

COUNTER FRAUD POLICY

Policy Statement:

At McSence Group we do not tolerate fraud in any form or at any level. Employees who are proven to be involved with fraud may be subject to the Company's disciplinary process up to and including dismissal. The Board and Senior Management team (SMT) have specific corporate responsibilities in relation to the prevention, detection, and investigation of fraud where they rely on the honesty and integrity of the Group's employees to assist them and, in particular, the active support of line managers at all levels throughout the business.

Attempted thefts or frauds are treated in the same way as actual thefts and fraud and fall under this policy. In addition, unexplained financial irregularities, or anywhere misconduct is a possible cause also fall under this policy and need to be escalated accordingly. This policy covers any fraud that could potentially affect groups operations or put it at risk.

All Employees: This policy applies to all persons working for or on our behalf of the McSence Group of Companies which includes the subsidiary companies - *McSence Communication Ltd, McSence Ltd, McSence Services Ltd & McSence Workspace Ltd* in any capacity including but not limited to:

- ✦ All employees at all levels, prospective employees, agency workers, seconded workers, temporary workers, contractors/sub-contractors, clients, agents, external consultants, volunteers, members of the public, group's supply chain, third-party representatives and/or business partners who will be referred to in our Group policies as "all employees".

The Workplace: This policy applies to all persons working for or on our behalf of the McSence Group of Companies in any capacity at the workplace(s) as defined below which includes but not limited to:

- ✦ McSence Premises, Offices, Units, Business Park, Client's Premises, External Meeting Places, Customers' Homes, Gardens, Sheltered Housing, Whilst On-Call, On-Duty, Emergency Cover, Working from Home including On-Line Meetings, Whilst Driving in Company Time, Working Public Areas (café's, trains, coffee shops, buses etc) and will be referred to throughout this policy as "the workplace".

Purpose: This Counter-Fraud policy outlines what fraud is, the measures that should be taken to prevent it and how to report a suspected fraud.

Definition of Fraud: Fraud covers a number of areas but is essentially theft of company property by different means including by use of deception. This theft can be explicit, in terms of:

- ✦ Stealing cash
- ✦ Claiming hours not worked
- ✦ Claiming expenses not due
- ✦ Taking small tools
- ✦ Office stationery or scrap materials

However, it can also be implicit such as:

- ✦ Agreeing inappropriate variation in works orders thus reducing profit and/or personal gain
- ✦ Receiving personal payments or benefits from suppliers or sub-contractors in return for preferential treatment
- ✦ Theft of data, whether developed by someone in company time or proprietary data
- ✦ Misuse of company credit, procurement, or fuel cards

Counter-Fraud Internal Controls: Operating companies maintain effective controls to prevent fraud and to aid prompt detection with clearly defined operating guidelines and procedures which include:

- ✦ Segregation of duties
- ✦ Robust procurement procedures
- ✦ Appropriate levels of authorisation and approval
- ✦ Objective tender assessment

- ✚ Assignment of tasks to specific roles/individuals
- ✚ Clear communication of responsibilities
- ✚ Physical and system access controls
- ✚ Regular review of actual results against latest forecast and budgets
- ✚ procedures and guidance issued with regard to the screening of new employees.
- ✚ A suite of policy, procedure, guidance, and training on expected behaviour, including induction training that covers this policy, whistleblowing, anti-bribery and corruption, conflicts of interest, gifts and hospitality, corporate ethics, competition law etc.

Responsibilities: The Board has responsibility for overseeing the effectiveness of the systems of internal control. Senior Management Team has responsibility for providing assurance with regard to the soundness and adequacy of the system of internal control and risk management systems, and to recommend improved measures where appropriate. Locally, Business Unit Managers and Senior Management Team are responsible for implementing and enforcing these control mechanisms, providing monthly assurance that the controls included within process in the business units monthly report. Employees are required to play their part in identifying and reporting any control failures, for resolution whether or not a fraud has occurred.

Raising a Concern: If you have a concern or a suspicion about the conduct of any company or individual, whether a customer, competitor, or member of the Group, you should speak up immediately. Please do not ignore it. Identifying an issue before it becomes a breach of law or before it is discovered by others could help save the Group from severe penalties, further financial loss or reputational damage. There are options available for reporting concerns, as follows:

- ✚ Raising the issue directly with line management they are then required to report the matter to senior management team immediately
- ✚ If you wish to report it anonymously, you can use the Whistleblowing Policy on, but you should be aware that remaining anonymous may make it more difficult to fully investigate matters without the ability to clarify details with you. Thus, we would recommend that, wherever possible, concerns are raised directly with your immediate line Manager or if they are the subject of your concerns, then the senior management team

Investigating Reported Concerns: Once concerns of this nature have been reported, they are considered, escalated, and fully investigated. Once concerns of this nature have been reported, the person who initially receives the information is also responsible for immediately informing the Senior Management Team.

Consequences: The McSence Group takes fraud very seriously. If an investigation identifies sufficient evidence indicating fraud or other wrongdoing by anyone working for McSence, a supplier or subcontractor, the matter will be escalated for further appropriate action to be taken. For an employee, this is likely to lead to a formal disciplinary case and, if wrongdoing is proved, the outcome is likely to be gross misconduct, which normally results in summary dismissal. McSence may also seek formal recovery of any losses incurred from any individuals or organisations who have committed fraud against McSence group. Where criminal activity is involved, the matter may be reported to the police.

Company Intranet – Staff Zone: All the McSence Groups policies, procedures, handbooks are available on-line to all employees on the McSence Group’s Staff Zone Intranet via our website [Login | McSence](#)

Compliance: Failure to comply with the provisions of this Policy may result in Disciplinary proceedings.



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Policy Amendments & Revisions: *This policy will be reviewed annually and, if necessary, revised in the light of legislative or organisational changes. Improvements will be made by learning from experience and the use of an established annual review. Should any amendments, revisions, or updates be made to this policy it is the responsibility of the Company Senior Management Team (SMT) to see that all relevant employees receive notice and training if necessary.*

POLICY