Fraud Prevention and Response Policy

Prevention, detection and confidential reporting

Company	EBI
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Prepared by	EBI
Approved by	Executive Management
Owner	Executive Management, Finance and Operations

This policy aims to prevent, detect and sanction financial, operational, IT, technical or procurement-related fraud.

1. Purpose

- Prevent, detect and respond to fraud affecting EBI, clients, partners or projects.
- Protect EBI financial, material and intangible assets.
- Strengthen internal controls, traceability and confidential reporting.

2. Scope

- Employees, managers, consultants, trainers, suppliers, subcontractors and partners.
- Finance, procurement, operations, IT, training, certification, maintenance and equipment supply activities.

3. Examples of fraud

- False invoices, duplicate payments, inflated prices or fictitious suppliers.
- Misappropriation of funds, equipment, inventory, information or client assets.
- Falsification of reports, attendance sheets, inspection records or certificates.
- Issuing training certificates without actual participation or validation.
- Unauthorized access to systems, manipulation of files or misuse of credentials.

4. Control principles

- Separation of duties for key financial and procurement processes where possible.
- Documented approvals and traceable records for commitments, payments and certifications.
- Access controls for IT systems and sensitive files.

5. Reporting

- Suspected fraud must be reported promptly to management or the compliance channels.
- Good-faith reporters are protected from retaliation.
- Confidentiality is maintained as far as possible during review and investigation.

6. Investigation and response

- Allegations are reviewed objectively and proportionately.
- Evidence is preserved and access may be restricted where required.
- Confirmed fraud may lead to disciplinary action, contract termination, recovery of losses and legal referral.

7. Monitoring and improvement

- Fraud cases and near misses are analyzed to strengthen controls.
- Lessons learned are integrated into procedures, training and oversight.

Approval

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