

# FINANCE & PROPERTY

## POLICIES AND

## PROCEDURES

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# Budgets and Budget Preparation Policy

## **PURPOSE:**

The Board and the Principal shall administer the finances of the school in such a way as to comply with all legal requirements and with the goal of achieving charter objectives effectively and efficiently.

## **GUIDELINES:**

1. Budgets shall be developed annually by the Principal in consultation with appropriate staff and a BOT representative, by 30 November.
2. Budgets shall be adopted by the Board by 28 February.
3. The budget shall provide a fixed portion of income, to be decided annually, to be reserved for long term capital/maintenance items as per the 10 year plan.
4. With the exception of capital equipment allocations, the Principal shall have the authority to authorise spending to the budget levels approved.
5. The Principal may delegate this authority to his/her discretion.
6. The Board will oversee the spending of the budget through monthly reports, which will provide the following information for each spending category.
  - a. total budget allocation
  - b. total spent to date
  - c. total spent this month
  - d. budget balance still available
7. Any spending over and above allocation must be approved by the Board.
8. A full budget review will take place mid-year to determine if adjustments to the budget are necessary.
9. Class materials budgets:
  - a. should be spent on items that directly contribute to the quality of the learning/teaching environment
  - b. class material budgets should be spent at the maximum rate of 40% by July.

## 10. Capital Equipment Budget:

The Principal in consultation with the staff shall draw up a list of capital equipment requirements for the year by 30 October. The list will be prioritised where possible. The Board shall approve spending in this category.

## **CONCLUSION**

It will be the Board and Principal's goal to allocate and use the available finances for the betterment of the pupils and the school environment.

## **Credit Card Policy**

### **1. PURPOSE AND SCOPE**

The purpose of this policy is to set out policy and procedures relating to the use of Donovan Primary Board of Trustees credit cards as a method of payment for some Donovan Primary School expenditure.

Credit cards must only be used where usual means of payment on account or by cheque are not feasible.

Credit cards are never to be used for non-business related and/or personal expenditure.

Credit Card limits will be set by Donovan Primary Board of Trustees.

### **2. PRINCIPLES**

The credit card expenditure will be subjected to the Donovan Primary Financial Management Policy.

Expenditure decisions should:

- Have a justifiable business purpose and,
- Preserve impartiality and,
- Be made with integrity and,
- Be moderate and conservative, having regard to the circumstances and,
- Be made transparently and be appropriate in all respects.

### **3. POLICY AND PROCEDURES**

#### **a. Use**

Credit cards will only be used where usual means of payment on account or by cheque are not feasible.

Prior to the card being issued, the recipient must be given a copy of this policy and be required to sign it to signify they have read and understood it.

All cardholders are required to sign a *Terms and Conditions of Use* form before being issued with the card.

All expenditure must be supported by a detailed tax invoice.

Adequate narration is required on each transaction receipt including what ledger the expense is to be coded.

Cardholders must comply with the Westpac Bank policy on PINs

Cash advances are not available on Donovan Primary Board of Trustees credit cards.

No personal, alcohol or fuel expenditure is to be charged to a Donovan Primary Board of Trustees credit card.

If personal, alcohol or fuel expenditure is made in error, the cardholder must notify the Board of Trustees chairperson as soon as practicable. The chairperson will notify the office manager.

The cardholder will reimburse the Donovan Primary Board of Trustees for any unauthorised amounts.

Personal, alcohol or fuel expenditure on Donovan Primary Board of Trustees credit cards is considered serious misconduct and may result in disciplinary procedures.

**b. Cancellation**

The Donovan Primary Board of Trustees has the right to cancel a credit card at any time.

Cancellation will occur where a cardholder has breached the terms of this policy.

The card must be returned to Donovan Primary Board of Trustees on the cardholder's cessation of employment with Donovan Primary with all supporting documentation and reconciliation of the card balance at the time.

**c. Security and lost or stolen card(s)**

It is the cardholder's responsibility to keep the card secure. If the card is lost or stolen, the cardholder must notify the Donovan Primary Board of Trustees Chairperson and Police immediately. The Donovan Primary Board of Trustees Chairperson will notify the Office Administrator who will contact Westpac Bank.

**d. Disputed Transactions**

Any transaction of unknown origin or disputed transactions must be referred to the Donovan Primary Board of Trustees chairperson and financial representative.

**e. Credit Card Amendments**

No amendments may be made to credit card limits or user terms and conditions without full consent of Donovan Primary Board of Trustees.

**f. Internet Purchasing**

All credit card expenditure via the internet must reflect good security practice and be from companies which use safe and secure sites.

Online order forms and/or receipts should be printed for each online purchase.

## Terms and Conditions of Credit Card Use

(Employee name)..... I hereby confirm that on receipt of my Donovan Primary Board of Trustees Credit Card issued in my name, I will abide by the following conditions:

- The card will only be used by me and only after I have signed the reverse of the card in the space provided.
- I undertake to comply in all respects with Westpac Terms and Conditions in relation to the card and understand that I am jointly and severally liable along with Donovan Primary Board of Trustees for all transactions on this card.
- I will not charge personal, alcohol or fuel expenditure to the Card. The Card will only be used for Donovan Primary business related expenses in accordance with Donovan Primary Board of Trustees policies and procedures.
- I have read the Donovan Primary Board of Trustees policies and procedures.
- Should I use the card for personal, alcohol or fuel expenses, I will notify the Board of Trustees chairperson as soon as practicable and I agree to reimburse the Donovan Primary Board of Trustees for any unauthorised amounts.
- I understand that charging personal, alcohol or fuel expenditure to the card is considered serious misconduct and may result in disciplinary procedures.
- I will not use the card to guarantee the payment of a cheque to a third party
- If the card is lost or stolen, then I understand I am to notify the Donovan Primary Board of Trustees chairperson and police immediately.
- I undertake to use adequate narration on each transaction receipt including what ledger the expense is to be coded.
- I will immediately surrender my card upon the request of an authorised representative of Donovan Primary Board of Trustees on my cessation of employment with Donovan Primary with all supporting documentation and reconciliation of the card balance at the time.
- I understand and accept that the card can be withdrawn or cancelled by Donovan Primary Board of Trustees at any time, entirely at its discretion.
- I understand and agree that failure to comply with any of the above conditions of use, or any of the Donovan Primary Board of Trustees policies and procedures referred to above, will result in the card being withdrawn or cancelled by Donovan Primary Board of Trustees.

CARDHOLDER'S NAME: .....POSITION: .....

CARDHOLDER'S SIGNATURE: .....DATE: .....

## **Debt Recovery Procedure**

This procedure for the debt recovery process for Donovan Primary is to clarify the process for collection of school accounts left outstanding, with no arrangements for payment.

The procedure aims to outline what the accounting process should be, as well as a guideline to follow when the account is not settled within a normal, or reasonable time frame.

It is acknowledged that some families may not be able to settle their accounts in a lump sum due to financial restraints.

### **How we will advise amount due?**

Accounts are to be sent home at the beginning of each term (except for the start of the year when all identified costs will be charged along with the suggested school donation.) Payment is expected by the end of the term.

Small amounts (e.g. sports fees, shows) will be collected as activities take place.

### **How are we to collect?**

The billing at the start of the term gives us approximately ten weeks to encourage payments.

If no attempt has been made for payment by the start of the following term a reminder invoice will be sent stating options for payments e.g. direct credit. This will be followed up by a phone call if appropriate.

If full payment cannot be made, then an automatic payment form will be strongly encouraged to be completed and activated for an amount sufficient to recover the arrears.

## **Finance Policy**

Donovan Primary allocates funds to reflect the school's priorities as outlined in the Strategic Plan.

We monitor and control school expenditure, and ensure that annual accounts are prepared and audited as required by the Public Finance Act 1989 and the Education Act 1989.

We implement a maintenance programme to ensure that the school's buildings and facilities provide a safe, healthy learning environment for students.

In order to meet these requirements, the Board of Trustees develops and implements:

1. Procedures for monitoring and spending monies
2. Annual account auditing
3. Annual budget
4. Monthly financial reporting
5. Monthly property reporting
6. School donations

Through the development and implementation of sound resourcing procedures and programmes, the BOT ensures Donovan Primary has the highest possible quality of human and physical resources.

## Finance Procedure

### 1. ANNUAL BUDGET

The annual budget allocations are prepared by the Board Finance delegate, Principal, Office Manager and any other Board members who wish to be involved. Once compiled it is presented to the Board for ratification at the beginning of each year.

### 2. AUTHORITIES FOR EXPENDITURE AND PAYMENTS

The following are authorised to incur expenditure up to the level of delegates as approved by the Board of Trustees at any ordinary meeting:

- a. The Principal of Donovan Primary is the designated authority for all items of expenditure related to the classroom, the curricula and extra-curricular activities and minor maintenance. *(as per the annual budget)*
- b. The BOT property delegate has the designated authority for all expenditure related to property maintenance.
- c. The Principal has the designated authority for all items of expenditure related to the cleaner/caretaker. *(as per the annual budget)*

The Principal is authorised to make payments, in advance of Board approval, where early payment obtains a discount, or late payment incurs a penalty. All other payments are to be authorised by the Board. *(if not part of the Annual Budget)*

### 3. PURCHASE ORDER

- a. All purchases must be authorised by the designated authority and recorded in the purchase order book
- b. There are two copies of each purchase order. The carbon copy always remains in the book. The top copy is used for purchasing as required, otherwise the order number is quoted on the appropriate order form.

### 4. EVIDENCE OF DELIVERY OR COMPLETION OF SERVICE

Proof of delivery of goods or completion of service must be confirmed.

### 5. PAYMENT OF ACCOUNTS

- a. The School Office Manager ensures that all invoices:
  - Have been certified correct by the designated authority
  - Are mathematically correct
  - Are reconciled with the purchase order
  - Have adequate record of proof of delivery or completion of service
- b. The School Office Manager checks each creditor's invoice/statements:
  - To ensure account rendered has not been paid during the previous month and not credited. If this is the case, check with the creditor to ascertain what has happened to our payment, and where it has been credited. If it has been paid late, (i.e. after statement close off date for the previous month), alter the invoice/statement balance to indicate payment.
  - If a creditor sends a statement:
    - i) Confirm that for each invoice listed on the statement there is a corresponding invoice approved for payment
    - ii) Adjust the statement balance to ensure that the amount paid represents the total amount on the approved invoices
    - iii) Staple all invoices to the statement
- c. The School Office Manager prepares a "Schedule of Creditors to be paid", for presentation to the monthly meeting of the Board of trustees, and a cheque schedule for those already paid *either* because early payment involves a discount, or delayed payment would incur a penalty, or because they are approved by the principal within the annual budget or reimbursements to staff for school related purchases or were a creditor the previous month.



d. Following Board approval the School Office Manager:

- Prepares the creditors to be paid electronically
- Uplifts creditors to the online banking systems
- Ensures that two authorisers complete the authorisation in a timely manner.
- To authorise payments, two of three signatories must authorise at first level and two of three at second level of authority.
- Individual Online banking payments can be made outside of normal monthly creditors run. Same procedure applies but let the signatories know they are to authorise any payments by 10pm that day.
- All printouts/reports are to be kept for audit purposes.
- The Principal and/or a Board member will do random checks on bank accounts and check bank statements and/or financial printouts for payments to the correct creditor's accounts.

6. **GOODS AND SERVICES PURCHASED FOR RESALE**

- a. The Office Manager shall hold and maintain records of all goods purchased for resale either at a profit for fund raising, or, on a cost-recovery basis.
- b. The Office Manager issues an invoice for all major items, goods and services.
- c. The Office Manager is responsible for the collection of funds for all goods and services, when invoiced. Cash received in this way is balanced and reconciled.
- d. At the beginning of each year, the Office Manager does a stock reconciliation with goods purchased and sold.

7. **BANKING OF RECEIPTS**

- a. All monies are to be banked in tact as soon as possible after receipted
- b. All banking's must balance the receipt book.
- c. All banking's are to be coded appropriately e.g. stationery, donations etc. through the receipt book.
- d. Banking's are then to be processed into the SMS system and Financial package

8. **SCHOOL ACCOUNTS**

- a. The computer accounts programme is to be prepared, balanced and reconciled to the bank statement on a monthly basis or more regularly if possible
- b. A report of the month's transactions is compiled by the Board Finance Representative, showing actual expenditure to date compared with annual budget, and presents it at the monthly meeting of the Board of Trustees
- c. Significant deviation should be highlighted to the Board with appropriate supporting documentation

9. **CHEQUE SIGNATORIES**

- a. At least one of the two cheque signatories must not be involved with the preparation of the cheque or preparation of the accounts.
- b. The use of signed blank cheques is forbidden.
- c. All cancelled cheques are marked as such and stapled to the cheques butt.

10. **INVESTMENTS**

The Principal, in consultation with the Office Manager, will determine the nature of all investments, which shall be in BOT authorised accounts only, in accordance with the Education Act 1989 (*Section 73*). The Office Manager will manage the investments in consultation with the Principal.

11. At, or before, the last Board of Trustees meeting of the school year the BOT finance member is to table a draft budget for the ensuing 12 months.

12. School fees, will be set for the following year.

13. Monthly reports are to be provided for the Board of Trustees monthly meetings.

14. Annual accounts prepared in line with the Audit Office requirements are to be prepared by Solutions and Services or other delegated specialist.
15. Requests for capital purchases must go through the Principal to the Board of Trustees and include a justification. Quotes are to be obtained to either support application or to investigate purchase.
16. All purchases over \$1000 of a capital nature shall be added to the fixed asset register.
17. Requests for reimbursement should be in writing, detailing costs and should include a GST receipt.
18. The Office Manager has discretion to invest funds from the bulk grant until required.
19. Each area of responsibility will be accountable for planning expenditure within budgetary guidelines
20. Cheques on the Donovan Primary BOT account must not be written out to “cash” for any reason.

## Financial Management Policy

### **PURPOSES:**

1. To use our financial resources to work towards achievement of goals and objectives within the charter.
2. To maintain accountability for, and control of, our financial resources.
3. To ensure cash resources of school are used efficiently.

### **GUIDELINES:**

1. Each year to set a budget, which reflects goals and objectives of the charter.
2. The Board of Trustees endeavours to manage its spending to stay within budget and within Government grants.
3. We intend to keep expenditure within our budget by means of a system of expenditure controls and monthly budget comparisons.
4. Channel of Authority:  
To ensure that expenditure is approved via recognised channel of authority
  - a. Principal to have control of ordering the day to day requirements for smooth running of the school
  - b. Delegation by the Principal to other staff members of the control of expenditure to have clearly specified limits.  
These limits are determined by the budget.
5. Maintain a Register of Assets
  - a. Includes items (or groups of items) with value greater than \$1000
  - b. Additions and deletions of items on the register
6. Once monthly, at Board meetings, lists of all receipts and payments, and financial reports should be tabled.
7. To ensure financial reports, comply with Public Sector Accounting Concepts and are prepared annually and available to parents.
8. To ensure sufficient funds are available in the cheque account so as to avoid going into overdraft.
9. To invest money surplus to immediate needs, in MOE approved interest bearing account.
10. To keep records of all financial transactions in good order
11. To review the financial management policy annually.

## **Fundraising Policy**

### **PURPOSE:**

To supplement the teaching and learning resources necessary for the children to receive a quality education.

### **GUIDELINES:**

1. The BOT will set school donation amounts at the end of each year for the following year.
2. Requests for donations will be discounted for families with more than one child attending school.
3. The BOT will recognise the PTA as the main fundraising organisation of the school.
4. Individual classes and school groups may undertake minor fundraising activities with the Principal's approval.
5. The PTA will receive a priority list of fundraising needs from the school prior to the PTA Annual Meeting.
6. The PTA will give their fundraising money to the school as a donation for the school to purchase items from the agreed-upon schools' fundraising needs list.
7. The BOT will notify the community of purchases it has made from money raised and donated by the PTA.

## **Gift Policy**

### **INTRODUCTION:**

1. The board agrees that it has a responsibility to ensure that expenditure on gifts incurred by the school must clearly be linked to the business of the school. The board has agreed on the fundamental principles of this Policy, and has delegated responsibility for the implementation and monitoring of this Policy to the Principal.
2. The board requires the Principal, as the chief executive and the board's most senior employee, to implement and manage this policy. The Principal may, from time to time, further delegate some of their responsibilities.

### **GIVING GIFTS:**

1. All gifts should be purchased through the School's normal purchase procedures.
2. The cost of a gift should be reasonable and appropriately reflect the benefit received.

### **RECEIVING GIFTS:**

1. Gifts should not be accepted if there is concern that the acceptance could be seen by others as an inducement or a reward that might place the staff member under an obligation.
2. If gifts received are small and of little value (under \$ 75), then the recipient may keep the gift.
3. If the gift is larger and more valuable, then the recipients must advise the Board of the gift. The gift will be given to the school unless the Board agrees to an exception to this policy.
4. If the gift arises from an employee's role as an employee of the Board, then the gift remains the property of the Board. Receipt of the gift should be declared to the Principal.

## Money Received at the School Office Procedure

### **PURPOSE:**

To ensure that the school money is processed correctly and kept safely

### **GUIDELINES:**

1. Office Staff is to handle all money coming into the school
2. Teachers are not to store money in the classroom.
3. Money is to be receipted daily.
4. Money is to be secured in the school cashbox and kept in a locked filing cabinet.
5. Money can be stored in the school safe.
6. Money is to be banked regularly
7. Eftpos payments received should be recorded on the Eftpos Transaction Sheet and a copy of the eftpos receipt attached for bank reconciliation purposes.
8. Internet payments received will be referenced back to appropriate list, or school account, and receipted

## Parent Teachers Association Policy

### **PURPOSE:**

1. To organise fundraising to supplement the school's operational bulk grant funding.
2. To organise fundraising events that bring the school and the Donovan community together.
3. To provide funds for the school to purchase items on the annual fundraising needs list.

### **GUIDELINES:**

1. The PTA Committee will meet once a month.
2. The PTA Annual Meeting will be held within 8 weeks of the start of the school year.
3. The election of PTA committee members will be conducted at the Annual Meeting and that of office-bearers at the first meeting after the Annual Meeting.
4. Meetings will follow accepted meeting procedures.
5. Accurate minutes of meetings will be kept and will include correspondence, treasurer's report, school report, and general business.
6. Monthly internal controls of finance will be in place to ensure errors or irregularities are discovered promptly.
7. A staff representative will attend PTA meetings.
8. A BOT member will attend PTA meetings.
9. The PTA Committee will discuss each year's fundraising needs with the Principal and the PTA Staff Rep (See Fundraising Policy).
10. The PTA will provide the BOT with a copy of the PTA audited Annual Financial Statement
11. The BOT has the right to stop PTA initiatives that are not in the school's best interests.

## **Property Policy**

### **PURPOSE:**

To ensure a high standard of property maintenance, development and general care so that the school's buildings and facilities provide a safe, attractive environment suited to the needs of students and staff.

### **OBJECTIVES:**

The Board of Trustees designates who is responsible for the implementation of the Property Management Programmes

The Principal is responsible for the day to day property maintenance of the school

The Board of Trustees Property Person reports to the Board at each meeting.

### **MAINTENANCE:**

The Principal and Property Consultant in consultation with the Board of Trustees Property Person prepares a costed, prioritised and time-scheduled maintenance programme according to the 10 year maintenance and development schedule for approval and implementation by the Board.

The maintenance programme is reviewed annually

The maintenance budget makes provision for unplanned emergencies

### **DEVELOPMENT:**

The Principal and Property Consultant in consultation with the Board of Trustees Property Person prepares and recommends for Board approval a costed, prioritised and time-scheduled 5 Year Property Plan programme of development projects.

The programme of development projects is reviewed annually



## Property Procedures

1. There shall be a report by the BOT Property Member to the Board of Trustees on the state of all school buildings, grounds and plant as often as practicable.
2. Each month the adventure playground and all outside equipment shall be checked for safety. Check sheets to be completed and signed off.
3. During the first week of each term the school grounds shall be checked for safety
4. Staff are to check their individual classroom (or area) chattels during the last week of each term. Items needing repair and missing items are to be reported to the Principal.
5. A security system will remain in operation when the school is unattended.
6. All staff are responsible for security of school buildings.
7. Use of school buildings, grounds and school property outside of school hours must be authorised by the Principal, prior to its use, who will set appropriate charges including insurance.
8. Only persons authorised by the Board of Trustees or Principal shall have access to the office computer. Existing programmes should not be altered in any way without express authorisation from the Board of Trustees or Principal.
9. All acts of vandalism and damage will be reported to the Principal who will take the appropriate action.
10. The Principal will regularly review the job descriptions of the caretaker and cleaners to ensure clean, tidy, safe and hygienic buildings and grounds.
11. The Compliance Schedule for the Building Act 1991 will be held in the School Office.
12. Records of each inspection by “Independently Qualified Persons” must be kept and held for a period of two years
13. The “Building Statement of Fitness” (Warrant) confirming the items listed on the Compliance Schedule and stating where in the school the Compliance Schedule will be available if requested for inspection.

## Supplementary Schedule of Responsibilities

The list below shows financial tasks alongside the person responsible for carrying out each task. This Schedule is supplementary to the School's Schedule of Delegations, and when carrying out these tasks Trustees, staff, contractors and volunteers must not exceed the authority delegated to them via their Memorandum of Delegation.

### Banking and Cash Handling

Opening mail and receipting the cash and cheques received	Office Manager/Assistant/Principal
Receipting of all student cash received	Office Manager/Assistant
Preparation of banking	Office Manager/Assistant
Signature of bank deposit	Office Manager/Assistant
Deposit of banking	Office Manager/Assistant
Reconciliation of daily receipts with banking	Office Manager/Assistant
Periodic bank reconciliation	Office Manager/Assistant
Certification of bank reconciliation	Accounting Service Provider/BOT Finance Officer
Custody of cash and cheques	Office Manager/Assistant

### Cheques

Writing of cheques	Office Manager/Assistant/BOT Finance (not to sign if write cheque)
Signing cheques	Principal <i>and</i> a Board Member (not to sign own cheque)
Internet Banking	Office Manager/Assistant
Data entry	Office Manager/Assistant
Authorisations	Principal and two BOT (two of three)

### Investments

Transfer to and from general, at-call and term deposit accounts	Office Manager/BOT Finance Officer/Principal
Reconciliation of transfers	Office Manager/Accounting Service Provider

### Purchasing Goods and Services

Approving purchases (within delegated authority)	Budget Holder
Raising purchase orders	Budget Holder
Placing phone orders	Budget Holder/Office Manager
Placing internet orders	Budget Holder/Office Manager
Verifying receipt of goods or services	Budget Holder/Office Manager
Approval of invoices for payment	Principal/BOT Finance Officer

**Payroll**

Check of fortnightly SUE report	Principal/Office Manager
Reconciliation with bank debit with errors followed up	Office Manager
Verification of SUE reconciliation report and bank debit	Office Manager
Staff expense claim – voucher approval	Principal
Timesheets and Payroll	Office Manager/Assistant/Principal

**Income**

Preparation of receivables invoices	Office Manager
Certification of invoices	Principal/BOT Finance Officer/Office Manager
Reconciliation of receivables	Office Manager
Debt write-off	Principal/BOT Finance Officer/Office Manager

**Fixed Assets**

Fixed asset purchase	BOT/Principal
Fixed asset invoice certification	Office Manager
Fixed asset register update	Office Manager/Accounting Service Provider

## Theft and Fraud Prevention Procedure

The Board of Trustees (the Board) of Donovan Primary (the School) has consulted with staff and parents in the formulation of this Policy (the Policy). The Policy was approved and adopted by the Board at its meeting held on 11 April 2006 and became effective from that date.

### INTRODUCTION

1. The Board accepts that it has a responsibility to protect the physical and financial resources of the School. The Board has agreed 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 Board accepts that any investigation into any theft or fraudulent actions will be conducted in a manner that conforms to the principles of natural justice and is procedurally just and fair.
2. The Board, therefore, requires the Principal to establish systems and procedures to guard against the actions of theft and fraud. The Principal is to report such actions to the Board Chairperson as prescribed in the procedures set out below.

### GENERAL

1. As preventative measures against theft and fraud the Board requires the Principal to ensure that:
  - a. The School's physical resources are kept secure and accounted for.
  - b. 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, Section 45C(b) and of generally accepted accounting practice promulgated and supported by the Institute of Chartered Accountants of New Zealand.
  - c. Staff members who are formally delegated responsibility for the custody of physical and financial resources by the Principal are proven competent to carry out such responsibilities and that such persons are held accountable for the proper execution of their responsibilities.
  - d. All staff members 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.
2. In the event of an allegation of theft or fraud the Principal shall act in accordance with the following procedures:
  - a. Decide to either immediately report the matter to the New Zealand Police or proceed as outlined in this paragraph.
  - b. So far as it is possible and within 24 hours:
    - i. Record the details of the allegation, the person or persons allegedly involved, and the quantity and/or value of the theft or fraud.
    - ii. Request a *written statement* from the person who has informed the Principal, with details as to the nature of the theft or fraud, the time and circumstances in which this occurred, and the quantity and/or value of the theft.
    - iii. Decide on the initial actions to be taken including consulting with the person who provided the information and, if appropriate, confidentially consulting with other senior members of staff about the person who is the subject of the allegation.
    - iv. Inform the Board Chairperson of the information received and consult with them as appropriate.
  - c. On the basis of advice received and after consultation with the Board Chairperson, the Principal shall decide whether or not a *prima facie* case of theft or fraud exists, and if not, to document this decision and record that no further action is to be taken.

- d. The Principal shall then carry out the following procedures:
  - i. Investigate the matter further;
  - ii. If a *prima facie* case is thought to exist to continue with their investigation;
  - iii. Invoke any disciplinary procedures contained in the contract of employment should the person be a staff member;
  - iv. Lay a complaint with the New Zealand Police;
  - v. If necessary, commission an independent expert investigation;
  - vi. In the case of fraud, require a search for written evidence of the possible fraudulent action to determine the likelihood or not of such evidence;
  - vii. Seek legal advice; or
  - viii. Inform the Manager, National Operations, Ministry of Education local office and/or the school's auditors.
- e. Once all available evidence is obtained the Principal shall consult the Board Chairperson. The Board Chairperson may, if they consider it necessary, seek legal or other advice as to what further action should be taken.
- f. If a case is considered to exist the Principal or a person designated by them shall, unless another course of action is more appropriate:
  - i. Inform the person in writing of the allegation that has been received and request a meeting with them at which their representative or representatives are invited to be present.
  - ii. Meet with the person who is the subject of the allegation of theft or fraud and their representatives to explain the complaint against them.
  - iii. Obtain a verbal or preferably a written response (all verbal responses must be recorded as minutes of that meeting, and the accuracy of those minutes should be attested by all persons present).
  - iv. Advise the person in writing of the processes to be involved from this point on.
3. The Board recognises that supposed or actual instances of theft or fraud can affect the rights and reputation of the person or persons implicated. All matters related to the case shall remain strictly confidential with all written information kept secure. Should any delegated staff member or any other staff member improperly disclose information the Principal shall consider if that person or persons are in breach of confidence and if further action is required. Any action the Principal considers must be in terms of the applicable conditions contained in their contract of employment and any code of ethics or code of responsibility by which the staff member is bound.
4. The Board affirms that any allegation of theft or fraud must be subject to due process, equity and fairness. Should a case be deemed to be answerable then the due process of the law shall apply to the person or persons implicated.
5. Any intimation or written statement made on behalf of the School and related to any instance of supposed or actual theft or fraud shall be made by the Board Chairperson who shall do so after consultation with the Principal and if considered appropriate after taking expert advice.

## Staff Reimbursement Policy

### PURPOSE:

As a good employer the Board wishes to ensure that staff will not be financially disadvantaged by attendance at any approved camps, field trips, courses or conferences or any expenditure related or necessary to providing resources/consumables

### SCHEDULE OF REIMBURSEMENTS:

1. Travel to approved courses, conferences, etc. of more than one day's duration
  - a. accommodation (actual and reasonable)
  - b. incidentals as per current CEC
  - c. travel at public service or public transport fares (as appropriate).
2. Travel to approved courses, conferences, etc., of one day's duration (i.e. 'returning to headquarters' the same day)
  - a. actual and reasonable expenses only (no incidentals etc.)
  - b. travel arrangements to be pre-approved prior to course
3. School camps, etc. of more than one day's duration
  - c. field allowance as per current CEC
  - d. incidentals allowance as per current CEC
  - e. accommodation and meal allowance for staff should be built into camp costing's.
4. One Day Field trips during school hours:
  - a. no reimbursement
  - b. if a vehicle belonging to a parent or teacher is to be used then fuel cost should be reimbursed as per CEC
  - c. if support staff are required for longer than their usual hours, they will be reimbursed.
5. Other Expenses
  - a. upon presentation of a receipt a reimbursement form is completed by staff member. This form shows
    - i. Purchaser, room and amount
    - ii. Item purchased
    - iii. Authorised by – egg syndicate leader or curriculum leader or Principal etc.
  - b. the reimbursement form shows code for allocation of funds, amount and is authenticated by the Principal.
6. Principal Expenses – Reimbursement to be authorised by Chairperson BOT (one up).
7. Chairperson Expenses – Reimbursement to be authorised by Principal.
8. BOT members expenses – Reimbursement to be authorised by Chairperson or Principal.