HARPER
Build With Confidence

J. Harper & Sons (Leominster) Limited
Units 1&2 Bevan Industrial Estate, Brierley Hill, West Midlands DY5 3TF
Tel: 0121 508 6600
Email: enquiries@harpergroup.co.uk www.harpergroup.co.uk

FRAUD POLICY STATEMENT

1.0 Definition

The Company takes the effective prevention and detection of fraud extremely seriously and are committed to promoting a zero tolerance approach.

2.0 Scope

All employees, consultants, temporary and agency workers, and anyone on a contract for services.

3.0 Objective

The Board is committed to high legal, ethical and moral standards in the company and expects all our people, as well as our suppliers and customers, to share this commitment. Our Ethics and Business Integrity Policy, together with our values, defines the way we do business. The Board is also committed to the elimination of any fraud within the organisation.

We will ensure this through:-

- **Promoting a zero tolerance approach to fraud in the company.**
- **Fully investigating all suspicions of dishonest behaviour, ensuring perpetrators are subject to business disciplinary procedures as well as civil and / or criminal legal action wherever appropriate.**
- **Encouraging anyone having reasonably held suspicions of fraud to report them, guaranteeing no employee will suffer as a result of doing so.**
- **Promoting awareness of fraud risks and requiring management to implement a sound system of preventative and detective controls to manage these risks.**
- **Investing in the education of managers and employees so they are aware of the risks faced by the business.**
- **Implementing Fraud Prevention Procedures and a Fraud Response Plan across the company which must be implemented by all employees and supply chain partners.**

4.0 Principles

4.1 Definition – What is a Fraud?

Fraud is an act of deception intended for personal gain or to cause a loss to another party. The general criminal offence of fraud, under the Fraud Act 2006, can include deception whereby someone knowingly makes false representation, or they fail to disclose information, or they abuse a position.

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Examples include:

- **Theft of any company property by staff, third parties or staff and third parties in collusion.**
- **Forgery or alteration of any document (for example, a cheque).**
- **Destruction or removal of records without appropriate authority.**
- **Falsifying documents such as expense claims or timesheets – a form of theft.**
- **Disclosing confidential information to outside parties without authority.**
- **Personal use of company assets.**
- **Falsifying accounting records (for example, to present the results of the organisation in a better light than the reality).**
- **Collusion with other members of staff of third parties with intent to defraud Harper Group, its Clients or Suppliers.**
- **Inappropriate relationships with third parties causing conflict of interest and loss to Harper Group.**
- **Giving or receiving bribes (including related areas such a facilitation payments, inappropriate gifts and hospitality, conflicts of interest and inappropriate use of intermediaries).**

4.2 What to do if you identify or suspect fraud

All staff have a responsibility to protect the company's assets, including information and goodwill as well as property. If you suspect that fraud or malpractice is taking place, or you are personally being placed in a position where another individual is encouraging you to take part in fraudulent activity, the company's policy requires that you should disclose the information so that the matter can be investigated.

Never allow yourself to be intimidated into inappropriate behaviour.

The Company guarantees that no individual will suffer retribution as a result of raising a genuinely held concern, even if the concern proves to be mistaken. This does not extend to maliciously made allegations. Anonymity is guaranteed should this be required.

Employees are encouraged to raise concerns at the earliest opportunity and there are several options available. Employees should not confront the suspect directly and should tell the fewest people possible so that the suspect does not have opportunity to cover his / her tracks. Employees should use the option below they feel most comfortable with to raise concerns.

- **Your Line Manager**
- **A Director**

Concerns will be treated seriously and investigated appropriately and, where possible, the informer will be kept up to date with progress.

A.P. Rees
Group Managing Director

Dated: 31st January 2018
Next Review: 31st January 2019