MOORHOUSE
AN EXPLEO COMPANY

Moorhouse
Anti-Fraud Policy

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1. Introduction

This document sets out the policy of Moorhouse against fraud and other forms of dishonesty.

It applies to Employee and Associates and any other parties with a business relationship with Moorhouse. Any staff who commit fraud, theft or any other dishonesty, or who becomes aware of it and does not report it, will be subject to appropriate disciplinary action.

2. Definitions

Fraud: A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. Or failing to disclose information. The criminal act is the attempt to deceive, and attempted fraud is therefore treated as seriously as accomplished fraud.

Theft: Dishonestly acquiring, using or disposing of physical or intellectual property belonging to Moorhouse or to individual members of the organisation.

Misuse of equipment: Deliberately misusing materials or equipment belonging to Moorhouse for financial or material benefit.

Abuse of position: Exploiting a position of trust within the organisation for financial or material benefit.

3. Policy

Moorhouse requires all staff and associates at all times to act honestly and with integrity and to safeguard the resources for which they are responsible. The policy is that:

- any level of fraud in or against Moorhouse will not be tolerated;
- every attempt will be made to deter and prevent fraud;
- opportunities for fraud will be reduced to the lowest practical level of risk;
- staff will be made aware of the obligation to report suspicions of fraud;
- mechanisms will be in place for staff to report fraud;
- any suspicion of fraud will be thoroughly investigated and dealt with appropriately;
- any evidence of criminal activity will be reported to the Police; and
- mechanisms will be in place for seeking redress in respect of money defrauded.

4. Reporting Fraud

Report suspicions of fraud to a Director (Partner). Vigorous and prompt investigations will be carried out into all cases or actual or suspected fraud discovered or reported.

Moorhouse wishes to encourage anyone having reasonable suspicions of fraud to report them. Therefore, it is also the Board's policy, which will be rigorously enforced, that no employee will suffer in any way as a result of reporting reasonably held suspicions.

5. Responsibilities of Senior Management

- Undertaking a regular review of the risk of fraud
- Establishing an effective fraud response plan, in proportion to the level of fraud risk identified.
- The design of an effective control environment to prevent fraud.
- Establishing appropriate mechanisms for reporting significant incidents of fraud or attempted fraud to the Board of Directors;
- Making sure that all staff are aware of the Fraud Policy and know what their responsibilities are in relation to combating fraud;
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

6. Responsibilities of Employees and Associates

- Acting with propriety in the use of Moorhouse resources and the handling and use of funds whether they are involved with cash, receipts, payments or dealing with suppliers;
- Conducting themselves with integrity, accountability, objectivity, openness and honesty;
- Being alert to the possibility that unusual events or transactions could be indicators of fraud;
- Alerting their manager when they believe the opportunity for fraud exists e.g. because of poor procedures or lack of effective oversight;
- Reporting details immediately if they suspect that a fraud has been committed or see any suspicious acts or events; and
- Cooperating fully with whoever is conducting internal checks or reviews or fraud investigations.

7. Review

This policy will be reviewed on an annual basis.

FRAUD RESPONSE PLAN

Purpose

The purpose of this plan is to provide guidance on the action to be taken when a fraud is suspected or discovered. It covers among other things, to whom the fraud will be reported, responsibilities for actions, who will investigate the incident and how employees under suspicion will be dealt with.

The use of the plan will enable the senior management team to:

- prevent further loss;
- establish and secure evidence necessary for criminal and disciplinary action;
- notify the Police;
- minimise and recover losses;
- punish the culprits;
- review the reasons for the incident, the measures taken to prevent a recurrence, and any action needed to strengthen future responses to fraud; and
- keep all personnel with a need to know suitably informed about the incident and the response.

Initiating Action

a) All actual or suspected incidents of fraud will be reported without delay.
b) Establish whether there is any potential impact on clients.
c) Determine when to notify the police and other relevant authorities.

Prevention of Further Loss

a) Where initial enquiries provide reasonable grounds for suspecting a member or members of staff of fraud, Moorhouse will decide how to prevent further loss. This may require the suspension, with or without pay of the suspect(s); it may be necessary to plan the timing of suspension to prevent the suspect(s) from destroying or removing evidence that may be needed to support disciplinary or criminal action.

Regard should be paid to guidance below in relation to disciplinary action.

b) In these circumstances, the suspect(s) will be approached unannounced. They will be supervised at all times before leaving the premises. They will be allowed to collect personal property under supervision, but will not be able to remove any property belonging to Moorhouse. Any security passes and keys to premises, offices and furniture will be returned.
c) Moorhouse will consider the best means of denying access to its premises/property while the suspect(s) remain suspended. Similarly, access permissions to all computer systems will be withdrawn.

Establishing and Securing Evidence

Following an allegation or the report of a suspicion of fraud, information to determine whether fraud is a possibility will initially be obtained by Moorhouse:

a) Moorhouse must follow up any such suspicions or allegations. These will be carried out in such a way as to ensure that innocent individuals are not harmed by false accusations; and in the event of a fraud having been committed to avoid alerting the perpetrators.
b) Once a suspected fraud is reported, steps will be taken immediately to prevent the theft, alteration, or destruction of relevant records. Such actions may include, but are not necessarily limited to, removing the records and placing them in a secure location, limiting access to the location(s) where the records currently exist, and preventing the individual(s) suspected of committing the fraud from having access to the records. The records must be adequately secured until needed by Moorhouse or the police.
c) At an early stage it may be useful to seek guidance from the police on how to proceed and to ensure that evidence requirements will be met during any fraud investigation.
d) All investigations will be carried out objectively and confidentially, and independently of the line management for the area in which the fraud has occurred or is suspected.

Recovery of Losses

Where Moorhouse has suffered a loss, efforts will be made to recover that loss. Moorhouse will seek to prosecute anyone who commits fraud and will seek to recover its assets through legal means.

If the loss may be covered by insurance then the appointed brokers will be advised at the earliest opportunity.

Disciplinary Action

The application of disciplinary procedures is solely a matter for Moorhouse. Advice shall however be obtained, from the Police, on whether or not such action could impede or interfere with a potential criminal investigation.

All disciplinary action will be conducted in line with relevant employment legislation and recognised codes of practice.