

	Policy/Procedure Family INTERNAL AUDIT
	Policy/Procedure Name Fraud Notification
	Policy/Procedure Number : 301
Issuing Department Finance	Approved By Mike Zeitouny, CFO
Effective Date Nov 1, 2019	Release Date Oct 1, 2019
Scope This policy applies to all employees, contractors and volunteers within all ALIGHT entities. This includes but is not limited to Headquarters, Country Offices, Field Offices, Partners, Sub-recipients and Disaster Response Operations.	

301.1. Purpose

The purpose of this policy is to clarify acts that are considered fraudulent, and to identify the steps all employees, contractors and volunteers must take when a suspected fraudulent activity has been identified.

301.2. Background / Cross References

This policy supersedes any existing policy on Fraud Notification within its scope.

301.3. Definitions / Terminology clarification

301.3.1. Fraud - an act of deception, bribery, forgery, extortion, theft, misappropriation, false representation, conspiracy, corruption, collusion, embezzlement, or concealment of material facts. Fraud may be committed by an individual, a group of individuals or by one or more organizations. Fraud is a violation of trust that, in general, refers to an intentional act committed to secure personal or business enrichment.

Fraud can cover many activities including, but not limited to, the following:

- Forgery, alteration, or falsifying of checks, bank drafts or any financial data
- Improprieties in the handling or reporting of monetary transactions
- Authorizing or receiving payments for goods not received or services not performed
- Receiving kickbacks
- Falsifying time sheets or payroll records
- Falsifying travel and entertainment expenses and/or using company funds to pay for personal expenses Fictitious reporting of receipts from suppliers or shipments to customers
- Misappropriations of funds, securities, supplies or any other asset
- Unauthorized use of inventory, furniture, fixtures, equipment or other assets
- Theft, disappearance or destruction of any asset
- Misappropriation of Company owned computer hardware, software, data or other records
- Misrepresentation of information on documents
- Any apparent violation of Federal, State or local laws related to dishonest activities or fraud

- Any similar or related activity

301.3.2. Direct Supervisor- the immediate supervisor of the individual identifying suspected fraudulent activity.

301.3.3. Senior Manager- the highest ranking management official in the respective operation

301.3.4. HQ Function Director/VP/SVP- the highest ranking management official within the HQ functional area in which the fraud detector is employed (or volunteering)

301.3.5. IAD - Internal Audit Department

301.4. Policy

301.4.1. Notification of Fraudulent Activity

301.4.1.1. Any employee, contractor or volunteer who has knowledge of or suspects the occurrence of fraudulent activity must immediately notify their direct supervisor or follow the steps below for anonymous notification.

301.4.1.2. If the employee, contractor or volunteer has reason to believe that their direct supervisor may be involved in the fraudulent activity, they must immediately notify the ALIGHT Chief Financial Officer at 1-612-872-7060 or follow the steps below for anonymous notification.

301.4.1.3. Anonymous Notification: If the employee, contractor or volunteer would like to report the knowledge or suspicion of fraudulent activity and remain anonymous, they may contact the MySafeWorkplace™ anonymous hotline at:

1-800-461-9330 inside the United States and Canada or
00-800-17777-9999 outside the United States and Canada (toll free)
1-720-514-4400 outside the United States and Canada(collect)
Additionally, the situation may be reported at www.mysafeworkplace.com.

301.4.2. Notification Information Content

301.4.2.1. Please provide as much information relating to the suspected fraudulent activity as possible, including:

- Names of those involved
- Location the activity took place (address, city, state, country, etc.)
- Date/ Time of fraudulent activity
- Description of fraudulent activity

301.4.3. Fraud Notification Escalation

301.4.3.1. Once notified of suspected fraudulent activity, the direct supervisor must immediately communicate the information to all ALIGHT entities based on the matrix below.

301.4.3.2. Upon receipt of notification of a suspected fraudulent activity, the ALIGHT Chief Financial Officer and Director of Human Resources and Administration will initiate the appropriate course of action.

WHO TO NOTIFY	LOCATION OF SUSPECTED FRAUD		
	Field Office	Country Office	Headquarters
Field Office (Senior Manager)	X		
Country Director	X	X	
Headquarters Function Director / VP	X	X	X
Headquarters Chief Financial Officer	X	X	X
Headquarters Director of Human Resources	X	X	X

The notification process for all reports submitted through the Anonymous Reporting option (301.4.1) will be followed consistent with the Anonymous Reporting policy.

301.4.4. Investigations

ALIGHT will investigate all fraud allegations pertaining to ALIGHT legal entities, which include Headquarters, Field offices, Country Offices or wholly Owned Subsidiaries.

301.4.5. No Retaliation

No officer, employee, contractor or volunteer, who in good faith reports suspected fraudulent activity, shall suffer harassment, retaliation or adverse employment consequence. Refer to Whistleblower policy for further information on reporting protection and responsibilities.

301.4.6. Implementation

A copy of this policy will be given to all current ALIGHT employees, contractors and volunteers. They will be asked to review the policy; refer any questions they have to their supervisor and sign the Acknowledgement Form (Appendix A). New employees, contractors and volunteers will be given a copy of the policy during orientation, upon entry to ALIGHT and will be asked to sign the Acknowledgment Form.

HR is responsible to maintain the original, signed Acknowledgement Form in each individual’s file.

301.5. Other Considerations

Policy Compliance

There are no exceptions to this policy. Failure to comply with this policy may result in disciplinary action up to and including termination.

301.6. Change History



ACKNOWLEDGMENT FORM

Policy Name: Fraud Notification Policy	
Policy Number: 301	
I ACKNOWLEDGE MY RECEIPT OF THE POLICY IDENTIFIED ABOVE. I FURTHER ACKNOWLEDGE THAT I HAVE READ AND UNDERSTAND THIS POLICY.	
_____	_____
Name (print)	Signature Date
_____	_____
Title	Location/Department