



Counter Fraud, Bribery and Corruption Policy

Document Control Sheet

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Document Author	Martyn Tait, Counter Fraud Specialist
Lead Executive Director Sponsor	Kevin Scollay, Group Director of Finance and Contracting
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This policy covers both the Trust (North East Ambulance Service NHS Foundation Trust) and its subsidiary company North East Ambulance Service Unified Solutions (NEASUS). References to NEAS or Trust within this policy also cover NEASUS and its employees. This policy supersedes all previous issues.

Version Control - Table of Revisions

All changes to the document must be recorded within the 'Table of Revisions'.

Version number	Document section/ page number	Description of change and reason (e.g. initial review by author/ requested at approval group)	Author/ Reviewer	Date revised
01	Whole	A full review of the previous policy took place and this policy now incorporates the guidance set out by the NHS Counter Fraud Authority	Martyn Tait, Counter Fraud Specialist	July 2020
02		Addition of counter fraud strategy which aligns with the trust policy and outlines the trust's vision and purpose in dealing with economic crime risks. Revisions subsequent to the release of the NHS requirements of GovS 013: Counter Fraud Functional Standard	Martyn Tait, Counter Fraud Specialist	June 2021

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1. Introduction

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

NEAS and NEASUS are committed to preventing and reducing fraud, bribery and corruption to an absolute minimum and keeping it at that level. NEAS and NEASUS do not tolerate fraud, bribery and corruption and aim to eliminate all such activity as far as possible.

NEAS and NEASUS 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 NEAS and NEASUS 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 NEAS and NEASUS are 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 group-approved work plans, and for conducting any necessary criminal investigations. Locally, the CFS is accountable to the Group Director of Finance and Contracting.

The policy is supported and endorsed by the NEAS Chief Executive and the Board of Directors, as well as the Board of its subsidiary company NEASUS. It is based on guidance issued by the NHSCFA in March 2018.

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. Purpose

The aims of the policy are:

- To set out the trust's strategy for dealing with counter fraud, bribery and corruption matters
- To ensure NEAS and NEASUS 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 NEAS and NEASUS on what fraud is and how to report concerns

- To inform those working for NEAS and NEASUS 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

3. Scope

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 2020 to 2023 document, published in April 2021.

The policy applies to all personnel working for or on behalf of NEAS and NEASUS, 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 NEAS and NEASUS.

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 NEAS and NEASUS 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 NEAS and NEASUS standards of business conduct (including gifts and hospitality), disciplinary policy, freedom to speak up: raising concerns (whistleblowing) policy and the staff code of conduct.

3.1 Key Principles of the Trust's Counter Fraud Strategy

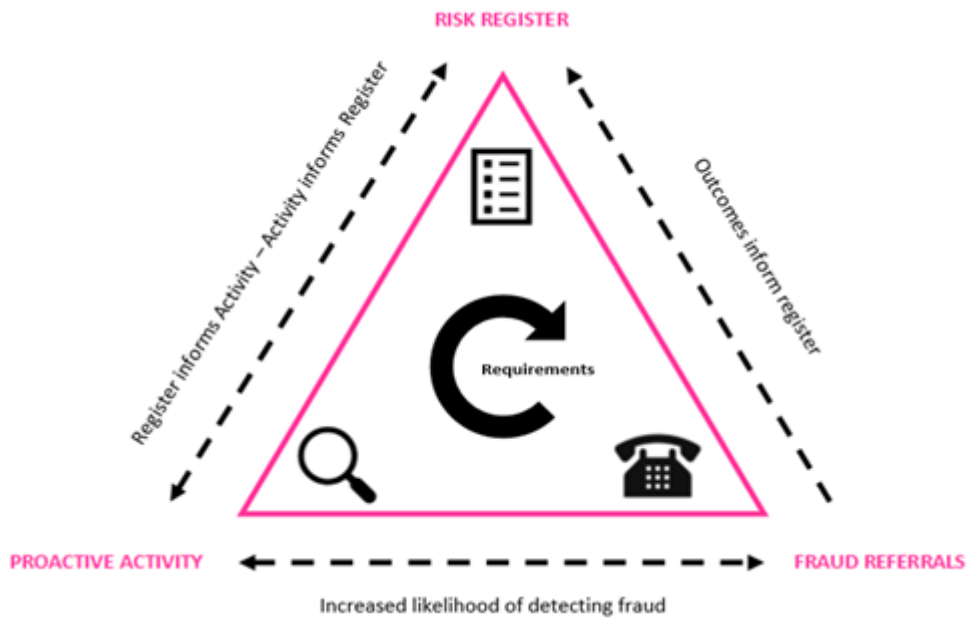
The trust is committed to dealing with all matters relating to fraud, bribery and corruption. It recognises the 5 principles of fraud and corruption framework which are:

- 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 aligns its counter fraud, bribery and corruption work to the NHSCFA counter

fraud, bribery and corruption strategy and, 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 toolkit on behalf of the trust which is managed in line with the Government Counter Fraud Profession's methodology. The toolkit is continuously reviewed throughout the year and directs both reactive and proactive counter fraud work. A risk assessment is carried out in conjunction with 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.

4. Duties - Roles & 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 Group Director of Finance and Contracting immediately.

4.1 Chief Executive

The trust's Chief Executive has overall responsibility for funds, assets and resources entrusted to it and NEAS'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 NEAS 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 NEAS. The Chief Executive, via the Group Director of Finance and Contracting, will monitor and ensure compliance with this policy.

4.2 Board of Directors

The boards of NEAS and NEASUS 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 NEAS and NEASUS'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.

4.3 Group Director of Finance and Contracting

The Group Director of Finance and Contracting, in conjunction with the Chief Executive, will monitor and ensure NEAS and NEASUS's compliance against Service Condition 24 of the NHS Standard Contract and the Bribery Act 2010.

The Group Director of Finance and Contracting has power to approve financial transactions initiated by NEAS and NEASUS's directorates.

The Group Director of Finance and Contracting 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 Group Director of Finance and Contracting 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 NEAS and NEASUS's annual report.

The Group Director of Finance and Contracting will review annually the suitability, adequacy and effectiveness of NEAS and NEASUS's counter fraud, bribery and corruption arrangements and implement improvements as and when appropriate.

The Group Director of Finance and Contracting 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 Group Director of Finance and Contracting will liaise with the CFS regarding any identified concerns.

4.4 Audit Committee

The audit committee is responsible for reviewing, approving and monitoring the group's counter fraud work plan. 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>.

4.5 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 Group Director of Finance and Contracting.

4.6 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 NEAS and NEASUS 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 NEAS and NEASUS 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 Group Director of Finance and Contracting immediately
- Wherever parallel sanctions are being pursued, the CFS and Investigating Officer/HR will liaise regularly to collectively share updates/ensure a flow of information as appropriate
- HR should inform the CFS where there are serious health and safety risks (i.e. a clinician identified as not holding the appropriate qualifications), serious clinical risks/risks to patients or cases involving vulnerable individuals that may take precedence over a criminal investigation
- HR must advise the CFS confidentially of disciplinary hearing outcomes as this may impact on any criminal sanction

NEAS and NEASUS will ensure there are appropriate protocols in place to cover this.

4.7 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 Group Director of Finance and Contracting.

Adherence to the NHSCFA counter fraud requirements is important not only to ensure contractual obligations are complied with, but also to ensure that NEAS and NEASUS 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 Group Director of Finance and Contracting, 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 NEAS and NEASUS 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 NEAS and NEASUS 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 NEAS and NEASUS and report on these to the audit committee
- Publicise counter fraud work and the fraud awareness message within the group

- Undertake local proactive counter fraud work with the aim of fraud prevention and/or detection
- Report any system weaknesses to NEAS and NEASUS 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.

4.8 Managers

All managers within NEAS and NEASUS 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 NEAS and NEASUS 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 Group Director of Finance and Contracting 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.

4.9 All employees

All employees are required to comply with NEAS and NEASUS 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 NEAS and NEASUS should be made aware of their own responsibilities in

accordance with group policies and in protecting NEAS and NEASUS from fraud, bribery and corruption. Employees have a duty to protect the assets of the group, including information and property.

In addition, all employees have a responsibility to comply with all applicable laws, regulations and NEAS and NEASUS 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 NEAS and NEASUS 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 NEAS and NEASUS'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 Group Director of Finance and Contracting.

NEAS and NEASUS'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.

4.10 Information management and technology

The Chief Technology and Information Officer will contact the CFS and/or the Group Director of Finance and Contracting 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 1990.

Similarly, the Chief Technology and Information Officer will liaise with the CFS to ensure that a subject's access (both physical and electronic) to NEAS and NEASUS's IT resources is restricted, suspended or removed where an economic crime investigation identifies that it is appropriate to do so.

4.11 Fraud Champion

The fraud champion is a nominated employee (Associate Director of Finance) whose role is to support and promote the fight against fraud at both strategic and operational levels.

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

5. Glossary of Terms

This policy uses the following terms:

Term	Description
NHS Counter Fraud Authority (NHSCFA)	<p>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.</p> <p>Trusts are primarily responsible for dealing with economic crime risks in their own organisation and subsidiary. The NHSCFA provides information and guidance to 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.</p> <p>The NHSCFA's objectives are:</p> <ul style="list-style-type: none"> • 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 <p>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.</p>
Government Functional Standard GovS 013: Counter Fraud/NHS Requirements	<p>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 13 NHS requirements as directed by the NHSCFA.</p> <p>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</p>

Term	Description
	<p>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 assessments of health organisations in line with the counter fraud requirements. More information about the NHS requirements can be found at: https://cfa.nhs.uk/government-functional-standard/NHS-requirements. The group's counter fraud work plan and annual report will encompass the requirements and detail work required to meet them.</p>
Fraud	<p>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:</p> <ul style="list-style-type: none"> • 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 <p>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 as 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.</p>
Bribery and Corruption	<p>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.</p> <p>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.</p> <p>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</p>

Term	Description
	<p>they don't receive it.</p> <p>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.</p> <p>Anyone found guilty of either offering or receiving a bribe could face a custodial sentence of up to 10 years imprisonment.</p> <p>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.</p> <p>All staff are reminded that they should be transparent in respect of recording any gifts, hospitality or sponsorship and they should refer to the group's standards of business conduct (including gifts and hospitality) for further information.</p> <p>Section 7 of the Bribery Act 2010 introduced a new corporate offence of failure of commercial organisations to prevent bribery. NEAS and NEASUS can be held liable when someone associated with it bribes another in order to obtain or retain business for the group and be subject to an unlimited fine. However, the group will have a defence if it can demonstrate that it had adequate procedures in place designed to prevent bribery.</p> <p>The Act applies to everyone associated with the group who performs services on its behalf, or who provides the group with goods or services. This includes anyone working for or with the trust, such as employees, agents, subsidiaries, contractors and suppliers.</p> <p>Employees of NEAS and NEASUS 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.</p> <p>More information on the Bribery Act 2010 can be found at: https://www.legislation.gov.uk/ukpga/2010/23/crossheading/general-bribery-offences.</p>

6. The Response Plan

6.1 Bribery and corruption

NEAS and NEASUS 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.

NEAS and NEASUS have standards of business conduct (including gifts and hospitality) policy which set this out; this will outline how declarations of interest, and gifts and hospitality should be managed and declared.

6.2 Reporting fraud, bribery and corruption

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

If employees of NEAS and NEASUS suspect 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 Group Director of Finance and Contracting by NEAS and NEASUS employees. If the referrer believes that the Group Director of Finance and Contracting 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, NEAS and NEASUS has a freedom to speak up: raising concerns (whistleblowing) 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.

6.3 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.

6.4 Sanctions and redress

NEAS and NEASUS'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 group'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 group will consider applying when a fraud, bribery and corruption offence has occurred are:

Civil – the group 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 group 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 group will actively publicise any criminal sanctions obtained, where appropriate, with a view to creating a deterrent effect.

Disciplinary – the group will take disciplinary action where an employee is suspected of being involved in an economic crime act.

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

7. Training Required for Compliance with this Policy

- 7.1 There is a general need for awareness raising about the existence of this Policy to all NEAS and NEASUS employees so that people can access appropriate advice and support. Training will be delivered by the CFS by means of awareness presentations, ebulletins, newsletters, leaflets and pay-slip attachments. The group CFS as part of corporate induction provides an introductory awareness presentation which is followed up every two years through a mandatory counter

fraud e-learning module, there is also inclusion of counter fraud awareness within staff and manager's handbooks and there is information on intranet.

- 7.2 Training and awareness of the Policy will be undertaken in line with the group Counter Fraud Annual Work Plan.

8. Equality and Diversity

- 8.1 NEAS and NEASUS are committed to ensuring that, as far as is reasonably practicable, the way we provide services to the public and the way we treat our staff reflects their individual needs and does not discriminate against individuals or groups on the grounds of any protected characteristic (Equality Act 2010). An equality analysis has been undertaken for this policy, in accordance with the Equality Act (2010).

9. Monitoring Compliance with and Effectiveness of this Policy

9.1 Compliance and Effectiveness Monitoring

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 requirements, arrangements include reviewing system controls on an ongoing basis and identifying weaknesses in processes. More information can be found at: <https://cfa.nhs.uk/government-functional-standard/NHS-requirements>.

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

9.2 Compliance and Effectiveness Monitoring Table for this policy

Process in the policy	Monitoring and audit					
	Key Performance Indicators (KPI)/ Criteria	Method	Who By	Committee	Frequency	Learning/ Action Plan
NHSCFA requirements	Annual completion of NHS CFA counter fraud functional standard return undertaken by CFS.	Report on compliance against standards to Audit Committee	AuditOne Counter Fraud, CFS	Audit Committee	Annually	
Annual internal review by counter fraud service	An Annual Report on the group's Counter Fraud Arrangements will be presented to the Audit Committee and NHS CFA.	Review by CFS	AuditOne Counter Fraud, CFS	Audit Committee	Annually	
Ongoing monitoring from individual referrals and proactive reviews which would highlight possible non-compliance of the policy	Referrals, investigation concluding reports, proactive review concluding reports, recommendations and the implementation of them.	As per CF work plan	AuditOne Counter Fraud, CFS	Audit Committee	Ongoing	
Attendance Records for fraud awareness presentations will be maintained	Annually - Attendance information recorded by CFS for each presentation delivered.	Statistics included in CFS Annual Report to Audit Committee	AuditOne Counter Fraud, CFS	Audit Committee	Annually	

10. Consultation and Review of this Policy

- 10.1 This policy has been reviewed in consultation with the Director of Finance and Contracting, the Associate Director of Finance and Director of People and Development.
- 10.2 This policy will be reviewed by the CFS every 12 months as part of the Annual Counter Fraud Work Plan. Regular review will ensure that it remains fit for purpose and current. The policy will be reviewed by Policy Review Group on a 3-year basis from the date of ratification or as amendments are required due to change in legislation/requirements.
- 10.3 This policy was approved by Policy Review Group prior to ratification by the Executive Management Group.

11. Implementation of this Policy

- 11.1 An awareness of the Policy, its content and implementation will be undertaken in line with the Counter Fraud Annual Work Plan to establish the level of embedding of the Policy. This will be undertaken by means of a staff awareness survey.
- 11.2 Taking into consideration all the implications associated with this Policy, it is considered that this Policy will be implemented with immediate effect.

12. References

This document refers to the following guidance, including national and international standards:

This document refers to the following guidance, including national and international standards:

- Code of Conduct for NHS Boards – NHS Executive 1994;
- NHS Counter Fraud and Corruption Manual – NHS CFA;
- NHS – Applying Appropriate Sanctions Consistently – NHS CFA;
- The Fraud Act 2006;
- The Theft Act 1968 and 1978;
- The Bribery Act 2010
- Proceeds of Crime Act 2002
- The Computer Misuse Act 1990

13. Associated Documentation

This policy refers to the following group documents:

- Standards of Business Conduct (including gifts and hospitality) Policy
- Disciplinary Policy
- Freedom to Speak Up: Raising Concerns (Whistleblowing) Policy
- Staff Code of Conduct

14. Appendices

Appendix A NHS Fraud, Bribery and Corruption Referral Form

Appendix B Fraud, Bribery and Corruption Dos and Don'ts – A Desktop guide for staff

14.1 Appendix A: 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. NEAS or NEASUS/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.

14.2 Appendix B: Fraud, Bribery and Corruption Dos and Don'ts – A Desktop Guide for Staff

<p>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.</p> <p>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</p>	
<p>DO:</p> <ul style="list-style-type: none"> • 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. 	<p>DO NOT:</p> <ul style="list-style-type: none"> • 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.
<p>If you suspect that fraud against the NHS has taken place, you must report it immediately, by:</p> <ul style="list-style-type: none"> • Directly contacting the counter fraud specialist, or • telephone the freephone NHS Fraud and Corruption Reporting Line • Online at https://cfa.nhs.uk/reportfraud 	<p><i><u>Do you have concerns about a fraud taking place in the NHS?</u></i></p> <p><i>If so, any information can be passed to the</i></p> <p>NHS Fraud and Bribery Reporting Line: 0800 028 40 60</p> <p>All calls will be treated in confidence and investigated by professionally trained staff</p>
<p>Your counter fraud specialist can be contacted by telephoning 0191 441 5936 or emailing counterfraud@audit-one.co.uk or ntawnt.counterfraud@nhs.net</p> <p>If you would like further information about the NHS Counter Fraud Authority, please visit https://cfa.nhs.uk/</p>	