

# Office Oracle

est 2011

## FRAUD

### Background

The corporate fraud policy is established to facilitate the development of controls that will aid in the detection and pre-vention of fraud against Office Oracle. It is the intent of Office Oracle to promote consistent organisational behaviour by providing guidelines and assigning responsibility for the development of controls and conduct of investigations.

### Scope of policy

This policy applies to any irregularity, or suspected irregularity, involving employees as well as shareholders, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with ABC Corporation (also called the Company).

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the Company.

### Policy

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury.

Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any irregularity that is detected or suspected must be reported immediately to the Managing Director, who coordinates all investigations with the Legal Department and other affected areas, both internal and external.

### Actions constituting fraud

The terms defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- Misappropriation of funds, securities, supplies, or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of company activities
- Disclosing confidential and proprietary information to outside parties
- Disclosing to other persons securities activities engaged in or contemplated by the company
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/ materials to the Company. Exception: Gifts less than £50 in value.
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or