



## Fraud and Financial Irregularity End Point Assessment Policy

iPET Network is committed to dealing rigorously with any instances of fraud or corruption which take place within the organisation and across all EPA's. iPET Network will ensure robust procedures are in place to reduce the risk of fraud or corruption taking place within any of its operations.

### Definition of Fraud, Financial Irregularity, Corruption and Theft

iPET Network understands fraud and corruption to mean:

- Fraud: Intentional distortion of financial or other statements or records which are carried out to conceal the misappropriation of assets or otherwise for gain
- Corruption: The offering, giving, soliciting or acceptance of inducements, rewards or bribes which might influence the actions taken by iPET Network
- Theft: Acting dishonestly to take or appropriate property, money or other assets belonging to or which are the responsibility of iPET Network with the intention of permanently or temporarily depriving iPET Network the use of it.

iPET Network differentiates between acts that are intentional and dishonest and those acts which are innocent but inappropriate and could also lead to iPET Network suffering loss. iPET Network also recognises that there are intentional actions that would not necessarily be categorised as criminal, but which would be considered grossly unprofessional e.g. the incurring of higher than necessary expenditure on behalf of iPET Network for travel, hospitality, accommodation, gifts etc.

iPET Network understands that fraudulent or corrupt activity could potentially involve employees at any level, Directors, Governing Body Members, Training Providers, or contractors with iPET Network.

iPET Network needs to remain vigilant to any unlawful activities which are external to iPET Network but involve potential serious loss to iPET Network e.g. Deception to obtain money, credit, goods, services, or confidential information, commercial advantage etc.

Fraud and financial irregularity can be extremely costly to the EPAO therefore prevention is key.

### Raising concerns about fraud or corruption

The process for employees, to report suspected fraudulent or corrupt practice either within iPET Network or by anyone who has dealings with iPET Network. In brief employees should in the first instance report the concern to the Compliance Manager as soon as possible.

In the event the employee does not feel it appropriate to raise the concern with the Compliance Manager the matter should be raised with the iPET Networks Directors.

All concerns raised by employees will be treated seriously and with appropriate discretion. All concerns will be investigated thoroughly and in line with the Complaint Policy and Procedure.

Members of the public, apprentices, training providers, customers, suppliers, contractors and other organisations that iPET Network deals with are also able to report concerns regarding fraud and corruption to iPET Network's Compliance Manager

### Control Measures

It is not the duty of the external auditor to search specifically for irregularity or fraud and it should not be relied upon to disclose them. However, the auditor does have a duty to plan and conduct the audit so that there is a reasonable expectation that irregularity would be detected.



If during an Internal audit or external audit the person suspects or discovers irregularity or fraud, they should immediately inform iPET Network's Compliance Manager.

### **Prevention**

iPET Network will rely on the vigilance of its employees to notify the relevant person if a suspected fraudulent activity has taken place.

Sometimes a person making an allegation regards fraud or the findings of any financial irregularities may wish to remain anonymous, although it is always preferable to reveal their identity and contact details to complete a robust investigation; however, if those involved have concerns about possible adverse consequences they can request that the Compliance Manager and Directors do not divulge their identity.

Whilst iPET Network is prepared to investigate issues which are reported to us anonymously we shall always try to confirm any allegation by means of a separate investigation before taking up the matter with those the allegation relates to. This process falls in line with iPET Network's Whistleblowing Policy.

iPET Network may request references from previous employment with potential new employees, all policies will be communicated through the induction process to ensure a full understanding is embedded. The induction process will create a culture and tone which is one of honesty with future training identified and planned.

iPET Network is committed to protecting staff and supporting an individual against a backlash of harassment or victimisation.

### **Procedures for dealing with irregularity, fraud or corruption**

Involving members of staff where staff are suspected of irregularity, fraud or corruption iPET Network's staff disciplinary procedure will be applied using the procedures relevant to gross misconduct. This includes all matters concerning investigations, panel hearings, appeals and timescales. If appropriate, internal auditors may be invited to take the lead in conducting some or all of the procedures relating to any investigation.

In all cases of irregularity, fraud or corruption the Compliance Manager will take appropriate legal advice and / or advice from the police to ensure that the evidence gathered will meet the legal standards required for any subsequent proceedings.

Employees who are subject to investigation may be suspended from work if appropriate. In addition, care should be taken to ensure that the employees concerned do not have access to any property, IT systems, databases, information or accounts which would enable evidence or assets relevant to the investigation to be disposed of.

In instances where suppliers, apprentices, training providers, contractors, organisations, and individuals are involved the Compliance Manager will request that the Internal Auditors will conduct the investigation in close liaison with the Responsible Officer.

The internal auditors will be asked to confirm their arrangements for carrying out the investigation and to ensure that staff who will undertaking the investigative work are trained to undertake such work and have been fully briefed on the nature of the investigation.

Where there is a suspicion that the investigation may reveal criminal activity the Compliance Manager may determine to involve the police from the outset.

Any outcomes of the investigation including specific recommendations into irregularity, suspected fraud or corruption will be determined by the Compliance Manager after the investigation report has been presented to them.



### Document Control

**Document Name:** Fraud and Financial Irregularity End Point Assessment Policy

**Document Number:** EPA2

Date of Correction	Version Number	Correction Reason
	1	

