Te Whānau o Ōtūmatua School Board

# Theft, Fraud, and Falsifying Information Policy

### Purpose

Te Whānau o Ōtūmatua (OTM) provides a therapeutic environment and resources to enable our ākonga to feel safe, supported, and ready to learn and thrive in our kura. The purpose of this policy is to assess the risk of fraud and to prescribe the actions that may be taken when any suspected fraud is discovered or reported.

### Key Principles

Te Whānau o Ōtūmatua employs high calibre staff who have the skills and experience to work alongside ākonga in line with our Philosophy of Care. The kura values the integrity of its' employees and ākonga and relies on them to always act in an ethical and honest manner.

### 1. Guidelines

1.1. Fraud is defined as an intentional act by kaiako or third parties to deceive others and to gain advantage by:
- 1.1.1. manipulation, falsification or alteration of records or documents
- 1.1.2. suppression or omission of the effects of transactions from records or documents
- 1.1.3. recording of false transactions
- 1.1.4. misapplication of accounting policies
- 1.1.5. misrepresentations in a financial report
- 1.1.6. misappropriation (theft) of assets

1.2. All kaiako who are employed to work during term-time will be police-vetted prior to commencing work with or around our ākonga. Any exceptions to allowing kaiako to work without a current clear police vet can only be authorised by the tumuaki.

1.3. Policies and procedures are in place and regularly notified to kaiako, to ensure kaiako are aware of and able to comply with our established protocols for using resources, engaging with our ākonga, and working day to day within their job roles.

### 2. Roles and Responsibilities

2.1. School Board
- 2.1.1. The Board has a zero tolerance on theft and fraudulent behaviour.
- 2.1.2. The Board accepts it has a responsibility to protect the physical and financial resources of the kura.
- 2.1.3. The Board requires the tumuaki to establish systems and procedures to guard against the actions of fraud and theft.
- 2.1.4. The Board will ensure any investigation into fraud or theft will be conducted in a manner that conforms to the principles of due process, equity, and fairness.

2.2. Employees
- 2.2.1. All employees have obligations to notify their line manager or tumuaki directly if they have suspicions of dishonest behaviours or activities, even in the absence of proof.
- 2.2.2. Any employee who reports a suspicion of fraud regarding another individual or the kura, and is acting in good faith, will in no circumstances be threatened, intimidated, disadvantaged, or dismissed because they acted in accordance with this policy.

2.3. All instances of suspected fraud or theft will be treated confidentially and investigated promptly to natural conclusion.

2.4. The Tumuaki will notify the Presiding Member of the Board of any suspected fraud at the earliest opportunity.

2.5. Falsifying information is defined as deliberately recording incomplete or incorrect information, either to gain a fiduciary benefit, or to misdirect or misinform other staff as to the truth of the matter or event.

## 3. Procedures

In the event of suspected theft or fraud, the tumuaki or Presiding Member shall act in accordance with the following procedures.

3.1. Any suspected theft or fraud will be investigated and will be subject to due process, equity and fairness. The Tumuaki/Presiding Member will:
- 3.1.1. seek advice from an expert, such as liability insurer, MoE school advisor, accountant, auditor, or legal advisor.
- 3.1.2. record the details of the allegation, the person or person(s) allegedly involved, and the quantity and/or value of the theft of fraud.
- 3.1.3. inform the Presiding Member of the information received and consult with them as appropriate.
- 3.1.4. meet with the person who is the subject of the allegation of theft or fraud and their representatives, to explain the allegation/complaint against them.
- 3.1.5. obtain a written response to the allegation(s), either directly from the respondent or by recording this within the minutes of the meeting, and having these attested as correct by the participants.
- 3.1.6. advise the respondent in writing of the processes to be followed from this point forward.
- 3.1.7. lay a complaint with the NZ Police and if necessary, commission an independent expert investigation.
- 3.1.8. all instances where theft or fraud is proven or admitted to, will be prosecuted and the NZ Police will be assisted in any investigation that is required.

3.2. Any allegation concerning the tumuaki should be made to the Presiding Member. Any allegation concerning members of the board should be made to the tumuaki, who will then advise the local MoE office and an investigation will commence.

3.3. Any persons suspected of having committed fraud or theft while employed at the kura will have the relevant disciplinary outcomes followed when this is proven (as set out in the Code of Conduct).

3.4. When a suspected fraud or theft is proven, the Board will direct the tumuaki to put additional controls in place to mitigate further losses or prevent reoccurrence of similar misconduct.

3.5. The tumuaki will advise the schools' liability insurer and the Ministry of Education as appropriate, if not already notified. The tumuaki will also ensure all other relevant personnel are suitably informed about the incident and the kura response.

3.6. The recovery of lost money or property will be quantified as far as possible, and repayment or reparation will be sought in all instances.

3.7. Any kaiako contacted by the media in respect to the loss or fraud investigation, shall refer media to the Presiding Member of the Board.

## 4. Review Schedule

This policy will be reviewed according to the **Board's Review Schedule** or earlier if required due to legislative change or identified need.

**Prepared by:** Commissioner
**Date of Approval:** 13 November 2026
**Review Date:** November 2029
**Version:** 1