

# **Local Counter Fraud and Corruption Policy**

**Revised: March 2009**

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## POLICY REFERENCE INFORMATION

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## RELATED POLICIES

- SHA Voicing Your Concerns (Whistleblowing) Policy

# Yorkshire and the Humber Strategic Health Authority

## Local Counter Fraud and Corruption Policy

### 1. SUMMARY

Yorkshire and the Humber Strategic Health Authority (SHA) is committed to reducing the level of fraud and corruption within the NHS to an absolute minimum and keeping it at that level, freeing up public resources for better patient care. This policy has been produced by the Local Counter Fraud Specialist (LCFS) and is intended as a guide for all employees on counter fraud work within the NHS. All genuine suspicions of fraud and corruption can be reported to the LCFS or through the NHS Fraud and Corruption Reporting Line (FCRL) on freephone 0800 028 40 60.

### 2. INTRODUCTION

#### General

One of the basic principles of public sector organisations is the proper use of public funds. The majority of people who work in the NHS are honest and professional and they find that fraud committed by a minority is wholly unacceptable as it ultimately leads to a reduction in the resources available for patient care.

The NHS Counter Fraud Service (NHS CFS) is part of the NHS Counter Fraud and Security Management Service, a business unit of the NHS Business Services Authority. It has responsibility for all policy and operational matters relating to the prevention, detection and investigation of fraud and corruption and the management of security in the NHS. All instances where fraud is suspected are properly investigated until their conclusion by staff trained by the NHS CFS. Any investigations will be handled in accordance with the *NHS Counter Fraud and Corruption Manual*.

The SHA does not tolerate fraud and corruption within the NHS. The aim is to eliminate all NHS fraud and corruption as far as possible.

#### Generic areas of action

The SHA is committed to taking all necessary steps to counter fraud and corruption. To meet its objectives, it has adopted the seven-stage approach developed by the NHS CFS:

- the creation of an **anti-fraud culture**
- maximum **deterrence** of fraud
- successful **prevention** of fraud which cannot be deterred
- prompt **detection** of fraud which cannot be prevented
- professional **investigation** of detected fraud
- effective **sanctions**, including appropriate legal action against people committing fraud and corruption, and
- effective methods of seeking **redress** in respect of money defrauded.

## Aims and scope

This policy relates to all forms of fraud and corruption and is intended to provide direction and help to employees who may identify suspected fraud. It provides a framework for responding to suspicions of fraud, advice and information on various aspects of fraud and implications of an investigation. It is not intended to provide a comprehensive approach to preventing and detecting fraud and corruption.

In addition to the elimination of fraud or fraudulent acts within the SHA by staff or suppliers the SHA also recognises that it has a wider role in relation to the health economy it oversees. Staff employed by the SHA may become aware of or may be alerted to concerns in the wider health economy that have a fraud implication. This could be through the performance management role performed by SHA employees or through routine conversations and tasks performed in the course of their work. This policy also seeks to cover how to deal with such occurrences in addition to concerns about fraud or fraudulent acts within the SHA itself.

The overall aims of this policy are to:

- improve the knowledge and understanding of everyone in Yorkshire and the Humber Strategic Health Authority, irrespective of their position, about the risk of fraud and corruption within the organisation and its unacceptability
- assist in promoting a climate of openness and a culture and environment where staff feel able to raise concerns sensibly and responsibly
- set out the SHA's responsibilities in terms of the deterrence, prevention, detection and investigation of fraud and corruption
- ensure the appropriate sanctions are considered following an investigation, which may include any or all of the following:
  - criminal prosecution
  - civil prosecution
  - internal/external disciplinary action.

This policy applies to all employees of Yorkshire and the Humber Strategic Health Authority, regardless of position held, as well as consultants, vendors, contractors, and/or any other parties who have a business relationship with the SHA. It will be brought to the attention of all employees and form part of the induction process for new staff.

## 3. DEFINITIONS

### Fraud

The Fraud Act 2006 represents an entirely new way of investigating fraud. It is no longer necessary to prove that a person has been deceived. The focus is now on the dishonest behaviour of the suspect and their intent to make a gain or cause a loss.

The new offence of fraud can be committed in three ways:

- 1) Fraud by false representation (s.2) – lying about something using any means, e.g. by words or actions
- 2) Fraud by failing to disclose (s.3) – not saying something when you have a legal duty to do so

- 3) Fraud by abuse of a position of trust (s.4) – abusing a position where there is an expectation to safeguard the financial interests of another person or organisation.

It should be noted that all offences under the Fraud Act 2006 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.

## Corruption

This 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.

It is a common law offence of corruption to bribe the holder of a public office and it is similarly an offence for the office holder to accept a bribe.

Corruption prosecutions tend to be most commonly brought using specific pieces of legislation dealing with corruption, i.e. under the following:

- the Public Bodies Corrupt Practices Act 1889
- the Prevention of Corruption Acts 1889–1916
- the Anti-terrorism, Crime and Security Act 2001.

## Employees

For the purposes of this policy, 'employees' includes NHS CFS and Yorkshire and the Humber SHA staff, as well as board, executive and non-executive members (including co-opted members) and honorary members.

## 4. CODES OF CONDUCT

The codes of conduct for NHS boards and NHS managers set out the key public service values. 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. These values are summarised as:

<i>Accountability</i>	Everything done by those who work in the authority must be able to stand the tests of parliamentary scrutiny, public judgements on propriety and professional codes of conduct.
<i>Probity</i>	Absolute honesty and integrity should be exercised in dealing with NHS patients, assets, staff, suppliers and customers.
<i>Openness</i>	The health body's activities should be sufficiently public and transparent to promote confidence between the authority and its staff and the public.

All staff should be aware of and act in accordance with these values.

## 5. ROLES AND RESPONSIBILITIES

Through our day-to-day work, we are in the best position to recognise any specific risks within our own areas of responsibility. We also have a duty to ensure that those risks – however large or small – are identified and eliminated. Where you believe the opportunity for fraud exists, whether because of poor procedures or oversight, you should report it to the LCFS or the NHS Fraud and Corruption Reporting Line.

This section states the roles and responsibilities of employees and other relevant parties in reporting fraud or other irregularities.

The SHA will take all necessary steps to counter fraud and corruption in accordance with this policy, the *NHS Counter Fraud and Corruption Manual*, the policy statement 'Applying Appropriate Sanctions Consistently' published by the NHS CFS and any other relevant guidance or advice issued by the NHS CFS.

The SHA will implement the seven generic areas of counter fraud action outlined below. A key element in achieving this is the appointment of an LCFS.

### **The creation of an anti-fraud culture**

The SHA will use counter fraud publicity material to persuade those who work for the SHA that fraud and corruption is serious and takes away resources from important services. Such activity will demonstrate that fraud and corruption is not acceptable and is being tackled.

### **Maximum deterrence of fraud**

Deterrence is about increasing the expectation that someone will be caught if they attempt to defraud – this is more than just tough sanctions. The SHA will introduce such measures to minimise the occurrence of fraud and corruption.

### **Successful prevention of fraud which cannot be deterred**

The SHA has policies and procedures in place to reduce the likelihood of fraud and corruption occurring. These include a system of internal controls, Standing Financial Instructions and documented procedures, which involve physical and supervisory checks, financial reconciliations, segregation and rotation of duties, and clear statements of roles and responsibilities. Where fraud and corruption has occurred, the SHA will ensure that any necessary changes to systems and procedures take place immediately to prevent similar incidents from happening in the future.

### **Prompt detection of fraud which cannot be prevented**

The SHA will develop and maintain effective controls to prevent fraud and corruption and to ensure that if it does occur, it will be detected promptly and referred to the LCFS for investigation. The SHA proactively searches for fraud occurrence within its systems and data. Such work may include checks on areas of high risk such as payroll and expense claims, payments, sickness absence and procurement. Also from time to time, the SHA will participate in internal and external data matching exercises involving the electronic comparison of data from different systems, to identify inconsistencies, which may indicate fraud.

## **Professional investigation of detected fraud**

The LCFS will be professionally trained and accredited to carry out investigations into suspicions of fraud and corruption to the highest standards. In liaison with the NHS CFS, the LCFS will professionally investigate all suspicions of fraud and corruption to prove or disprove the allegation.

## **Effective sanctions, including appropriate legal action against people committing fraud and corruption**

Following the conclusion of an investigation, if there is evidence of fraud, available sanctions will be considered in accordance with the guidance issued by the NHS CFS – ‘Applying Appropriate Sanctions Consistently’. This may include criminal prosecution, civil proceedings and disciplinary action, as well as referral to a professional or regulatory body.

## **Effective methods for seeking redress in respect of money defrauded**

Recovery of any losses incurred will also be sought through civil proceedings if appropriate, to ensure losses to the SHA and the NHS are returned for their proper use.

## **Role of Yorkshire and the Humber SHA**

The SHA also has a duty to ensure that it provides a secure environment in which to work, and one where people are confident to raise concerns without worrying that it will reflect badly on them. This extends to ensuring that staff feel protected when carrying out their official duties and are not placed in a vulnerable position. If staff have concerns about any procedures or processes that they are asked to be involved in, the SHA has a duty to ensure that those concerns are listened to and addressed. The SHA has recognised this responsibility in its policy, ‘Voicing Your Concerns’.

The SHA’s Chief Executive is liable to be called to account for specific failures in the organisations’ system of internal controls. However, responsibility for the operation and maintenance of controls falls directly to line managers and requires the involvement of all of the SHA’s employees. The SHA therefore has a duty to ensure employees who are involved in or who are managing internal control systems receive adequate training and support in order to carry out their responsibilities. Therefore, the Chief Executive and Director of Finance will monitor and ensure compliance with this policy.

## **Employees**

The SHA’s Standing Orders, Standing Financial Instructions, policies and procedures place an obligation on all employees and non-executive directors to act in accordance with best practice.

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 that they are familiar with them.

Employees also have a duty to protect the assets of the SHA, including information, goodwill and property.

In addition, 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. This means, in addition to maintaining the normal standards of personal honesty and integrity, all 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 SHA'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 public funds are safeguarded, whether or not they are involved with cash or payment systems, receipts or dealing with contractors or suppliers.

If an employee suspects that there has been fraud or corruption, or has seen any suspicious acts or events, they must report the matter to the nominated LCFS (see *LCFS heading below*).

Where a SHA employee is alerted to a possible act of fraud against the NHS in the wider health economy this should be brought to the attention of the LCFS and/or the Director of Finance. Under no circumstances should the member of staff attempt to investigate the concern themselves or discuss it with the organisation concerned. The LCFS will be responsible for ensuring the LCFS of the relevant NHS organisation is alerted to the concern so that they can assess whether further investigation is required.

## **Managers**

Managers must be vigilant and ensure that procedures to guard against fraud and corruption are followed. They should be alert to the possibility that unusual events or transactions could be symptoms of fraud and corruption. If they have any doubts, they must seek advice from the nominated LCFS.

Managers must instil and encourage an anti-fraud and -corruption culture within their team and ensure that information on procedures is made available to all employees. The LCFS will proactively assist the encouragement of an anti-fraud culture by undertaking work that will raise fraud awareness.

All instances of actual or suspected fraud or corruption which come to the attention of a manager must be reported immediately. It is appreciated that some employees will initially raise concerns with their manager. However, in such cases, managers must not attempt to investigate the allegation themselves; they have the clear responsibility to refer the concerns to the LCFS as soon as possible.

Line managers at all levels have a responsibility to ensure that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively. The responsibility for the prevention and detection of fraud and corruption therefore primarily rests with managers but requires the co-operation of all employees.

As part of that responsibility, line managers need to:

- inform staff of the SHA's code of business conduct and counter fraud and corruption policy as part of their induction process, paying particular attention to the need for accurate completion of personal records and forms
- ensure that all employees for whom they are accountable are made aware of the requirements of the policy
- assess the types of risk involved in the operations for which they are responsible
- ensure that adequate control measures are put in place to minimise the risks. This must include clear roles and responsibilities, supervisory checks, staff rotation (particularly in key posts), separation of duties wherever possible so that control of a key function is not invested in one individual, and regular reviews, reconciliations and test checks to ensure that control measures continue to operate effectively
- ensure that any use of computers by employees is linked to the performance of their duties within the SHA
- be aware of the SHA's counter fraud policy and the rules and guidance covering the control of specific items of expenditure and receipts
- identify financially sensitive posts
- ensure that controls are being complied with
- contribute to their director's assessment of the risks and controls within their business area, which feeds into the SHA's and the Department of Health Accounting Officer's overall statements of accountability and internal control.

## LCFS

The Directions to NHS Bodies on Counter Fraud Measures 2004 require the SHA to appoint and nominate a LCFS. The LCFS's role is to ensure that all cases of actual or suspected fraud and corruption are notified to the Director of Finance and reported accordingly.

The LCFS will regularly report to the Director of Finance on the progress of the investigation and when/if referral to the police is required.

The LCFS will:

- ensure that the Director of Finance is informed about all referrals/cases
- be responsible for the day-to-day implementation of the seven generic areas of counter fraud and corruption activity and, in particular, the investigation of all suspicions of fraud
- investigate all cases of fraud
- in consultation with the Director of Finance, report any case to the police or NHS CFS as agreed and in accordance with the *NHS Counter Fraud and Corruption Manual*
- report any case and the outcome of the investigation through the NHS CFS's national case management system (CMS)
- ensure that other relevant parties are informed where necessary, e.g. Human Resources (HR) will be informed if an employee is the subject of a referral
- ensure that the SHA's incident and losses reporting systems are followed

- ensure that any system weaknesses identified as part of an investigation are followed up with management and reported to internal audit
- adhere to the Counter Fraud Professional Accreditation Board (CFPAB)'s Principles of Professional Conduct as set out in the *NHS Counter Fraud and Corruption Manual*
- not have responsibility for or be in any way engaged in the management of security for any NHS body
- ensure that the Director of Finance is informed of regional team investigations, including progress updates.

### **Operational fraud managers (OFMs)**

Each operational fraud manager works as part of the NHS CFS operations directorate, whose key objective is to combat fraud and corruption in the National Health Service.

### **Director of Finance**

The Director of Finance, in conjunction with the Chief Executive, monitors and ensures compliance with Secretary of State Directions regarding fraud and corruption

The Director of Finance will, depending on the outcome of investigations (whether on an interim/ongoing or concluding basis) and/or the potential significance of suspicions that have been raised, inform appropriate senior management accordingly.

The LCFS shall be responsible, in discussion with the Director of Finance, for informing third parties such as external audit or the police at the earliest opportunity, as circumstances dictate.

The Director of Finance will inform and consult the Chief Executive in cases where the loss may be above the agreed limit or where the incident may lead to adverse publicity.

The Director of Finance will inform the Head of Internal Audit at the first opportunity. If an investigation is deemed to be appropriate, the Director of Finance will delegate to the SHA's LCFS, who has responsibility for leading the investigation, whilst retaining overall responsibility him/herself.

The Director of Finance or the LCFS will consult and take advice from the Head of HR if a member of staff is to be interviewed or disciplined. The Director of Finance or LCFS will not conduct a disciplinary investigation, but the employee may be the subject of a separate investigation by HR.

### **Internal and external audit**

Any incident or suspicion that comes to internal or external audit's attention will be passed immediately to the nominated LCFS. The outcome of the investigation may necessitate further work by internal or external audit to review systems.

## Human resources

HR will liaise closely with managers and the LCFS from the outset if an employee is suspected of being involved in fraud and/or corruption, in accordance with agreed liaison protocols. HR staff are responsible for ensuring the appropriate use of the SHA's disciplinary procedure. The HR department will advise those involved in the investigation on matters of employment law and other procedural matters, such as disciplinary and complaints procedures, as requested. Close liaison between the LCFS and HR will be essential to ensure that any parallel sanctions (i.e. criminal, civil and disciplinary sanctions) are applied effectively and in a coordinated manner. The close working relationship is reflected in a protocol between the LCFS and HR.

HR will take steps at the recruitment stage to establish, as far as possible, the previous record of potential employees, as well as the veracity of required qualifications and memberships of professional bodies, in terms of their propriety and integrity. In this regard, temporary and fixed-term contract employees are treated in the same manner as permanent employees.

## Information management and technology

The Head of Information Security (or equivalent) will contact the LCFS immediately in all cases where there is suspicion that IT is being used for fraudulent purposes. HR will also be informed if there is a suspicion that an employee is involved.

## 6. THE RESPONSE PLAN

### Reporting fraud or corruption

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

If an employee has any of the concerns mentioned in this document, they must inform the nominated LCFS or the SHA's Director of Finance immediately, unless the Director of Finance or LCFS is implicated. If that is the case, they should report it to the chair or chief executive, who will decide on the action to be taken.

**Form 1** provides a reminder of the key contacts and a checklist of the actions to follow if fraud and corruption, or other illegal acts, are discovered or suspected. Managers are encouraged to copy this to staff and to place it on staff notice boards in their department.

An employee can contact any executive or non-executive director of Yorkshire and the Humber SHA to discuss their concerns if they feel unable, for any reason, to report the matter to the LCFS or Director of Finance.

Employees can also call the NHS Fraud and Corruption Reporting Line on freephone 0800 028 40 60. This provides an easily accessible route for the reporting of genuine suspicions of fraud within or affecting the NHS. It allows NHS staff who are unsure of internal reporting procedures to report their concerns in the strictest confidence. All calls are dealt with by experienced trained staff and any caller who wishes to remain anonymous may do so.

Anonymous letters, telephone calls, etc are occasionally received from individuals who wish to raise matters of concern, but not through official channels. While the suspicions may be erroneous or unsubstantiated, they may also reflect a genuine cause for concern and will always be taken seriously.

The LCFS will make sufficient enquiries to establish whether or not there is any foundation to the suspicion that has been raised. If the allegations are found to be malicious, they will also be considered for further investigation to establish their source.

Staff should always be encouraged to report reasonably held suspicions directly to the LCFS. You can do this by filling in the NHS Fraud and Corruption Referral Form (**form 2**) or by contacting the LCFS by telephone or email using the contact details supplied on **form 1**.

The SHA wants all employees to feel confident that they can expose any wrongdoing without any risk to themselves. In accordance with the provisions of the Public Interest Disclosure Act 1998, the SHA has produced a whistleblowing policy (Voicing Your Concerns). This procedure is intended to complement the SHA's counter fraud and corruption policy and code of business conduct and ensures there is full provision for staff to raise any concerns with others if they do not feel able to raise them with their line manager/management chain. It can be found on the SHA's intranet. If a member of staff raises a fraud issue via the whistle blowing arrangements they should be made to the LCFS or the Director of Finance in the first instance. Page 12 of this policy identifies who else a member of staff can contact if they suspect the LCFS or Director of Finance of involvement and do not want to report the issue to the LCFS or Director of Finance. (see the section Reporting Fraud or Corruption under the Response Plan).

### **Disciplinary action**

The disciplinary procedures of the SHA must be followed if an employee is suspected of being involved in a fraudulent or otherwise illegal act.

It should be noted, however, that the duty to follow disciplinary procedures will not override the need for legal action to be taken (e.g. consideration of criminal action). In the event of doubt, legal statute will prevail.

### **Police involvement**

In accordance with the *NHS Counter Fraud and Corruption Manual*, the Director of Finance, in conjunction with the LCFS, 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 the local disciplinary procedures of the SHA.

### **Managing the investigation**

The LCFS, in consultation with the SHA's Director of Finance, will investigate an allegation in accordance with procedures documented in the *NHS Counter Fraud and Corruption Manual* issued by the NHS CFS.

The LCFS must be aware that staff under an investigation that could lead to disciplinary action have the right to be represented at all stages. In certain circumstances, evidence may best be protected by the LCFS recommending to the SHA that the staff member is suspended from duty. The SHA will make a decision based on HR advice on the disciplinary options, which include suspension.

The SHA will follow its disciplinary procedure if there is evidence that an employee has committed an act of fraud or corruption.

### **Gathering evidence**

The LCFS will take control of any physical evidence, and record this in accordance with the procedures outlined in the *NHS Counter Fraud and Corruption Manual*. If evidence consists of several items, such as many documents, LCFSs should record each one with a separate reference number corresponding to the written record. Note that in criminal actions, evidence on or obtained from electronic media needs a document confirming its accuracy.

Interviews under caution or to gather evidence will only be carried out by the LCFS, if appropriate, or the investigating police officer in accordance with the Police and Criminal Evidence Act 1984 (PACE). The LCFS will take written statements where necessary.

All employees have a right to be represented at internal disciplinary interviews by a trade union representative or accompanied by a friend, colleague or any other person of their choice, not acting in a legal capacity in connection with the case.

The application of the counter fraud and corruption policy will at all times be in tandem with all other appropriate SHA policies, e.g. Standing Financial Instructions (SFIs) and Irregularities.

## **7. Recovery of losses incurred to fraud and corruption**

The seeking of financial redress or recovery of losses should always be considered in cases of fraud or corruption that are investigated by either the LCFS or NHS CFS where a loss is identified. As a general rule, recovery of the loss caused by the perpetrator should always be sought. The decisions must be taken in the light of the particular circumstances of each case.

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

### **Reporting the results of the investigation**

The investigation process requires the LCFS to review the systems in operation to determine whether there are any inherent weaknesses. Any such weaknesses identified should be corrected immediately.

If fraud or corruption is found to have occurred, the LCFS should prepare a report for the Director of Finance and the next Audit Committee meeting, setting out the following details:

- the circumstances
- the investigation process
- the estimated loss
- the steps taken to prevent a recurrence
- the steps taken to recover the loss.

This report should also be available to the Board.

### **Action to be taken**

Sections 10 and 11 of the *NHS Counter Fraud and Corruption Manual* provide in-depth details of how sanctions can be applied where fraud and corruption is proven and how redress can be sought. To summarise, local action can be taken to recover money by using the administrative procedures of the SHA or the civil law.

In cases of serious fraud and corruption, it is recommended that parallel sanctions are applied. For example: disciplinary action relating to the status of the employee in the NHS; use of civil law to recover lost funds; and use of criminal law to apply an appropriate criminal penalty upon the individual(s), and/or a possible referral of information and evidence to external bodies – for example, professional bodies – if appropriate.

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

Actions which may be taken when considering seeking redress include:

- no further action
- criminal investigation
- civil recovery
- disciplinary action
- confiscation order under POCA
- recovery sought from ongoing salary payments.

In some cases (taking into consideration all the facts of a case), it may be that the SHA, under guidance from the LCFS and with the approval of the Director of Finance, decides that no further recovery action is taken.

Criminal investigations are primarily used for dealing with any criminal activity. The main purpose is to determine if activity was undertaken with criminal intent. Following such an investigation, it may be necessary to bring this activity to the attention of the criminal courts (magistrates' court and Crown court). Depending on the extent of the loss and the proceedings in the case, it may be suitable for the recovery of losses to be considered under POCA.

The civil recovery route is also available to the SHA if this is cost-effective and desirable for deterrence purposes. This could involve a number of options such as applying through the Small Claims Court and/or recovery through debt collection agencies. Each case needs to be discussed with the director of finance to determine the most appropriate action.

The appropriate senior manager, in conjunction with the HR department, will be responsible for initiating any necessary disciplinary action. Arrangements may be made to recover losses via payroll if the subject is still employed by the SHA. In all cases, current legislation must be complied with.

### **Timescales**

Action to recover losses should be commenced as soon as practicable after the loss has been identified. Given the various options open to the SHA, it may be necessary for various departments to liaise about the most appropriate option.

### **Recording**

In order to provide assurance that policies were adhered to, the Director of Finance will maintain a record highlighting when recovery action was required and issued and when the action taken. This will be reviewed and updated on a regular basis.

*NHS fraud and corruption: dos and don'ts*  
*A desktop guide for Yorkshire and the Humber Strategic Health Authority*

**FRAUD** is the deliberate or reckless intent to permanently deprive an employer of money or goods through false representation, failing to disclose information or abuse of position.

**CORRUPTION** is the deliberate use of bribery or payment of benefit-in-kind to influence an individual to use their position in an unreasonable way to help gain advantage for another.

### DO

- **note your concerns**

Record details such as your concerns, names, dates, times, details of conversations and possible witnesses. Time, date and sign your notes.

- **retain evidence**

Retain any evidence that may be destroyed, or make a note and advise your LCFS.

- **report your suspicion**

Confidentiality will be respected – delays may lead to further financial loss.

Complete a fraud report and submit in a sealed envelope marked 'Restricted – Management' and 'Confidential' for the personal attention of the LCFS.

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
- telephoning the **freephone NHS Fraud and Corruption Reporting Line**, or
- contacting the **Director of Finance**.

### DO NOT

- **confront the suspect or convey concerns to anyone other than those authorised, as listed below**

Never attempt to question a suspect yourself; this could alert a fraudster or accuse an innocent person.

- **try to investigate, or contact the police directly**

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.

- **be afraid of raising your concerns**

The Public Interest Disclosure Act 1998 protects employees who have reasonable concerns. You will not suffer discrimination or victimisation by following the correct procedures.

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

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

Your nominated Local Counter Fraud Specialist is Michael Walters, who can be contacted by telephoning 01924 816098, or emailing michael.walters@nhs.net

If you would like further information about the NHS Counter Fraud Service, please visit [www.nhsbsa.nhs.uk/fraud](http://www.nhsbsa.nhs.uk/fraud)

# Protecting your NHS

**FORM 2**

**NHS fraud and corruption referral form**

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

**Note: Referrals should only be made when you can substantiate your suspicions with one or more reliable pieces of information. Anonymous applications are accepted but may delay any investigation.**

**1. Date**

**2. Anonymous application <Delete as appropriate>**

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.**

Submit the completed form (in a sealed envelope marked 'Restricted – Management' and 'Confidential') for the personal attention of Michael Walters, the nominated LCFS for Yorkshire and the Humber, c/o West Yorkshire Audit Consortium, Woodkirk House, Dewsbury and District Hospital, Halifax Road, Dewsbury, WF13 4HS. Under no circumstances should this report, which contains personal details, be transmitted electronically.