



## COUNTER FRAUD AND CORRUPTION POLICY AND REPORTING PROCEDURE

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**'During the COVID19 crisis, please read the policies in conjunction with any updates provided by National Guidance, which we are actively seeking to incorporate into policies through the Clinical Ethics Advisory Group and where necessary other relevant Oversight Groups'**

## DOCUMENT HISTORY

(Procedural document version numbering convention will follow the following format. Whole numbers for approved versions, e.g. 1.0, 2.0, 3.0 etc. With decimals being used to represent the current working draft version, e.g. 1.1, 1.2, 1.3, 1.4 etc. For example, when writing a procedural document for the first time – the initial draft will be version 0.1)

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13 Feb 2018	8	31 Jan 2018	Chief Financial Officer	For information following Approval	Policy Management Group
29 January 2021	8		Quality & Performance committee	12 month blanket policy extension due to covid 19 applied with author review date set 180 days prior to Valid to Date.	Quality & Performance committee
21 April 2021	8	31 Jan 2018	Director of Finance, Estates and IM&T	Extended policy uploaded and linked back	Corporate Governance

NB This policy relates to the Isle of Wight NHS Trust hereafter referred to as the Trust

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## 1. EXECUTIVE SUMMARY

1.1 The Isle of Wight NHS Trust (IOW NHS Trust) is committed to reducing the level of fraud and corruption within the Trust 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 sets out a framework for all staff to follow. 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 or to the Chief Financial Officer ext 4462.

- The Policy defines the Standards for Providers that were introduced by the NHS Counter Fraud Authority (previously known as NHS Protect). The Policy also explains the offences that were created by the introduction of the Fraud Act of 2006 (Paragraph 4) and the Bribery Act of 2010 (Paragraph 5).
- The Policy also explains the offences that were created by the introduction of the Fraud Act of 2006 plus defining the meaning of Corruption and Theft.
- The Policy defines the Public Service Values as appropriate and provides staff with a policy that expresses the Boards commitment to maintaining an ethical, honest work environment.
- The Policy defines the role and responsibilities of Management, Directors and the Local Counter Fraud Specialist. It also provides guidance to staff wishing to report a suspected offence of fraud and the action to be taken.
- Paragraph 8 details action to be taken in regards to Investigations with a Clinical Implication and paragraph 7 explains the possible implications in relation to Research and Misconduct Fraud.
- As a result of the introduction of the Bribery Act 2010, Appendix A answers possible questions re the Act.
- Form 1 details 'Do's and Don'ts' in relation to NHS Fraud and provides the contact details for reporting concerns about fraudulent behaviour.
- Form 2 is a referral form that can be completed and forwarded to the LCFS.

## 2. INTRODUCTION

### General

- 2.1 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.
- 2.2 the NHS Counter Fraud Authority has responsibility for all policy and operational matters relating to the prevention, detection and investigation of Fraud, Bribery and Corruption in the NHS and any investigations undertaken by the Local Counter Fraud Specialist will be handled in accordance with NHS Counter Fraud Authority guidance.
- 2.3 The IOW NHS Trust does not tolerate fraud and corruption within the Trust. The aim is to eliminate all NHS fraud and corruption as far as possible.

### 3. STANDARDS FOR PROVIDERS

- 3.1 The Isle of Wight NHS Trust is committed to taking all necessary steps to counter fraud and corruption. To meet its objectives, it has adopted the Standards for Providers which sets out the Key Principals designed to tackle fraud and corruption within the NHS. These principles are:

- **STRATEGIC GOVERNANCE**

This section sets out the standards in relation to the organisation's strategic governance arrangements. The aim is to ensure that anti-crime measures are embedded at all levels across the organisation.

- **INFORM and INVOLVE**

The IOW NHS Trust will use counter fraud publicity material to persuade those who work in this organisation 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.

- **PREVENT and DETER**

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

#### **Successful Prevention of FRAUD that cannot be deterred**

The IOW NHS Trust 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 IOW NHS Trust will ensure that any necessary changes to systems

and procedures take place as soon as practicable to prevent similar incidents from happening in the future.

- **HOLD TO ACCOUNT**

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 Counter Fraud Authority, the LCFS will professionally investigate all suspicions of fraud and corruption to prove or disprove the allegation.

**Prompt detection of Fraud which cannot be prevented.**

The IOW NHS Trust 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.

**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 Counter Fraud Authority – ‘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 IOW NHS Trust and the NHS are returned for their proper use.

## **4 FRAUD**

4.1 The Fraud Act of 2006 came into force on the 15<sup>th</sup> January 2007 and provides for a general offence of Fraud, the act sets out the various ways in that an individual may commit an offence contrary to this Act. The new offence of fraud can be committed in a number of ways including:

- Fraud by False Representation
- Fraud by Failing to Disclose
- Fraud by Abuse of Position

4.2 **Section 1: Fraud**

Section 1 creates the general offence of fraud and introduces three possible ways of committing it.

4.3 **Section 2: Fraud by false representation**

A person is in breach of this section if he/she  
(a) dishonestly makes a false representation and  
(b) intends, by making that representation-  
(i) to make a gain for himself or another or  
(ii) to cause loss to another or to expose another to a risk of loss.

A representation is false if it is untrue or misleading, and the person making it knows that it is, or might be, untrue or misleading.

#### 4.4 **Section 3: Fraud by failing to disclose information**

A person is in breach of this section if he/she-

- (a) dishonestly fails to disclose to another person information which he is under a legal duty to disclose, and
- (b) intends, by failing to disclose the information-
  - (i) to make a gain for himself or another, or
  - (ii) to cause loss to another or to expose another to a risk of loss.

#### 4.5 **Section 4: Fraud by abuse of position**

A person is in breach of this section if he/she-

- (a) occupies a position in which he/she is expected to safeguard, or not to act against, the financial interests of another person,
- (b) dishonestly abuses that position, and
- (c) intends, by means of the abuse of that position-
  - (i) to make a gain for himself or another or
  - (ii) to cause loss to another or to expose another to a risk of loss.

A person may be regarded as having abused his position even though his conduct consists of an omission rather than an act.

- 4.6 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.

## 5 **BRIBERY and CORRUPTION**

- 5.1 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.

- 5.2 **The Bribery Act of 2010** came into force on the 1<sup>st</sup> of July 2011 and the act has created specific offences which make it a criminal offence to give, promise or offer a bribe, and to request, agree to receive or accept a bribe, either at home or abroad.

- 5.3 In addition the Act introduces a corporate offence of failing to prevent bribery by the organisation not having adequate preventative procedures in place.

- 5.4 **Appendix C** details many of the questions that are frequently asked in relation to the Bribery Act and the following sections explain the elements that apply in an offence of Bribery.

#### 5.5 **The Provider**

The provider is guilty of the basic offence of bribery when he makes an offer or promise of a bribe, or gives a bribe with the required intent detailed below.

#### 5.6 **The Bribe**

A bribe is defined as a 'financial or other advantage'. The emphasis is less on the value or nature of the advantage and more on its purpose because coupled to the actions above there must also be present an intention on the part of the offender.

#### 5.7 **The Intention**

The intention on the part of the provider must be to induce another to perform a function or activity improperly or the advantage is intended to reward another for performing a function or activity improperly. It may be that acceptance of the advantage is itself improper.

It can be seen that the actions and intentions are linked.

It should also be noted that the person being offered etc. the advantage need not be the one who is to perform the improper action or to whom the reward is directed and it is irrelevant if the bribe is provided by a third person.

#### 5.8 **The Receiver**

In respect of the recipient of an advantage the offence is complete when they **request, agree to receive or accept a financial or other advantage** with a similar intention that a function or activity will be performed improperly or as a reward for improper performance. Again it may be that the request, agreement or acceptance would itself be improper.

On the part of the recipient there is one other way in which the offence is complete.

Where, in anticipation of, or in consequence of, the recipient requesting etc. an advantage a function or activity is performed improperly, the offence is again complete. The function may be performed improperly by the recipient or another person at the request of the recipient or with their assent or acquiescence.

#### 5.9 **The function or activity**

The Act defines relevant functions or activities as any function of a public nature, or any activity connected with business, or performed by or on behalf of a body corporate or unincorporate or performed in the course of a person's employment.

Persons performing these functions and activities are expected to perform them in good faith and/or impartially and/or are performing them in a position of trust.



### 5.10 The improper performance

A function or activity will be performed improperly if it is performed in breach of a 'relevant expectation'. This will include a failure to perform a function or activity if that itself would constitute a breach of a relevant expectation.

The Act deliberately leaves what is expected open to general interpretation and relies on the reasonable person in the UK to decide. Ultimately this will be the jury. This is known as the 'expectation test'.

### 5.11 The Corporate Offence

The Act creates a new corporate offence based on negligence. The offence is complete when a person associated with a relevant commercial organisation bribes another person, intending to obtain or retain business for that organisation or to obtain or retain a business advantage in the conduct of business for that organisation.

It is not necessary for the person associated with the organisation to be prosecuted for bribery only that he is or would be guilty.

### 5.12 The corporate defence

The Act provides a defence to the corporate offence, this being that the relevant commercial organisation had in place adequate procedures designed to prevent persons associated with the organisation from undertaking such conduct.

This is commonly known as 'adequate procedures to prevent bribery'.

## 6. THEFT

*"A person is guilty of theft if he/she dishonestly appropriates property belonging to another person with the intention of permanently depriving the other of it"*

Fraud or theft also covers the dishonest misuse of the resources of the IOW NHS Trust or any resources which the IOW NHS Trust may manage on behalf of others.

## 7. INFORMATION MANAGEMENT AND TECHNOLOGY

- 7.1 The Deputy Director of IMT 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.

## **8. INVESTIGATIONS WITH CLINICAL IMPLICATIONS**

- 8.1 When investigating suspicions of fraud, it is important to consider whether there may be any clinical or health and safety implications, which could have an adverse impact on the organisation. An example of this would be an individual who is working with patients or vulnerable people, and is suspected to be using a false name/identity. In such cases, the overriding consideration must be one of patient care.
- 8.2 It must be appreciated that every case is different, and it is therefore impossible to produce definitive guidance to follow.
- 8.3 In such an instance, the LCFS is responsible for ensuring that the Chief Financial Officer is informed of the potential risk at the earliest opportunity. The Chief Financial Officer or designated deputy will decide which of his/her senior colleagues should be informed and consulted with before reaching a decision (e.g. Executive Director of Nursing, Medical Director and/or Chief Executive). Any appropriate professional body may also be notified. It is essential that this happens, to ensure that the Chief Financial Officer's decision can take account of the full consideration of the clinical and non-clinical risks facing the organisation. To ensure that the investigation is not compromised however, it is vital that the number of people aware of the investigation is kept to an absolute minimum. If in any doubt, advice should be sought from the NHS Counter Fraud Authority.
- 8.4 It may be appropriate or necessary for immediate action to be taken. All previously agreed parties should be involved in this process, and should be kept informed of any action taken and the outcomes. Any decision to contact or suspend the individual(s) under suspicion must involve the Chief Financial Officer, Director of HR and LCFS.
- 8.5 It should be noted that if it is decided to contact or suspend the individual(s), there is a risk that they may not attend any internal disciplinary hearings/meetings, or be traceable/contactable during the investigation by the LCFS or other body. Individual(s) may also, at a later date, re-appear within the NHS and be undetected. All possible action should be taken to secure and maintain the safety and integrity of any possible evidence.
- 8.6 Police co-operation may be sought by asking them to arrest the individual(s). We are not able to influence their prioritising process, and therefore, this may have an impact on the speed with which the matter is progressed and brought to conclusion.
- 8.7 **Under no circumstances will issues of fraud take priority over patient care.**

## **9 RESEARCH MISCONDUCT AND FRAUD**

- 9.1 All those involved in research activity have a responsibility to ensure the quality of research data and the reporting of research findings. Equally, it is important that the participants of research and their data are given due respect and protection. Should any member of IOW NHS Trust's staff suspect that research activity is not being conducted according to these principles, they have a duty to report their suspicions in confidence via the IOW NHS Trust's whistleblowing procedure or to HR or the relevant line manager. Where appropriate referrals will be shared with the research sponsor.
- 9.2 Allegations of misconduct and/or fraud will be dealt with in accordance with the IOW NHS Trust's Policies for Fraud and Corruption, Response and Whistleblowing, even if the allegation relates to work undertaken under the terms of an honorary contract with another organisation.
- 9.3 Researchers must collaborate with any properly constituted investigation of misconduct.

## **10. SCOPE**

- 10.1 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.
- 10.2 This policy applies to all employees of the IOW NHS Trust, regardless of position held, as well as consultants, vendors, contractors, volunteers and/or any other parties who have a business relationship with the IOW NHS Trust. It will be brought to the attention of all employees and form part of the induction process for new staff.

## **11. PURPOSE**

- 11.1 The overall aims of this policy are to:
- improve the knowledge and understanding of everyone in the IOW NHS Trust, 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 IOW NHS Trusts 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.

## 12. PUBLIC SERVICE VALUES

12.1 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:

**Accountability** 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.

**Probity** Absolute honesty and integrity should be exercised in dealing with NHS patients, assets, staff, suppliers and customers.

**Openness** 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.

## 13. DEMONSTRATING COMMITMENT

13.1 The commitment of the IOW NHS Trust's to probity and public sector values manifests itself in the following:

- The promotion of an ethical environment
- The maintenance of an Audit Committee with clear terms of reference and unrestricted scope
- Maintenance of a register of interests and register of gifts and hospitality
- The use of clearly defined and documented policies including standing orders and standing financial instructions
- Compliance with statutory financial reporting requirements
- Operation of an effective accounting and budgetary control system
- An adequate and effective internal audit function
- Putting in place appropriate internal controls
- Investigating all cases of alleged fraud and corruption
- Nomination of a local counter fraud specialist (LCFS)
- Promotion of a risk and fraud awareness culture across the IOW NHS Trust.

## 14 ROLES and RESPONSIBILITIES

- 14.1 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 Chief Financial Officer or NHS Fraud and Corruption Reporting Line.
- 14.2 This section states the roles and responsibilities of employees and other relevant parties in reporting fraud or other irregularities.
- 14.3 The IOW NHS Trust will take all necessary steps to counter fraud and corruption in accordance with this policy, the *NHS Anti Fraud Manual*, the policy statement 'Applying Appropriate Sanctions Consistently' published by the NHS Counter Fraud Authority and any other relevant guidance or advice issued by the NHS Counter Fraud Authority.
- 15.4 The IOW NHS Trust will implement the Key Principles set out within the Standards for Providers outlined at Para. 3.1 A key element in achieving this is the appointment of an LCFS.

## **15. ROLE of the IOW NHS TRUST**

- 15.1 The IOW NHS Trust 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 IOW NHS Trust has a duty to ensure that those concerns are listened to and addressed.
- 15.2 The IOW NHS Trust's Chief Executive is liable to be called to account for specific failures in the Trust's 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 IOW NHS Trust employees. The organisation 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 Chief Financial Officer will monitor and ensure compliance with this policy.

## **16. EMPLOYEES**

- 16.1 The IOW NHS Trust'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.
- 16.2 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.

- 16.3 Employees also have a duty to protect the assets of the organisation, including information, goodwill and property.
- 16.4 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 IOW NHS Trust employees deal fairly and impartially with official matters
  - be alert to the possibility that others might be attempting to deceive.
- 16.5 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.
- 16.6 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*) or the Chief Financial Officer.

## **17. MANAGERS**

- 17.1 Managers must be vigilant and ensure that procedures to guard against fraud and corruption are produced, implemented and 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.
- 17.2 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.
- 17.3 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 or the Chief Financial Officer as soon as possible.
- 17.4 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.

17.5 As part of that responsibility, line managers need to:

- inform staff of the IOW NHS Trust'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 IOW NHS Trust's.
- be aware of the organisation'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
- managers have a responsibility to sign off all declarations of interest and register of gifts and hospitality.
- all staff are asked to contribute to the assessment of the risks and controls within their business area, which feeds into the IOW NHS Trust's and the Department of Health Accounting Officer's overall statements of accountability and internal control.

## **18. LOCAL COUNTER FRAUD SPECIALIST (LCFS)**

18.1 The Directions to NHS Trusts and Special Health Authorities in respect of Counter Fraud 2017 require the IOW NHS Trust to appoint and nominate an LCFS. The LCFS's role is to ensure that all cases of actual or suspected fraud and corruption are notified to the Chief Financial Officer and reported accordingly.

18.2 The LCFS will regularly report to the Chief Financial Officer on the progress of the investigation and when/if referral to the police is required.

### **18.3 The LCFS will:**

- ensure that the Chief Financial Officer is informed about all referrals/cases
- be responsible for the day-to-day implementation of the four 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 Chief Financial Officer, report any case to the police or the NHS Counter Fraud Authority as agreed and in accordance with the *NHS Anti-Fraud Manual*
- report any case and the outcome of the investigation through the NHS Counter Fraud Authority national case management system (First)
- 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 IOW NHS Trust'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 Anti-Fraud Manual*
- not have responsibility for or be in any way engaged in the management of security for any NHS body
- ensure that the Chief Financial Officer is informed of regional team investigations, including progress updates.

## **19. NHS COUNTER FRAUD AUTHORITY (PREVIOUSLY NHS PROTECT)**

19.1 The NHS Counter Fraud Authority employs specialists in intelligence, fraud prevention, computer forensics, fraud investigation, financial investigation, data analysis and communication, and provide a range of services to tackle fraud, corruption and bribery across the NHS. They are responsible for:

- The allocation, supervision and monitoring of all fraud referrals and notifications to the LCFS. This includes the management and vetting of all local investigation case papers, and evidence and witness statements submitted for the consideration of prosecutions.
- Ensuring that local investigations are conducted within operational and legislative guidelines to the highest standards for all allegations of fraud in the NHS.
- The provision of help, support, advice and guidance to Chief Financial Officers, LCFSSs, Audit Committees and other key stakeholders. They should also be consulted whenever there is any conflict between the LCFS and the organisation regarding a course of action.
- Ensuring that all information and intelligence gained from local investigative work is reported and escalated as appropriate at both local and national level so that fraud trends can be mapped and used to fraud-proof future policies and procedures.

## **20. CHIEF FINANCIAL OFFICER**

20.1 The Chief Financial Officer, in conjunction with the Chief Executive, monitors and ensures compliance with Standards for Providers regarding fraud and



corruption. The Chief Financial Officer 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.

- 20.2 The LCFS shall be responsible, in discussion with the Chief Financial Officer, for informing third parties such as external audit or the police at the earliest opportunity, as circumstances dictate.
- 20.3 The Chief Financial Officer 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.
- 20.4 The Chief Financial Officer will delegate any investigation to the IOW NHS Trust's LCFS, who has responsibility for leading the investigation, whilst retaining overall responsibility him/herself.
- 20.5 The Chief Financial Officer or the LCFS will consult and take advice from the Associate Director of Workforce if a member of staff is to be interviewed or disciplined. The Chief Financial Officer or LCFS will not conduct a disciplinary investigation, but the employee may be the subject of a separate investigation by HR.

## **21. INTERNAL and EXTERNAL AUDIT**

- 21.1 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.

## **22. HUMAN RESOURCES**

- 22.1 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 together with line managers are responsible for ensuring the appropriate use of the IOW NHS Trust'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.
- 22.2 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.

## 23. THE RESPONSE PLAN

### Reporting fraud or corruption

- 23.1 This section outlines the action to be taken if fraud or corruption is discovered or suspected.
- 23.2 If an employee has any of the concerns mentioned in this document, they must inform the nominated LCFS or the Chief Financial Officer immediately, unless the Chief Financial Officer 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.
- 23.3 **Form 1** (Appendix A) 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.
- 23.4 An employee can contact any executive or non-executive director of the IOW NHS Trust to discuss their concerns if they feel unable, for any reason, to report the matter to the LCFS or Chief Financial Officer.
- 23.5 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. An alternative method of reporting NHS fraud is to use the website: [www.reportnhsfraud.nhs.uk](http://www.reportnhsfraud.nhs.uk)
- 23.6 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.
- 23.7 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.
- 23.8 Staff should always be encouraged to report reasonably held suspicions directly to the LCFS or the Chief Financial Officer. You can do this by filling in the NHS Fraud and Corruption Referral Form (**form 2 at Appendix B**) or by contacting the LCFS by telephone or email using the contact details supplied on **form 1 (Appendix A)** or directly to the Chief Financial Officer.
- 23.9 The IOW NHS Trust wants all employees to feel confident that they can expose any wrongdoing without any risk to themselves. In accordance with

the provisions of the Public Interest Disclosure Act 1998, the organisation has produced a whistleblowing policy. This procedure is intended to complement the IOW NHS Trust's Counter Fraud and Corruption policy and the Standard of Business Conduct Policy 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 intranet under IOW Trust's policies.

## **24. DISCIPLINARY ACTION**

- 24.1 The disciplinary procedures of the IOW NHS Trust must be followed if an employee is suspected of being involved in a fraudulent or otherwise illegal act.
- 24.2 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.

## **25. POLICE INVOLVEMENT**

- 25.1 In accordance with the *NHS Anti-Fraud Manual*, the Chief Financial Officer, 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 NHS IOW.

## **26. MANAGING THE INVESTIGATION**

- 26.1 The LCFS, in consultation with the Chief Financial Officer, will investigate an allegation in accordance with procedures documented in the *NHS Anti-Fraud Manual* issued by the NHS Counter Fraud Authority.
- 26.2 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 IOW NHS Trust that the staff member is suspended from duty. The IOW NHS Trust will make a decision based on HR advice on the disciplinary options, which include suspension.
- 26.3 The IOW NHS Trust will follow its disciplinary procedure if there is evidence that an employee has committed an act of fraud or corruption.

## **27. GATHERING EVIDENCE**

- 27.1 The LCFS will take control of any physical evidence, and record this in accordance with the procedures outlined in the *NHS Anti-Fraud 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.

- 27.2 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.
- 27.3 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.
- 27.4 The application of the counter fraud and corruption policy will at all times be in tandem with all other appropriate IOW NHS Trust policies, e.g. Standing Financial Instructions (SFIs) and Irregularities.

## **28. RECOVERY OF LOSSES INCURRED TO FRAUD AND CORRUPTION**

- 28.1 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 Counter Fraud Authority 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.
- 28.2 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.

## **29. REPORTING THE RESULTS OF THE INVESTIGATION**

- 29.1 The investigation process requires the LCFS to review the systems in operation to determine whether there are any inherent weaknesses. Where weaknesses are identified a robust action plan to negate the risk will be implemented.
- 29.2 If fraud or corruption is found to have occurred, the LCFS should prepare a report for the Chief Financial Officer and the next IOW NHS Trust Audit Committee, 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 IOW NHS Trust's board.

## **30. ACTION TO BE TAKEN**

- 30.1 The *NHS Anti-Fraud Manual* provides 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 IOW NHS Trust or the civil law.
- 30.2 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.
- 30.2 The NHS Counter Fraud Authority 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.
- 30.3 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.
- 30.4 In some cases (taking into consideration all the facts of a case), it may be that the IOW NHS Trust, under guidance from the LCFS and with the approval of the Chief Financial Officer, decides that no further recovery action is taken.
- 30.5 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.
- 30.6 The civil recovery route is also available to the IOW NHS Trust 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 Chief Financial Officer to determine the most appropriate action.
- 30.7 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 IOW NHS Trust. In all cases, current legislation must be complied with.

### **31. TIMESCALES**

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

### **32. RECORDING**

- 32.1 In order to provide assurance that policies were adhered to, the Chief Financial Officer 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.

### **33. CONSULTATION**

This policy has been prepared in order that it complies with the Guidance Policy as issued by NHS Counter Fraud Authority and ensures that the Trust is in compliance with the Standards for Providers.

### **34 IMPLEMENTATION and TRAINING**

- 34.1 This Counter Fraud Policy and Reporting Procedure does not have a mandatory training requirement but following non mandatory training is also recommended:-

- Completion of the E learning module entitled Countering Fraud in the NHS.

### **35. MONITORING COMPLIANCE and EFFECTIVENESS**

- 35.1 Progress is reported by the LCFS to the Audit Committee who monitor progress against the Trust's Counter Fraud Work Plan. All LCFS activity is monitored both by TIAA's own quality management and by the NHS Counter Fraud Authority.

### **36. LINKS TO OTHER ORGANISATIONAL DOCUMENTS**

National Whistleblowing Policy

Security Policy

Standards Of Business Conduct Policy, Including Registering Interests, Gifts and Hospitality In Compliance With The Bribery Act 2010

### **37. REFERENCES**

Trust's Standing Financial Instructions (SFIs)  
NHS Anti-Fraud Manual  
Police and Criminal Evidence Act 1984  
Fraud Act 2006  
Bribery Act 2010  
Directions to NHS Trusts and Special Health Authorities 2017  
Counter Fraud & Corruption Policy and Reporting Procedure

### **38. APPENDICES**

Appendix A Form 1  
Appendix B Form 2  
Appendix C BRIBERY ACT 2010 Frequently asked questions  
Appendix D Financial and Resourcing Impact Assessment on Policy Implementation  
Appendix E Equality Impact Assessment (EIA) Screening Tool

## **NHS FRAUD and CORRUPTION – DO's and DON'T'S**

**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.

**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.

### **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.

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 on 0800 028 40 60, or using the website [www.reportnhsfraud.nhs.uk](http://www.reportnhsfraud.nhs.uk)
- contacting the **Chief Financial Officer** on 01983 534462

Your nominated Local Counter Fraud Specialist is Kim Hampson, who can be contacted by telephoning 07881 840869, or emailing [kim.hampson@nhs.net](mailto:kim.hampson@nhs.net)

The Counter Fraud Area Manager is Andrew Morley, who can be contacted on 07827 230521 or [andrew.morley2@nhs.net](mailto:andrew.morley2@nhs.net)



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

Uncontrolled when printed

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 Kim Hampson, Local Counter Fraud Specialist, to TIAA Ltd, Unit 53-55 Gosport Business Centre, Aerodrome Road, Gosport PO13 0FQ. Under no circumstances should this report, which contains personal details, be transmitted electronically

## **BRIBERY ACT 2010**

### **Frequently asked questions**

**What is the Bribery Act?**

**When did it come into force?**

**Why is it relevant to NHS organisations, professionals and staff?**

**Why is it relevant to the NHS Counter Fraud Authority?**

**What is bribery?**

**What are the key provisions of the Bribery Act?**

**What penalties does the Bribery Act impose?**

**Can directors, board members or senior management be prosecuted under the Bribery Act?**

**Who will investigate and prosecute these new offences?**

**What penalties can be imposed?**

**What can NHS organisations do to comply?**

**What is meant by ‘adequate procedures’?**

**Is there any guidance on what constitutes adequate procedures?**

**Will any advice or guidance be issued to directors, board members or staff on what they should be doing and what their responsibilities are under the Act?**

**What must NHS organisations do now?**

**What should I do if I suspect bribery is occurring?**

**What is the Bribery Act?**

The Bribery Act 2010 reforms the criminal law of bribery, making it easier to tackle this offence proactively in the public and private sectors.

It introduces a corporate offence which means that commercial organisations will be exposed to criminal liability, punishable by an unlimited fine, for failing to prevent bribery.

It repeals the UK’s existing anti-corruption legislation – the Public Bodies Corrupt Practices Act 1889, the Prevention of Corruption Acts of 1906 and 1916 and the common law offence of bribery – and provides an updated and extended framework of offences to cover bribery both in the UK and abroad.

**When did it come into force?**

The Bribery Act received Royal Assent in April 2010 and came into force on 1st July 2011.

**Why is it relevant to NHS organisations, professionals and staff?**

**Organisation**

The Department of Health lawyers have advised that it is sufficient for bodies to be incorporated under the law in the United Kingdom for them to fall under section 7 of the Act. Consequently NHS bodies such as Clinical Commissioning Groups, NHS trusts, foundation trusts, and special health authorities are all bodies corporate established by order of the Secretary of State under statute. As such, they will become liable, unless they put in place adequate preventative procedures, for acts of bribery and corruption committed by persons associated with them, in the course of their work.

### **Professionals and staff**

For the purposes of the Bribery Act, a 'trade' or 'profession' is considered a business. This means that, whether individually or in partnership, GPs, pharmacists, dental practitioners, opticians, finance professionals, etc will also be subject to and personally liable under the Bribery Act.

### **Why is it relevant to the NHS Counter Fraud Authority?**

The remit of the NHS Counter Fraud Authority includes preventing, detecting and investigating fraud and corruption in the health service. It is directly accountable to the Department for Health.

### **What is bribery?**

Bribery is generally defined as giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so.

### **What are the key provisions of the Bribery Act?**

The Bribery Act sets out four offences:

Section 1 - Offering, promising or giving a bribe to another person to perform a relevant 'function or activity' improperly, or to reward a person for the improper performance of such a function or activity. ('Active' bribery)

Under the Bribery Act, a 'relevant function or activity' is any function of a public nature or any activity connected with a business, performed in the course of a person's employment or performed by or on behalf of a body of persons, whether corporate or unincorporated, which meets one or more of the following conditions:

- a person performing the function or activity is expected to perform it in good faith
- they are expected to perform it impartially
- they are in a position of trust by virtue of performing it.

Section 2 - Requesting, agreeing to receive or accepting a bribe to perform a function or activity improperly, irrespective of whether the recipient of the bribe requests or receives it directly or through a third party, and irrespective of whether it is for the recipient's benefit. ('Passive' bribery)

Section 6 - Bribing a foreign public official (*thought not to be particularly applicable to NHS organisations/staff*).

Section 7 - Failure of a commercial organisation to prevent bribery (the corporate offence). This is a 'strict liability'\* offence and an organisation can be found guilty of 'attempted' or 'actual' bribery on the organisation's behalf. It should be noted that Section 1 or section 6 needs to be proven for a section 7 offence to apply.

Section 14 – Offering or receiving a bribe or bribing foreign official. This section applies if an offence under sections 1,2 or 6 is committed by a body corporate.

Strict liability offences do not require proof of intention or recklessness – in other words, it is not necessary for the prosecution to show that the company intended to make the bribe in bad faith, or that it was negligent as to whether any bribery activity took place.

### **Can directors, board members or senior management be prosecuted under the Bribery Act?**

Any individual associated with an organisation who commits acts or omissions forming part of a bribery offence may be liable for a primary bribery offence under the Act or for conspiracy to commit the offence with others – including, for example, their employer.

Likewise, a senior management or board member who consented to or connived in a section 1 or 6 bribery offence will, together with the organisation, be liable for the section 7 'corporate offence' under the Act.

### **Who will investigate and prosecute these new offences?**

No proceedings for an offence under the act may be commenced in England and Wales except by or with the personal consent of the Director of Public Prosecutions, the Director of the Serious Fraud Office or the Director of Revenue and Customs Prosecutions.

### **What penalties can be imposed?**

An offence under section 1 (bribing another person) or section 2 (being bribed):

A person guilty of an offence under these sections is liable, on summary conviction (i.e. if tried in a magistrates' court) to imprisonment for a term not exceeding 12 months (subject to section 11(4)(a)), a fine not exceeding the statutory maximum, or both. On conviction on indictment (i.e. in Crown Court), they are liable to imprisonment for a term not exceeding 10 years, a fine, or both.

Any person associated with the organisation in question (this could be an agent or subsidiary of the organisation as well as an employee) who is guilty of an offence under these sections is liable, on summary conviction, to a fine not exceeding the statutory maximum and on conviction on indictment to a fine.

In offence under section 7 (failure of commercial organisations to prevent bribery):

An organisation guilty of an offence under this section is liable, on conviction on indictment, to a fine. (NB: Even if an organisation has delegated the relevant activities a named individual, it remains responsible for them.)

A 'twin-track' approach can be used to take action against an individual under section 1 and an organisation under section 7 simultaneously.

### **What can NHS organisations do to comply?**

An organisation will have to show that it has implemented 'adequate procedures' designed to prevent individuals associated with that organisation from engaging in bribery in order to avoid liability.

### **What is meant by 'adequate procedures'?**

This relates to relevant compliance protocols and procedures that a commercial organisation can put in place to prevent bribery by individuals associated with it. This might include training, briefing or new internal procedures. The adequate procedures will constitute a 'complete defence' for an organisation.

Under the Bribery Act, a person is considered to be associated with a commercial organisation if they perform services for it or on its behalf. This person can be an individual or an incorporated or unincorporated body.

### **Is there any guidance on what constitutes adequate procedures?**

The Bribery Act requires the Secretary of State for Justice to publish guidance about procedures that relevant commercial organisations can put in place to prevent individuals associated with them from engaging in bribery. Guidance can be found at <http://www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf>.

### **Will any advice or guidance be issued to directors, board members or staff on what they should be doing and what their responsibilities are under the Bribery Act?**

The NHS Counter Fraud Authority can provide guidance to Local Counter Fraud Specialists (LCFSs) to familiarise them with the requirements of the Bribery Act and enable them to offer training to staff in their trusts.

Trusts will be responsible for ensuring that their staff are trained.

### **What must NHS organisations do?**

NHS organisations should consider the following:

- ensure they are aware of the Bribery Act and its related guidance documents
- carry out an assessment of bribery and corruption risks across the organisation
- put in place adequate procedures to prevent bribery from occurring that are *proportionate* to the risks identified
- be clear that, as NHS organisations, they are covered by corporate liability for bribery on the part of their employees, contractors and agents.

- take steps to make their employees, contractors and agents aware of the standards of behaviour that are expected of them: this may include training for groups of employees who might be affected – for example, employees with responsibility for procurement
- review their existing governance, procedures, decision-making processes and financial controls, introduce them if not already in place and, where necessary, provide appropriate training on them
- record the fact that these steps have been taken, as they provide the defence against corporate liability under the act.
- as the monitoring and review process is iterative, the process is repeated on a periodic basis

It is important to note that the Bribery Act will not change the internal disciplinary processes that should be followed to investigate any alleged acts of bribery or corruption before a disciplinary sanction is imposed – NHS organisations should continue to follow their internal procedures in this respect. Care should be taken when a trust follows its internal procedures to ensure that a possible criminal investigation is not prejudiced.

#### **What should I do if I suspect bribery is occurring?**

Staff should report any suspicions or allegations of bribery immediately to one of the following:

- their Local Counter Fraud Specialist
- their Chief Financial Officer

The NHS Fraud and Corruption Reporting Line (0800 028 40 60) or the online fraud reporting form at [www.reportnhsfraud.nhs.uk](http://www.reportnhsfraud.nhs.uk)

## Financial and Resourcing Impact Assessment on Policy Implementation

*NB this form must be completed where the introduction of this policy will have either a positive or negative impact on resources. Therefore this form should not be completed where the resources are already deployed and the introduction of this policy will have no further resourcing impact.*

<b>Document title</b>	<b>COUNTER FRAUD &amp; CORRUPTION POLICY and REPORTING PROCEDURE</b>
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<b>Totals</b>	<b>WTE</b>	<b>Recurring £</b>	<b>Non Recurring £</b>
Manpower Costs	0	0	0
Training Staff	0	0	0
Equipment & Provision of resources	0	0	0

### Summary of Impact:

### Risk Management Issues:

### Benefits / Savings to the organisation:

### Equality Impact Assessment

- |  |        |
|--|--------|
| ▪ Has this been appropriately carried out? | YES/NO |
| ▪ Are there any reported equality issues?  | YES/NO |

If "YES" please specify:

### Use additional sheets if necessary.

Please include all associated costs where an impact on implementing this policy has been considered. A checklist is included for guidance but is not comprehensive so please ensure you have thought through the impact on staffing, training and equipment carefully and that ALL aspects are covered.

<b>Manpower</b>	<b>WTE</b>	<b>Recurring £</b>	<b>Non-Recurring £</b>
Operational running costs	0	0	0
<b>Totals:</b>	0	0	0

<b>Staff Training Impact</b>	<b>Recurring £</b>	<b>Non-Recurring £</b>
	0	0
<b>Totals:</b>	0	0



<b>Equipment and Provision of Resources</b>	<b>Recurring £ *</b>	<b>Non-Recurring £ *</b>
Accommodation / facilities needed	0	0
Building alterations (extensions/new)	0	0
IT Hardware / software / licences	0	0
Medical equipment	0	0
Stationery / publicity	0	0
Travel costs	0	0
Utilities e.g. telephones	0	0
Process change	0	0
Rolling replacement of equipment	0	0
Equipment maintenance	0	0
Marketing – booklets/posters/handouts, etc	0	0
<b>Totals:</b>	0	0

- Capital implications £5,000 with life expectancy of more than one year.

Funding /costs checked & agreed by finance:	
Signature & date of financial accountant:	
Funding / costs have been agreed and are in place:	
Signature of appropriate Executive or Associate Director:	

## Equality Impact Assessment (EIA) Screening Tool

Document Title:	<b>COUNTER FRAUD &amp; CORRUPTION POLICY and REPORTING PROCEDURE</b>
Purpose of document	Compliance of Standards for Providers and to Provide Information and Guidance for Staff
Target Audience	<i>All staff</i>
Person or Committee undertaken the Equality Impact Assessment	<i>LCFS</i>

1. To be completed and attached to all procedural/policy documents created within individual services.
2. Does the document have, or have the potential to deliver differential outcomes or affect in an adverse way any of the groups listed below?

If no confirm underneath in relevant section the data and/or research which provides evidence e.g. JSNA, Workforce Profile, Quality Improvement Framework, Commissioning Intentions, etc.

If yes please detail underneath in relevant section and provide priority rating and determine if full EIA is required.

		Positive Impact	Negative Impact	Reasons
<b>Gender</b>	Men	√		<i>This policy document will provide an understanding of the Counter Fraud Service to all staff, and explain the responsibilities of all staff in protecting NHS funds from fraud and corruption</i>
	Women	√		<i>As above</i>
<b>Race</b>	Asian or Asian British People	√		<i>As above</i>
	Black or Black British People	√		<i>As above</i>
	Chinese people	√		<i>As above</i>

	People of Mixed Race	√		As above
	White people (including Irish people)	√		As above
	People with Physical Disabilities, Learning Disabilities or Mental Health Issues	√		As above
<b>Sexual Orientation</b>	Transgender	√		As above
	Lesbian, Gay men and bisexual	√		As above
<b>Age</b>	Children	√		As above
	Older People (60+)	√		As above
	Younger People (17 to 25 yrs)	√		As above
<b>Faith Group</b>		√		As above
<b>Pregnancy &amp; Maternity</b>		√		As above
<b>Equal Opportunities and/or improved relations</b>		√		As above

Notes:

Faith groups cover a wide range of groupings, the most common of which are Buddhist, Christian, Hindus, Jews, Muslims and Sikhs. Consider faith categories individually and collectively when considering positive and negative impacts.

The categories used in the race section refer to those used in the 2001 Census. Consideration should be given to the specific communities within the broad categories such as Bangladeshi people and the needs of other communities that do not appear as separate categories in the Census, for example, Polish.

### 3. Level of Impact

If you have indicated that there is a negative impact, is that impact:			
		<b>YES</b>	<b>NO</b>
<b>Legal</b> (it is not discriminatory under anti-discriminatory law)			
<b>Intended</b>			

If the negative impact is possibly discriminatory and not intended and/or of high impact then please complete a thorough assessment after completing the rest of this form.

3.1 Could you minimise or remove any negative impact that is of low significance? Explain how
---

below:	
3.2 Could you improve the strategy, function or policy positive impact? Explain how below:	
3.3 If there is no evidence that this strategy, function or policy promotes equality of opportunity or improves relations – could it be adapted so it does? How? If not why not?	
Scheduled for Full Impact Assessment	Date:
Name of persons/group completing the full assessment.	
Date Initial Screening completed	