



FRAUD PREVENTION AND DETECTION POLICY

Our Commitment

This document sets out the policy on the prevention and detection of fraud. It is applicable to all employees, suppliers, sub-contractors and any other related individual or entity. A-one+ views the effective prevention and detection of fraudulent activity extremely seriously and has adopted the practice of a zero tolerance policy. This policy addresses the measures to minimise the perpetration of fraud and support its detection.

A-one+ is fully committed to the highest legal, ethical and moral standards in its business dealings with its client and others and expects all its employees as well as suppliers, sub-contractors and any other related individual or entity to embrace this commitment. A-one+ is also committed to mitigating the risk and enhancing the detection of fraudulent activity.

Our Approach:

Fraud becomes feasible where controls are not being operated effectively, our approach includes:

- Promoting a zero tolerance approach to fraudulent behaviour/conduct.
- Investigating immediately any reports or suspicions, of dishonest/fraudulent behaviour. This may lead to disciplinary action, including dismissal together with civil and /or criminal legal action.
- Encouraging staff and others to report reasonably held suspicions of fraud or misconduct confidentially. There will be no repercussions for reporting such matters.
- Reporting any acts of fraudulent conduct to the appropriate law enforcement agencies.
- Promoting awareness of fraud risks and implementing a sound and effective system of both preventative and detective controls to minimise the risk of fraud.
- The safeguarding of A-one+'s assets and business reputation.
- An effective system of control.

Fraud Defined

Fraud herein is broadly defined as 'the use of deception with the intention of obtaining an advantage, accepting anything of value for either taking an action or not acting to correct an improper act, avoiding an obligation, defaming the reputation of A-one+ or causing loss to another party or obtaining services for themselves by a dishonest act and avoiding or intending to avoid payment in full or in part'. Examples would include:

- Forgery or unauthorised alteration of any document
- Destruction, alteration or removal of records without the appropriate authority to do so
- Submitting for payment altered or inaccurate documents
- Disclosing confidential information to outside parties to unjustly enrich themselves or others.
- Personal and unauthorised use of company assets.
- Relationships with third parties causing conflict of interest and/or resulting in direct or indirect personal gain.
- Receiving bribes or secret commissions including facilitation payments, and hospitality in conflict with A-one+'s Gift & Hospitality procedure.

Reporting

All supply chain have a responsibility to protect A-one+'s assets, (tangible and intangible), and reputation. Suspected fraud or misconduct must be reported to the appropriate managers for investigation. Everyone is encouraged to raise concerns at the earliest opportunity; you and any suspect should not be confronted directly.

A-one+'s Confidential Reporting service is to be used on occasions when staff do not feel comfortable raising a concern via the usual A-one+ management channels e.g. Line Manager, HR or ALT members. Reports can be made anonymously. No individual will suffer retribution as a result of raising a genuine issue even if the concern turns out to be unfounded.

Date 10/12/2019

Christine Allen
A-one+ Area 4 General Manager
(for and on behalf of A-one+ JV Board)

Date 10.12.19

Brian Statham
A-one+ Area 12 General Manager
(for and on behalf of A-one+ JV Board)