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# **Title: Counter Fraud, Bribery and Corruption Policy and Strategy**

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## 1 Introduction

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Tees Esk and Wear Valleys NHS Foundation Trust (the 'Trust') is committed to preventing and reducing fraud, bribery and corruption in the NHS and will seek the appropriate disciplinary, regulatory, civil and criminal sanctions against fraudsters and where possible will attempt to recover losses. This policy is supported and endorsed by senior management. This policy is based on the latest guidance issued by the NHS Counter Fraud Authority (NHSCFA) in March 2018 and April 2021.

This policy supports the delivery of Trust's Journey to Change, and our ambition to co-create safe and personalised care that improves the lives of people with mental health needs, a learning disability or autism.

It helps us deliver two of our strategic goals as follows:

It supports the Trust to co-create a great experience for all patients, carers and families; by adding to the governance framework that underpins patient centred care.

It supports the Trust to co-create a great experience for our colleagues, by providing staff with clear instructions to ensure that they feel protected in the decisions they make.

As a trust that delivers publicly funded healthcare services, **the Trust** is accountable for the provision of services in an open and transparent manner. Any failure to do so could potentially have significant negative impact on the trust's reputation.

The Trust is committed to preventing and reducing fraud, bribery and corruption to an absolute minimum and keeping it at that level. The trust does not tolerate fraud, bribery and corruption and aims to eliminate all such activity as far as possible.

The Trust will take all necessary steps to counter fraud, bribery and corruption in accordance with this document (the Policy) and Service Condition 24 of the NHS Standard Contract. The Trust will seek the appropriate disciplinary, regulatory, civil and criminal sanctions against fraudsters and where possible will recover losses.

Under Service Condition 24 of the NHS Standard Contract, the Trust is required to obtain the services of one or more accredited counter fraud specialists (CFSs) who are nominated to the NHS Counter Fraud Authority (NHSCFA). The nominated CFSs are responsible for the completion of a range of preventative counter fraud and bribery tasks in line with Trust-approved work plans, and for conducting any necessary criminal investigations. Locally, the CFS is accountable to the director of finance.

The policy is available to all staff on the Trust intranet. The purpose of the document is to set out the Trust's strategy for dealing with economic crime risks and also inform those working for the Trust of their responsibilities and what they should do if they have a suspicion involving fraud, bribery and corruption.

## 2 Why we need this policy

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### 2.1 Purpose

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This policy is designed to encourage vigilance and provide practical counter fraud response guidance for all employees.

### 2.2 Objectives

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The overall aims of this policy are to:

- ensure that the Trust has appropriate counter fraud procedures in place in accordance with Service Condition 24.1 of the NHS Standard Contract and the Bribery Act 2010,
- set out the Trust's strategy for dealing with counter fraud, bribery and corruption matters,
- detail the roles and responsibilities of key staff / departments of the Trust,
- provide a guide for those working for the Trust on what fraud is in the NHS, what everyone's responsibility is to prevent fraud, bribery and corruption (including how to report it) and its intended outcomes,
- to detail the roles and responsibilities of key staff and departments
- detail the potential outcomes where fraud, bribery and corruption are suspected.

## 3 Scope

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This document is a combined policy and strategy document which provides vision and purpose in demonstrating how the Trust supports counter fraud, bribery and corruption work. It sets out the Trust's commitment to dealing with fraud against the NHS and articulates its strategic approach to this: it has taken into account the contents of the NHSCFA's Strategy 2023-2026 document, published in May 2023.

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### 3.1 Who this policy applies to

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The policy applies to all personnel working for or on behalf of the Trust, including but not limited to employees (regardless of position held or employment status), consultants, volunteers, contractors, staff engaged via a third-party supplier, honorary contract holders and/or any other parties that have a business relationship with the Trust.

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### 3.2 What this policy applies to

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The policy relates to all forms of fraud, bribery and corruption and is intended to provide direction and assistance to employees and those working for the Trust who may identify suspected fraud, bribery and corruption. It provides a framework for responding to suspicions of fraud, bribery and corruption, advice and information on various aspects of this and the implications of a criminal investigation. It is not intended to provide a comprehensive approach to preventing and detecting fraud, bribery and corruption.

The policy should be read in conjunction with the Trust's Conflicts of interest policy, Managing concerns of potential conduct (disciplinary) procedure and the Freedom to speak up policy (whistleblowing).

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### 3.3 NHS Counter Fraud Authority (NHSCFA)

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The NHSCFA has the responsibility for the detection, investigation and prevention of fraud and economic crime within the NHS. Its aim is to lead the fight against fraud affecting the NHS and wider health service, by using intelligence to understand the nature of fraud risks, investigate serious and complex fraud, reduce its impact and drive forward improvements.

Local NHS organisations are primarily accountable for dealing with economic crime risks in their own organisation. The NHSCFA's vision is about;

- working together to understand, find and prevent fraud, bribery and corruption in the NHS

The NHSCFA's purpose is to:

- be experts and leaders in their field
- lead the NHS response
- empower others
- put the interests of the NHS and its patients first

The NHSCFA's strategic objectives are to:

- **understand** how fraud, bribery and corruption affects the NHS
- ensure the NHS is equipped to take proactive action to **prevent** future losses from occurring
- be equipped to **respond** to fraud
- confidently **assure** key partners, stakeholders and the public that the overall response to fraud across the NHS is robust

More information about the NHSCFA strategy 2023-2026: Working together to understand, find and prevent fraud, bribery and corruption in the NHS, is available at:

<https://cfa.nhs.uk/about-nhscfa/corporate-publications/strategy-2023-26>

### 3.4 Government Functional Standard GovS 013: Counter Fraud / NHS Requirements

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This government functional standard sets the expectations for the management of fraud, bribery and corruption in government organisations. It has been unilaterally adopted across NHS organisations since 1 April 2021 and is operationally delivered by 12 NHS requirements as directed by the NHSCFA.

A requirement of the NHS Standard Contract is that relevant providers of NHS services (that hold a Monitor Licence or is an NHS Trust) must take the necessary action to comply with the NHSCFA's counter fraud requirements. Other NHS funded providers should have due regard to the requirements. The contract places a requirement on providers to have strategy, policies, procedures and processes in place to combat fraud, bribery and corruption to ensure compliance with the requirements. The NHSCFA carries out regular engagement meetings with health organisations in line with the requirements. More information about the NHS requirements can be found at: <https://cfa.nhs.uk/government-functional-standard/NHS-requirements>.

The Trust's counter fraud work plan and annual report will encompass the requirements and detail work required to meet them.

### 3.5 Fraud

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Fraud involves dishonestly:

- Making a false representation (section 2) – lying about something using any means,

- Failing to disclose information (section 3) – not saying something when you have a legal duty to do so, or
- Abusing a position (section 4) – abusing your position of trust where there is a duty to safeguard financial interests of another person or trust.

It should be noted that all offences under the Fraud Act 2006 occur where the act or omission is committed dishonestly and with the intent to cause a gain or make a loss. The gain or loss does not have to succeed, as long there is intent. Successful prosecutions under the Fraud Act 2006 may result in an unlimited fine and/or a custodial sentence of up to 10 years.

More information about the Fraud Act 2006 can be found at:

<https://www.legislation.gov.uk/ukpga/2006/35/crossheading/fraud>

### 3.6 Bribery and corruption

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The Bribery Act 2010 came into force on 1 July 2011 and repeals previous corruption legislation. The Act has introduced the criminal offences of both offering and receiving a bribe. It also places specific responsibility on Trusts to have in place adequate procedures to prevent bribery and corruption taking place.

Bribery can generally be defined as offering, promising or giving a financial or other advantage to influence others to use their position in an improper way (i.e. to obtain a business advantage). A benefit can be money, gifts, rewards etc. and does not have to be of substantial financial value. No actual gain or loss has to be made.

A person has committed a criminal offence of offering a bribe even if the offer is declined, as does a person who accepts a bribe, even if they don't receive it.

A bribe does not have to be in cash; it may be the awarding of a contract, provision of a gift, hospitality or sponsorship or another benefit.

Anyone found guilty of either offering or receiving a bribe could face a custodial sentence of up to 10 years imprisonment.

Corruption is generally considered as an umbrella term covering various activity and behaviour including bribery, kickbacks, favours, corrupt preferential treatment or cronyism. Corruption can be broadly defined as the offering or acceptance of inducements, gifts, favours, payment or benefit-in-kind which may influence the action of any person. Corruption does not always result in a loss. The corrupt person may not benefit directly



from their deeds; however, they may be unreasonably using their position to give some advantage to another.

All staff are reminded that they should be transparent in respect of recording any gifts, hospitality or sponsorship and they should refer to the Trust's standards of business conduct (including gifts and hospitality) for further information.

Section 7 of the Bribery Act 2010 introduced a new corporate offence of failure of commercial organisations to prevent bribery. The Trust can be held liable when someone associated with it bribes another in order to obtain or retain business for the Trust, and be subject to an unlimited fine. However, the Trust will have a defence if it can demonstrate that it had adequate procedures in place designed to prevent bribery.

The Act applies to everyone associated with the Trust who performs services on its behalf, or who provides the Trust with goods or services. This includes anyone working for or with the Trust, such as employees, agents, subsidiaries, contractors and suppliers.

Employees of the Trust must not request or receive a bribe from anybody, nor imply that such an act might be considered. This means they will not agree to receive or accept a financial or other advantage from a former, current or future client, business partner, contractor or supplier or any other person as an incentive or reward to improperly perform their function or activities.

More information on the Bribery Act 2010 can be found at:

<https://www.legislation.gov.uk/ukpga/2010/23/crossheading/general-bribery-offences>.

### **3.7 Key principles of the Trust's counter fraud strategy**

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The Trust is committed to dealing with all matters relating to fraud, bribery and corruption. It recognises the 5 principles of fraud and corruption framework which are:

- a) There is always going to be fraud
- b) Finding fraud is a good thing
- c) There is no one solution
- d) Fraud and corruption are ever changing
- e) Prevention is the most effective way to address fraud and corruption

The Trust is cognisant of the NHSCFA counter fraud, bribery and corruption strategy and, where appropriate, the Trust's counter fraud work is aligned to it. Importantly, all work carried out by the Trust's counter fraud team is risk based and appropriate to the Trust.

The AuditOne counter fraud team maintains a fraud risk planning tool (FRPT) on behalf of the Trust which is managed in line with the Government Counter Fraud Profession's methodology. The FRPT is continuously reviewed throughout the year and directs both reactive and proactive counter fraud work. An assessment of the FRPT is undertaken as part of the annual reporting process to ensure that identified areas for improvement (amber and red RAG ratings) are considered and resources assigned if appropriate, proportionate and necessary.

The AuditOne Fraud Risk Triangle sets out the risk-based approach of the Trust's counter fraud provision.



A key element of delivering the operational aspects of this strategy is the compilation of an annual risk based counter fraud work plan, the contents of which are approved and regularly monitored by the director of finance and the audit committee. The work plan comprises of a set of clearly defined tasks which have measurable outputs where appropriate. The tasks are linked to the requirements and provide elements of work within 4 key principle areas of counter fraud work which are; Strategic Governance, Inform and Involve, Prevent and Deter and Hold to Account.

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## 3.8 Roles and responsibilities

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### 3.8.1 Accountable Officer / Chief Executive

The Trust's accountable officer (AO) has the overall responsibility for funds, assets and resources entrusted to it. This includes instances of fraud, bribery and corruption. The AO must ensure adequate policies; procedures and processes are in place to protect the Trust and the public funds it receives.

However, responsibility for the operation and maintenance of systems and controls falls directly to managers and requires the involvement of everyone working on behalf of the Trust. The chief executive, via the director of finance, will monitor and ensure compliance with this policy.

### 3.8.2 Board or equivalent body

The Trust's executive board and non-executive directors should provide clear and demonstrable support and strategic direction for counter fraud, bribery and corruption work. They should review the proactive management, control and evaluation of such work to ensure the Trust's funds, people and assets are adequately protected against criminal activity including fraud, bribery and corruption. The Board and non-executive directors should scrutinise NHSCFA assessment reports, where applicable, and ensure that the recommendations are fully actioned

### 3.8.3 Executive Director of Finance (DoF)

The DoF, in conjunction with the AO, will monitor and ensure the trust's compliance against Service Condition 23 of the NHS Standard Contract and the Bribery Act 2010.

The DoF has powers to approve financial transactions initiated by directorates across the organisation.

The DoF prepares documents and maintains detailed financial procedures and systems and apply the principles of separation of duties and internal checks to supplement those procedures and systems.

The DoF will report annually to the board and, where applicable, governors on the adequacy of internal financial controls and risk management as part of the board's overall responsibility to prepare a statement of internal control for inclusion in the Trust's annual report.

The DoF will review annually the suitability, adequacy and effectiveness of the trust's counter fraud, bribery and corruption arrangements and implement improvements as and when appropriate.

The DoF will, depending on the outcome of initial investigations, inform appropriate senior management of suspected cases of fraud, bribery and corruption, especially in cases where the loss may be above an agreed limit or where the incident may lead to adverse publicity.

The DoF will liaise with the CFS regarding any identified concerns.

### **3.8.4 Audit Committees**

The Audit Committee is responsible for reviewing, approving and monitoring the Trust's counter fraud work plan, receiving regular updates on counter fraud activity, monitoring the implementation of action plans, providing direct access and liaison with those responsible for counter fraud, reviewing annual reports on counter fraud, and will be appraised of the results of any engagement visits to the Trust by the NHS NHSCFA.

Further information which may assist the Audit Committee in discharging its functions effectively can be found in the NHS Audit Committee Handbook, published by the Healthcare Financial Management Association.

### **3.8.5 Internal and external audit**

The role of internal and external audit includes reviewing controls and systems and ensuring compliance with financial instructions. Should any suspicions of fraud, bribery and corruption become apparent during an audit process, it is expected they will be shared immediately with the CFS and/or DoF.

### **3.8.6 People and Culture**



The Trust seeks to apply the full range of criminal, disciplinary & civil sanctions in all cases where economic crime may be present. Parallel sanctions allow a full range of action to be taken against perpetrators and send a strong message to discourage others intent on misappropriating local NHS resources.

People and Culture (P&C) is responsible for liaison with the LCFS in respect of any suspicions of fraud, bribery and corruption. They are responsible for the conduct of any internal investigation and instigating the necessary disciplinary action against those who fail to comply with the policies, procedures and processes.

Criminal and disciplinary processes have different purposes, different standards of proof, and are governed by different rules and/or legislation. These differences mean that one

investigator must not conduct both criminal and disciplinary investigations into the same matter.

There is no legal rule giving precedence to the criminal process over the disciplinary one, and the Trust may undertake disciplinary proceedings even if a criminal investigation is ongoing. All decisions must be based on the circumstances of the issue at hand and discussed with the CFS.

However, a disciplinary hearing should not normally take place if it would prejudice ongoing criminal proceedings. In all cases public protection is paramount; the decision to give precedence to the criminal process over the disciplinary one must be subject to overriding public interest considerations – namely, the risk to the provision of NHS services, patients and/or the wider public caused by a delay in applying disciplinary sanction.

Coordination of parallel criminal and disciplinary investigations in order to achieve the most appropriate outcome requires regular liaison between the CFS and People and Culture department. Beside routine interaction, specific consultation should occur at the following points:

- All referrals received by P&C that contain an element of suspected fraud, bribery or corruption must be reported immediately to the CFS and/or DoF.
- Wherever parallel sanctions are being pursued, the investigating officer from P&C should meet regularly with the LCFS to provide updates and maintain a flow of information.
- P&C should inform the CFS where there are serious health and safety risks (i.e. clinician not holding appropriate clinical qualifications) or cases involving vulnerable individuals that may take precedence over a criminal investigation.
- P&C should advise the CFS of the outcome of disciplinary hearings, as this may have an impact on the criminal sanction.

The Trust should ensure that appropriate protocols are in place to cover this.

### **3.8.7 Counter Fraud Specialist (CFS)**

The CFS is responsible for taking forward all counter-fraud work locally in accordance with NHS requirements and reports directly to the DoF.

Adherence to the NHS requirements is important in ensuring that the organisation has appropriate counter fraud, bribery and corruption arrangements in place and that the CFS will look to achieve the highest standards possible in their work.

The CFS will work with key colleagues and stakeholders to promote counter fraud work, apply effective preventative measures and investigate allegations of fraud and corruption. In consultation with the director of finance, the CFS will report any cases to the NHSCFA. Where necessary, the CFS will ensure that other relevant parties are informed of allegations, such as HR is an employee is the subject of a referral.

The CFS will utilise a risk planning tool (FRPT) to help identify fraud, bribery and corruption risks at the trust and the resulting information will be used to inform future counter fraud work.

The CFS has been specifically trained in counter fraud procedures and has been nominated by the Trust to undertake work in this field. The CFS will work with all staff and stakeholders to promote counter fraud work and will effectively respond to system weaknesses and investigate allegations of fraud and corruption. The CFS has a number of duties to perform, including:

- Receive any fraud, bribery or corruption referral directly from staff, the public, the NHSCFA or a contractor.
- Investigate all cases of fraud within the Trust and to report upon these to the audit committee.
- Publicise counter fraud work and the fraud awareness message within the Trust.
- Undertake local proactive counter fraud work with the aim of fraud prevention and/or detection.
- Report any system weaknesses to the Trust and the NHSCFA

### 3.8.8 Managers

All managers within the Trust are responsible for ensuring that policies, procedures and processes within their local area are adhered to and kept under constant review.

All managers have a responsibility to ensure that staff are aware of fraud, bribery and corruption and understand the importance of protecting the organisation from it. Managers will bring this policy to their staff's attention. The desktop guide at Appendix 2 provides a reminder of the key contacts and actions to be followed if fraud, bribery and corruption acts are suspected. Managers are encouraged to publicise the desktop guide within their local area. Managers are also responsible for the enforcement of disciplinary action for staff who do not comply with policies, procedures and processes.

The CFS will support managers in encouraging a counter fraud, bribery and corruption culture and the CFS will proactively undertake work to raise awareness of this.

Managers should report any instances of actual or suspected fraud, bribery or corruption brought to their attention to the LCFS immediately. It is appreciated that some employees may initially raise concerns with their manager, however under no circumstances should manager investigate the allegation(s) themselves. There is a clear responsibility for managers to refer concerns to the CFS and/or DoF as soon as possible.

Managers are responsible for ensuring that fraud risks are included in any local risk assessments and for mitigating any identified risks. The responsibility for the prevention and detection of fraud, bribery and corruption therefore primarily rests with managers but requires the cooperation of all employees. The CFS is available to provide any advice and guidance as necessary.

### **3.8.9 All employees**

All employees are required to comply with the Trust's policies, procedures and processes and apply best practice in order to prevent fraud, bribery and corruption (e.g. procurement, expenses and ethical business behaviour). Staff should be made aware of their own responsibilities in accordance with the Trust's standards of behaviour and in protecting the organisation from these crimes.

Employees who are involved in or manage internal control systems should receive adequate training and support in order to carry out their responsibilities.

Employees are expected to act in accordance with the standards laid down by their professional institutes, where applicable, and have a personal responsibility to ensure they are familiar with them. Employees and those working on behalf of the Trust should be made aware of their own responsibilities in accordance with the Trust's policies and in protecting the Trust from fraud, bribery and corruption. Employees have a duty to protect the assets of the Trust, including information and property.

In addition, all employees have a responsibility to comply with all applicable laws, regulations and trust policies relating to ethical business behaviour, procurement, personal expenses, conflicts of interest, confidentiality and the acceptance of gifts and hospitality. This means that, in addition to maintaining the normal standards of personal honesty and integrity, employees should always:

- avoid acting in any way that might cause others to allege or suspect them of dishonesty
- behave in a way that would not give cause for others to doubt that the trust's employees deal fairly and impartially with official matters
- be alert to the possibility that others might be attempting to deceive



All employees have a duty to ensure that the Trust's funds, including NHS funds, are safeguarded whether they are involved with cash or payment systems, managing budgets or dealing with contractors or suppliers.

If an employee suspects that there has been fraud, bribery and corruption, or has seen any suspicious acts or events, they must report the matter to the CFS and/or DoF.

**The Trust's** counter fraud service is provided under contract by AuditOne and any relevant information can be reported using the contact information set out in section 4.2.



All the Trust employees and contractors have a duty to ensure that public funds are safeguarded, whether or not they are involved with cash or payment systems, receipts or dealing with suppliers

### 3.8.10 Information Management and Technology

The Head of Information Governance and Data Protection (or equivalent) will contact the CFS and/or DoF immediately in all cases where there is suspicion that IT is being used for fraudulent purposes. There may also be offences under the Computer Misuse Act 1990.

Similarly, the Head of Information Governance and Data Protection will liaise with the CFS to ensure that a subject's access (both physical and electronic) to the Trust's IT resources is restricted, suspended or removed where an economic crime investigation identifies that it is appropriate to do so.

### 3.8.11 Counter Fraud Champion

The counter fraud champion is a nominated employee whose role is to support and promote the fight against fraud at both strategic and operational levels.

Counter Fraud champions will support the nominated counter fraud specialist in the work they carry out and the role of a counter fraud champion includes:

- Promoting awareness of fraud, bribery and corruption within the organisation
- Understanding the threat posed by fraud, bribery and corruption
- Understanding best practice to countering fraud, bribery and corruption




## 4 The Response Plan

### 4.1 Bribery and Corruption


The Trust will conduct risk assessments in line with Ministry of Justice guidance to assess how bribery and corruption may affect it and proportionate procedures have been put in place to mitigate identified risks.

The Trust has a [Managing Conflicts of Interest Policy](#) which outlines the gifts and hospitality process and how declarations of interest should be made and managed within the Trust. The policy has been developed in accordance with the NHS England document: Managing Conflicts of Interest in the NHS.

 The Trust's [Managing Conflicts of Interest Policy](#) provides detailed guidance of what is expected of Trust employees in relation to declaring hospitality, gifts and sponsorship. Staff are reminded to consult their contracts of employment for further guidance. The Trust intranet site also contains advice on how to declare any offers of hospitality, gifts and sponsorship.

### 4.2 Reporting fraud, bribery or corruption

This section outlines the action to be taken if fraud, bribery or corruption is discovered or suspected.

 If an employee suspects that fraud, bribery or corruption has taken place, they should ensure it is reported to the CFS and/or to NHSCFA as follows:

- AudtOne fraud hotline - 0191 441 5936
- 
- AuditOne fraud email - [counterfraud@audit-one.co.uk](mailto:counterfraud@audit-one.co.uk) or [ntawnt.counterfraud@nhs.net](mailto:ntawnt.counterfraud@nhs.net)
- The Trust's Executive Director of Finance
- NHSCFA - 0800 028 4060
- Online: <https://cfa.nhs.uk/reportfraud>

A referral form can be found at Appendix 3; this can also be used to refer any suspicions to the CFS.

However, if there is a concern that the CFS or the DoF themselves may be implicated in suspected fraud, bribery or corruption, employees should report the matter to the Chief Executive or Trust Chair, or the Chair of the Audit Committee (contact details are on the intranet).

The LCFS and/or NHSCFA will undertake an investigation and seek to apply criminal and civil sanctions, where appropriate and in accordance with criminal legislation and set investigative procedures.

All suspicions of fraud should be reported using the process outlined above. However, to support employees in reporting suspicions the Trust has a [Freedom to Speak Up Policy](#) which is available to all staff. Further information in relation to reporting suspicions of fraud are available in NHS Improvement and NHS England's: Freedom to speak up: raising concern's (whistleblowing) policy for the NHS, April 2016 and NHS England's Freedom to speak up in Primary Care: Guidance to primary care providers on supporting whistleblowing in the NHS, November 2017.

The CFS will undertake sufficient enquiries to establish whether there is any foundation to any fraud allegation received. If the allegation is substantiated, the CFS and/or NHSCFA may undertake further criminal investigation and will seek to apply criminal and civil sanctions, where appropriate, and in accordance with criminal legislation and set investigative procedures. Financial recovery will also be sought wherever possible. In deciding whether a full criminal investigation is warranted, matters taken into consideration will include, but are not limited to, consideration of the public interest test, required evidential thresholds, financial proportionality and overall proportionality of sanctions available to deal with the matter in question.

## 4.3 Disciplinary Action

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Disciplinary procedures will be initiated where an employee is suspected of being involved in an act of fraud, bribery and corruption, or where their negligent action has led to an economic crime being perpetrated. A copy of the Trust's [Managing concerns of potential conduct \(disciplinary\) procedure can be accessed through this link](#).

## 4.4 Sanctions and Redress

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The Trust's approach to pursuing sanctions in cases of fraud, bribery and corruption is that the full range of sanctions, including criminal, civil, disciplinary and regulatory, will be considered at the earliest opportunity and any or all of these may be pursued where appropriate. Consistency in this approach demonstrates the Trust's commitment to take fraud, bribery and corruption seriously and ultimately contributes to the deterrence and prevention of such actions.

The types of sanction which the organisation may apply when a fraud offence has occurred are:

- **Civil** – The Trust will see financial redress wherever possible, to recover sums lost (of money or assets) including interest and costs of investigation fraud, bribery and corruption. Redress can be sought in various ways including confiscation or compensation orders, the use of Proceeds of Crime Act 2002 (POCA) legislation in criminal courts, as well as civil sanctions such as an order of repayment, attachment of earnings, locally agreed voluntary negotiations or repayments. The Trust will actively publicise any redress obtained, where appropriate, with a view to creating a deterrent effect.

**Criminal prosecution** – The CFS will work in partnership with NHSCFA, the police and/or the Crown Prosecution Service where necessary to bring a case to court against an alleged offender. Sentences can include, but are not limited to, community service, fines and imprisonment. The trust will actively publicise any criminal sanctions obtained, where appropriate, with a view to creating a deterrent effect.

**Disciplinary** - Disciplinary procedures will be initiated where an employee is suspected of being involved in a fraudulent or illegal act. All disciplinary investigations will be carried out in accordance with the Trust's disciplinary policy.

**Professional** – where appropriate, the Trust reserves the right to also report staff and employees working on behalf of the Trust to their professional/regulatory body as a result of an investigation and/or prosecution.

## 5 Definitions

Term	Definition
Fraud	See section 3.5 <a href="#">fraud</a>

## 6 Related documents

This document supports all Trust operating policies and standards of conduct, and should be read in conjunction with all other policies and procedures.

Conflicts of interest policy,  
Managing concerns of potential conduct (disciplinary) procedure  
Freedom to speak up policy (whistleblowing).

## 7 How this policy will be implemented

- Policy will be published on the intranet and on the Trust website
- Line managers will disseminate this policy to all Trust employees through a line management briefing.

### 7.1 Implementation action plan

Activity	Expected outcome	Timescale	Responsibility	Means of verification/ measurement
n/a				

### 7.2 Training needs analysis

Staff/Professional Group	Type of Training	Duration	Frequency of Training
Finance department	Counter fraud training (in person)	One hour	Annually

## 8 How the implementation of this policy will be monitored

Number	Auditable Standard/Key Performance Indicators	Frequency/Method/Person Responsible	Where results and any Associate Action Plan will be reported to, implemented and monitored; (this will usually be via the relevant Governance Group).
1	External Counter Fraud Specialist update report to ARC (include number of investigations, number and value of upheld proven incidents).	Quarterly/ present report to ARC / LCFS	Updates presented to ARC of action taken against report recommendations

### Monitoring and auditing of policy effectiveness

Monitoring is essential to ensuring that controls are appropriate and robust enough to prevent or reduce fraud. To ensure compliance with Service Condition 24 of the NHS Standard Contract and the NHS requirements, arrangements include reviewing system controls on an ongoing basis and identifying weaknesses in processes.

Where deficiencies are identified as a result of monitoring, appropriate recommendations and action plans will be developed and implemented.

### Dissemination of the policy

As set out in section 3.8, managers will ensure staff are aware of the existence of this policy. The CFS will also raise awareness of the policy, wherever possible. It is important that staff are aware of the policy and understand it and it is available (please state here how staff can access it).

### Review of the policy

This policy will be reviewed by the CFS every 12 months, or where legislative or other major process changes dictate. Regular review will ensure that it remains fit for purpose and current.

## 9 References

GovS 013: Counter Fraud Functional Standard.

Service Condition 24.1 of the NHS Standard Contract and the Bribery Act 2010, NHSCFA's Strategy 2023-2026

NHSCFA strategy: Leading the fight against NHS fraud: strategy 2020-2023 is available at:

[https://cfa.nhs.uk/resources/downloads/documents/corporate-publications/NHSCFA\\_Strategy\\_2020-23.pdf](https://cfa.nhs.uk/resources/downloads/documents/corporate-publications/NHSCFA_Strategy_2020-23.pdf).

## 10 Document control (external)

To be recorded on the policy register by Policy Coordinator

Date of approval	17 September 2024
Next review date	17 September 2027
This document replaces	FIN-0003-v7 Local Anti-Fraud and Corruption Policy
This document was approved by	Senior Finance Meeting 27 March 2024
This document was approved by	Audit and Risk Committee 8 April 2024
This document was ratified by	Management Group
This document was ratified	17 September 2024
An equality analysis was completed on this policy on	27 March 2024
Document type	Public
FOI Clause (Private documents only)	n/a

### Change record

Version	Date	Amendment details	Status
4.0	4 Aug 2014	Full review	Withdrawn
5.0	6 April 2016	New section 4 adding definitions of fraud and bribery. New sections for LCFS and Area AntiFraud Specialist.	Withdrawn
6.0	8 May 2019	Full review following release of new guidance	Withdrawn
6.0	Oct 2020	Review date extended to 08 Nov 2022	Withdrawn
7.0	17 March 2023	Revisions subsequent to the release of the NHS requirements of GovS 013: Counter Fraud Functional Standard.	Withdrawn
8.0	17 Sep 2024	Revisions subsequent to the renaming of fraud champions to counter fraud champions and the	Ratified

Version	Date	Amendment details	Status
		release of the NHSCFA's 2023-2026 strategy document	

## Appendix 1 - Equality Analysis Screening Form

Please note: The Equality Analysis Policy and Equality Analysis Guidance can be found on the policy pages of the intranet:

Section 1	Scope
Name of service area/directorate/department	Finance
Title	Anti-Fraud and Corruption Policy
Type	Policy
Geographical area covered	Trustwide
Aims and objectives	This policy is designed to encourage vigilance and provide practical counter fraud response guidance for all employees.
Start date of Equality Analysis Screening	27 March 2024
End date of Equality Analysis Screening	27 March 2024

Section 2	Impacts
Who does the Policy, Service, Function, Strategy, Code of practice, Guidance, Project or Business plan benefit?	All employees and partners
Will the Policy, Service, Function, Strategy, Code of practice, Guidance, Project or Business plan impact negatively on any of the protected characteristic groups?	<ul style="list-style-type: none"> <li>• <b>Race</b> (including Gypsy and Traveller) <b>NO</b></li> <li>• <b>Disability</b> (includes physical, learning, mental health, sensory and medical disabilities) <b>NO</b></li> <li>• <b>Sex</b> (Men, women and gender neutral etc.) <b>NO</b></li> </ul>



	<ul style="list-style-type: none"> <li>• <b>Gender reassignment</b> (Transgender and gender identity) <b>NO</b></li> <li>• <b>Sexual Orientation</b> (Lesbian, Gay, Bisexual and Heterosexual etc.) <b>NO</b></li> <li>• <b>Age</b> (includes, young people, older people – people of all ages) <b>NO</b></li> <li>• <b>Religion or Belief</b> (includes faith groups, atheism and philosophical beliefs) <b>NO</b></li> <li>• <b>Pregnancy and Maternity</b> (includes pregnancy, women who are breastfeeding and women on maternity leave) <b>NO</b></li> <li>• <b>Marriage and Civil Partnership</b> (includes opposite and same sex couples who are married or civil partners) <b>NO</b></li> <li>• <b>Armed Forces</b> (includes serving armed forces personnel, reservists, veterans and their families) <b>NO</b></li> </ul>
Describe any negative impacts	n/a
Describe any positive impacts	n/a

Section 3	Research and involvement
What sources of information have you considered? (e.g. legislation, codes of practice, best practice, nice guidelines, CQC reports or feedback etc.)	GovS 013: Counter Fraud Functional Standard NHS England specific guidance
Have you engaged or consulted with service users, carers, staff and other stakeholders including people from the protected groups?	No
If you answered No above, describe future plans that you may have to engage and involve people from different groups	This is applicable to all staff and not influenced by these factors.

Section 4	Training needs
As part of this equality analysis have any training needs/service needs been identified?	No
Describe any training needs for Trust staff	n/a
Describe any training needs for patients	n/a
Describe any training needs for contractors or other outside agencies	n/a

**Check the information you have provided and ensure additional evidence can be provided if asked**

## Appendix 2 – Approval checklist

To be completed by lead and attached to any document which guides practice when submitted to the appropriate committee/group for consideration and approval.

	Title of document being reviewed:	Yes / No / Not applicable	Comments
<b>1.</b>	<b>Title</b>		
	Is the title clear and unambiguous?	Y	
	Is it clear whether the document is a guideline, policy, protocol or standard?	Y	
<b>2.</b>	<b>Rationale</b>		
	Are reasons for development of the document stated?	Y	
<b>3.</b>	<b>Development Process</b>		
	Are people involved in the development identified?	Y	
	Has relevant expertise has been sought/used?	Y	
	Is there evidence of consultation with stakeholders and users?	n/a	Based on NHSCFA strategy which has had full appropriate development and consultation where applicable
	Have any related documents or documents that are impacted by this change been identified and updated?	n/a	
<b>4.</b>	<b>Content</b>		
	Is the objective of the document clear?	Y	
	Is the target population clear and unambiguous?	Y	
	Are the intended outcomes described?	Y	
	Are the statements clear and unambiguous?	Y	
<b>5.</b>	<b>Evidence Base</b>		
	Is the type of evidence to support the document identified explicitly?	Y	
	Are key references cited?	Y	
	Are supporting documents referenced?	Y	
<b>6.</b>	<b>Training</b>		

	Title of document being reviewed:	Yes / No / Not applicable	Comments
	Have training needs been considered?	y	See section 7.2 Training needs analysis
	Are training needs included in the document?	y	As above
<b>7.</b>	<b>Implementation and monitoring</b>		
	Does the document identify how it will be implemented and monitored?	Y	
<b>8.</b>	<b>Equality analysis</b>		
	Has an equality analysis been completed for the document?	Y	
	Have Equality and Diversity reviewed and approved the equality analysis?	Y	
<b>9.</b>	<b>Approval</b>		
	Does the document identify which committee/group will approve it?	Y	
<b>10.</b>	<b>Publication</b>		
	Has the policy been reviewed for harm?	Y	No harm
	Does the document identify whether it is private or public?	Y	Public
	If private, does the document identify which clause of the Freedom of Information Act 2000 applies?	n/a	

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## Appendix 3 NHS Fraud, Bribery and Corruption Referral Form

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All referrals will be treated in confidence and investigated by professionally trained staff

**1. Date**

**2. Anonymous application**

Yes (If 'Yes' go to section 6) or No (If 'No' complete sections 3–5)

**3. Your name**

**4. Your organisation/profession**

**5. Your contact details**

**6. Suspicion**

**7. Please provide details including the name, address and date of birth (if known) of the person to whom the allegation relates.**

**8. Possible useful contacts**

**9. Please attach any available additional information.**

Because of the personal information contained within completed forms, these may only be submitted to us from a secure email address (such as NHS.net). Please email completed forms to [ntawnt.counterfraud@nhs.net](mailto:ntawnt.counterfraud@nhs.net).

## Appendix 4 Do's and Don'ts

### NHS Fraud, Bribery and Corruption – Dos and Don'ts- A desktop guide for Trust Staff

**FRAUD** is the dishonest intent to obtain a financial gain from, or cause a financial loss to, a person or party through false representation, failing to disclose information or abuse of position.

**BRIBERY** is the deliberate use of inducement or payment of benefit-in-kind to influence an individual to use their position in an unreasonable way

DO:	DO NOT:
<ul style="list-style-type: none"> <li><b>Note your concerns</b> Record details such as your concerns, names, dates, times, details of conversations and possible witnesses. Time, date and sign your notes.</li> <li><b>Retain evidence</b> Retain any evidence that may be destroyed, or make a note and advise your LCFS.</li> <li><b>Report your suspicion</b> Confidentiality will be respected – delays may lead to further financial loss.</li> </ul>	<ul style="list-style-type: none"> <li><b>Confront the suspect or convey concerns to anyone other than those authorised as listed below.</b> Never attempt to question a suspect yourself; this could alert a fraudster or accuse an innocent person</li> <li><b>Try to investigate, or contact the police directly</b> Never attempt to gather evidence yourself unless it is about to be destroyed; gathering evidence must take into account legal procedures in order for it to be useful. Your LCFS can conduct an investigation in accordance with legislation.</li> </ul>

If you suspect that fraud against the NHS has taken place, you must report it immediately, by:

- Directly contacting the **Local Counter Fraud Specialist**, or
- telephone the **free phone NHS Fraud and Corruption Reporting Line**
- Online at <https://cfa.nhs.uk/reportfraud>

*Do you have concerns about a fraud taking place in the NHS?*

*If so, any information can be passed to the  
NHS Fraud and Bribery Reporting Line: 0800 028 40 60  
All calls will be treated in confidence and investigated by  
professionally trained staff*

Your Local Counter Fraud Specialist can be contacted by telephoning 0191 441 5936 or emailing [counterfraud@audit-one.co.uk](mailto:counterfraud@audit-one.co.uk) or [ntawnt.counterfraud@nhs.net](mailto:ntawnt.counterfraud@nhs.net)

If you would like further information about the NHS Counter Fraud Authority, please visit <https://cfa.nhs.uk/>

*Protecting your NHS*