



NPORS

FRAUD POLICY

NPORS | May 2024 | V1

NPORS Limited 12-14 Brunel Court, Rudheath Way, Rudheath, Northwich, England, CW9 7LP.

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FRAUD

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1 About this policy

- 1.1 Fraud can have a significant impact on our company and could result in serious repercussions should any allegations of such not be taken seriously.
- 1.2 We take a zero-tolerance approach to fraud and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships.
- 1.3 All our employees are trained to be vigilant at all times and to report any suspicious activity to the relevant officer so appointed under our Fraud Procedure. Any employee who breaches this policy by failure to report will face disciplinary action, which could result in dismissal for gross misconduct. Any non-employee who breaches this policy may have their contract terminated with immediate effect.
- 1.4 This policy and our Fraud Procedure promote a culture founded on fraud prevention, awareness and accountability, and clarify examples of acts or omissions that are considered to be suspicious, as well as the consequences of such activity.
- 1.5 This policy and the Fraud Procedure will be reviewed at least annually by the Management Team.

2 Who must comply with this policy?

- 2.1 This policy applies to all persons working for us or on our behalf in any capacity, including employees at all levels, directors, officers, agency workers, seconded workers, training providers, instructors, operators, volunteers, interns, agents, contractors, external consultants, third-party representatives, business partners, employers, customers and members of the general public.

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3 Definitions

- 3.1** Compliance Officers: (i) Jason Dickson; and (ii) Scott Johnson.
- 3.2** Fraud is any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. Dishonest or fraudulent activities include, but are not limited to the following:
- 3.2.1** Forgery or alteration of documents (cheques, time sheets, invoices, agreements, test sheets, cards and/or certificates etc) or bank accounts belonging to the company.
 - 3.2.2** Misrepresentation of information on documents;
 - 3.2.3** Failure to disclose information;
 - 3.2.4** Fraud by abuse of position;
 - 3.2.5** Misappropriation of funds, supplies or assets;
 - 3.2.6** Theft, disappearance or destruction of assets;
 - 3.2.7** Improprieties in the handling or reporting of money or financial transactions; and
 - 3.2.8** Any other circumstances which NPORS Limited considers to be, or is likely to give rise to, a fraudulent act.
- 3.3** Fraud Procedure means the company procedure to be followed when suspecting or reporting fraudulent or suspicious activity.
- 3.4** Management Team: For the purposes of this policy, the Management Team refers to (i) ; (ii) Geoff Jones; and (iii) Nichola Adamson, who can be contacted at: report.it@npors.com.

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4 Identifying and Managing Fraud

4.1 The Fraud Act 2006 (relevant sections set out in Schedule 1) places a focus on the dishonest behaviour of an individual and their intent to make a gain or cause a loss. An offence of Fraud can be committed in three ways:

4.1.1 Fraud by false representation – lying about something using any means.

4.1.2 Fraud by failing to disclose – concealing information where there is a legal duty to do so; and

4.1.3 Fraud by abuse of a position of trust.

4.2 Examples of the above include:

4.2.1 Deception;

4.2.2 Forgery;

4.2.3 Bribery;

4.2.4 Extortion;

4.2.5 Conspiracy;

4.2.6 Collusion;

4.2.7 Misappropriation;

4.2.8 Embezzlement;

4.2.9 False accounting; and

4.2.10 False representation.

4.3 Individuals may be prosecuted under the Fraud Act 2006 if they make a false misrepresentation, fail to disclose information or abuse their position of trust.

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5 Reports of Fraudulent Activity

- 5.1** If anyone has a reasonable basis for believing fraudulent or corrupt acts have or are occurring, they must report this immediately to the Management Team, who will then review each report.
- 5.2** The Management Team are responsible for the reporting of any potential instances of fraud or suspicious activity to the Compliance Officers immediately following their review of each report received by other employees.
- 5.3** Following receipt of a report, the Management Team will conduct a risk assessment and take any appropriate action to ensure that adequate controls exist to prevent the reoccurrence of such improper actions, as well making a further report to the Compliance Officers.
- 5.4** The Compliance Officers will then lead an investigation into the report, which will include quantifying the extent of any losses incurred by the company, and where criminal activity is suspected, will refer the matter to the Police at the earliest opportunity. Any appropriate regulators may also be informed.

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6 Action Taken

- 6.1** If and where the Police do not accept the case, or the Crown Prosecution Service do not seek a criminal prosecution, the company will receive legal advice on the prospects for recovering losses through a private prosecution in the Civil Court. The company will then seek to recover costs in addition to any losses incurred.
- 6.2** Dependant upon the advice, the Compliance Officers will be responsible for the implementation of such action with a matter of urgency. An action plan will be prepared, identifying staff and external individuals involved.

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Schedule 1 Fraud Act 2006 (Relevant Sections Only)

1 Fraud

- 1** A person is guilty of fraud if he is in breach of any of the sections listed in subsection (2) (which provide for different ways of committing the offence).
- 2** The sections are –
 - a)** section 2 (fraud by false representation),
 - b)** section 3 (fraud by failing to disclose information), and
 - c)** section 4 (fraud by abuse of position).
- 3** A person who is guilty of fraud is liable –
 - a)** on summary conviction, to imprisonment for a term not exceeding the general limit in a magistrates' court or to a fine not exceeding the statutory maximum (or to both);
 - b)** on conviction on indictment, to imprisonment for a term not exceeding 10 years or to a fine (or to both).

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2 Fraud by false representation

1 A person is in breach of this section if he –

- a)** dishonestly makes a false representation, and
- b)** intends, by making the representation –
 - (i)** to make a gain for himself or another, or
 - (ii)** to cause loss to another or to expose another to a risk of loss.

2 A representation is false if –

- a)** it is untrue or misleading; and
- b)** the person making it knows that it is, or might be, untrue or misleading.

3 “Representation” means any representation as to fact or law, including a representation as to the state of mind of –

- a)** the person making the representation; or
- b)** any other person.

4 A representation may be express or implied.

5 For the purposes of this section a representation may be regarded as made if it (or anything implying it) is submitted in any form to any system or device designed to receive, convey or respond to communications (with or without human intervention).

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3 Fraud by failing to disclose information

A person is in breach of this section if he –

- a) dishonestly fails to disclose to another person information which he is under a legal duty to disclose, and
- b) intends, by failing to disclose the information –
 - (i) to make a gain for himself or another, or
 - (ii) to cause loss to another or to expose another to a risk of loss.

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4 Fraud by abuse of position

1 A person is in breach of this section if he –

- a)** occupies a position in which he is expected to safeguard, or not to act against, the financial interests of another person,
- b)** dishonestly abuses that position, and
- c)** intends, by means of the abuse of that position –
 - (i)** to make a gain for himself or another, or
 - (ii)** to cause loss to another or to expose another to a risk of loss.

2 A person may be regarded as having abused his position even though his conduct consisted of an omission rather than an act.



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