



Operational Policies

5.01 Fraud Policy

Classification: Quality and Risk
Applies to: All Employees
Approved by: General Manager

Date: August 2022
Review Date: August 2025

Purpose:

- To ensure that all parties are aware of their responsibilities for identifying exposures to fraudulent activities and for establishing controls and procedures for preventing such fraudulent activity and/or detecting such fraudulent activity when it occurs.
- To provide guidance to staff as to actions which should be taken where they suspect any fraudulent activity.

References:

- Kindergarten Teachers Collective Agreement (KTCA)
- State Sector Act 1988
- Employment Relations Act 2000
- Current Employment Agreements
- Staff Code of Conduct
- Children's Act 2014
- Equal Employment Opportunity Policy

Definition:

- Kaitiaki Kindergartens – is referred to as 'The Association'
- Head Teachers and Centre Managers- are referred to as Service Leaders
- Professional Practice Leaders – PPL
- Kindergartens and Early Learning Centres - are referred to as services
- Non-teaching employees - Other Employees
- Fraud - wrongful or criminal deception intended to result in financial or personal gain

Policy

The Board of the Association has ultimate responsibility for the prevention and detection of fraud and is responsible for ensuring that appropriate and effective internal control systems are in place.

Procedure

1. The General Manager must ensure that there are mechanisms in place to:
 - a) assess the risk of fraud
 - b) educate employees about fraud prevention and detection
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Kaitiaki Kindergartens

- c) facilitate the reporting of suspected fraudulent activities
2. All employees are responsible for the prevention and detection of fraud in their areas of responsibility.
3. All employees have the responsibility to report suspected fraud.
4. Any employee who suspects fraudulent activity must immediately notify the General Manager, PPL or President.
5. Any fraud by any employee may constitute grounds for summary dismissal.
6. All complaints of suspected fraudulent behaviour will be investigated.
7. Where a prima facie (defined as: based on what seems to be the truth when first seen or heard) case of fraud has been established the matter shall be referred to police. Any action taken by police shall be pursued independently of any employment-related investigation by the organisation.
8. Recruitment strategies shall incorporate fraud prevention:
 - a) Applicants shall be required to undergo police checks where required by the duties of the position
 - b) Previous employers and referees shall be contacted
 - c) Transcripts, qualifications, publications and other certification or documentation shall be validated
9. Payments from the Association must be authorised in line with the Constitution.
10. Service employees and committees must follow the procedures outlined in relevant Association policy and procedure.
11. The service and Support Office accounts must be audited annually.

Signed:

General Manager

Date:

30 March 2023

Endorsed by

Signed:

President of the Board

Date:

30 March 2023