

# Counter Fraud, Bribery and Corruption Policy

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<b>Contact for Review:</b> Corporate Affairs				

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## Revision History

Revision Date	Summary of changes	Author(s)	Version Number

## Document Control Sheet

<b>Policy title</b>	Counter Fraud, Bribery and Corruption Policy
<b>Policy area</b>	Counter Fraud
<b>Who is it aimed at and which settings?</b>	The Policy is for use by all CCG staff, the Governing Body and Members of the CCG.
<b>Approved by</b>	Audit Committee
<b>Review date</b>	July 2022

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## **1 Introduction**

- 1.1 Unfortunately fraud against the NHS continues to divert valuable funds away from patient care. The vast majority of staff, patients and those with whom the NHS does business are honest, but there is a small minority that make it imperative for NHS Norfolk and Waveney Clinical Commissioning Group (the 'CCG') to maintain adequate counter fraud and corruption arrangements and minimise the risk of it losing any resources to dishonest activity.
- 1.2 The national perspective on NHS anti-crime arrangements is provided by the NHS Counter Fraud Authority (NHSCFA), a health authority charged with identifying, investigating and preventing fraud and other economic crime within the NHS and the wider health group. As a health authority focused entirely on counter fraud work, the NHSCFA is independent from other NHS bodies and directly accountable to the Department of Health and Social Care (DHSC).
- 1.3 The CCG has commissioned a counter fraud service to be provided by an accredited Counter Fraud Specialist (CFS) trained to conduct their work in a professional, confidential and ethical manner:

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- 1.4 The CCG has a zero tolerance approach to any lack of honesty, integrity or probity by staffs or anyone with whom it does business. Any suspected fraud will be investigated professionally by the CFS and when necessary handed over to the Police with commensurate sanctions applied if fraud is proven. The CCG will seek to recover any financial loss suffered provided that it is cost effective to do so.
- 1.5 The CCG will take all necessary steps to counter fraud, bribery and corruption in accordance with this policy, the NHS Counter Fraud and Corruption Manual, and the policy statement 'Applying Appropriate Sanctions Consistently' published by NHS Counter Fraud Authority and any other relevant guidance or advice issued by the NHSCFA.
- 1.5 For simplicity, all such offences, fraud, bribery and/or corruption, may also be referred to in the policy as "fraud", except where the context indicates otherwise.

## **2 Strategic Approach**

- 2.1 The CCG's counter fraud activity will reflect the strategic areas identified by the NHS Counter Fraud Authority (NHSCFA): Inform and Involve, Deter and Prevent and Hold to Account. The CFS will prepare annual work plans to indicate how the CCG commissioned resources will be used to deliver each of these areas and then account to the Audit Committee for the delivery of those plans.

### **2.2 Inform and Involve**

- 2.2.1 The creation of an anti-fraud culture – raising levels of fraud awareness, generally and with regard to attempted or successful frauds elsewhere; enforcing the message that fraud against the NHS is not acceptable and will not be tolerated; encouraging people to report their concerns and assuring them that the CCG will always respond appropriately when they do so.

2.2.2 The CCG has an ongoing programme of work to raise awareness of fraud, bribery and corruption and create an anti-fraud, bribery and corruption culture among all staff, across all sites, using all available media. This may include (but is not limited to) presentations, newsletters, leaflets, posters, intranet pages, induction materials for new staff and emails. All staff are required to complete an online mandatory Fraud, Bribery and Corruption awareness training module and there are also occasional surveys to test the level of awareness being achieved.

## **2.3 Deter and Prevent**

2.3.1 Maximum deterrence of fraud – making it clear that the CCG has robust counter fraud arrangements and publicising frauds that have been detected and punished in order to deter some of those who consider committing a fraud.

2.3.2 Successful prevention of fraud – recognising that because it is not always possible to deter attempts by fraudsters, it is necessary to prevent them from succeeding with:

- robust financial and Human Resources policies;
- sound financial systems;
- internal audit of those systems with agreed actions taken to reduce any risk of irregularity or error;
- reviews by the counter fraud specialist of financial processes and documents in the context of minimizing the exposure to fraud and maximizing the possibility of detecting, proving and punishing any fraud committed.

## **2.4 Hold to Account**

2.4.1 Prompt detection of any fraud that cannot be prevented – achieved by having:

- proactive exercises carried out by the CFS as requested by NHSCFA or in areas targeted because of internal audit findings;
- knowledge of detected frauds in other organisations;
- unexplained variances in the CCG financial results;
- a system in place to alert staff trained to be aware of the possibility of fraud and their role in reporting any relevant suspicions or concerns as promptly as possible, and
- a willingness to accept that fraud might be the explanation rather than denying that it could ever happen to us.

2.4.2 Professional investigation of detected fraud – ensuring that any not dealt with by the police are investigated by the accredited CFS in a professional, objective and timely manner.

2.4.3 Effective sanctions against people proven to have committed fraud – the appropriate combination of disciplinary (by the relevant CCG/and or a professional body), criminal and civil action.

2.4.4 Effective methods for seeking redress – recovering money defrauded whenever possible so that fraudsters do not benefit from their crimes and funds are put back into patient care.

### **3 Defining Fraud, Bribery and Corruption**

3.1 The Fraud Act 2006 came into force on 15<sup>th</sup> January 2007; it is this Act that is generally used by the CFS when investigating Fraud within the CCG. The list of offences can be complex but the following specific offences are the most commonly prosecuted:

3.1.1 Fraud by false representation – dishonestly and knowingly making an untrue statement with the intention of making a gain or causing another to make a loss. This includes anything said, written or entered into a system or device.

3.1.2 Fraud by failing to disclose information – dishonestly failing to disclose information that should legally be disclosed with the intention of making a gain or causing another to make a loss.

3.1.3 Fraud by abuse of position – someone in a post in which they are expected to protect the interests of another dishonestly doing something or failing to do something with the intention of making a gain or causing another a loss.

3.1.4 Obtaining services dishonestly - someone obtains services for himself or another, knowing that they should be paid for, without having paid in full and with no intention of doing so.

3.1.5 Possession etc., of articles for use in frauds – having in your possession or under your control articles for use in the course of, or in connection with, any fraud. “Articles” includes programs or data held on a computer.

3.2 The term corruption includes offences under the Bribery Act 2010:

3.2.1 Bribing another person i.e. offering, promising or giving a financial or other advantage to a person in order to induce or reward either them or someone else for their improper behaviour.

3.2.2 Being bribed i.e. requesting, agreeing to receive or receiving a financial or other advantage as an inducement to or reward for improper behaviour by you or someone else.

3.2.3 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 3.2.1 or 3.2.2 needs to be proven for the 3.2.3 offence to apply.

3.3 Theft offences by staff or intruders (e.g. following a break-in) are not fraud and are not covered by this policy; they will not involve any breach of the Fraud Act 2006 such as falsification of documents or records. They will be investigated by the police and/or a Local Security Management Specialist (LSMS) and dealt with under the CCG’ disciplinary procedures if relevant.

3.4 NHS Counter Fraud Authority (NHSCFA)

3.4.1 NHSCFA has responsibility for all policy and operational matters relating to the prevention, detection and investigation of fraud, corruption and bribery in the NHS and that any investigations will be handled in accordance with NHSCFA guidance. Reference is made to the “NHS Protect Strategy – Tackling Crime against the NHS: a strategic approach”.

## **4. Roles and Responsibilities**

### **4.1 Chief Finance Officer**

4.1.1 Under the NHS Standard Contract, the Chief Finance Officer has a legal responsibility to make sure fraud and corruption is prevented, detected and investigated. Combating fraud and corruption requires an understanding of how and why it happens, the ways in which it can be minimised and how to professionally investigate it. In line with the NHS Standard Contract, the Chief Finance Officer has nominated a CFS to tackle fraud, corruption and bribery within the CCG.

4.1.2 Where a referral concerning fraud or corruption has been made to the Chief Finance Officer, they shall inform the CFS at the first opportunity and delegate to him/her responsibility for leading any investigation whilst retaining overall responsibility him/herself.

4.1.3 The consideration of 'triple tracking' options, namely criminal, civil and disciplinary sanctions (including Professional Regulatory Body sponsored disciplinary sanctions) shall be taken in conjunction with the Chief Finance Officer and the CFS.

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

4.2.1 The CFS is responsible for managing and delivery of all counter fraud work within the CCG in accordance with an agreed annual work plan. Under the NHS Standard Contract and the CCG Standing Orders & Standing Financial Instructions, the CFS is responsible for investigating allegations of fraud and corruption at the CCG.

4.2.2 The CFS is experienced and an accredited (professionally qualified) counter fraud specialist. In essence, the role of the CFS is to respond to and proactively tackle risks and occurrences of fraud and corruption at the CCG by providing a robust and effective prevention, detection and investigation function. The CFS is responsible for ensuring that the CCG achieve the four specific objectives of the National Counter Fraud Strategy:

- 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 - This section sets out the requirements in relation to raising awareness of crime risks against the NHS and working with NHS staff, stakeholders and the public to highlight the risks and consequences of crime.
- Prevent and Deter - This section sets out the requirements in relation to discouraging individuals who may be tempted to commit crimes against the NHS and ensuring that opportunities for crime to occur are minimised.
- Hold to Account - This section sets out the requirements in relation to detecting and investigating crime, prosecuting those who have committed crimes and seeking redress.

- 4.2.3 The CFS reports to the Chief Finance Officer, but any CCG staff can speak to and ask for advice from the CFS. The CFS is authorised to receive reports of suspected fraud from anyone, whether CCG staff, independent contractors, patients or other third party. All Staff have a responsibility to the CCG to raise their genuine concerns.
- 4.2.4 The CFS employs a risk-based methodology to enable the CCG to target resources at high risk areas and throughout the year undertakes proactive reviews in these areas which can detect fraud. Such reviews together with investigations, ensures the CFS identifies and counters vulnerabilities within the CCGs' systems by implementing effective prevention, detection and corrective controls to reduce the likelihood of fraud.
- 4.3 Head of Corporate Affairs
- 4.3.1 The Head of Corporate Affairs is responsible for issuing advice to those involved in the investigation in matters of employment law and in other procedural matters, such as disciplinary and complaints procedures, as requested.
- 4.4 Audit Committee
- 4.4.1 The purpose of the Audit Committee is to provide an independent check on the financial management of the CCG. The Audit Committee meets, receives and considers reports by the internal and external auditors on all aspects of financial processes and procedure. Both the CFS and the Chief Finance Officer attend the Audit Committee and the CFS presents progress reports on the counter fraud work undertaken at the CCG. The Audit Committee can question and ask for further explanation in relation to any aspect of counter fraud work.
- 4.5 Staff
- 4.5.1 All Staff must ensure that they have read, understand and comply with this policy. The prevention, detection and reporting of fraud, bribery and other forms of corruption are the responsibility of all those working for or under the control of the CCG. All Staff are individually responsible for:
- Securing the property of the CCG;
  - Avoiding loss; and
  - Conforming to the rules and regulations contained in the CCGs' policies and procedures, and any codes of conduct associated with their role, where applicable.
- 4.5.2 Any gifts or hospitality made to or received from a 'third party' in the course of the CCG's duties, and which exceeds the threshold stipulated in the CCG's Standards of Business Conduct Policy must be formally declared and registered in accordance with this policy.
- 4.5.3 Where it is anticipated that the gifts or hospitality to be made to or received from a 'third party' may exceed the threshold stipulated in the CCG's Gifts and Hospitality Policy, then Staff must obtain prior authorisation and approval from their line manager.



- 4.5.4 A 'third party' means any individual or organisation who Staff may come into contact with during the course of their work with the CCG and includes actual and potential clients, suppliers, distributors, business contacts, agents, advisors, government and public bodies, including their advisors, representatives and officials, politicians, and political parties.
  - 4.5.5 Staff must declare any possible conflicts of interest which they may have in contracts entered into by the CCG, or which relates to aspects of their work for the CCG (such as business interests or other employment) and these must be noted in a register maintained for that purpose.
  - 4.5.6 All Members of the Governing Body are required to declare and register potential conflicts between their duties and personal or professional lives.
  - 4.5.7 Please refer to the CCG's 'Standards of Business Conduct Policy' for more guidance on the standards of business conduct expected of all staff.
  - 4.5.8 If staff suspect that there has been fraud, corruption or bribery, they must report the matter to the nominated CFS.
  - 4.5.9 All staff are required to avoid any activity that might lead to, or suggest, a breach of this policy. Any staff found in breach of this policy may be liable to disciplinary action including summary dismissal.
- 4.6 Internal and External Audit
- 4.6.1 Any incident or suspicion of fraud, corruption and/or bribery that comes to Internal or External Audit's attention will be passed immediately to the CFS.
  - 4.6.2 Audit performs thorough checks on systems which detect any anomalies.
- 4.7 Managers
- 4.7.1 All managers are responsible for ensuring that policies, procedures and processes within their local area are adhered to and kept under constant review.
  - 4.7.2 All managers have a responsibility to ensure that staff are aware of fraud, bribery and corruption and understand the importance of protecting the organisation from it. Managers will also be responsible for the enforcement of disciplinary action for staff who do not comply with policies and procedures.
  - 4.7.3 All managers should report any instances of actual or suspected fraud, bribery or corruption brought to their attention to the CFS immediately. It is important that managers do not investigate any suspected financial crimes themselves.
  - 4.7.4 Managers will have other responsibilities, including conducting risk assessments and mitigating identified risks.
- 4.8 Investigations Manager
- 4.8.1 The Investigations Manager is responsible for vetting of all local investigation case papers and evidence and witness statements

submitted for the consideration of prosecutions. The Investigations Manager is also responsible for managing any complex cases that may arise and assisting the CFS with such matters.

4.8.2 The Investigations Manager ensures that local investigations are conducted within operational and legislative guidelines to the highest standards for all allegations of fraud.

4.8.3 The Investigations Manager provides support as to the direction of ensuing investigations as required.

4.8.4 The Investigations Manager also acts as a conduit between the CFS and external stakeholders including the NHSCFA's National Investigation Service, the Police and the Crown Prosecution Service (CPS).

#### 4.9 Information Management and Technology

4.9.1 The fraudulent use of information technology will be reported by the head of information security (or equivalent) to the CFS.

4.9.2 The CCG must ensure compliance with the Computer Misuse Act 1990 and the Data Protection Act 1998.

## 5 REPORTING FINANCIAL IRREGULARITIES

5.1 The CCG actively encourages anyone having suspicions of fraud to report them in line with this section of the Policy.

5.2 The CCG does not expect members or staff to be able to recognise whether or not a financial irregularity might be fraud or corruption. If anyone has good reason to believe that a financial irregularity might have occurred, it is a requirement of this Policy that:

**All allegations or suspicions of financial irregularity should immediately be brought to the attention of the CFS or the CFO:**

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**or the Chief Finance Officer:**

John Ingham

Telephone: 01603 257000

Email: [john.ingham@nhs.net](mailto:john.ingham@nhs.net)

**Alternatively, suspicions can be reported to the NHS Fraud and Corruption Reporting Line (FCRL) on 0800 028 40 60 or online at [www.cfa.nhs/reportfraud](http://www.cfa.nhs/reportfraud)**

5.3 No-one should be afraid of raising their concerns; nobody will suffer any recriminations as a result of voicing reasonably held suspicions. The CCG will treat any matter raised sensitively and confidentially, until the point at which anyone has agreed to give formal evidence either in court or any disciplinary context. See further the CCG's Freedom to Speak Up: Raising Concerns (Whistleblowing) Policy.

- 5.4 If suspicions have been aroused by any documents, the originals should be taken out of the system immediately with no further stamps, signatures, initials or other writing being placed upon them. Such documents should be placed in a plastic wallet, or failing that an envelope, and handed over when concerns are reported.
- 5.5 Staff should not discuss concerns with anyone else other than the CFS or Chief Finance Officer unless it is absolutely necessary.
- 5.6 The CCG recognise the importance of compliance with the legislation covering criminal investigations and its own disciplinary policy. It is also necessary to avoid alerting the subject of allegations/suspicions in a manner that allows them time to destroy any evidence against them. For these reasons, the CCG actively discourages staff with concerns and their line management from carrying out any investigative work themselves. If in doubt about what action could safely be taken to substantiate suspicions, staff should consult the CFS immediately.
- 5.7 If there is at least one substantive piece of information suggesting that there has been dishonesty such that a fraud might have been committed, this needs to be formally referred to the CFS. The allegation/suspicion will then be subject to investigation in the context of a potential criminal prosecution and all the details of the referral will be shared with the NHS Counter Fraud Authority. .
- 5.8 If the investigative work in response to any report or referral fails to find any suggestion of wrongdoing, the person who reported their concerns will be informed in an appropriate manner on a timely basis.
- 5.9 There are a number of ways in which suspicions of financial irregularity might come to light and the action to be taken in accordance with this Policy is as follows:
- 5.9.1 During an internal or external audit** – the CCG’s internal and external auditors have established protocols for dealing with any suspicions of irregularity that come to their attention during their audit work. Anyone else who is aware of concerns as a result of their own involvement in the audit process should treat the matter in the strictest confidence and take no further action.
- 5.9.2 Anomalies identified during processing** - if anyone has suspicions regarding a transaction and/or documents that they are required to process, they should immediately raise their concerns and deal with the original version of any relevant documents in accordance with this Policy as soon as possible.
- 5.9.3 As a result of a formally reported incident or complaint** – anyone responsible for dealing with reported incidents and complaints must remain aware of the need to identify any suggestion of financial irregularity arising from the concerns being expressed by a member of staff or the public. Any such matters must be dealt with in accordance with this Policy and advice taken from the Chief Finance Officer/CFS as to how aspects of the incident or complaint not covered by this Policy can be pursued separately.
- 5.9.4 Allegations made by CCG staff** – ideally, such allegations should be made directly to the CFS or the Chief Finance Officer. If they are communicated to any other staff of the CCG, it is their responsibility to deal with the matter in accordance with this Policy, ensuring that any documentary evidence is secured and handed over. It is important that the member of staff making the allegation is reassured that their concerns will be taken seriously and their confidentially

respected as far as is compatible with a proper investigation of the allegation and application of the appropriate sanctions and redress.

- 5.9.5 Allegations made by third parties** – any CCG member of staff to whom allegations are made should note the concerns being expressed to them, accept any evidence the third party wishes to provide and refer these persons to the CFS or the Chief Finance Officer. A record of the allegations and by whom they were made, together with any evidence provided, should then be sent to the CFS or Chief Finance Officer so that they become aware of the issue even if the third party decides not to pursue it any further.
- 5.9.6 Allegations made anonymously** – anyone to whom allegations are sent anonymously should immediately report them to the CFS or the Chief Finance Officer, handing over any written allegations and supporting evidence.
- 5.9.7 Information obtained about an individual already subject to an unrelated disciplinary action** – anyone involved in managing the CCGs' disciplinary process may obtain information suggesting that the subject of that action has also been involved in a financial irregularity. Such information must be dealt with in accordance with this Policy.
- 5.9.8 Free and Confidential NHS Fraud and Corruption Reporting Line (0800 028 40 60)** - allegations made are passed on to the relevant NHSCFA contact, who will then refer them to the CCGs' CFS or make the necessary enquiries in liaison with the CCGs' Chief Finance officer and CFS.

## **6 Investigations**

- 6.1 Criminal investigations of fraud and corruption not being pursued by the police will be carried out by the CCG' CFS except for cases meeting the following criteria, which are to be investigated by NHSCFA:
- all cases of bribery and/or corruption after initial investigation from CFS;
  - cases with a wider NHS impact or passed directly to NHSCFA by the Department of Health;
  - cases which have a strategic or national significance or are deemed to be of sufficient national public interest;
  - identified as being part of a suspected criminal trend or an area which is suspected of being targeted by organised crime;
  - forms part of a series of linked cases already being or about to be investigated by NHSCFA;
  - known or likely to have a high degree of complexity either in the nature of the fraud or the investigation required;
  - will require a significant amount of investigative work alongside other agencies;
  - any factors which would determine that the case should be investigated outside of the CCG, for example senior management involvement that would compromise investigation by the CFS; the need to use Regulation of Investigatory Powers Act (RIPA) powers or powers provided to NHSCFA in the NHS Act 2006;
  - extends beyond the geographical, financial or legal remit of the CCG.
- 6.2 The CFS working with the CCG will inevitably have a close working relationship with many of its members and staff, particularly the Governing Body and Senior Management Team. As and when this would make it inappropriate for them to investigate allegations against any individual, but it is not a case that NHSCFA

are to pursue, the investigation will be carried out by an CFS with no on-going working relationship with the CCG.

- 6.3 Until and unless a criminal prosecution for fraud or corruption has been ruled out, the CFS/NHSCFA investigation must be carried out to a standard supporting the use of that sanction, i.e.:
- all investigative activity must be in compliance with the legislation covering the conduct of criminal investigations, namely Police and Criminal Evidence Act 1984 (PACE), Criminal Procedures and Investigations Act 1996 (CPIA) and Regulation of Investigatory Powers Act 2000 (RIPA);
  - evidence must be admissible in a criminal court and aimed at establishing the higher burden of proof: “beyond reasonable doubt”; and
  - the legal requirements surrounding the disclosure of information to the defence must be followed.
- 6.4 To avoid the compromising of this standard, the CCG actively discourages the investigation of any suspicion or allegation of financial irregularity other than by the CFS/NHSCFA or in line with its own policies and procedures relevant to disciplinary action.
- 6.5 With regard to allegations or suspicions involving CCG staff, it is acceptable for both a criminal investigation and one under the CCG’ disciplinary policy to run simultaneously provided that one will not compromise the other.

## **7 Sanctions and Redress**

- 7.1 The CCG are committed to the principle of applying appropriate sanctions against those proven to have committed fraud. The CCG will ensure that all appropriate sanctions are considered following an investigation, which may include any or all of the following:
- Civil – Civil sanctions can be taken against those who commit fraud, bribery and corruption to recover money and or assets which have been fraudulently obtained, including interest and costs.
  - Criminal – The CFS will work in partnership with NHS Counter Fraud Authority, the police and or the Crown Prosecution Service to bring a case to court against an alleged offender. Outcomes can range from a criminal conviction to fines and imprisonment.
  - Disciplinary - Disciplinary procedures will be initiated where a member of staff is suspected of being involved in a fraudulent or illegal act. The CCG’s disciplinary procedures must be followed if a member of staff is suspected of being involved in a fraudulent or otherwise illegal act. It must 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.
  - Professional body disciplinary – Staff may be reported to their professional body as a result of a successful investigation or prosecution.
- 7.2 The CCG will seek to apply criminal sanctions through liaison with NHSCFA and the police as appropriate if the following criteria are met:
- the value of the fraud justifies the cost, to the NHS and the criminal justice system, of pursuing a criminal investigation and prosecution;

and/or

- the nature of the alleged fraud and the suspected perpetrator are such that maximum deterrence requires the ability to publicise a criminal sanction if the case is proven;
- and
- there is a high probability of proving the case beyond reasonable doubt;
- and
- there are no other factors, e.g. the mental health of the individual, making it inappropriate to consider prosecution.

7.3 If a member of the CCG staff is proved to have committed any fraud investigated under this Policy, they will be deemed to have committed gross misconduct; the CCG's disciplinary policy will be applied accordingly and the facts reported to their professional body if relevant.

7.4 Allegations or suspicions of financial irregularity by staff will also be the subject of investigation under the CCG' disciplinary policy and this will include those that cannot be proved beyond reasonable doubt as offences under the Fraud Act 2006.

7.5 The CCG will always take cost-effective action to recover any funds lost as a result of proven fraud or other financial irregularity. Irregularities that cannot be proved beyond reasonable doubt as offences under the Fraud Act 2006 will be rigorously pursued in the context of proving our right to recover funds.

7.6 The Fraud Act 2006 defines a gain as "keeping what one has" as well as obtaining something and the CCG will consider prosecution or redress if any third party is dishonestly retaining funds obtained from the CCG through any financial irregularity or an error by either party.

## **8 Monitoring and Review**

### **8.1 Monitoring and Auditing of Policy Effectiveness**

Service Conditions Section 24 of the Standard NHS Contract relates to expectations surrounding anti-crime arrangements within a commissioner organisation. Under the NHS standard contract, all organisations commissioning NHS services are required to put in place appropriate counter fraud arrangements.

The NHS Standards for Commissioners establish a framework for organisations to review their arrangements against the best practice guidance from NHS Counter Fraud Authority. The Standards cover the full spectrum of counter fraud work undertaken at the CCG, including proactive prevention and deterrence work, fraud awareness training, publicity, policy development and review. Additionally it provides guidance and best practice recommendations regarding detection and investigation management processes.

On an annual basis, organisations are expected to carry out a self-review tool (SRT) regarding the standards, and to submit the results to NHS Counter Fraud Authority.

The SRT produces a summary of the work conducted over a financial year. It is divided into the following four areas as set out by NHS Counter Fraud Authority (referred to earlier in this policy):

- Strategic Governance.
- Inform and Involve.
- Prevent and Deter.
- Hold to Account.

The CFS submits the SRT to NHS Counter Fraud Authority, after signed agreement and approval by the Chief Finance Officer and the Chair of the Audit Committee.

The CFS will produce an annual report, providing a summary of the work conducted within the four areas, set out by NHS Counter Fraud Authority. To comply with the Standards, the annual report must also include a copy of the SRT statement, signed by the Chief Finance Officer. The annual report is reported to the Audit Committee for approval.

8.1.1 Monitoring is essential to ensuring that controls are appropriate and robust enough to prevent or reduce fraud. Arrangements include reviewing system controls on an ongoing basis and identifying weaknesses in processes.

8.1.2 Where deficiencies are identified as a result of monitoring, the CCG's internal auditors will make recommendations for improvements in system controls and agree action plans with management on how the recommendations are to be implemented.

## 8.2 Dissemination of the Policy

8.2.1 It is important that staff understand and are aware of the policy, therefore this procedural document is published on the CCG's intranet. Staff will be informed of this and of any changes and updates via staff updates.

## 8.3 Review of the Policy

8.3.1 This policy will be reviewed every two years by the Head of Corporate Affairs, or sooner should changes in legislation or guidance require it. The CFS will assist the CCG with any review before ratification.

## 9 Equality Impact

9.1 This Policy will be applied consistently to anyone accused or suspected of a relevant fraud regardless of any other consideration, in the context of the "presumption of innocence" principle under English Law.

9.2 Anyone reporting a financial irregularity or acting as a witness in any investigation carried out under this Policy will be treated equally regardless of any other consideration.