

NATONE PARK SCHOOL POLICY STATEMENT NAG 4.01

FINANCIAL MANAGEMENT

Rationale

Effective budgeting and financial controls will provide for the implementation of Strategic Plan, Charter goals, objectives and learning programmes.

Purpose

To maximise the benefit to students through prudent allocation and control of financial assets.

Guidelines

- 1 The school will have written Financial Management Procedures which are actively practised and reviewed in May and November every year for compliance. These will include accounting systems, banking, internal spending and delegations.
- 2 The Board will allocate funds to reflect the School's priorities as stated in the Charter and Annual Plan.
- 3 Preparation of an Annual Plan and Budget.
- 4 Monthly monitoring of income and expenditure.
- 5 Asset register maintenance is delegated to Education Services Ltd.
- 6 Preparation of monthly and annual financial reports has been delegated to Education Services Ltd. A company specialising in education reporting. Education Services comply with all Financial Reporting Standards.
- 7 The Board will ensure annual accounts are prepared and audited as required by the Public Finance Act 1989 and the Education Act 1989 and meet other legal obligations.
- 8 Any related parties transactions will be disclosed as per guidelines provided by Auditor (refer Appendix A).

Conclusion

The Board of Trustees is responsible for all finances in the school in accordance with its governance obligations.

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Last Reviewed 2019
Next Review 2021

Approved _____
(Chairperson)Commissioner

Date

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PROCEDURES – 1

Budget

- 1 The budget process will begin as soon as possible after the Entitlement Notice for the following year has been received (**September/October**), and be completed by December. The draft budget will be presented no later than the December Board meeting for comment and approval.
- 2 The Principal and Chairperson are responsible for the preparation of the draft budget and allocate funds for the three areas; Administration, Property, Learning Resources.
- 3 The Principal and teacher curriculum leaders are responsible for the expenditure of funds with the allocated curriculum budget.
- 4 The Principal has the responsibility for implementing the budget approved by the Board of Trustees.
- 5 The Principal has the authority to approve expenditure for all items within the budget and may approve unlisted items up to \$500.00. These must be included on the monthly schedule from ESL and marked as not budgeted for.
- 6 Approval of the Board of Trustees must be obtained for expenditure of amounts in excess of \$500.00 if not authorised in the budget. The Board will be notified of these via the Variance Report.
- 7 The budget will reflect the school's teaching and learning priorities.

Financial Systems

The Principal is responsible for the control of the day-to-day financial management within the school.

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PROCEDURES – 2

Controlling Income

1. School Account with ASB Bank, North City Branch:

ASB Bank A/c No.	12-3254-0022529-00
ASB Term Deposits	0072 and 0073
2. Cheques received by mail recorded in the Receipt Book by Office Manager and shared with principal at monthly financial meetings
3. Money received from students is recorded at the office in the Receipt Book.
Class/Group payments will be recorded by listing names and issuing one class/group receipt.
4. Cash received must be receipted. One receipt book in use at one time.
5. Money received at the office will be receipted, coded and stored in the safe until it is banked. Bank deposit slips will correspond with Monthly Schedule sent to ESL.
6. Money in the safe should not exceed \$1,000 cash.

Banking Procedure

1. Office Manager will total amounts in safe with income received and deposit it in the ASB A/c 12-3254-0022529-00. Bank deposit total will be checked by one other signatory to confirm amount being banked.
2. Monies in excess of current requirements may be transferred to an investment account to gain higher interest rates. Any two of the current three signatories on the Bank account have authority to transfer money between these accounts. Periodically money will be invested on fixed term deposit. At least one of the two signatories will either be the principal or the commissioner
3. Monies may be withdrawn from Term Deposit(s) upon maturity, by the Principal (with Commissioner's approval) to cover any unforeseen expenses.

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PROCEDURES – 3

CONTROLLING EXPENDITURE

Ordering/Purchasing Procedure

- 1 All requests for expenditure must be authorised by the programme managers and the Principal on the Request For Order Book. This should correspond with curriculum area budgets and list of planned purchases. *2017 The plan is that all Snr teachers with curriculum budgets, will complete a budget forecast that aligns with curriculum plan.*
- 2 Orders are sent or phoned quoting school order number by Office Manager or Principal.
- 3 On delivery of goods or services packing slips and/or invoices are checked with Order Book. Any discrepancies are noted on form.
- 4 When invoices arrive they are checked with the order book and once paid are filed in alphabetical order based on company name.

Payments

- 1 By the 20th of the month, cheques due for payment and invoices are presented to the Principal for authorisation. If correct the Principal authorises payment.
- 2 Cheques are written out. All cheque butts must be completed including date, payee/supplier of goods and amount.
- 3 The cheque number or the electronic transaction reference is recorded on Request For Order Form or ESL authorisation stamp.
- 4 All payments are made by cheque, online-banking, direct debit, auto-payment or petty cash and must be authorised by the Principal.
- 5 Three designated signatories will have access to online-banking in order to monitor movement and payments through the account.

6 One cheque book in use at any one time.

Cheques are made out to payee and an invoice or receipt is given to the office manager.

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PROCEDURES – 4

CONTROLLING EXPENDITURE

Online Banking

Any two of the following people are authorised to release payments and have access to the internet banking service, effective August 2016:

Principal, Office Manager, Commissioner

Cheque Signatories

Any two of the following people are authorised to sign cheques from:

ASB Bank A/cs: Principal, Office Manager, Commissioner
Principal or Commissioner must be one of the 2 signatories

All financial transactions with the exception of personal reimbursement must be made by the Principal.

The following key tasks have been delegated to:

Office Manager

- 1 Collecting, receipting, recording and banking cash.
- 2 Ensuring all invoices have been checked with inward goods.
- 3 Ensuring all Order Forms are authorised by the Principal **before** goods are ordered.

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- 4 Preparing monthly accounts for payment and ensuring these have been formally approved for payment by the Principal before issuing cheques or completing on-line banking transactions.
- 5 Entering all income and expenditure for month on ESL Payment Schedule forms.
- 6 Monitoring cheque account to ensure adequate balance to pay monthly accounts and salaries.

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PROCEDURES – 5

Internal Reporting

At Board meetings the Principal through the Office Manager will present the following reports:

- 1 Statement of Financial Position and Statement of Financial Performance including graphs for the previous month or months.
- 2 Variance Report – A brief written statement reporting any transaction over \$5,000 in income, expenditure, variance from budget, budget adjustment or movement of investments.
- 3 Obtain approval from BOT for all payments made in the previous month e.g. Move that cheque numbers to, on-line payments, Automatic payments and Direct Debits for the period ending xx/xx/xx, as tabled, be approved. Principal/Chairperson/Commissioner moves.

All Financial Reports will be circulated to Board of Trustees prior to the Board Meeting.

Reports to Curriculum Leaders

Curriculum leaders are expected to monitor the spending within their curriculum area and ensure it is within their annual budget allocation. Print-outs of payments made are available on request to Office Manager. This is monitored monthly by the principal.

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PROCEDURES – 6

DELEGATIONS

Goods & Services Tax (GST) Responsibilities

ESL

Is responsible for:

- 1 The management of GST compliance.
- 2 Ensuring all revenue received within GST return deadlines (January, March, May, July, September, November) is correctly accounted for in that period.
- 3 Checking the School Transaction Schedule each month ensuring all transactions have correctly been assessed/coded.

Advise the Board of the imposition of any tax penalties incurred by the school.

The following key tasks have been delegated to:

Office Manager

- 1 Collection of tax invoices relating to Goods/Services tendered by all suppliers.
- 2 Ensuring all electronic payments to supplier(s) are accompanied by a tax invoice.
- 3 The supplier must state whether he/she is a registered/unregistered GST payer. This must be clearly recorded on the School Transaction Schedule.
- 4 Ensure all input tax credits are authorised by the Principal. Reimbursement will be withheld from staff/board members etc until a tax invoice is produced to support their claim.

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PROCEDURES – 7

PAYROLL

Principal

- 1 Ensuring staff members are not paid in advance.
- 1 Principal will check and sign fortnightly Staff Usage and Expenditure (SUE) Reports.
- 2 Changes to individuals pay details will be made using the appropriate Novopay Form and will be signed by both the Principal, Commissioner or BOT and the employee concerned.

The following key tasks have been delegated to:

Office Manager

- 1 Reliever's schedule will be approved by Office Manager and completed online on the day of relief. Where necessary details will be checked with Senior Management e.g. coding.

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PROCEDURES – 8

ASSET MANAGEMENT

The Staff and Parents of Natone Park School will consult with staff and parents in the formation of this Policy Whanau Engagement. The Policy is to be approved and adopted by the Staff and Parents at its hui for the year .

Introduction

- 1 The Board accepts that it has a responsibility to protect the assets 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 In the formulation and approval of this Policy the Board has had due regard to the accepted standards of sound asset management and applied these to the School. The Board wishes to record that it sought the advice of a chartered accountant and consulted with the School's auditor in their role as agent of the Controller and Auditor General before approving this Policy.
- 3 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, and all such delegations must be attached as appendices to this Policy.
- 4 This Policy must be read in conjunction with other Board Policies, and the exercising of all authority and responsibilities conferred under this Policy must be in accordance with the Schedule of Delegations and may not exceed an individual's established level of delegated authority.

Acquisition of Assets

- 1 The Board agrees to review the asset management plan annually in September/October and agree a budget for annual asset acquisitions.
- 2 The principal shall have delegated authority to purchase assets within the annual asset acquisition budget, following good procurement processes, provided that the value of any individual asset is no more than \$5,000.

- 3 The decision to purchase any asset with a cost of over \$5,000 must be made by the Board, not the principal alone.
- 4 The Board shall consider the most cost efficient acquisition method for each new assets acquisition decision i.e. whether to buy or lease, and whether to acquire by operating or finance lease.
- 5 The Board shall follow good procurement processes for the acquisition of assets over \$5,000. This may include placing a notice on the Government Electronic Tendering System (GETS) for acquiring assets with a combined value over \$100,000; obtaining several quotes to compare value for money; and managing any potential conflicts of interest appropriately.

Information Technology Assets

- 1 All information technology assets, such as computers and laptops and associated software, must be compatible with the standard operating platform used within the school.
- 2 The Board aims to provide and maintain a suite of IT assets that provides the best possible learning tools for students, within budget constraints, including a replacement programme that matches the expected useful life of each asset.

Expected Useful Lives

- 1 The Board agrees on the expected useful lives of the following types of assets:

Buildings – School	18 – 40 years
Building Improvements – Crown	10 – 20 years
Furniture and Equipment	10 – 15 years
Information and Communication Technology	4 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets	4 years
Library Resources	8 years

Maintenance of Assets

- 1 The principal shall have delegated authority to maintain the school’s assets in good working order, within the approved budget.

Asset Records

- 1 A fixed asset register for all assets with a cost of \$500.00 (gst excl) or more shall be recorded in the fixed asset register.
- 2 A review of assets against the fixed asset register shall be undertaken at least once a year.

Disposal of Assets

- 1 The principal shall have delegated authority to dispose of any asset that has reached the end of its useful life (as recorded in the fixed asset register), provided the original cost of that asset was less than \$10,000. The principal shall report to the Board about reasons for disposal, disposal process and any net disposal proceeds.
- 2 The Board shall approve the disposal of any asset that had an original cost of over \$10,000, including the reasons for disposal, disposal process and use of any disposal proceeds.

Approval

- 1 When the Board approved this Policy is agreed that no variations of this Policy or amendments to it can be made except with the unanimous approval of the Board.
- 2 As part of its approval the Board requires the Principal to circulate this policy to all staff, and for a copy to be included in the School Policy Manual, copies of which are available to all staff. The school policy manual shall also be made available to students and parents at their request. The Board requires that the Principal arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

Signed Board Chairperson

Date

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RELATED PARTY TRANSACTIONS
APPENDIX A

A related party transaction is defined as:

“A transfer of resources, services or obligations between related parties, regardless of whether a price is charged”

If there have been transactions between related parties, a School shall disclose the nature of the related party relationship as well as information about the nature of the transactions and outstanding balances necessary for an understanding of the potential effect of the relationship on the financial statements¹.

Public Benefit Entities Exemption

It is not necessary to report related party transactions between entities that form part of the New Zealand public sector, despite the fact that they are subject to common control or significant influence by the Crown (if the transactions are carried out at arms length). For example Schools and New Zealand Post are entities within the Crown Reporting entity. However, disclosure of information by a School about purchasing stamps from New Zealand Post does not provide users with useful information.

Related Parties

The Ministry believes the key management personnel of the school and their close family to be the most relevant related parties for schools.

1 Key Management Personnel

Those persons either directly or indirectly, having authority and responsibility for planning, directing and controlling the activities of the School.

Key management personnel include:

- Trustees of the Board;
- Committee members; and
- Principal

¹ NZ IAS 24.17

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Key management personnel may also include the:

- Associate Principal;
- Deputy Principal;
- Assistant Principal;
- Executive Officer/Business Manager; and
- Heads of Departments and any senior staff with employing or contracting responsibilities.

In general, key management personnel will include the board plus all those employees who form part of the school's 'senior management team' (or whatever name that group is called).

2 *Close Family Members*

Close family members include those family members, who maybe expected to influence, or be influenced by, that individual in their dealings with the school.

This includes:

- The individual's domestic partner and children;
- Children of the individual's domestic partner; and
- Dependants of the individual or individual's partner.

It may also include other family members.

Education Act 1989 section 103A - Financial interests that disqualify persons from being trustees

An individual is not capable of being a trustee of a Board or member of a committee of a Board if total payments made or to be made by or on behalf of the Board in respect of all contracts made by it in which that person is concerned or interested exceed \$25,000 including GST (or an amount by notice in the *Gazette*). An individual is not disqualified under this section if the Secretary approves the contract at the request of the Board.

This is a legislative requirement and does not relate to the financial reporting disclosure requirements.

Examples

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- a) Nicholas Reid is a trustee of the board of Kitsilano Primary School. Nicholas is also the general manager of Computer City Ltd that has been used to maintain and service the schools' computer hardware and software during 2007. The total value of transactions for the year is \$10,000 and no amounts remain outstanding at year end. All transactions with Computer City Ltd have been on normal trading terms and Nicholas declared his interest to the board prior to the decision to engage the services. Is this a related party transaction?

Yes. The board need to disclose the payment of \$10,000 with Computer City Ltd as a note in the financial statements for 2007. As the total value does not exceed \$25,000 no approval is required from the Secretary of Education.

- b) Angela Ashby is the principal of Burnaby Bay secondary school. In November 2007 the board of the school purchased \$30,000 of play ground equipment from Big Steal Ltd. Angela's husband Tom is the Managing Director of Big Steal Ltd. At 31 December \$10,000 remained outstanding to Big Steal Ltd. All transactions have been on normal trading terms. Is this a related party transaction?

Yes. The board need to disclose the payment of \$20,000 and outstanding balance of \$10,000 with Big Steal Ltd as a note in the financial statements for 2007. Tom is not a trustee of the board or a member of a committee of the board so no approval is required from the Secretary of Education.

Under Schedule 6 of the Education Act 1989² Angela should exclude herself from the Board meeting when the contract is discussed and approved since she has a pecuniary interest in the matter.

- c) Ben Moore is the deputy principal of James Bay Secondary School. During 2007 Ben Moore hired a number of relief teachers in the 4th term. A relief teacher for the accounting class was Karla Moore who is Ben's wife. Is this a related party transaction?

Yes. The board need to disclose the relationship between the deputy principal Ben Moore and his wife as a relief teacher as a note in the financial statements for 2007.

An appropriate disclosure note could be: "Ben Moore, deputy principal, is a member of the key management personnel of the school. His wife is employed as a relief teacher on terms and conditions that are no more favourable than

² Schedule 6 of the Education Act 1989 - 8 Meetings (8)

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the board would have adopted if there was not a relationship to a member of the key management personnel.”

Key Management Personnel Compensation

Schools that qualify for differential reporting are not required to comply with this disclosure requirement (Kiwi Park Small and Medium School Annual Reports).

Each school shall disclose key management personnel compensation in total and for each of the following categories³:

- 1 Short-term employee benefits;
- 2 Post-employment benefits;
- 3 Other long-term benefits; and
- 4 Termination benefits.

1 Short-term employee benefits include:

- Salary and wages;
- Bonus and extra pays or gratuities;
- Allowances;
- Payments on account of a personal liability or expense incurred by the employee; and
- Contributions to a personal superannuation plan, life or health insurance.

- 2 Post-employment benefits include other retirement benefits and post employment medical insurance.

- 3 Other long-term benefits include long-service and sabbatical leave.

- 4 Termination benefits include amounts paid in connection with termination of employment by:

- Resignation;
- Retirement or redundancy; and
- Any payment in settlement of an employment relationship problem or personal grievance.

Refer to the Kiwi Park Large School Annual Report for an example of the necessary disclosure for key management personnel compensation.

³ NZ IAS 24.16

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FUNDRAISING

Rationale

Ministry of Education Operations Grant will need to be supplemented by fundraising.

Purposes

To provide quality teaching and learning facilities, resources and experiences.

Guidelines

1. Major fundraising undertaken for the school must be approved by the Board i.e. where the targeted amount is over \$1,000.
2. Fundraising within the school or community, using the name of the school, will be used for school purposes. That is; for resources, educational activities and facilities that will benefit students and staff.
3. All monies received from school fundraising ventures will be recorded and banked in the school bank account and coded to the appropriate fundraising account.
4. Fundraising priorities will be decided by staff and Board in consultation.
5. The Board will not enter into any contracts with professional fundraisers without first consulting Education Services.
6. Fundraising will:
 - Cause the minimum disruption to class programmes.
 - Not be too time-consuming or put undue pressure on teaching or support staff.
 - Not involve students handling large amounts of cash without adult supervision.

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- Be scheduled so that parents are not put under unreasonable financial pressure in any given month.
- Allow students to assist in the preparations and organisation
- Be fun!

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IMPLEMENTATION

Minor Fundraising - includes mini-galas, cake stalls, sausage sizzles, discos, raffles with a prize value of under \$500, concerts, math-a-thons and spell-a-thons.

Mini-galas - are held no more than twice a term in the lunch hour. Food stalls, games are set up in the top court area or in the wharehui on wet or windy days. Each teacher and class plan one fundraiser preferably with parent involvement and manage that activity. This may be linked to a technology or health unit.

Major Fundraisers - include batons up, socials, raffles, hangi/umu. No more than one major fundraiser will be scheduled in a term.

Approved by Board:

Date _____

Signed Chairperson: _____ Date _____

NATONE PARK SCHOOL POLICY STATEMENT NAG 4.03

Sensitive Expenditure Policy

Introduction

1. The Board agrees that it has a responsibility to ensure that all expenditure of Board funds is clearly linked to the business of the school and does not at any time provide unreasonable and personal benefit from those funds to any individual or group of individuals (staff or students)
2. The Board acknowledges that at times there are expenses which may be considered to be beneficial only to individuals or small groups of individuals. These may include expenses in

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relation to travel (especially international travel), or to koha, gifts and other payments to individuals.

3. The Board has determined that any expenditure which may be considered to be beneficial to individuals or groups of individuals will be carefully scrutinised before approval and will be supported by appropriate fundraising specific to that expenditure.
4. Particular reference should also be made to the Board's travel policy in considering expenditure which may benefit individuals or groups of individuals.
5. 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 (as the chief executive and the Board's most senior employee).

Principles

6. The Board requires the Principal, where expenditure may be beneficial to an individual or group of individuals, to take account of the following prior to authorising this expenditure:
 - i) Does the expenditure benefit student outcomes?
 - ii) Does the expenditure represent the best value for money?
 - iii) Is it in the budget?
 - iv) Could the Board justify this expenditure to a taxpayer, parent or other interested party?
 - v) How would the public react if this expenditure was reported by the media?
 - vi) Would there be perceived to be any personal gain from this expenditure?
 - vii) Does this expenditure occur frequently?
7. Any proposed expenditure which may benefit individuals or groups of individuals will be backed by funds which have been raised for the purpose. The funds will be raised with a full understanding of their purpose known to those contributing to the funds – such as parents or other funding sources (e.g. charities). The funds raised will cover all costs (including travel and accommodation costs for teachers who may be involved).

Accounting for expenditure

8. All expenditure which is incurred on behalf of individuals or groups of individuals will be fully accounted for and a separate income statement for management reporting purposes showing all funds raised and expenditure incurred will be provided to the Board.

Approval

9. When the Board approved this Policy it agreed that no variations of this Policy or amendments to it can be made except with the unanimous approval of the Board.
10. As part of its approval the Board requires the Principal to circulate this policy to all staff, and for a copy to be included in the School Policy Manual, copies of which shall be available to all staff. The School policy manual shall also be made available to students and parents at their request. The Board requires that the Principal arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

Approved by the Board:

Date: _____

Date: _____

Signed by the _____ School Chairperson with the authority of the Board

NATONE PARK SCHOOL POLICY STATEMENT – NAG 4.04

FRAUD AND THEFT PREVENTION POLICY

Introduction

1. The Commissioner on behalf of The Board accepts the 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.
3. The Board of Trustees of Natone Park School has consulted with staff in the formulation of this Policy.

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 Crown Entities Act 2004 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.

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- 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.
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

1. 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.
2. 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.

Approval

1. When the Board approved the Policy it was agreed that no variations of this Policy or amendments to it can be made except by the unanimous approval of the Board.
2. As part of its approval the Board requires the Principal to circulate this Policy to all staff and for a copy to be included in the Natone Park School Policy Manual, copies of which shall be available to all staff. The school policy manual shall also be made

available to students and parents at their request. The Board requires that the Principal arrange for all new staff to be made familiar with this Policy and other policies approved by the Board.

The policy was approved and adopted by the Board on 23rd June 2008 and became effective from that date.

Approved _____
Chairperson / Commissioner

Date:

NATONE PARK SCHOOL POLICY STATEMENT NAG 4.05

PROPERTY NAG 4

Rationale

Students, staff and the community are entitled to have attractive and functional buildings, facilities and equipment which meet health and safety standards and the cultural and learning needs of students.

Purpose

1. To provide and maintain a healthy, safe and attractive environment that will enhance learning and teaching.
2. To maintain assets to an appropriate level and condition as permitted by Ministry of Education funding.
3. To encourage individual and communal responsibility for school property and facilities.
4. To meet the school's legal obligations by complying with school property agreements, legislation, employment agreement and official guidelines relating to property and assets.

Guidelines

1. The primary focus of property maintenance will be the health and safety of students and staff.

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2. Procedures will be implemented to maintain the grounds, buildings and facilities in a safe and healthy condition.
3. Consideration will be given to equity and to the spirit of the Treaty of Waitangi in property development, management and maintenance.
4. A Capital works programme will be designed and implemented in consultation with parents, staff, ~~and~~ students and the Ministry.
5. Strategies will be implemented and maintained to develop communal responsibility for school property.
6. The long-term maintenance plan will be reviewed annually to determine priorities and develop a plan to prioritise and implement maintenance requirements.
7. The Board will ensure annual accounts are prepared and audited as required by the Public Finance Act 1989 and the Education Act 1989 and meet other legal obligations.

Approved: _____

(Chairperson)

Date: _____

Property Implementation

1. Maintenance

The Board accepts responsibility for all works necessary to keep the site, buildings and facilities in good order and repair using funds allocated annually by the Ministry for building maintenance and vandalism.

2. Long term Maintenance

The Board sets aside funds from the property component of the annual operations grant to meet long term maintenance requirements e.g. painting

The ~~long term~~ ten-year property plan will be reviewed annually and priorities set for the coming year in the Annual Plan.

3. General Maintenance

All students and staff including the caretaker identify, minor maintenance or damage to buildings, grounds or equipment and the caretaker records these items in the caretakers repair book.

The caretaker is responsible for minor maintenance and repairs. Trades people will be called in when specialist skills are required e.g. plumbing, electrical or carpentry work.

The caretaker is also responsible for the maintenance of the grounds and gardens.

4. Hazards Health and Safety

The Board has in place procedures to identify, eliminate, isolate and or minimise hazards.

All students and staff including the caretaker are expected to report any hazards, health and safety concerns immediately to the Principal/Caretaker.

The caretaker is responsible for daily checks of the buildings and grounds and will notify the principal of any hazards that cannot be removed or repaired promptly. The Principal will notify the Ministry of any long term hazards and in consultation with the Ministry authorize repairs.

The caretaker is responsible for carrying out monthly Building Warrant inspections as identified in the manual e.g. fire hoses, signage, fire doors, fire/lighting alarms etc and recording results in the white buildings manual.

The Ministry contracts services to provide annual checks of the fire alarm system.

5. Use of Trades people

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Where possible local trades people will be employed to repair damage general maintenance. More than one quote ~~will~~ may be sought the item is likely to be in excess of \$2000.

Contractors working on the school site on any long term contract or on a regular basis must have produced a safety record before work commences. Police vetting of contractors and sub-contractors working on the site must be carried out.

These will be carried out according to the Ministry Property Management Guidelines.

7. – Vandalism

The school is situated in a high risk area. The caretaker is responsible for identifying and reporting vandalism when carrying out a daily check of the buildings and grounds. The caretaker completes a vandalism form for each incident, notifies the police and orders repairs on ~~the Request for Oauthorised order~~ Repairs carried out are charged against the vandalism code. If the expenditure exceeds the grant allocation the monies will be reclaimed from the Ministry District Property Office.

~~The Board property officer monitors incidents and reports to the Board at monthly meetings using the vandalism forms.~~

8. Security

The ~~caretaker cleaner~~ is responsible for securing the buildings after school hours on to 6pm.

Teachers are responsible for securing the buildings when using the school after 6pm and at weekends.

Teachers all have keys and have had an orientation on the security system.

The alarm system is monitored by Recon. Patrols are called to the school site if the alarm activates. Recon contacts key holders if the buildings need to be secured.

During holidays and weekends parents and neighbours are asked to carry out informal checks of the exterior of the buildings and grounds and report any damage.

The school may ~~MOE~~ pay for security patrols during high risk periods e.g. holidays. ~~This~~

9. Cleaning

The ~~caretaker~~ cleaner(s) carries out all cleaning on a daily basis.

Cleaning equipment and consumables are ordered as required using order form.

The Deputy pPrincipal checks the standard of cleaning and grounds weekly and a full inspection is carried out after holiday cleans. Concerns regarding the standard of cleaning are reported to the ~~board~~Principal.

10. Assets

All freestanding furniture and equipment with a purchase price in excess of \$~~250-500~~ is recorded in the assets under C codes and is recorded in the annual update of the asset register. Copies are kept in the school filing cabinet and with Educational Services Central and are available on-line at ESC website.

On arrival in the school, assets are identified with the school name.

Curriculum leaders are responsible for the care and maintenance of the assets purchased for their area.

Assets temporarily removed from the school premises for repairs or use by staff are recorded ~~on the whiteboard in the staffroom in the back of the budget book kept in the~~

The Principal is responsible for overseeing repairs and replacement of equipment and furniture.

Comprehensive property records are kept including:

Property Records	Where Kept
Vandalism Forms	Vandalism folder S School Filing Cabinet
Vandalism Reports	File office Vandalism folder School Office
Cleaning Reports	Principal's
Maintenance	Caretaker's notebook
Redevelopment Buildings	Photographic History Principal's Office
Redevelopment Media	Bookcase Principal's Office
School Plans	Coat Closet Principal's Office
Building Warrant of Fitness	Displayed in foyer

Manuals

Property	Bookcase	White Folder	Principal's
Grounds Gardens	Black Clearfile	Principal's Bookcase	
Building Maintenance	White Folder	Office file	
Asset Register	Filing Cabinet	School Filing Cabinet	
Property Maintenance			

Job Description Caretaker

Key tasks Caretaker

Copies of all outwards ~~correspondence~~ ~~correspondence~~ and records concerning Property Filing cabinet or on computer property file.

References

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NATONE PARK SCHOOL POLICY STATEMENT NAG 4.06

EMERGENCY MANAGEMENT

Rationale

When an emergency occurs within the school community these guidelines will assist to reduce the impact and possible trauma this may have on members of the school community students, staff and parents.

Purpose

1. To identify likely or possible emergencies and prepare response plans.
2. To reduce the physical and emotional consequences for students and staff.
3. To provide opportunities for individuals suffering loss to grieve and recover.
4. To provide appropriate educational interventions.
5. To return to normal functioning as soon as appropriate.

Guidelines

1. As each critical incident will have different variables no one set of procedures will be appropriate in each set of circumstances.
2. Communication and teamwork are crucial to effective management when emergencies occur.
3. When an incident occurs, inform the Principal or Deputy in the principal's absence.
4. The Principal or Deputy will convene a crisis management team.
5. This team will be responsible for co-ordination and communication, action plans for staff and students.
6. The Critical Incident Management Checklist will be used as a guide for forming an action plan specific to the critical incident.
7. Adequate attention needs to be paid to all three phases of critical management: preparation, immediate response and recovery.

8. Staff training will be on-going.

Related Policies:

Injury Procedures	Managing Violence and Abuse
Emergency Procedures	Hazard Register
Civil Defence	

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Emergency Management Implementation

There are four steps to Emergency Management:

1. Reduction
2. Readiness
3. Response
4. Recovery

1. Reduction

- Identify and assess the risk of emergency events and their potential impact.
- Identify the potential hazards from those events.
- Implement processes to minimise the potential hazards.

2. Readiness

- Prepare an emergency response plan that prepares the school to respond effectively to identified emergency events and which will prevent or minimise harm to members of the school community.
- Update the plan annually.
- Provide training for all staff, students and key personnel.

3. Response

- In the event of an emergency follow the plan.
- Record events, actions and times.

4. Recovery

- The principal/Health and Safety Co-ordinator must convene a meeting after an emergency event or exercise to formally review what occurred. This should include senior management, affected staff and students.
- Emphasis should be on what procedures worked and what needs to be improved.
- Make changes to the Emergency Plan or procedures as necessary.
- Provide a debriefing for staff, parents, students to enable them to work through their reactions to the event and where necessary provide post trauma/grief counselling.

Civil Defence

Maraeroa Marae is our closest designated civil defence facility.

Emergency Management Plans

5 Emergency Management Checklist

5a Emergency Contacts

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- 5b Developing a site map
- 5c A Site Map
- 5d Assisting Persons With Disabilities
- 5e First Aid
- 5f Emergency Information for Visitors
- 5g Evacuation
- 5h Medical
- 5i Fire
- 5j Earthquake
- 5k Flood in Building
- 5l Flooding
- 5m Gas Leak
- 5n Volcanic Eruption/Ash fall
- 5o Bomb/Arson Threat
- 5p Bomb Threat Questions
- 5q Violence/Personal Threat
- 5r Armed Intruder Incident
- 5s Intruder Inside Building
- 5t Intruder Outside Building
- 5u Physical Assault
- 5v Death
- 5w Missing Child

Communication

1. The office will be the centre of communications. Direct all critical incident inquiries to the office.
2. The office manager or other staff member will staff the office at all times during office hours.
3. The office manager/staff member will be kept up to date on events and advised what information can be communicated to different groups, to parents, to teachers and to students.
4. All information must be factual and accurate.

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5. Wherever possible information or requests should be in written form to ensure accuracy.
6. Ensure confidentiality of student and staff information.
7. All staff need to be kept informed of events. A section of staff whiteboard will be allocated to keep staff updated. The school intranet may be used if it is operational. A message book will be circulated.
8. Direct callers to use the school staffroom phone 235 8248 or a cell phone. When student groups are taken off-site on trips or camps a cell phone must be available. Keep the school cell phone recharged for outgoing calls.
9. All teachers have access to a cellphone. These must be charged and “topped” up regularly. It is the teachers responsibility to ensure these are charged and available.

Implementation

Students attending family services, funeral, tangi and memorial services

1. The bereaved parents or family members will be consulted and the school will try to accommodate their wishes.
2. The child must have expressed a wish to attend and have some connection to the deceased or their family as a friend, classmate or through church, cultural or family ties.
3. The child’s caregiver must have given consent for the child to attend.
4. Where possible the parent should be invited to attend with their child.
5. The children attending must be briefed on what to expect. Will the visit be to a marae, a home or church? What will that be like? What are the protocols? Will the deceased be present? Will the casket be open or closed? How will the deceased look? Will people kiss the body? How might the bereaved family and mourners react? How long will the service take?
6. An adult must be with the group attending before, during and after the event or visit to support the children, answer questions, ensure their behaviour is

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appropriate, monitor and deal appropriately with the children's emotional response.

7. As a general guide only a small group of students and staff will attend. In special circumstances the whole school may be involved.
8. Parents, students and staff will be invited to show their support for the bereaved family by giving a koha e.g. money, flowers, food or help.

Discussing Death with children

1. Use the correct and caring word death. If necessary modify with words like "tragic" or "sudden". Avoid expressions like "passing on", "gone to sleep" as these expressions can cause children confusion and anxiety

NATONE PARK SCHOOL POLICY STATEMENT NAG 4.07

COMMUNITY USE OF SCHOOL BUILDINGS AND GROUNDS

Rationale

The Board, encourages limited community use of school buildings and grounds after hours. The school grounds are off limits to the general public after school hours.

Guidelines

- 1 The buildings are to be used for educational and community purposes only. These include after hours student classes, holiday programmes, professional meetings, social functions, church, community hui and training for teachers and/or boards.
- 2 The use of the buildings and grounds will allow the minimum of disruption to students and staff.
- 3 The Principal has been delegated the responsibility to authorise the use of the buildings by educational and community groups.
- 4 The Principal or delegated staff member will be present when the buildings are in use by approved groups. That person is responsible for ensuring lights, heaters and electrical appliances are switched off, windows and doors secure, and the security system activated before vacating the premises. In the circumstance of regular use, the group will have a written contract negotiated with principal and

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BOT representative.

- 5 Any unauthorised person in the grounds after school hours will be asked to leave and if they refuse to comply the police will be called. A trespass order may be issued.

Approved _____

Date

Chairperson

NATONE PARK SCHOOL POLICY STATEMENT NAG 4.08

LOCKDOWN POLICY

Why have this policy?

Natone Park School Board of Trustees and staff believes that the safety of students and staff in our schools is paramount and takes every precaution to ensure the safety of all.

The Board believes that the school needs to be secured in an appropriate manner when dealing with a perceived or actual threat to the school community.

What is it for and how will we do this?

A Lock Down would be used anytime students need to be contained and protected inside school buildings.

A chemical spill, for example, could put students and staff at risk of toxic inhalation if allowed outside. Also, a fugitive abandoning a car chase to flee on foot could pose the

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risk of a hostage situation. In both these cases, the Police would request a Lock Down of the school to prevent putting students and staff in danger.

An unarmed intruder inside the building can also be cause to implement the Lock Down Procedure, separating the intruder from students. In this case a Lock Down may also help to prevent confusion, and to make it easier for staff to account for all students as it is simpler to determine if a student is missing when the students are at least standing still.

When the 'Lock Down' signal is given, teachers go to their classroom doors, listen, then look for a sign of imminent danger. If it's safe to do so, they pull in any students into the classroom, pull down blinds/close curtains then close and lock the door and turn off the lights.

This policy is to be included in the Emergency Management Plan held in the School Office, and Principal's Office.

General Emergency Lock Down Procedures:

Communication

1. In the event of a critical incident requiring 'Lock Down', the person witnessing the incident must try to notify the School Office to raise the alarm. The School Office staff member receiving the incident call will notify the Principal or Deputy Principal.
2. The Principal and/or the person-in-charge (PIC) at the time of the incident will determine the need for a 'Lock Down' and sound the appropriate alarm.
3. An Emergency Lock Down a pre-recorded announcement by intercom will be made or a long bell for five seconds will ring followed by a one second delay.
4. The Principal or PIC shall immediately contact Police and provide as much information as possible.
5. Fire evacuation alarms are not to be sounded.

Procedures

1. If the 'Lock Down Alarm' is sounded before school, during morning tea or lunch time students are to move directly to their classroom or safe area.
 - a. Teachers are to stay in, move to their classroom, or to the nearest safe area that has a telephone (unless told otherwise).

- b. Support staff are to move promptly to the playground areas and direct students to their classrooms, only if it is safe to do so. They also go to nearest classroom safe area that has a telephone.
 - c. The Caretaker is to lock all perimeter gates, only if it is safe to do so, then go to the nearest safe area that has a telephone.
 - d. The Principal must stay in, or move to, the School Office area to facilitate communication.
 - e. Adults or visitors in Administration area to move to the Resource Room or Command Centre – Administration Manager's Office.
 - f. Adults around school to go to the nearest classroom.
2. If outside, children proceed to the nearest classroom or safe area. Staff need to be mindful that children from other classrooms may seek sanctuary in their room.
 3. Teachers to lock their own classroom and other pod doors.
 4. Close and lock windows. Close curtains (if applicable).
 5. Turn off lights and computer monitors.
 6. Each person should stay away from windows and doors, and remain below window level out of view.
 7. Everyone is to remain quiet and calm.
 8. Do not allow students to use the classroom phone, it must be kept free for communication with the School Office. Wait for instructions/update from the Principal.
 9. Staff with mobile phones should ensure they are turned on, and should check them frequently for messages.
 10. No one is to answer the door under any circumstances.
 11. Teachers to use the nearest phone to advise the Administration Manager/School Office staff of the number of children and adults with them (see below). If in a shared learning area, the teacher should use the nearest phone to call and provide the following information:
 - *Your own class number and teacher name (full name)*
 - *The number of students in front of you*
 - *Full names of other adults in the room e.g. Joe Blogs*
 - *If you are in a different area other than your classroom, please state your location at the end of your phone message*
 - *You might be rung back to confirm the above*
 A staff member may be required to obtain the name of each individual in the room.
 12. Should the fire alarm sound during a Lock Down, do not evacuate the building unless:
 - a. You have first hand knowledge that there is a fire in the building, or

b. You have been advised by Police or the Principal to evacuate the building.

- 13. Students and staff should stay where they are until official notification is provided by the Principal or an identified Police Officer that the Lock Down is over.
- 14. Where the Lock Down lasts an extended period of time or extends beyond normal school hours, the Principal or designated Serious Incident Co-ordinator should notify parents via local media and with the assistance of local police.
- 15. In conjunction with local Police, the Principal or designated Serious Incident Co-ordinator should arrange for parents to pick students up from school at a designated safe area.
- 16. These procedures will be trialled twice a year. The 'Lock Down' trial times will vary during the school day to include both in class and break times.

Conclusion

Natone Park School is committed to providing a safe and caring environment for students and staff. Therefore, the school has developed a plan to respond to a perceived or actual threat to their school community.

BOT Chair Principal

Date Ratified: 6th May 2019 Review Date: May 2021