

Governance Policy

Poipoi – Kauawhi – Tāuteute – Pūnaha Auaha – Ārahi
Nurture - Include - Engage - Innovate - Lead

What guides us:

Living Te Tiriti o Waitangi
Ensuring ākongā are at the centre of everything we do
Delivering high-quality, future-focused teaching and learning

FRAUD PREVENTION AND DETECTION

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Sponsor	: Deputy Chief Executive Systems and Support
Owner	: Manager Finance
Who are these procedures for	: All kaimahi

Outcome statement

1. This policy reinforces the commitment of the Te Aho o Te Kura Pounamu (Te Kura) Board of Trustees (Board) to the responsible management of public funds. It outlines the roles and responsibilities for preventing Fraud and establishes procedures for addressing any detected or suspected incidents.

Scope

2. This policy applies to all Fraud incidents, whether suspected or proven, that are either:
 - a. committed against Te Kura by any person (defined by section 2 of the [Crimes Act 1961](#) and Section 29 of the Interpretation Act 1999); or
 - b. committed by Te Kura Kaimahi against any third party (including Te Kura Kaimahi in a private capacity).
3. This policy applies to all Te Kura Kaimahi as defined.
4. Everyone covered by this policy, regardless of their role, must consistently adhere to all Te Kura policies and comply with New Zealand laws.

Accountabilities and responsibilities

5. The Board holds ultimate responsibility and accountability for preventing and detecting Fraud at Te Kura¹. This is achieved through the establishment and maintenance of effective internal control systems, supported by comprehensive written policies and procedures.
6. The Chief Executive manages the daily operations of Te Kura², which includes implementing procedures to minimise the risk of Fraud and the response in the event of any fraudulent activity.

¹ Section 125 Education and Training Act 2020

² Section 130 Education and Training Act 2020

7. The Chief Executive is required to promptly inform the Board and the Office of the Auditor General, through its appointed auditors, of any suspected Fraud if there are reasonable grounds to believe that Fraud has occurred, regardless of the amount involved.
8. The Chief Advisor Strategy will carry out Fraud risk assessments at least every two years and report the findings to the Board and Chief Executive.

Te Tiriti o Waitangi

9. Te Kura is a major education provider, and both our leadership and organisational approach is focused on living Te Tiriti o Waitangi. This policy aligns with [Te Tiriti o Waitangi Governance Policy](#) which recognises and upholds the obligations and commitments of Te Tiriti o Waitangi. Fraud prevention and detection includes the responsibility to actively protect Māori knowledge, interests, values, and other tāonga as intellectual property.

Cultural inclusivity

10. Cultural safety and responsiveness are paramount to Te Kura for Kaimahi, ākongā, and whānau. Fraud prevention and detection will ensure that cultural needs are supported, and processes are accessible.

Definitions

11. In this Policy, unless the context requires otherwise:

Term	Definition
Corruption	The abuse of entrusted power for private gain, such as soliciting or receiving gifts or other gratuities to perform an official duty or omit to perform an official duty. Corruption is a type of Fraud, and it includes bribery.
Fraud	Is an intentional act by one or more individuals involving the use of deception to obtain an unjust or illegal advantage.
Kaimahi	Staff member, including permanent, fixed-term, temporary, and seconded employees, as well as volunteers and contractors engaged by Te Kura, regardless of whether they work full-time, part-time, or casually.
Frequently used terms, including Te Reo Māori, can be found here .	

Policy statements

12. Maintaining a policy and cultural framework that prevents and detects Fraud is of prime importance for Te Kura.
13. This is not only a matter of legal compliance and institutional reputation for Te Kura but also a matter of demonstrating the Te Kura value of ‘tika’, to uphold what is right and lawful in practice.
14. This means that Te Kura is committed to ensuring that:
 - a. Its policies and practices are legally compliant, maintained to applicable best practice standards and consistent with the values of Te Kura, and the principles reflected in the [Te Tiriti o Waitangi](#) and [People and Wellbeing](#) Governance Policies.
 - b. The responsibilities of Te Kura in the deterrence, prevention, detection, and investigation of Fraud and Corruption are clearly defined.
 - c. There is awareness of Fraud and Corruption risks among all individuals at Te Kura, regardless of their roles, and reinforce that such activities are unacceptable.

- d. A culture of transparency is cultivated where Kaimahi feel empowered to raise concerns in a responsible and constructive manner.

Zero tolerance for Fraud

15. Te Kura maintains a zero-tolerance policy toward Fraud and is dedicated to thoroughly investigating any allegations. Ensuring that appropriate actions are taken following an investigation, which may include criminal prosecution, civil proceedings, recovery of lost assets, and disciplinary measures.

Expectations and limitations

16. Kaimahi must comply with the following directions.

Personal responsibility

17. Kaimahi have a personal responsibility to safeguard the assets of Te Kura, including buildings, equipment, and funds, from Fraud and Corruption. Kaimahi at all levels are expected to lead by example, demonstrating integrity and complying with all relevant legislation, policies, and procedures.

Ethical procurement

18. Te Kura is committed to ethical and transparent procurement practices. The selection of suppliers and contractors must be based on quality, price, and value for money, not on the exchange of improper benefits.

Reporting suspicion

19. Anyone who suspects that a Fraudulent act may be occurring or may have occurred must report this immediately in accordance with the [Fraud Reporting and Investigation Hātepe Kaimahi](#).
20. To the extent that it is applicable, anyone reporting a Fraudulent act may also choose to make a protected disclosure under the Protected Disclosures (Protection of Whistleblowers) Act 2022. Please refer to the [Protected Disclosure Hātepe Kaimahi](#) on how to make protected disclosures.

Compliance

21. Breaches of this policy may be treated as a performance issue, misconduct, or serious misconduct and will be managed in accordance with the Te Kura [Kaimahi Code of Conduct](#) and the relevant employment agreement.
22. Where a breach is established, Te Kura may seek direct reimbursement of associated costs from the responsible person.

Monitoring and reporting

23. The Chief Executive will oversee the implementation of this policy and will report annually to the Board on its compliance.

Further support and guidance

24. Additional information that supports this policy can be found in:
 - a. [Code of Conduct \(Kaimahi\)](#)
 - b. [Conflict of Interest Governance Policy](#)
 - c. [Fraud Reporting and Investigation Hātepe Kaimahi](#)
 - d. [People and Wellbeing Governance Policy](#)

- e. [Policy Framework Governance Policy](#)
- f. [Protected Disclosure Hātepe Kaimahi](#)
- g. [Te Tiriti o Waitangi Governance Policy](#)
- h. [Crimes Act 1961](#)
- i. [Crown Entities Act 2004](#)
- j. [Education and Training Act 2020](#)
- k. [Education \(School Boards\) Regulations 2020](#)
- l. [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)
- m. [Public Records Act 2005](#).

Approved by Nicola Ngarewa, Chairperson, Te Aho o Te Kura Pounamu Board of Trustees