



## Policy: **Theft and Fraud Prevention**

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### **Policy Statement**

The Jireh Christian School (“the School”) Board accepts that it has a responsibility to protect the physical and financial resources of the School and that, through its chief executive, the Principal, the School has a responsibility to prevent and detect theft and fraudulent actions by persons who are employed or contracted by the School or who are service recipients of the School. The Principal establishes systems and procedures to guard against the actions of theft and fraud and any investigation into theft or fraudulent actions will be conducted in a manner that conforms to the principles of natural justice and is procedurally just and fair.

### **Procedural Guidelines**

1. The School’s physical resources are kept secure and accounted for.
2. The School’s financial systems are designed to prevent and detect the occurrence of fraud. All such systems must meet the requirements and standards as set out in the Public Finance Act 1989 and of generally accepted accounting practices of the Chartered Accountants of Australia and New Zealand (CAANZ).
3. Staff are aware of their responsibility to immediately inform the Principal should they suspect or become aware of any improper or fraudulent actions by staff, suppliers, contractors, students or other persons associated with the School.
4. If an allegation of theft or fraud is made, the Principal is to report the allegation to the Presiding Member as soon as possible. The Principal will record the details of the allegation, seek a detailed written statement from the person making the allegation, and consult with the Presiding Member on the appropriate course of action, including invoking any disciplinary procedures or laying a complaint with the NZ Police. If there is compelling evidence for fraud then a full report will be made to the Board, and the appropriate authorities will be notified. Where the allegation of theft or fraud concerns the Principal, the allegation is to be made to the Presiding Member who will then investigate such allegation.
5. Investigations into any alleged theft or fraudulent actions will be conducted in a manner that is procedurally just and fair.

### **Legislative Compliance**

Public Finance Act 1989

Crown Entities Act 2004

Education and Training Act 2020

Financial Information Schools Handbook, MoE

### **Review schedule: Triennially**

**ADOPTED BY BOARD**

Date 12<sup>th</sup> September 2017

Chairperson **R Thornton (Acting)**

Reviewed Date 31 October 2017

Chairperson **R Thornton**

Reviewed Date 1 December 2020

Chairperson **M Causley**

Reviewed Date 26<sup>th</sup> March 2024

Presiding Member **A Coombridge**