



PROCEDURE REGARDING DEFALCATIONS ETC IN EDUCATIONAL ESTABLISHMENTS

The Head of Finance has instituted with the approval of the Chief Executive Officer the undernoted procedures to deal with any cases of defalcation. All members of staff should be made aware of these procedures.

1. INTERNAL DEFALCATIONS. FRAUD ETC

- 1.1 A member of staff in any school or other educational establishment becoming aware of a suspected or actual defalcation or any other irregularity in connection with the handling of cash, materials, equipment, etc. will immediately inform the head teacher or person in charge.
- 1.2 The head teacher or person in charge having been so informed will immediately report this matter to the Director of Community Services who will then get in touch with the Head of Finance to request that an investigation be carried out.
- 1.3 A report will be produced by the Head of Finance.
- 1.4 The Head of Finance and the Director of Community Services shall advise the Chief Executive of all such cases and consult with him concerning what further action be taken if appropriate. The Chief Executive will also consult with the Head of Human Resources.
- 1.5 No approach shall be made to the police except by the Chief Executive or a person acting on his authority.

2. EXTERNAL INVOLVEMENT, THEFT ETC

- 2.1 Where the incident consists of some obvious external involvement such as theft, break-in, etc. the head teacher or person in charge should be informed immediately, and he/she can then make a decision to call in the police. The police should not be contacted unless there is clear evidence of some external involvement.
- 2.2 As soon as the facts have been ascertained, a report in writing of the incident should be sent to the Director of Community Services and a copy to the Head of Finance.

3. LOSS OF PERSONAL POSSESSIONS

- 3.1 If the incident relates to the loss of personal money or possessions from an educational establishment and it is considered that an immediate police investigation is required, it is in order for the head teacher or person in charge to call in the police.
- 3.2 The head teacher or person in charge should immediately inform the Director of Community Services and also the Head of Finance.

4. DISCIPLINARY PROCEDURES

- 4.1 The procedures on defalcations outlined above do not affect disciplinary procedures which should be carried out in terms of circulars issued by the Head of Human Resources in respect of APT & C staff and manual workers. Depending on the nature of the incident, an employee may be dismissed if his/her senior officer is reasonably satisfied that an employee has committed an offence to warrant such action. The procedures regarding defalcations can then be activated. On no account, however, in the case of incidents referred to in paragraph 1 above should the police be involved before disciplinary procedures have been carried out.
- 4.2 If there is some doubt in a senior officer's mind about the details of an incident he/she can invoke the disciplinary procedures and have an employee suspended. The procedure on defalcations can then be applied, when an investigation can be carried out by the Head of Finance to assist in determining further action required.
- 4.3 Where it is deemed necessary to invoke disciplinary action the relevant disciplinary procedures should be followed in respect of APT & C staff and manual workers and teaching staff.