

Ahead



MANAGEMENT GROUP

Fraud Response Plan

Building fair and effective standards into our business



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Document Control

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Signatories

Name	Role	Sign off Date
Andy Ewell	AheadMG Delivery Director	22/02/2022
Neil Hickman	AheadMG Finance Director	22/02/2022

Document Storage

All versions of the policy will be stored on our website <https://www.aheadmg.com/new-starters/>

Fraud Response Plan

Introduction

In line with AheadMG's commitment to its opposition to fraud, bribery and corruption this Fraud Response Plan is intended to provide direction and help to all members, associates, staff, third parties and members of the public who wish to raise their concerns about suspected fraud.

The Plan gives a framework to follow in responding to allegations of fraud, bribery or corruption and provides information that allows evidence to be gathered and collated in a way which facilitates informed initial decisions, while ensuring that evidence gathered will be admissible in any future criminal or civil actions.

Definitions

Under the Fraud Act 2006 the criminal offence of fraud can be committed in three ways:

- by false representation
- by failing to disclose information
- by abuse of position

The Act also includes offences for obtaining services dishonestly and of possessing, making and supplying articles for use in fraud.

Bribery is defined as the offering, promising, giving, accepting or soliciting of money, a gift or other advantage as an inducement to do something that is illegal or a breach of trust in the course of carrying out an organisation's activities.

The Bribery Act 2010 sets out, in broad terms, four categories of offence: (i) bribing another person; (ii) receiving a bribe; (iii) bribing a foreign public official; and (iv) the failure of a relevant commercial organisation to prevent bribery by an associated person.

In essence, the Act makes it a criminal offence to give a bribe to or accept a bribe from a public or private individual, at home or abroad where the party guilty of an offence is covered by the jurisdiction of the Act.

Examples of bribery include:

- A potential supplier offering money or a gift in order to influence a tendering process
- A job applicant offering a reward to increase his/her chance of being offered employment
- An employee offering a reward or "commission" to influence a decision with a customer, public agency or other body

As far as AheadMG is concerned, fraud is the act of depriving the company or a third party of something by deceit, whether by theft, misuse of funds or other resources, or by more complicated crimes like misrepresentation, impersonation, false accounting and the supply of false information. Typically, fraud is likely to fall into one of the following categories:

- System issues – where an individual deliberately falsifies records, or manipulates data in order to circumvent AheadMG's framework of internal controls (for example, the submission of false claims for expenses)
- Financial issues – where individuals or companies have fraudulently obtained money from AheadMG (for example, invalid invoices for work not done)
- Equipment issues – where company equipment is used for unauthorised personal use
- Resource issues – where there is a misuse of resources (for example, theft of cash or materials)
- Other issues – these include activities which are unlawful; contrary to company policies; which fall below established standards or practices; or improper conduct (for example, receiving inappropriate hospitality; or abuse of position for personal gain)

This policy is supported by Senior Management Team and other related policies and procedures as detailed at the end of this policy.

What staff should do if they suspect fraud

Staff are encouraged and, indeed, expected to raise any concern that they may have, without fear of recrimination ('whistleblowing'). Any concerns raised will be treated in the strictest confidence and will be properly investigated.

Staff are often the first to spot possible cases of fraud or corruption at an early stage. Staff should not try to carry out an investigation themselves. This may damage any subsequent enquiry.

In the first instance, staff should normally raise the concern with their line manager. If the concern relates to a line manager, then staff should raise it with a member of the AheadMG Management Team, and if it relates to a member of the management team, the concern should be raised with a Director. If the issue concerns a Director the concern should be raised with an alternative Director.

Where staff have a difficulty in approaching their own manager, because there is a concern that either management are involved or may not take the matter seriously, they can contact the Director, Finance Director, or other senior executive.

What a consultant or associate do if they suspect fraud

Consultants and associates are encouraged and expected to raise any concerns and should normally report any concerns to the Management Team or a Director.

If the issue concerns a Member of the Management Team the concern should be raised with a Director, or with the alternative members of the Management Team.

What a third party, including members of the public should do if they suspect fraud

Third parties, including the general public, can report concerns through the AheadMG's complaints procedure. They can also report concerns direct to the Management Team, who will escalate the concern in line with this Policy.

In the event that a person feels unable to raise their concerns direct with AheadMG, they may contact the company's external auditor, whose name and address can be found in AheadMG's published accounts.

Anyone concerned about a wrongdoing that threatens the public interest can seek free, confidential legal help from the charity 'Protect'. They operate a helpline on 0203 117 2520, and can also be contacted via their website <https://protect-advice.org.uk/contact-protect-advice-line/>

Reporting a suspected fraud

Speaking out against acts of fraud is not easy. AheadMG will take every precaution to protect an individual's identity when raising a concern if they do not want their name to be disclosed. Whilst every possible effort will be taken to protect an individual's identity it must be appreciated, however, that the investigation process may reveal the source of the information and a statement by the individual may be required as part of the evidence.

AheadMG encourages individuals to put their names to allegations. Concerns expressed anonymously are much less powerful, but they will be considered at the discretion of AheadMG, taking into account the seriousness of the issues raised; the credibility of the concern; and the likelihood of confirming the allegation from other attributable sources.

If an allegation is made in good faith, but it is not confirmed by the investigation, no action will be taken against the person raising the concern. If, however, the allegations are malicious or vexatious, action may be taken against the person making the allegation.

During an investigation, staff should not voice their concerns to the press or media without the consent of the Director. To do so could jeopardise the investigation process, result in compensation claims should the suspicion/allegation prove to be unfounded and generate disproportionately negative publicity for AheadMG.

Where appropriate AheadMG will ensure that the person raising the concern is kept informed of the investigation and its outcome.

What a Manager should do when a suspicion is reported to them

Any manager who has received information about a suspected fraud or a suspicion of corruption must report it immediately to the Management Team or other relevant director who will, where appropriate, ensure that the appropriate staff are informed.

The relevant director, in conjunction with the Finance Director, should satisfy themselves that there are reasonable grounds for the suspicion, and arrange for an investigation to be undertaken. The investigation should be assigned to a person with appropriate experience or qualifications. Any decision to refer the matter to the Police will be made in consultation with the Directors.

The Management Team will log reports of suspected/actual frauds in a central Fraud Register.

Management should take immediate action to prevent further loss, and should take steps to safeguard any evidence.

The investigating officer should retain securely any relevant documentation, in its original format - it should not be written on or altered in any way. Preserving documents in plastic wallets is recommended. Other items or equipment relevant to the investigation must be safeguarded without any alteration to their original condition, for example, personal computers and any records thereon.

The final outcome of an investigation could result in a court appearance. It is therefore important that the investigation can withstand the rigours of cross-examination. Evidence is crucial, and the investigating officer should preserve evidence in a legally admissible form.

A detailed record of the investigation should be maintained. This should include a chronological file recording details of telephone conversations, discussions, meetings and interviews, details of documents reviewed, and details of any tests and analyses undertaken.

All interviews should be conducted in a fair and proper manner. Where there is the possibility of criminal prosecution, advice should be sought from the police to ensure that the requirements of the of the Police and Criminal Evidence Act (PACE) are met. The investigating officer should seek advice from the Director or Management Team before undertaking any interviews.

The Management Team will provide advice on the action needed to secure any cash and evidence, and will advise on disciplinary procedures, particularly where it may be necessary to suspend staff.

No information should be divulged to anyone other than the small group of senior managers who are directly involved in managing the investigation.

No information should be divulged to the press or media. Responsibility for divulging information to the media will be taken by the relevant director, in consultation with the AheadMG's Management Team.

Providing feedback on fraud investigations

Within ten working days of a concern being raised, the relevant director or investigating officer will contact the person who raised the concern, to indicate how the matter will be dealt with.

AheadMG recognises that those people who report suspected fraud or corruption need to be assured that the matter has been properly addressed. Therefore, subject to legal constraints, they will receive information about the outcome of any investigation, including action taken to improve controls and so mitigate the threat of future fraud.

Internal Audit

It is a management responsibility to maintain systems and to ensure that resources are applied properly on approved activities. This includes responsibility for the prevention and detection of fraud and other illegal acts. Internal audit staff shall have regard to the possibility of such wrongdoing and should seek to identify serious defects in internal control which might permit the occurrence of such events. The internal audit provider will be advised of any discovery or suspicions of fraud.

Supporting Policies

The Fraud Protection Plan is supported by the following policies and procedures. These policies can be accessed on our website <https://www.aheadmg.com/new-starters/>

- Code of Conduct Policy
- Whistleblowing Policy
- Tax Compliance Policy
- HR Policy

AheadMG has a responsibility to ensure that its staff are trained and informed appropriately.

This policy is effectively discharged throughout AheadMG and then reviewed annually, or as necessary, to be compliant with any changing legislation.

This policy applies to all staff and associate groups irrespective of differences in terms and conditions of service, client engagement, seniority levels, working patterns and any other irrelevant distinction. All policy documents and training must be completed within the first month of engagement for more details please refer to our Mandatory Training Policy.

All AheadMG policies are accessed and stored on our website <https://www.aheadmg.com/new-starters/>