

Hātepe Kaimahi

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 REPORTING AND INVESTIGATION

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

This hātepe supports the Fraud Prevention and Detection Governance Policy approved by the Board of Trustees (Board).

Scope and purpose

1. This hātepe sets out the requirements for the reporting, investigation, and response to Fraud at Te Aho o Te Kura Pounamu (Te Kura).
2. This hātepe applies to all Te Kura Kaimahi as defined.
3. Everyone covered by this hātepe, regardless of their role, must consistently adhere to all Te Kura policies and comply with New Zealand laws.

Procedure

Objectives

4. The objectives of this hātepe are to:
 - a. Enhance awareness of Fraud and Corruption risks among all individuals at Te Kura, regardless of their roles, and reinforce that such activities are unacceptable.
 - b. Cultivate a culture of transparency where Kaimahi and any other person engaged by Te Kura feel empowered to raise concerns in a responsible and constructive manner.
 - c. Set mechanisms in place for reporting and investigating Fraud, or suspicions of Fraud.
 - d. Ensure that appropriate actions are taken following an investigation, which may include criminal prosecution, civil proceedings, and disciplinary measures.

Te Tiriti o Waitangi and cultural inclusivity

5. Any investigation must make available options for, as appropriate, the accommodation of tikanga Māori and a Te Ao Māori approach. These options should also be considered for other cultures, including accessibility. Necessary cultural expertise should be sought to mitigate cultural bias where possible.

Definitions

6. In this hātepe, 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.
Kāinga	Te Kura cost centre.
Kāinga Manager	Cost Centre Manager, who has delegated financial and/or human resources authority and who is at least one level higher than the person requesting reimbursement or approval.
Frequently used terms, including Te Reo Māori, can be found here .	

What is Fraud or Corruption

7. Fraud is an intentional act by one or more individuals involving the use of deception to obtain an unjust or illegal advantage.
8. Corruption is 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.
9. Examples of Fraud include, but are not limited to:
 - a. One or more individuals using deception to receive an unjust or illegal benefit.
 - b. Unauthorised use of information or resources that are owned or managed by Te Kura such as records, assets, money (including monetary assets), goods, and services.
 - c. Theft of Te Kura plant, equipment, or inventory.
 - d. Decisions or approvals involving conflict of interest that result in loss to Te Kura or a personal gain.
 - e. Authorising or receiving compensation for goods not received by or services not performed for Te Kura, including the submission of false claims for reimbursement of expenses or the payment of allowances.
 - f. False invoicing, involving a Kaimahi or a person external to Te Kura creating a fictitious invoice claiming payment for goods or services not delivered or exaggerating the value of goods delivered or services provided.
 - g. Theft of funds from Te Kura other than by way of false invoicing.
 - h. Accounts receivable Fraud, when money received from an external person is stolen, or misused.
 - i. Unauthorised use of a Te Kura P-card.
 - j. Theft of intellectual property or other confidential information.
 - k. Members of the public influencing or attempting to influence Kaimahi to use their position in a way that is dishonest, biased or breaches public trust.

- l. Accepting or seeking anything of material value from suppliers or other persons providing goods or services in return for using them.
- m. Overriding or suppression of internal controls to facilitate payments of fraudulent benefits to an individual or their whānau or friends.

What is not Fraud or Corruption

- 10. A genuine error is not generally considered Fraud even though it may cause Te Kura to suffer a loss. The difference between a genuine error and Fraud is intent.
 - a. Fraud involves intentional deception for personal gain. The perpetrator knowingly misrepresents information or engages in deceitful practices.
 - b. An error refers to unintentional mistakes or misunderstandings. Errors occur without malicious intent and can be due to oversight, miscalculation, or lack of knowledge.

What must you do if you suspect Fraud has taken place

- 11. If you become aware of, or suspect Fraud, Corruption, or related misconduct you must report it immediately. You must report your concerns either:
 - a. To your manager, or another manager, or the Chief Executive: [\[Fraud Reporting Form\]](#).
 - b. Through the Protected Disclosures process: [Protected Disclosures Hātepe Kaimahi](#).
- 12. Note all relevant details, what was said, the date, time, and names of all parties involved. Keep a record or copy any documentation that caused your suspicion.
- 13. Make every effort to preserve and protect all relevant evidence that may be required to support internal disciplinary action, or where appropriate, civil proceedings, or criminal prosecution.

What should you not do if you suspect Fraud has taken place

- 14. If you become aware of, or suspect Fraud, Corruption, or related misconduct you must not:
 - a. Confront the individual(s) with your suspicions.
 - b. Try to investigate the matter yourself.
 - c. Convey your suspicions to anyone other than those with the proper authority as listed above.
- 15. Nothing in this hātepe prevents any individual from reporting a suspected crime to law enforcement agencies where they consider it appropriate.

Will you be protected if you report Fraud or a suspicion of Fraud

- 16. Individuals who report a suspicion of Fraud in good faith will not be subjected to unfair treatment for having acted in accordance with this hātepe.
- 17. The Protected Disclosures Act, to the extent that it is applicable, provides protections for individuals who make a disclosure of serious wrongdoing. Please refer to the [Protected Disclosure Hātepe Kaimahi](#) on how to make protected disclosures.

Preliminary assessment of Fraud

- 18. Following a preliminary assessment, the Chief Executive will determine whether an investigation is required.
- 19. Where an investigation is required, the Chief Executive will appoint an investigator.
- 20. Where the Chief Executive determines an investigation is not required, their assessment and decision will be recorded in writing.

21. To the extent allowed¹ the outcome of preliminary assessment and any resulting investigation will be communicated to the individual who made the complaint.

Investigation

22. Where appointed by the Chief Executive, the investigator is authorised to examine, copy, and/or secure the contents of files, desks, cabinets, and other storage facilities, including digital storage facilities without the consent of any individual. Personal property is excluded.

23. The investigator is authorised to conduct inquiries and interviews as needed to determine what has occurred and to make factual findings regarding the allegations.

24. The investigator is to:

- a. Develop an investigation plan.
- b. Investigate the allegation(s) of Fraud, Corruption, or related misconduct.
- c. After reviewing the information available, determine whether relevant records should be secured with limited access.
- d. Identify expertise and resources required for the investigation.
- e. Manage all privacy and protected disclosure issues.
- f. Gather information, including interviews.
- g. Prepare a final report.

25. The investigator is to report to the Chief Executive throughout the investigation as directed.

Consequences

26. When the investigation is complete, the investigator is to submit a final report to the Chief Executive.

27. Where the investigator's report supports the allegation of Fraud, Corruption or related misconduct against a Kaimahi, the Chief Executive is to refer the matter to the Manager, Human Resources to determine whether the matter is to be dealt with under the [Kaimahi Code of Conduct](#) and related procedures.

28. In all other cases of alleged Fraud, Corruption, or related misconduct, the Chief Executive is to determine how the matter is to be dealt with and/or what action, if any, is to be taken.

29. The recovery of any lost money or other property is to be pursued wherever practicable and appropriate.

30. In cases where the investigation indicates that criminal charges may be warranted, the Board is to determine whether law enforcement agencies will be notified.

31. The investigator is to prepare a report recommending what, if any, improvements to internal controls are to be undertaken.

32. The Chief Executive is to provide the Board with a summary of the findings and any actions taken.

33. All information collected or received during a preliminary assessment or investigation into Fraud must be treated in confidence, except as necessary for the thorough investigation and resolution of the complaint, to meet the requirements of natural justice, or otherwise required by law.

Communications

34. Media and any other inquiries related to any Fraud investigation must be referred to media@tekura.school.nz.

¹ Privacy and other obligations may limit what information can be shared.

Conflict of interest

35. A conflict of interest occurs when a Kaimahi has a private or personal interest that could benefit, or seem to benefit, from their professional decisions or actions within Te Kura.
36. If you become aware of a potential conflict of interest, you must report it following the procedures outlined in the [[Conflict of Interest Hātepe Kaimahi](#)].

Compliance

37. Breaches of this hātepe 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.

Key accountabilities and responsibilities

Role	Description of responsibility
Chief Executive	Responsible for: <ul style="list-style-type: none">approval of this hātepe.Te Kura meeting its obligations under this hātepe.ensuring any breaches of this hātepe have been addressed.
Chief Advisor, Strategy	Responsible for: <ul style="list-style-type: none">ensuring the owners of this hātepe regularly review and meet Te Kura's current standards.
Deputy Chief Executives (DCEs)	Responsible for: <ul style="list-style-type: none">embedding this hātepe in their wāhanga.ensuring their wāhanga are compliant with this hātepe.
Hātepe Kaimahi Owner	Responsible for: <ul style="list-style-type: none">ensuring the hātepe is working effectively through regular monitoring and reporting of compliance with the hātepe.ensuring Kaimahi have had the opportunity to receive training on this hātepe, where required.ensuring any breaches of this hātepe have been addressed.
Kāinga Managers	Responsible for supporting Kaimahi and ensuring that any proposed expenditure, decision, or activity within their area of responsibility: <ul style="list-style-type: none">includes a rigorous approach to the management of operational, financial and human resources.is reasonable, appropriate, justified, and can withstand public scrutiny.complies with the Code of Conduct, all relevant Te Kura policies, and the Financial and Human Resources Delegations Governance Policy.stays within the available budget, whenever financial approval is necessary.is documented correctly, with relevant supporting materials provided.
All Kaimahi	Responsible for: <ul style="list-style-type: none">complying with the Code of Conduct and all relevant Te Kura policies.reporting any non-compliance with this hātepe to their manager.

Monitoring and assurance

38. The Hātepe Kaimahi Owner has the overall responsibility for monitoring the hātepe for effectiveness and compliance.

Measures of success

39. The hātepe will be considered effective if:

- a. Hātepe users' feedback on appropriateness and ease of application is positive.
- b. Reporting is complete and accurate.
- c. There are no breaches of the hātepe, or if there are breaches, they are dealt with in a timely and appropriate manner.

Compliance management

40. Compliance management tools and processes will be used to ensure compliance with this hātepe. The tools and processes may include:

- a. Monitoring of compliance with required processes, procedures or guidelines as set out in this hātepe and related procedures.
- b. Spot checks conducted by the Hātepe Kaimahi Owner on a regular basis to ensure compliance.
- c. Key messages will be provided to the business where spot checks have identified non-compliance.
- d. Tools such as checklists or online modules to help inform Kaimahi of their relevant obligations.

Reporting and information

41. The Hātepe Kaimahi Owner will report to the Risk Assurance Committee in accordance with the annual assurance plan.

Further support and guidance

42. Additional information that supports this policy can be found in:

- a. [Kaimahi Code of Conduct](#)
- b. [Conflict of Interest Governance Policy](#)
- c. [\[Conflict of Interest Hātepe Kaimahi\]](#)
- d. [Financial and Human Resources Delegations Governance Policy](#)
- e. [Fraud Prevention and Detection Governance Policy](#)
- f. [Policy Framework Governance Policy](#)
- g. [Protected Disclosure Hātepe Kaimahi](#)
- h. [Te Tiriti o Waitangi Governance Policy](#)
- i. [Fraud Triangle](#) (Serious Fraud Office - Counter Fraud Centre)
- j. [Good Practice - Discouraging Fraud](#) (Controller and Auditor General)
- k. [Government Procurement Rules](#) (Ministry of Business, Innovation, & Employment)
- l. [Guiding Principles of Public Sector Fraud](#) (Serious Fraud Office - Counter Fraud Centre)
- m. [Crown Entities Act 2004](#)
- n. [Education and Training Act 2020](#)
- o. [Education \(School Boards\) Regulations 2020](#)
- p. [Protected Disclosures \(Protection of Whistleblowers\) Act 2022](#)
- q. [Public Records Act 2005](#).

Approved by Te Rina Leonard, Chief Executive, Te Aho o Te Kura Pounamu