

Definition of Fraud

Concern defines fraud as:

"The theft or misuse of Concern's funds or other resources, by an employee or a third party, which may or may not also involve misstatement of financial documents or records to conceal the theft or misuse"

For example, fraud includes but is not limited to the following:

- Theft of funds or any other Concern property
- Falsification of costs or expenses
- Forgery or alteration of documents
- Destruction or removal of records
- Inappropriate personal use of Concern's assets
- Employees seeking or accepting cash, gifts or other benefits from third parties in exchange for preferment of the third parties in their dealings with Concern
- Blackmail or extortion
- Offering, promising or giving of a bribe and requesting, agreeing to receive or accepting a bribe for any reason
- Paying of excessive prices or fees to third parties with the aim of personal gain.

Reporting Suspected Fraud

Employees are required to report issues of suspected fraud. Employees should report their suspicions as follows:

- Overseas staff: To their Line Manager, or to the Country Director.
- Country Directors: To the Regional Director and Internal Auditor where the fraud is in excess of €500.
- Staff based in Ireland, UK & USA: To their responsible SMT member.
- SMT Members: To the Chief Executive and / or Chairperson, Internal Auditor, Finance Director, and HR Director
- Internal Auditor: To Audit & Risk Committee of Council

Employees who suspect fraud should **not** do any of the following:

- Contact the suspected individual(s) directly in an effort to determine facts, demand explanations or restitution
- Discuss the issue with anyone within Concern other than the people listed above
- Discuss the issue with anyone outside of Concern, except as required by law

If the circumstances are such that reporting a suspicion as above is inappropriate, or if the person to whom it is reported is unable to assist, the issue may be reported to the Concern confidential helpline. This helpline is monitored by the Internal Auditor and is accessed

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- By email to fraudmailbox@concern.net
- By telephone to 00-353-1-479-1326
- By post marked "Private & Confidential" to Internal Auditor, Corporate Services, Concern, 52-55 Lower Camden Street, Dublin 2, Ireland.