



Resources Policy

Tahakopa School allocates funds to reflect the school's priorities as outlined in the Charter.

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 comply with the negotiated conditions of any current asset management agreement, and 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:

- Finance management procedures
Theft & Fraud Prevention Procedure
Gift Procedure
- Property and asset management procedures.

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

Date:

Chairperson:

Principal:.....

Financial Management Procedure

Aim To utilise financial resources to enhance student learning.

Rationale A firm stable financial basis will allow the Board to plan strategically with confidence for the future of Tahakopa School.

Policy As far as possible priorities identified in the Strategic Plan and emphasised in the Annual Plan will be reflected in the budget.

Procedure

- The principal will prepare a budget each year to meet the school needs for the following year.
- The draft budget will be presented at the Board's November meeting for approval. Spending for the following year can begin provided invoices carry the following year's date.
- The Board authorises the principal to spend the Board's funds within budget limits. Any expenses outside the budget need to be authorised by the Board. The Principal MUST account for overspending in any budget category.
- Monthly financial reports are to be provided to the trustees prior to meetings.
- Annual accounts are to be prepared in line with the Audit Office requirements and with the assistance of the school's accounting service.

In managing the school finances the following rules will be adhered to:-

- When a bank statement arrives in the school it will be coded and sent to School Support.
- Any expenses claim form is to be signed by the BOT representative.
- NO invoice will be passed to School Support for payment unless it has been initialed and correctly coded by the Principal
- Any expenditure in excess of the budget provision MUST have PRIOR approval of the BOT and the decision to increase the budget must be passed and minuted at a BOT meeting.
- All purchases over \$250 of a capital nature shall be added to the fixed asset register.
- Requests for reimbursement should be in writing, detailing costs and include receipts where appropriate.
- Signing of blank cheques in advance is prohibited.
- Cheques from the Principals account should not be written out to "cash" for any reason.
- All invoices for payment will be correctly coded and authorised by the principal. Before the 20th of each month, coded and authorised invoices will be given to the Board treasurer for further authorisation before being sent to School Support for payment.
- All monies received by the school will be banked in the principals' account. No payments will be made directly from cash received.
- The total monies in the principals' account should not exceed \$1000.00. Any monies over this amount will be transferred to another school account, unless for a specific reason eg camp expenses.
- The Board authorises School Support to manage the monies held in their accounts to make payments of invoices.

Principal's Direct Debit Card

- This card is intended for general items eg morning tea supplies, curriculum items, photocopy paper and the like.
- The BOT must approve and minute any transfer of funds to the card .
- Principal is to keep all receipts, to be coded and reconciled against the monthly bank statement before passing onto the Finance person, and then School Support.
- The card may be taken out in the Principal's name however any funds remaining on the card at the termination of the Principal's employment contract must be returned to the school.

Theft and Fraud Prevention Procedure

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

3) 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
- 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.

4) 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) If a *prima facie* case is thought to exist the Principal is to continue with their investigation and
 - i) Invoke any disciplinary procedures contained in the contract of employment should the person be a staff member;
 - ii) Lay a complaint with the New Zealand Police;
 - iii) If necessary, commission an independent expert investigation;
 - iv) 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;
 - v) Seek legal advice; or
 - vi) 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.

5) 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.

6) 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.

7) 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.

Allegations Concerning the Principal or a Trustee

8) Any allegation concerning the Principal should be made to the Board Chairperson. The Chairperson will then investigate in accordance with the requirements of paragraph 4 of this Policy.

9) Any allegation concerning a member of the Board of Trustees should be made to the Principal. The Principal will then advise the manager of the local office of the Ministry of Education and commence an investigation in accordance with the requirements of paragraph 4 of this Policy.

Approved

Gifts Procedure:

A Board of Trustees should be cautious when giving and receiving gifts. . Decisions should be made carefully, taking into account the purpose and value of the gift. If the board has any doubt about the appropriateness of a gift they should seek independent advice (eg, from a lawyer, NZ School Trustees Association or their regional Financial Advisor in the Ministry of Education).

All gifts given and received by school employees and trustees must be recorded, and minuted at the next BOT meeting. (Discretion: Christmas chocolates etc excluded, items or gifts above \$20 value)

Giving gifts

- Gifts given in recognition of employment or services rendered by employees (including payments made when employees retire, compassionate grants and bonus payments), may conflict with the terms of collective agreements and require concurrence ie, approval from the Secretary for Education (refer to the collective agreements and the Funding, Staffing and Allowances handbook).

- The Board may wish to express their thanks to parents or other community members who donate services to the school by way of a small gift.

- Factors that the board should consider would include the value of gifts, frequency of gifts, perception issues, personal links between staff/trustees and receivers of gifts.

Eligibility

- A BOT member must have held a position on the BOT for a minimum total period of 3 years
- A staff member must have been employed by the BOT for a minimum period of 2 consecutive years.

Receiving gifts

Gifts to boards of trustees

Section 68 of the Education Act allows a board to accept or decline any gift of money or property. Where a board accepts the gift of an item that it could not acquire on its own behalf (for example, real property or securities that are not authorised by the Act or by approvals given by the Ministers of Education and Finance) the Act allows the board to continue to hold that gift for a period that is reasonable in the circumstances. In these circumstances boards wishing to retain the gift are advised to seek approval within 12 months of receiving it. If approval is not forthcoming then the board must return the gift.

In some circumstances, a board may receive a gift or bequest where, as a condition of the gift or bequest, the board must continue to hold a security in its current form. This form of gift or bequest is common in schools where the donor or testator determines that the school should continue to hold the security and fund activities or prizes from any return on that security. In these circumstances the acceptance of a conditional gift or bequest creates a trust and section 161(2) of the Crown Entities Act exempts the board from the requirement to hold only authorised securities. The board may, therefore, continue to hold the gifted or bequeathed security in perpetuity without need to seek approval.

- Gifts will need to be added to the asset register, if appropriate, and a market value given for a product of similar age and condition, with an indication of where the valuation came from.

Gifts to school employees

School employees should consider the appropriateness of the gift offered.

It may be appropriate for a teacher to accept a small gift from the parents of a student who has shown great improvements under that teacher's guidance. A cash gift to a teacher by the parents of a student under threat of suspension or stand-down is clearly inappropriate. It could lead to a feeling of obligation to the giver, or even to allegations of bribery or graft.

Similarly, a principal or trustee accepting a gift from a construction firm when the school is about to tender a construction project would not be appropriate as it would give rise to a conflict of interest.

Approved

Property and Asset Management Guidelines

Purpose:

To maintain and develop the grounds, buildings and other facilities, including furnishings and equipment, so that they are safe, tidy, clean and fully functional.

Objectives:

1. The Board of Trustees is responsible for overseeing the management and up keep of the school's property, with the principal being responsible for the day-to-day requirements.
2. The property person on the Board of Trustees reports to each meeting of the board
3. Establish a five-year Property Plan and notify the Ministry of Education.
4. Survey and establish priorities and plan a ten-year maintenance programme.
5. A costed statement outlining maintenance requirements is prepared annually.
6. Regular checks are made on fencing, buildings and fixed assets to ensure that preventative maintenance is undertaken.

PROCEDURE

- There shall be an annual report to the Board of Trustees by December's BOT meeting each year on the state of all school buildings, grounds and the swimming pool.
- Each month the adventure playground and all outside equipment shall be checked for safety.

- At the beginning of each term the school grounds shall be checked for safety.
- Staff are to check classroom (or area) chattels during the last week of each term. Items needing repair and missing items are to be reported to the Principal.
- All staff are responsible for security of school buildings.
- Use of school buildings, grounds and school property outside of school hours must be authorized by the Board of Trustees, prior to its use, who will set appropriate charges including insurance.
- All acts of vandalism/ damage will be reported to the Principal who will take appropriate action.

Additional notes to accompany the Property Management Procedure

1. Property planning

- a. The 10-year maintenance and 5 year property plan programme will be managed in keeping with the Ministry of Education's requirements.
- b. The annual budget will include provision for property maintenance and development.

2. Safety and maintenance inspections

The property manager or Maintenance Contractor will conduct regular checks of fencing, buildings, plant and grounds for maintenance and safety purposes and recorded any necessary actions. Safety and Maintenance reports will be provided for the BOT. Records of each inspection by "Independently Qualified Persons" must be held for a period of two years.

3. Asset management

- a. The principal will keep an Asset Register recording all assets in keeping with Ministry of Education guidelines. All furniture and equipment over the value of \$250.00 will be recorded in the register.
- b. The budget will include provision for asset replacement.
- c. The principal can authorise the use of school equipment and resources away from the school site.