

Executive Summary

Report to the Board of Directors

Being Held on 26 July 2022

Subject	Counter Fraud, Bribery and Corruption Policy
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Status	A*

PURPOSE OF THE REPORT

To seek approval from the Board of Directors for the revised Counter Fraud, Bribery and Corruption Policy, a policy reserved for approval by the Board.

KEY POINTS

- The Board of Directors is asked to review and approve the Counter Fraud, Bribery and Corruption Policy.
- The Policy was reviewed by the Trust Executive Group on 20 July 2022 who agreed to recommend the Policy to the Board for approval.
- The Policy has been fully re-presented to be consistent with the new Counter Fraud Functional Standards issued by the National Counter Fraud Authority. This is required to enable declaration of the aligned policy as part of the annual Counter Fraud Functional Standards Return for 2022/23.
- However, in principle, there are no substantive changes in the terms of the responsibilities and ethics of the proposed policy from the current adopted policy.

IMPLICATIONS

Aim of the STHFT Corporate Strategy		✓ Tick as appropriate
1	Deliver the Best Clinical Outcomes	✓
2	Provide Patient Centred Services	✓
3	Employ Caring and Cared for Staff	✓
4	Spend Public Money Wisely	✓
5	Deliver Excellent Research, Education & Innovation	✓
6	Create a Sustainable Organisation	✓

RECOMMENDATIONS

The Board of Directors is asked to review and approve the Counter Fraud, Bribery and Corruption Policy.

APPROVAL PROCESS

Meeting	Date	Approved Y/N
Trust Executive Group	20/07/2022	Y
Board of Directors	26/07/2022	

Counter Fraud, Bribery & Corruption Policy

1. Introduction

The aim of this policy is to set out Sheffield Teaching Hospitals NHS Foundation Trust policy on suspected and detected fraud, bribery, and corruption, and to help individuals who may identify suspected fraud. It provides a framework for responding to suspicions of fraud, bribery, and corruption.

Sheffield Teaching Hospitals NHS Foundation Trust (the Trust), adheres strictly to one of the basic principles of public sector organisations which is the proper use of public funds. It is, therefore, important that all those who work for the Trust are aware of the risk of, and means of enforcing the arrangements against fraud, bribery, and corruption.

Our policies, procedures and staff training reflect our commitment to acting ethically in all our business relationships, and to implementing effective systems and controls to protect public funds and mitigate the risk of fraud.

The NHS Counter Fraud Authority (NHSCFA) is accountable to the Department for Health Anti-Fraud Unit and works collaboratively with key stakeholders, including NHS England, NHS Improvement, and the Cabinet Office. It has responsibility for overseeing Counter Fraud Arrangements within the NHS and within those organisations funded to provide NHS care.

The Trust has appointed an accredited person, nominated to the NHSCFA, to undertake the full range of counter fraud, bribery, and corruption work, including proactive work to prevent and deter fraud, bribery and corruption, and reactive work to hold those who commit fraud, bribery, or corruption to account.

2. Purpose

The purpose of this document is to set out the Trust policy on suspected and detected fraud, bribery, and corruption, and to help individuals who may identify suspected fraud. It provides a framework for responding to suspicions of fraud. Further guidance if fraud is suspected may be obtained by contacting the Trust's Counter Fraud Specialist (CFS) or the Chief Finance Officer (contact details can be found in Appendix Five).

3. Scope and exceptions

This policy applies to:

Setting	
	Trust wide

Individuals

The policy applies equally to all employees, contractors, externally appointed consultants, honorary staff, directors, vendors, and other internal and external stakeholders of the Trust.

This policy does not cover actions taken in the investigations of fraud, bribery, or corruption, which is the responsibility of trained and accredited counter fraud staff.

It is incumbent on all of the above to report any concerns they may have concerning fraud, bribery, and corruption through the provisions within this policy, rather than through the Freedom to Speak Up Policy.

4. Policy Details

The Trust's strategic approach is to have a zero tolerance to fraud, bribery, and corruption within the organisation. The aim is to eliminate fraud, bribery, and corruption as far as possible as they ultimately lead to a reduction in the resources available for patient care. The Trust is required to always act honestly and with integrity to safeguard the public resources it is responsible for. The Trust will not tolerate any acts of fraud, bribery or corruption perpetrated against it or involving its employees and will actively pursue all available criminal and civil actions, including the recovery of loss suffered as a result. The Board of Directors is committed to the elimination of fraud, bribery, and corruption by ensuring that there is a strong anti-fraud, bribery and corruption culture, proactive prevention, detection, and deterrence through widespread awareness, and by rigorously investigating any such cases, and where proven, to ensure wrong doers are appropriately dealt with, including taking steps to recover assets lost as a result of fraud, bribery, and corruption.

The NHSCFA has released the Government Functional Standard 013 Counter Fraud ('the Functional Standard') as a suite of requirements to countering fraud across the NHS. The Functional Standard will replace the old standards used by the NHSCFA and becomes effective from 1 April 2021. To meet the Trust's objectives and to demonstrate its commitment to taking all necessary steps to counter fraud, bribery and corruption, the Functional Standard has been adopted by the Trust.

The purpose of the Functional Standard is to set the expectations for the management of fraud, bribery and corruption risk in government organisations and means that the whole counter fraud community in the public sector is working to a common counter fraud standard.

NHS funded services will be required to provide NHSCFA with details of their performance against the Functional Standard annually.

The term 'NHS funded services' above refers to any organisation with partial or full NHS funding. Currently this includes NHS Trusts, Foundation Trusts, Ambulance Trusts,

Special Health Authorities, Clinical Commissioning Groups, certain Independent Healthcare Providers, Health Boards, NHS Improvement and NHS England.

From April 2021, the Trust is expected to obtain organisational assurance against the Functional Standard. The Functional Standard provides guidance to organisations on the arrangements for undertaking assurance.

The Functional Standard removes the previous strategic areas of Strategic Governance, Inform and Involve, Prevent and Deter and Hold to Account and sets out a number of specific component requirements namely:

Component 1: Accountable individual

Have an accountable individual at board level who is responsible for counter fraud, bribery, and corruption. For the Trust this will be the Chief Finance Officer.

Component 2: Counter fraud bribery and corruption strategy

Have a counter fraud, bribery, and corruption strategy. This is set out in this policy under section 2 - Policy Principles.

Component 3: Fraud bribery and corruption risk assessment

Have a fraud, bribery, and corruption risk assessment.

Component 4: Policy and response plan

Have a policy and response plan for dealing with potential instances of fraud, bribery, and corruption. This is set out as at Appendix 1 of this policy.

Component 5: Annual action plan

The Trust maintains an annual work plan that is informed by national and local fraud, bribery and corruption risk assessments identifying activities to improve capability and resilience. This includes (but is not limited to) defined objectives, milestones for the delivery of each activity and measurable areas for improvement in line with strategic aims and objectives. The plan is agreed, and progress monitored by the Audit Committee.

Component 6: Outcome-based metrics

The Trust has outcome-based metrics summarising what outcomes it is seeking to achieve that year.

Component 7: Reporting routes for staff, contractors, and members of the public

The Trust will have well-established and documented reporting routes for staff, contractors, and members of the public to report suspicions of fraud, bribery and corruption and a mechanism for recording these referrals and allegations.

Component 8: Report identified loss

The Trust will report identified loss from fraud, bribery, corruption and error and associated recoveries, in line with the agreed government definitions.

Component 9: Access to trained investigators

The Trust will have agreed access to trained investigators that meet the agreed public sector skill standard.

Component 10: Undertake detection activity

The Trust will undertake activity to try and detect fraud in high-risk areas where little or nothing is known of fraud, bribery, and corruption levels, including loss measurement activity where suitable.

Component 11: Access to and completion of training

The Trust will ensure that all staff have access to and undertake fraud awareness, bribery, and corruption training as appropriate to their role.

Component 12: Policies and registers for gifts and hospitality and Conflicts of Interest

The Trust will have policies and registers for gifts and hospitality and conflicts of interest.

All staff have a duty to protect the assets of the Trust and also to cooperate with any investigation. The Board recommends anyone having suspicions of fraud, bribery, or corruption to report those suspicions. All reasonably held suspicions will be taken seriously.

For concerns which relate to fraud, bribery, or corruption these should be reported through the provisions within this policy, rather than through the Freedom to Speak Up Policy.

5. Roles and responsibilities

Role	Responsibility
Chief Executive	As the Trust’s Accountable Officer, the Chief Executive has overall responsibility for funds entrusted to Sheffield Teaching Hospitals NHS Foundation Trust. The Chief Executive must ensure that adequate policies and procedures are in place to protect the organisation and the funds it receives from fraud, bribery, and corruption.
Chief Finance Officer	The Chief Finance Officer accepts overall responsibility for all matters relating to fraud, bribery, and corruption within Sheffield Teaching Hospitals NHS Foundation Trust
The Audit	The Audit Committee should satisfy itself that the organisation

Committee	has adequate arrangements in place for counter fraud, bribery, and corruption to comply with the Functional Standard.
Human Resources Staff	Human Resources staff provide advice, guidance and support to the Trust managers and officers investigating disciplinary matters. All disciplinary matters which involve suspected fraud, bribery or corruption offences will also be subject to parallel criminal investigation by the organisation's CFS. A liaison protocol is in place which details arrangements for the conduct of parallel disciplinary and criminal investigations. Close liaison between the CFS and HR is essential to ensure that any parallel sanctions (for instance criminal, civil and disciplinary sanctions) are applied effectively and in a coordinated manner.
Counter Fraud Specialist	<p>The CFS is responsible for conducting all anti-fraud work locally and ensuring that the organisation has appropriate anti-fraud, bribery, and corruption arrangements in place.</p> <p>The local counter fraud service will:</p> <ul style="list-style-type: none"> • Ensure that the Chief Finance Officer is informed about referrals/cases. • Be responsible for the day-to-day local implementation of the Functional Standard and NHSCFA strategy. • Investigate cases of fraud. • In consultation with the Chief Finance Officer, report any cases to the police or NHSCFA in accordance with NHSCFA guidance. • Adhere to the fraud response plan.
Fraud Champion	<p>The role of a Fraud Champion is to support and challenge the organisation in relation to its commitment to fraud work. The Champion will help promote a zero-tolerance approach to fraud within our own organisation. The role and duties of the Fraud Champion includes:</p> <ul style="list-style-type: none"> • promoting awareness of fraud, bribery, and corruption within your organisation; • understanding the threat posed by fraud, bribery, and corruption; and • understanding best practice on counter fraud.

<p>Managers</p>	<p>Managers are responsible for implementing and maintaining the policy in their area of management, including ensuring that procedures are in place, individuals are adequately trained, and controls are being complied with. The following examples (this list is not exhaustive) provide some areas of responsibility that managers have in the prevention of fraud, bribery, and corruption:</p> <ul style="list-style-type: none"> • Understanding financial decision making such as authorisation limits for purchases, ordering of stock or goods and the authorising of expenses and time sheets. • Understanding responsibilities in relation to fraud awareness. • Understanding the need to inform HR of any transactional changes to be made to electronic staff records. Managers are responsible for submitting these for any changes required; these include base changes, manager changes, incremental stage, change of working hours and many more. Incorrect or delayed submission of transactional changes could lead to financial implications for staff such as overpayments. • Timesheet and expense claim checking to ensure that the details are accurate before submission to payroll.
<p>Employees</p>	<p>All employees are expected to ensure that they are familiar with, and act in accordance with, this policy and attend all fraud training as required.</p> <p>All employees are required to comply with the Trust’s policies and procedures and apply best practice in order to prevent fraud, bribery, and corruption. All employees have a duty to ensure that public funds are safeguarded and where they have a suspicion that fraud exists, they should report it to the Counter Fraud Specialist or Chief Finance Officer (contact details in Appendix five). Alternatively, you can report to the NHS Fraud and Corruption Reporting Line (0800 028 40 60), or through the online NHS Fraud Reporting Tool found at https://cfa.nhs.uk/reportfraud.</p>
<p>Fraud Response Plan</p>	<p>The Trust has developed a fraud response plan (Appendix 1) which should be used as a checklist of actions and a guide to follow in the event that fraud is suspected. It covers:</p>

	<ul style="list-style-type: none"> • Notification of suspected fraud • The investigation process • Sanctions and redress • Recovery action • Roles and responsibilities • Monitoring and review.
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6. Monitoring

Standard, process, or issue to be monitored	Monitoring method	Monitored by	Reported to	Frequency
Delivery of Counter Fraud, Bribery and Corruption Plan	CFS	Audit Committee	Audit Committee	Quarterly
Staff questionnaire on fraud, bribery, and corruption awareness	CFS	Audit Committee	Audit Committee	Annually

7. Definitions

The following definitions apply for the purposes of this policy and the corresponding Fraud Response Plan attached at Appendix 1.

Term	Description
Fraud	<p>The <i>Fraud Act 2006</i> came into force on the 15 January 2007 and introduced the general offence of fraud. It is no longer necessary to prove that a person has been deceived. The focus is now on dishonest behaviour and any intent to make gain or cause loss to another party. Put simply, fraud is a dishonest act intended for gain or to cause loss to another.</p> <p>There are three main ways in which the offence of fraud can be committed:</p> <ul style="list-style-type: none"> • Fraud by False Representation (lying about something using any means, for instance words or actions). • Fraud by Failure to Disclose (not saying something when you have the legal duty to do so).

	<ul style="list-style-type: none"> • Fraud by Abuse of Position (abusing a position where there is an expectation to safeguard the financial interests of another person or organisation). <p>It should be noted that all offences under the <i>Fraud Act 2006</i> occur where the act or omission is committed dishonestly and with intent to cause gain or loss. The gain or loss does not have to succeed so long as the intent is there.</p>
<p>Bribery</p>	<p><i>The Bribery Act 2010</i> came into force on 1 July 2011 and created three general offences of bribery:</p> <ul style="list-style-type: none"> • Offering, promising, or giving a bribe to induce someone to behave improperly, or to reward someone for having already done so. • Requesting, agreeing, or accepting a bribe either in exchange for acting improperly or where the request or acceptance is itself improper. • Bribery of a foreign public official. <p>A new corporate offence was also introduced:</p> <ul style="list-style-type: none"> • Failure by a company to prevent <ul style="list-style-type: none"> - a bribe being paid, or - a business advantage. <p>Bribing anyone is absolutely prohibited. Employees will not pay a bribe to anybody. This means you will not offer or promise reward in any way, or give financial or other advantage to any person, in order to induce that person to perform activities improperly. It does not matter whether the other person is a UK or foreign official, political candidate, party official, private individual, public sector employee or any other person.</p> <p>Bribery does not have to involve cash or an actual payment exchanging. It can take many forms such as a gift, lavish treatment during a business trip or tickets to an event.</p>
<p>Corruption</p>	<p>Bribery is a form of corruption, but corruption also includes many other dishonest practices such as fraud, nepotism, collusion, and abuse of power/position. Corruption does not always result in a loss and the corrupt person may not always benefit directly from their deeds; however, they may be unreasonably using their position to give some advantage to another.</p>

8. Response plan

The organisation's Fraud Response Plan is attached at Appendix 1.

Furthermore, in accordance with the Functional Standard guidance, the Trust has undertaken a risk assessment to determine the extent to which bribery and corruption may affect the organisation. Proportionate procedures in place to mitigate the identified risk include the following requirements (the list is not exhaustive):

- The Standard Financial Instructions (SFIs for short), which outline the decisions which the Trust Board retains for itself and which it will delegate.
- The Reservation of Powers/Scheme of Delegation (SoD for short) outlines the minimum level allowed to make certain decisions. These include High Value, Mid Value and Low Value.
- Management controls such as for the approval of overtime and expenses.
- Acting with propriety in the use of the Trust resources, including making accurate and honest expense claims and claims for sickness absence.
- Conducting oneself with integrity, accountability, openness, and honesty.
- All staff must disclose their business interests, prior to commencement of and during their employment with the Trust.
- All staff must declare hospitality received by or offered to them as Trust employees, in accordance with the Standards of Business Conduct Policy
- All hospitality (other than extremely minor hospitality) provided by Trust staff to third parties must be declared.
- Staff must not solicit personal gifts and must declare all gifts received (in excess of a minimum value set).

9. Government Functional Standard

NHSCFA requires the Trust to ensure appropriate anti-fraud, corruption and bribery arrangements are in place as set out in the NHS Standard Contract and as specified within the new Government Functional Standard 013 for Counter Fraud.

It is the responsibility of the organisation to ensure that it complies with the Functional Standard. In order to demonstrate compliance, NHSCFA quality inspectors require the organisation to submit an annual return detailing compliance and anti-fraud, corruption and bribery activity undertaken within the organisation. Upon completion, the return provides a **red**, **amber**, or **green** (RAG) rating for the organisation. The RAG system is a management method of rating for issues or status reports, based on levels of compliance with the standards. As such, the colours are used in a traffic light rating system with **red** being non-compliant, **amber** being partially compliant and **green** being fully compliant.

The NHSCFA Quality and Compliance Team (QCT) use the annual return as a basis for selecting organisations for detailed assessment and engagement.

10. Proactive Prevention and Detection

The Trust will ensure that its systems, policies, and processes are sufficiently robust so that the risk of fraud, corruption and bribery is reduced to a minimum. Checks will be conducted in areas identified to be most at risk to fraud, corruption, or bribery in order to proactively detect instances that might otherwise be unreported.

The CFS will review new and existing key policies and procedures to ensure that appropriate counter fraud measures are included. This includes (but is not limited to) policies and procedures in human resources, procurement, standing orders, standing financial instructions and other finance and operational policies.

The Trust will carry out comprehensive local risk assessments to identify fraud, bribery, and corruption risks. Risk analysis is undertaken and is recorded and managed in line with the Trust risk management policy and included on the appropriate risk registers. Measures to mitigate identified risks are included in the Trust annual work plan to counter fraud, bribery and corruption, progress is monitored at a senior level within the organisation and results are fed back to the Audit committee.

Additional preventative activities may also be conducted. These activities will be targeted at those areas of the organisation considered to be at a higher risk of fraud, bribery, or corruption. The purpose of these activities is to identify gaps in the organisation's governance framework which could allow fraud to be perpetrated. These activities will be conducted in line with guidance issued by the NHSCFA where appropriate.

11. Effective Sanctions

Where fraud, bribery or corruption offences are committed, criminal sanctions (including prosecution) will be considered and pursued where appropriate. Employees of the Trust found to have committed such offences will also be dealt with in accordance with internal disciplinary procedures and referred to professional bodies where appropriate.

12. Seeking Redress

The Trust will consider initiating civil recovery action if this is cost-effective and desirable for deterrence purposes.

13. Reporting Suspicions

All concerns or suspicions relating to fraud, bribery or corruption must be reported to the Trust Counter Fraud Specialist or Chief Finance Officer (contact details in Appendix Five). You can also use the fraud referral form attached at Appendix 2 of this policy. Alternatively, fraud can be reported to NHSCFA via the NHS Fraud and Corruption Reporting Line (0800 028 40 60), or its online reporting tool found at <https://cfa.nhs.uk/reportfraud>.

14. Approval and Ratification Process

This policy will be agreed by the Trust Executive Group and approved by the Board of Directors.

15. Dissemination and Implementation of this Policy

This policy will be included on the intranet with other corporate governance documents.

16. References

- [Criminal Procedure and Investigations Act 1996](#);
- [NHS Counter Fraud Authority Guidance](#);
- [NHS Counter Fraud Authority Fraud Strategy 2020-23](#);
- [Government Functional Standard 013 NHS requirements](#);
- [The Bribery Act 2010](#);
- [The Fraud Act 2006](#);
- [The Police and Criminal Evidence Act 1984](#);
- [The Proceeds of Crime Act 2002](#); and
- [The Public Interest Disclosure Act 1998](#)

17. Associated Trust and external documents

Freedom to Speak Up Policy
Standards of Business Conduct Policy

18. Appendices

APPENDIX 1 - Fraud Response Plan

1.0 Introduction

This fraud response plan provides a checklist of actions and a guide to follow in the event that fraud is suspected. Its purpose is to define authority levels, responsibilities for action and reporting lines in the event of suspected fraud, theft, or other irregularity, it covers:

- Notification of suspected fraud;
- The investigation process;
- Sanctions and redress;
- Recovery action;
- Roles and responsibilities; and
- Monitoring and review.

2.0 Notifying Suspected Fraud

2.1 It is important that all staff are able to report their concerns without fear of reprisal or victimisation and are aware of the means to do so. The *Public Interest Disclosure Act (1998)* commonly referred to as the “whistle-blowers act”, provides appropriate protection for those who voice genuine and legitimate concerns through the proper channels.

2.2 If an employee has any concerns or suspicions of fraud, they must inform the nominated Counter Fraud Specialist (CFS). Alternatively, you can contact the Trust’s Chief Finance Officer.

2.3 If the Chief Finance Officer, CFS or Chief Executive Officer (CEO) are implicated, then concerns should be reported to the NHS Counter Fraud Authority through their online reporting form or through their 24-hour reporting line on 0800 028 40 60.

2.4 **Appendix 4** of the Fraud, Bribery and Corruption Policy, provides a reminder and checklist of the key actions if fraud, corruption, or bribery are suspected. Staff are encouraged to familiarise themselves with this document.

3.0 The Investigation Process

3.1 The CFS will make sufficient enquiries to establish whether or not there is any foundation to the suspicion that has been raised.

3.2 The Trust wants all employees to feel confident that they can expose any wrongdoing without any risk to themselves. In accordance with the provisions of the 'whistle-blowers act', the organisation has implemented a Freedom to Speak Up Policy and Freedom to Speak Up Guardians who can provide an independent and impartial source of advice to staff at any stage of raising a concern.

3.3 A CFS investigation may identify conduct or performance that may be of concern to the organisation or to the employees Professional Body, whether related to fraud or otherwise. Where appropriate, relevant organisational policies and procedures, including disciplinary procedures, will be followed where such concerns arise. This may result in disciplinary action and/or notification to the relevant professional body where appropriate.

3.4 In accordance with the NHS Counter Fraud Authority requirements the Chief Finance Officer, in conjunction with the CFS, will decide whether or not a case should be referred to the police. Any referral to the police will not prohibit action being taken under any local disciplinary procedures of the Trust unless expressly stipulated by the police.

3.5 The CFS, in consultation with the Trust's Chief Finance Officer, will investigate allegations in accordance with procedures and documents referenced in the NHSCFA standards.

3.6 The Trust will follow their disciplinary procedure if there is evidence that an employee has committed any act of fraud, bribery, or corruption. The CFS must be aware that staff under investigation which could lead to disciplinary action, have the right to procedural fairness and the CFS must seek advice from the organisation's HR department during the investigation process where appropriate.

3.7 The CFS will take control of any physical evidence and record this in accordance with the procedures outlined in the NHSCFA Anti-Fraud Manual. For reasons of confidentiality access to this manual is restricted.

3.8 Interviews under caution will only be carried out by the CFS or, if appropriate, the police in accordance with the Police and Criminal Evidence Act (1984). The CFS will also take written statements where necessary.

3.9 If fraud, bribery, or corruption is found to have occurred, the CFS will prepare a report for the Chief Finance Officer, setting out the following:

- The circumstances;
- The investigation process;
- The estimated or actual loss;
- The steps taken to prevent recurrence;
- The steps taken to recover loss; and
- System control weaknesses that require correction.

3.10 Any recommendations as a result of an investigation will be reported in progress reports to the Audit Committee to consider any necessary improvements to controls.

4.0 Sanctions and Redress

4.1 The seeking of financial redress or recovery of losses will always be considered in cases of fraud, bribery and corruption that are investigated by either the CFS or NHSCFA where a loss is identified.

4.2 Recovery of losses may involve action under the Proceeds of Crime Act (2002), but each decision will be taken in light of the particular circumstances of each case.

4.3 Redress allows for resources that are lost to fraud, bribery, or corruption to be returned to the NHS for use as intended and for the provision of patient care and services.

4.4 The NHSCFA Anti-Fraud Manual provides in depth detail of how sanctions can be applied, and redress sought. Local action can also be taken to recover money using the administrative procedures of the organisation or civil law.

4.5 In cases of serious fraud, bribery and corruption, parallel sanctions can be applied, for example:

- Disciplinary action;
- Use of civil law to recover lost funds; and
- Use of criminal law to apply an appropriate criminal penalty, possible referral of information and evidence to a professional body if appropriate.

4.6 The NHSCFA can also apply to the courts to make a restraining order or confiscation order under the Proceeds of Crime Act (2002). This means that a person's money can be taken away from them if it is believed that the person benefited from the crime. This can also include restraining assets during an investigation.

4.7 The range of available sanctions which may be pursued by the relevant decision makers includes:

- **No further action.** In some cases, it may be that the organisation, under guidance from the CFS and with the approval of the Chief Finance Officer, decides that no further action is taken.
- **Criminal Investigation.** Following an investigation, it may be necessary to bring the matter to the attention of the criminal courts such as Magistrates or Crown Court.
- **Civil Recovery.** The civil recovery route is available to the organisation if this is cost effective and desirable. This could involve a number of options such as applying through the small claims court. Each case will be discussed with the Chief Finance Officer to determine the most appropriate action.
- **Disciplinary Action.** The appropriate person, in conjunction with the HR department, will be responsible for initiating any disciplinary action.

- **Confiscation under the Proceeds of Crime Act.** Depending upon the extent of the loss and the proceedings in the case, it may be suitable for the recovery of losses to be considered under the Proceeds of Crime Act.
- **Recovery from On-Going Salary Payment.** Arrangements can be made to recover losses via payroll if the subject is still employed by the organisation.
- **Professional Body Disciplinary.** During an investigation, if clear evidence exists of a healthcare professional's involvement in fraud, bribery or corruption, the appropriate regulatory body will be informed so they can consider whether fitness to practice procedures should be invoked. Regulatory bodies have statutory powers to place conditions on, suspend or remove the registration of professionals whose fitness to practice has been impaired.

5.0 Roles and Responsibilities

5.1 The codes of conduct for NHS Boards and NHS Managers set out the key public service values which the Trust adheres to. They state that high standards of corporate and personal conduct, based on the recognition that patients come first, have been a requirement throughout the NHS since its inception. All staff should be aware of and act in accordance with, these values. The values can be summarised as:

- Accountability;
- Probity; and
- Openness.

5.2 The Trust will take all necessary steps to counter fraud, bribery, and corruption in accordance with its Fraud, Bribery and Corruption Policy and the Government Functional Standard 013: Counter Fraud (the Functional Standard).

5.3 The Trust will appoint a CFS to undertake work as set out by the NHSCFA under the Functional Standard. The Trust is committed to taking all steps necessary to counter fraud, bribery, and corruption. To meet its objectives, the Trust has adopted the specific component principles of the Functional Standard.

5.4 All employees are required to comply with the Trust policies and procedures in order to prevent fraud, bribery, and corruption.

5.5 All those who work within the Trust or are otherwise engaged with the Trust should be aware of and act in accordance with the public service values and the Nolan Principles for Standards in Public Life.

5.6 Employees are expected to act in accordance with the standards laid down by their professional institutes where applicable.

5.7 All employees have a responsibility to comply with all applicable laws and regulations relating to ethical business behaviour, procurement, personal expenses, conflicts of interest, confidentiality and the acceptance of gifts and hospitality.

5.8 The CFS will:

- Ensure that the Chief Finance Officer is informed about all referrals and cases;
- Be responsible for the day-to-day implementation of the key standards of counter fraud, bribery and corruption activity as set out by the Functional Standard.;
- Investigate cases of fraud;
- In consultation with the Chief Finance Officer, report any case to the police or NHSCFA as agreed and in accordance with the NHS Government Functional Standard;
- Report any case and the outcome of the investigation through the NHSCFA national case management system;
- Ensure that other relevant parties are informed where necessary, for instance HR;
- Ensure that the appropriate organisation incident and losses reporting systems are followed;
- Ensure that any system weaknesses identified as part of any investigation are followed up with management and reported to internal audit; and
- Ensure that cases are managed appropriately, taking into account appropriate legislation and regulation and the needs of procedural fairness in the employment relationship.

5.9 NHSCFA will:

- Provide leadership and expertise in counter fraud as a valued NHS partner;
- Collaborate nationally and locally with the NHS to understand threats, vulnerabilities and enablers;
- Deliver intelligence-led counter fraud services to find, respond to and to prevent fraud;
- Reduce the impact of fraud; and
- Work in partnership to deliver financial savings that can be reinvested in patient care.

6.0 Monitoring and Review

6.1 The CFS will report regularly to the Chief Finance Officer. The CFS will provide regular reports to the Audit Committee and provide an annual report containing details of reported and investigated cases of fraud. The NHSCFA monitors the work of the CFS.

6.2 The organisation is required to complete the Government Counter Fraud Functional Standard Return and submit these annually to the NHSCFA. The organisation must mark themselves against each standard as either Compliant (Green), Partially Compliant (Amber) or Non-Compliant (Red). A work plan is required to address all non-compliant standards which will be monitored by the Audit Committee.

6.3 An assessment process may be conducted by the NHSCFA. This is a means of evaluating the effectiveness of the organisation in dealing with the fraud, bribery and corruption risks it faces through one of four types of assessment: full, focussed, thematic or triggered.

6.4 The CFS raises fraud awareness by a number of means such as arranging road shows, giving presentations to staff teams and new starters on induction.

APPENDIX 2 – Referral Form

Referral Form: (Note: This referral may be made anonymously, however, it is helpful if you can provide at least a telephone contact number so that contact might be made to clarify details if necessary. This number will not be used to attempt to identify you).

NAME:

ORGANISATION/PROFESSION:

ADDRESS:

TEL. NO:

The alleged fraud, corruption or bribery relates to:

NAME:

ADDRESS:

DATE OF BIRTH:

SUSPICION

DETAILS

POSSIBLE USEFUL CONTACTS

PLEASE ATTACH ANY AVAILABLE EVIDENCE OR ADDITIONAL INFORMATION

Signed:

Date:

.....

.....

Please return this form, marked **private and confidential** to:

360 Assurance Counter Fraud Service, Oak House, Moorhead Way, Bramley, Rotherham, S66 1YY or email to the Counter Fraud Specialist at claire.croft1@nhs.net.

APPENDIX 3 – Prevalent Frauds in the NHS

Common examples of fraud, bribery and corruption offences occurring within the provision of healthcare services to the NHS

(This is not an exhaustive list; for other types of fraud, bribery or corruption offences please contact the CFS for advice).

Employment: Presenting forged certificates of qualification to obtain employment; claiming for overtime or shifts not worked; taking sick leave and undertaking unauthorised work for another organisation whilst in receipt of sick pay; claiming expenses (such as travel) when it has not been incurred; falsification of references for a job application; claiming time for college/training but not actually attending; knowingly failing to report and retaining salary or other payments not entitled to; non declaration of criminal convictions.

Patients Monies: Falsifying patients' monies records to obtain cash and property.

Pharmaceuticals: Presentation of forged prescriptions; falsely presenting oneself as another to receive prescription items; receiving free prescriptions through fraudulently claiming entitlement to exemptions from a charge; Pharmacists substituting an expensive drug with a cheaper alternative and making claims for the more expensive one; writing prescriptions for own use.

Procurement: Price fixing or price hiking by suppliers; invoicing for products not supplied; over invoicing; supplying unsolicited goods or products.

Equipment: Obtaining or misuse of equipment or goods for private purposes, including theft or misuse of data, whether held electronically or in paper-based form.

Bribery: Financial or other reward to staff responsible for procurement if they purchase from a particular supplier. Patients making informal payments to healthcare practitioners in order to receive treatment more quickly.

Health Tourism: A foreign national travelling to the UK with the intention of receiving free healthcare treatment to which they know they are not entitled.

APPENDIX 4 – Do's and Don'ts

✓ Do...

- Make an immediate note of your concerns – note all relevant details such as what was said in telephone or other conversations, the date, time, and the names of any parties involved. If appropriate, these may be discussed or passed onto your line manager for further action or decisions.
- Report your suspicions immediately and directly to the organisations appointed CFS, or Chief Finance Officer.
- Deal with the matter promptly, if you feel your concerns are warranted – any delay may cause the organisation to suffer further financial loss.

✗ Do not...

- Do nothing.
- Be afraid of raising your concerns – you will not suffer any recrimination from the organisation as a result of voicing a reasonably held suspicion. The organisation will treat any matter you raise sensitively and confidentially.
- Approach or accuse any individuals directly.
- Try to investigate the matter yourself – there are special rules surrounding the gathering of evidence for use in criminal cases. Any attempt to gather evidence by people who are unfamiliar with these rules may destroy the case. The organisation appointed CFS is trained in handling investigations in accordance with the NHSCFA Anti-Fraud Manual.
- Convey your suspicions to anyone other than the CFS, Chief Finance Officer or NHSCFA.

Appendix Five - Contacts

Counter Fraud Specialist – Claire Croft – Claire.croft1@nhs.net

The Trust Chief Finance Officer – Neil Priestley - neil.priestley@nhs.net

The Trust Counter Fraud Champion – Julie Wright - julie.wright101@nhs.net

19. Document control

Ref	249
Version	5
Status	Review
TEG Lead	Neil Priestley, Chief Finance Officer
Author	Claire Croft, Counter Fraud Specialist
Approval body	Trust Executive Group
Data approved	20/07/2022
Ratification body	Board of Directors
Date ratified	TBC
Issue date	TBC
Review date	June 2025

20. Version history

Version	Date issued	Brief summary of changes	Author
5	TBC	Update of standard to reflect Counter Fraud Functional Standards refresh	Claire Croft
4	20/12/17	Amended to reflect change in lead CFS & NHS Protect (NHS Counter Fraud Authority) restructure,	Claire Croft

21. Consultation and review

Groups / persons consulted	Date

22. Intended recipients

All staff who should:

Be aware of the document and where to access it	All staff should be aware of the document, and it will be available from the Chief Finance Officer, CFS, Human Resources and the Trust's Intranet pages
Understand the document	All staff
Have a good working knowledge of the document	Chief Finance Officer, Human Resources, Counter Fraud Champion, and Counter Fraud Specialist.

23. Rapid equality impact assessment

We welcome feedback on this policy and the way it operates. We are interested to know of any possible or actual adverse impact that this policy may have on any groups in respect of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, and sexual orientation.

The person responsible for equality impact assessment of this policy is the Chief Finance Officer.

This policy has been screened to determine equality relevance for the following equality groups: age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion, or belief, sex, and sexual orientation. The policy is considered to be equality relevant for none of the groups. A full impact assessment has been conducted and the report is attached to this policy.

What relevant quantitative and qualitative information (data) do you have? This may include national or local research, surveys, reports, or research; workforce / patient data; complaints and patient experience data, etc.						
	Positive Impact This will actively promote or improve equality of opportunity or address unfairness or tackle discrimination	Negative Impact This will have a negative or adverse impact which will cause disadvantage or exclusion	Neutral Impact There is no likely impact on any of the protected groups	Does it advance equality of opportunity? (Y/N)	Does it eliminate unlawful discrimination? (Y/N)	Does it foster good relations between people? (Y/N)
Race (including nationality)			✓			
Religion/belief and non-belief			✓			
Disability			✓			
Sex			✓			
Gender Reassignment			✓			
Sexual Orientation			✓			
Age			✓			
Pregnancy and Maternity			✓			
Marriage and Civil Partnership			✓			

Human Rights (FREDA principles)			✓			
Carers			✓			
Other groups e.g., Gypsy, Roma, Travellers, vulnerable adults, or children (e.g., homeless, care leavers, asylum seekers or refugees)			✓			

List any specific equality issues and information gaps that may need to be addressed through engagement and/or further research

23.1 Analysing the equality information

In this section record your assessment and analysis of the evidence. This is a key element of the EIA process as it explains how you reached your conclusions, decided on priorities, identified actions and any necessary mitigation

Analysis of the effects and outcomes

23.2 Outcome of equality impact assessment

No major change needed	Adjust Policy / proposal	Adverse impact but continue	Stop and remove policy / proposal
✓			

23.3 Action plan

Action to address negative impact	By whom	By when	Resource implication

23.4 Monitoring, review, and publication

Manager signing off EIA (please enter name below)	Date of next review (please enter date below)
	June 2025
Approved by (please enter name of Committee and date approved below)	Date sent to EDI Team sth.equalityanddiversity@nhs.net: (please enter date below)
	Date published (if applicable) (please enter date below)

24. Other impacts

Financial implications	
Training implications	
Other	

25. Document imprint

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