



Local Counter Fraud, Bribery and Corruption Policy

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A = Approved D = Draft

Document Author = Nikki Cooper, Local Counter Fraud Specialist

Associated Documentation:

- Disciplinary Policy and Procedure
- Freedom to Speak Up Policy
- Employee Code of Conduct
- Standing Orders, Reservation and Delegation of Powers and Standing Financial Instructions
- Business conduct for staff - interests, gifts, hospitality and sponsorship policy
- Secondary Employment policy
- Bribery Prevention policy
- Staff Redress/Recovery Policy
- Losses and Special Payments
- E-Mail Policy
- Procurement Strategy
- Data Protection Policy and Associated Procedures
- Internet Policy and Procedure

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Staff Summary

This section should be used to summarise the top 10 bullet points of the policy or strategy. It should highlight the key points in short, concise sentences placed into a table.

The policy applies to all personnel working for or on behalf of the trust, including 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.
To provide a guide for those working for the trust on what fraud, bribery or corruption is and how it may be committed.
Confirmation that the trust is committed to preventing and reducing fraud, bribery and corruption to an absolute minimum and keeping it at that level.
This policy aims to encourage a culture where fraud issues are considered by all staff and to remind staff of their responsibility to prevent fraud, bribery and corruption.
To detail the roles and responsibilities of key staff and departments in the organisation in relation to fraud prevention, deterrence and detection.
To advise reporting lines if fraud, bribery and corruption is discovered or suspected.
To ensure that staff are aware of the correct actions to be taken if fraud, bribery and corruption is discovered or suspected.
To advise the roles of the Local Counter Fraud Specialist and NHS Counter Fraud Authority.
The trust will seek the appropriate disciplinary, regulatory, civil and criminal sanctions against fraudsters and where possible will recover losses.
To detail the potential outcomes where fraud, bribery and corruption are suspected.

1.1 General

As a trust that delivers publicly-funded healthcare services, Yorkshire Ambulance Service NHS 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 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 an accredited counter fraud specialist (CFS) who is nominated to the NHS Counter Fraud Authority (NHSCFA). The CFS is 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 supported and endorsed by the trust's chief executive and the board. It is based on guidance issued by the NHSCFA in March 2018.

The policy is available to all staff on Pulse, the trust intranet. The purpose of the policy is to inform those working for the trust of their responsibilities and what they should do if they have a suspicion involving fraud, bribery and corruption.

1.2 Aims and objectives

The aims of the policy are:

- To ensure 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
- To provide a guide for those working for the trust on what fraud is and how to report concerns
- To inform those working for the trust of their responsibility to prevent fraud, bribery and corruption
- To detail the roles and responsibilities of key staff and departments
- To detail the potential outcomes where fraud, bribery and corruption are suspected

1.3 Scope

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.

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 Disciplinary Policy and Procedure, Freedom to Speak Up Policy, Employee Code of Conduct, Standing Orders, Reservation and Delegation of Powers and Standing Financial Instructions, Business conduct for staff - interests, gifts, hospitality and sponsorship policy, Secondary Employment policy, Bribery Prevention policy and the Staff Redress/Recovery Policy.

2. Definitions

2.1 NHS Counter Fraud Authority (NHSCFA)

The NHSCFA has overall 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.

Trusts are primarily responsible for dealing with economic crime risks in their own organisation. The NHSCFA provides information and guidance to local counter fraud specialists to assist with the delivery of counter fraud, bribery and corruption work across the NHS and wider health group at a local level.

The NHSCFA's objectives are:

- Deliver the Department of Health (DH) strategy, vision and strategic plan and lead counter fraud activity in the NHS in England
- Be the single expert intelligence led organisation providing a centralised investigation capacity for complex economic crime matters in the NHS
- Lead, guide and influence the improvement of standards in counter fraud work
- Take the lead and encourage fraud reporting across the NHS and wider health group
- Invest in and develop NHSCFA staff

More information about the NHSCFA strategy: Leading the fight against NHS fraud: strategy 2017-2020 is available at: <https://cfa.nhs.uk/about-nhscfa/corporate-publications>.

2.2 Counter fraud standards

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 standards. Other NHS funded providers should have due regard to the standards. The contract places a requirement on providers to have policies, procedures and processes in place to combat fraud, bribery and corruption to ensure compliance with the standards. The NHSCFA carries out regular assessments of health organisations in line with the counter fraud standards. More information about the NHS Standards for Providers can be found at: <https://cfa.nhs.uk/counter-fraud-standards>.

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

2.3 Fraud

There are several specific offences under the Fraud Act 2006, however there are three primary ways in which it can be committed that are likely to be investigated by the CFS:

- **Fraud by false representation** (section 2) – lying about something using any means
- **Fraud by failing to disclose information** (section 3) – not saying something when you have a legal duty to do so
- **Fraud by abuse of 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>.

2.4 Bribery and corruption

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 Business conduct for staff - interests, gifts, hospitality and sponsorship policy 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. Roles and responsibilities

Through day to day work, employees are in the best position to recognise any specific fraud risks within their own areas of responsibility. They also have a duty to ensure that those risks, however large or small, are identified and eliminated. Where it is believed fraud, bribery and corruption could occur, or has occurred, this should be reported to the CFS or the director of finance immediately.

3.1 Chief executive

The trust's chief executive has overall responsibility for funds, assets and resources entrusted to it and the trust's systems of internal control. This includes instances of fraud, bribery and corruption.

The chief executive must ensure adequate policies, procedures and processes are in place to protect the trust and the 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.

3.2 The board

The trust's board 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 that the trust's funds, people and assets are adequately protected against criminal activity including fraud, bribery and corruption. The board and its members should scrutinise NHSCFA assessment reports, when available, and ensure that recommendations are fully actioned.

3.3 Director of finance

The director of finance, in conjunction with the chief executive, will monitor and ensure the trust's compliance against Service Condition 24 of the NHS Standard Contract and the Bribery Act 2010.

The director of finance has power to approve financial transactions initiated by the trust's directorates.

The director of finance prepares, documents and maintains detailed financial procedures and systems, and applies the principles of separation of duties and internal checks to supplement those procedures and systems

The director of finance will report annually to the board 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 director of finance 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 director of finance 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 director of finance will liaise with the CFS regarding any identified concerns.

3.4 Audit committee

The audit committee is responsible for reviewing, approving and monitoring the trust's counter fraud workplan. The committee will receive regular updates on counter fraud activity, will monitor the implementation of action plans, and will provide direct access and liaison with those responsible for counter fraud work. The committee will review annual reports on counter fraud, discuss NHSCFA

quality assessment reports and will provide independent scrutiny to ensure any necessary post assessment action plans are carried out.

Further information which may assist the audit committee in discharging its functions effectively can be found in the NHS Audit Committee Handbook 2018, published by Healthcare Financial Management Association (HFMA) at: <https://www.hfma.org.uk/publications/details/nhs-audit-committee-handbook>.

3.5 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 director of finance.

3.6 Human Resources

Human Resources (HR) colleagues are responsible for informing the CFS about any suspicions of fraud, bribery and corruption they may become aware of. HR are responsible for the conduct of any internal investigation and instigating any necessary internal action, including disciplinary action against those who fail to comply with trust policies, procedures and processes.

Criminal and disciplinary processes have different purposes, are governed by different rules and/or legislation and require different standards of proof. These differences mean that one investigator must not conduct both the criminal and disciplinary investigations into the same matter.

There is no legal rule giving precedence to the criminal process over the disciplinary process and the trust may undertake disciplinary proceedings even if a criminal investigation is ongoing. All decisions will be based on the individual circumstances of each case 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 services, patients and/or the wider public caused by a delay in applying disciplinary sanctions.

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

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

The trust will ensure there are appropriate protocols in place to cover this.

3.7 Local counter fraud specialist (CFS)

The CFS is responsible for taking forward all counter fraud work locally in accordance with national standards and reports directly to the director of finance.

Adherence to the NHSCFA counter fraud standards is important not only to ensure contractual obligations are complied with, but also to ensure that the trust has appropriate counter fraud, bribery and corruption arrangements in place. To this end, 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, bribery 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 if an employee is the subject of a referral.

The CFS will utilise a risk planning toolkit 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, bribery and corruption. The CFS has a number of duties to perform including:

- Receive any fraud, bribery and corruption referrals directly from staff, the public or a contractor
- Investigate all cases of fraud within the trust and report on 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

The CFS will adhere to the Counter Fraud Professional Accreditation Board (CFPAB)'s Principles of Professional Conduct as set out in the NHS Counter Fraud Manual.

3.8 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. Managers should be alert to the possibility that unusual events, requests or transactions could be indications of fraud, bribery and corruption.

All managers have a responsibility to ensure that staff and those working within their team are aware of fraud, bribery and corruption, understand the importance of protecting the trust from it, and 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.

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.

All instances of actual or suspected fraud, bribery and corruption which come to the attention of a manager must be reported to the CFS immediately. It is appreciated that some employees may initially raise concerns with their manager, however, under no circumstances should managers

investigate the allegation(s) themselves. There is a clear responsibility for managers to refer concerns to the CFS and/or director of finance as soon as possible.

Managers at all levels 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 co-operation of all employees. The CFS is available to provide any advice and guidance as necessary.

3.9 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 behaviour.)

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 director of finance.

Yorkshire Ambulance Service NHS 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.

3.10 Information management and technology

The Head of ICT will contact the CFS and/or the director of finance immediately in all cases where there is a suspicion that IT is being used for fraudulent purposes. There may also be offences under the Computer Misuse Act Local anti-fraud policy1990.

Similarly, the Head of ICT 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.

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 will be implemented to mitigate identified risks.

The trust has a Business conduct for staff - interests, gifts, hospitality and sponsorship policy, this outlines how declarations of interest, and gifts and hospitality should be managed and declared.

4.2 Reporting fraud, bribery and corruption

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

If an employee suspects that fraud, bribery and corruption has taken place they should ensure it is reported to the CFS at:

AuditOne Fraud hotline – 0191 441 5936

AuditOne fraud email – counterfraud@auditone.co.uk or ntawnt.counterfraud@nhs.net

A referral form can be found at Appendix 1; this can also be used to refer any suspicions to the CFS.

Alternatively, reports can be made directly to the director of finance. If the referrer believes that the director of finance or CFS may be implicated in a fraud they should notify which ever party is not believed to be involved, who will then inform the chief executive.

If the referrer feels for any reason that they are unable to report the matter internally, referrals can be made to the NHSCFA, via the Fraud and Corruption Reporting Line on 0800 028 4060 (powered by Crimestoppers) or online at: <https://cfa.nhs.uk/reportfraud>.

All suspicions of fraud should be reported using the processes outline above. However, to support employees in reporting suspicions, the trust has a Freedom to Speak Up Policy policy which is available to all staff.

The CFS will undertake sufficient enquiries to establish whether there is any foundation to any allegation received. If the allegation is substantiated, the CFS and/or NHSCFA will undertake a criminal investigation and 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.

4.3 Disciplinary action

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 disciplinary policy can be accessed on the trust intranet.

4.4 Sanctions and redress

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 sanctions that the trust will consider applying when a fraud, bribery and corruption offence has occurred are:

Civil – the trust will seek financial redress wherever possible, to recover sums lost (of money or assets) including interest and costs of investigating 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 the 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 – the trust will take disciplinary action where an employee is suspected of being involved in an economic crime act. A copy of the trust's disciplinary policy and procedure can be accessed via section 4.3 of this 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. Review

5.1 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 NHS Standards for Providers, arrangements include reviewing system controls on an ongoing basis and identifying weaknesses in processes. More information can be found at: <https://cfa.nhs.uk/counter-fraud-standards>.

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

5.2 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 on the trust intranet.

5.3 Review of the policy

This policy will be reviewed by the CFS every 2 years, or where legislative changes dictate. Regular review will ensure that it remains fit for purpose and current.

Appendix 1

NHS Fraud, Bribery and Corruption Referral Form

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 trust/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') to Auditone Counter Fraud Team, Lanchester Road Hospital, Lanchester Road, Durham DH1 5RD. Under no circumstances should this report, which contains personal details, be transmitted electronically.

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:

- **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 CFS.
- **Report your suspicion**
Confidentiality will be respected – delays may lead to further financial loss.

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 CFS can conduct an investigation in accordance with legislation.

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

- Directly contacting the **counter fraud specialist**, or
- telephone the **freephone 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 counter fraud specialist can be contacted by telephoning 0191 441 5936 or emailing counterfraud@audit-one.co.uk or ntawnt.counterfraud@nhs.net

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