

Counter Fraud and Corruption Policy & Response Plan

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TARGET AUDIENCE (including temporary staff)	
People who need to know this policy in detail	Buckinghamshire CCG Senior Managers and Team Leaders
People who need to have a broad understanding of this policy	All NHS Buckinghamshire CCG Staff
People who need to know that this policy exists	All NHS Buckinghamshire CCG Staff, whether substantive or temporary, employed by the CCG or working for the CCG through a third party contract, volunteers, trainees or secondees.

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Version Control Sheet

Version	Date	Author	Status	Comment
1.0	September 2012	Parkhill	Draft	
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4	November 2017	Byron Kevern (Fraud Specialist, TIAA) Russell Carpenter, Corporate Governance Lead	Draft	For review <ol style="list-style-type: none"> 1. Updated all references to "Chiltern" to read as "Buckinghamshire" to reflect pending merger. 2. Legislative breaches to be reported to CFS by Corporate Governance Lead or Deputy Chief Officer (as Senior Information Risk Officer) rather than Head of Information Security as previously stated. 3. Contact details for Counter Fraud Specialist (CFS) and Deputy Chief Finance Officers updated in sections 7.4 (responsibilities for managers) and 8.2 (Referring a Suspicion of Fraud). 4. The Governing Body lead for Whistleblowing – updated as Dr Robin Woolfson (as appointed Freedom to Speak Up Guardian) in section 8.2 (Referring a Suspicion of Fraud). 5. Amended executive sponsor and committee approvals to reflect federation arrangements.
5	December 2017	Russell Carpenter, Corporate Governance Lead	Final	Section 7.6 removal of sentence "Audit performs thorough checks on systems which detect any anomalies". Section 8.2 – email address included for Dr Robin Woolfson Section 12 – amended from "Race Relation (Amendment) Act 2000" to read " Equality Act 2010" Section 13 – amended to read Director of Transformation Section 14 – "CCG intranet" amended to "CCG server" Spell check; removal of Victoria Dutton as CFS, contents page check.

5.1	January 2020	Victoria Dutton, Counter Fraud Specialist, TIAA And Gemma Richardson, Corporate Governance Manager, BCCG	Final	Section 7.6- Managers-, names and contact information updated for LCFS.
6.0	November 2020	Russell Carpenter, Head of Governance/ Board Secretary	Draft	<p>7.1 – Reference to Chief Officer becomes Accountable Officer</p> <p>7.3 – Chief Finance Officer (CFO) description of role updated to include reference to executive lead for counter fraud</p> <p>7.5 – Role of Director of Transformation becomes Deputy Accountable Officer following director staffing changes.</p> <p>7.6 Managers becomes 7.7</p> <p>Insert of new section 7.6 – 7.6 Head of Governance/Board Secretary (as “Fraud Champion”)</p> <p>Appendix B – Executive sponsor approvals – updated to reflect current staffing and Lay Member appointments.</p>

1. Introduction

- 1.1 Buckinghamshire Clinical Commissioning Group (the CCG) adopts a zero tolerance towards Fraud, Bribery and Corruption. We are committed to maintaining honesty and integrity in all of our activities. We are also committed to the prevention of fraud, bribery and corruption within the CCG and to the rigorous investigation of any such allegations. This policy sets out the CCG's response plan for detected or suspected fraud, corruption or bribery and is supported and endorsed by CCG's Governing Body and Executive Team.

The CCG endorses the NHS Counter Fraud Authorities (NHSCFA), "Leading the fight against NHS Fraud: Organisational Strategy 2017/2020"; this sets out how the NHSCFA intends to reduce crime against the NHS. This is available at:

https://cfa.nhs.uk/resources/downloads/documents/corporate-publications/Leading%20the%20fight%20against%20NHS%20fraud_NHSCFA%20strategy%202017-20.pdf

One of the basic principles of public sector organisations is the proper use of public funds. The NHS is a public funded organisation and consequently it is important that every employee and associated person acting for, or on behalf of, the CCG is aware of the risk of fraud, corruption and bribery, the rules relating to fraud, corruption and bribery, the process for reporting their suspicions and the enforcement of these rules. The definition of fraud, corruption and bribery is detailed in section 5.

- 1.3 The policy reflects the Governing Body's wish to embed a culture of best practice in anti-fraud, anti-corruption and anti-bribery measures, and enforcement of the policy will reduce the risk that the CCG or any staff, contractors, or persons working for the CCG will incur any criminal liability or reputational damage.
- 1.4 The CCG already has procedures in place that reduces the likelihood of fraud, corruption and/or bribery occurring. These include the Standing Orders, Prime Financial Policies, other documented procedures, a system of internal control, and a system of risk assessment. The Board seeks to ensure that a risk awareness culture exists in the CCG (which includes fraud, corruption and bribery awareness), and have complied with the Secretary of State's Directions in nominating a Counter Fraud Specialist (CFS).
- 1.5 The CFS conducts investigations as directed by the NHS Counter Fraud and Corruption Manual, as required by the Secretary of State's Directions.
- 1.6 Governing Body Statement –The CCG is absolutely committed to maintaining an ethical work environment characterised by the honesty and integrity of each CCG employee. It is therefore committed to eliminating any fraud within the CCG, and to the rigorous investigation of any such cases. Where any acts of fraud or corruption are proven, the CCG will ensure that the culprits are appropriately dealt with, and will also take all appropriate steps to recover any losses in full.

2. Purpose

- 2.1 This document is intended to provide the CCG with a policy for dealing with suspected fraud, corruption, bribery and other illegal acts involving dishonesty or damage to property.
- 2.2 The purpose of this policy is to:

- Set out the CCG's responsibilities and of those working for us, in observing and upholding our position on fraud, corruption and bribery.
- Provide information and guidance to those working for us on how to recognise and deal with fraud, corruption and bribery issues
- Give a framework for a response and advice and information on various aspects and implications of an investigation.

2.3 This policy is not intended to provide detailed direction on the prevention of fraud, corruption or bribery in any particular departments or control systems.

3. Scope

3.1 This document applies to all individuals working at all levels including Governing Body, Executive Team (Including co-opted members), employees (whether permanent, fixed-term, or temporary), contractors, trainees, seconded, home-workers, casual staff and agency staff, interns and students, agents, sponsors, volunteers or any other person associated with the CCG wherever located (collectively referred to as "Staff") in this Policy.

4. Legislative Framework

4.1 Fraud

Fraud Act 2006. Available at:

<http://www.legislation.gov.uk/ukpga/2006/35/contents>

The Fraud Act 2006 came into effect on 15 January 2007, and introduced the general offence of fraud. The Act created three key criminal offences as follows: (1) fraud by false representation, (2) fraud by failing to disclose information, and (3) fraud by abuse of position.

Fraud is defined as: A dishonest act (or a failure to act) made with the intention of making a financial gain or causing a financial loss (or risk of loss).

The dishonest act does not need to be successful for fraud to be committed, as long as the intention exists. Neither does the financial gain have to be personal, but can be for the benefit of another. Where the intent is to cause a loss to the organisation, no gain by the perpetrator needs to be shown.

Petty theft, without the distortion of financial statements or other records, will normally be dealt with by the LSMS and reported to the Police. However, where an employee abuses their position to misappropriate cash or other CCG income this may be considered to be fraud and dealt with under this policy by the CFS.

The Fraud Act 2006 is the relevant legislation. The Act includes eight separate offences; those most applicable to the NHS and this policy are:

- **Fraud by false representation** – is defined by Section 2 of the Act. A person may be guilty of an offence if he dishonestly makes a false representation, and intends, by making the representation to make a gain for himself or another, or to cause loss to another or to expose another to a risk of loss. For example, an employee claiming travel expenses for journeys they have not done.

- **Fraud by failing to disclose information** – is defined by Section 3 of the Act. A person may be guilty of an offence if he dishonestly fails to disclose to another person information which he is under a legal duty to disclose, and intends, by failing to disclose the information to make a gain for himself or another, or to cause loss to another or to expose another to a risk of loss. For example, failing to disclose criminal convictions when asked to do so as part of the recruitment process, in order to obtain employment.
- **Fraud by abuse of position** – is defined by Section 4 of the Act. A person may be guilty of an offence if he occupies a position in which he is expected to safeguard, or not to act against, the financial interests of another person, dishonestly abuses that position, and intends, by means of the abuse of that position to make a gain for himself or another, or to cause loss to another or to expose another to a risk of loss. For example, a manager creating ghost employee's and paying the salaries into his/her own bank account.
- **Possession of articles for use fraud(s)** – is defined by Section 6 of the Act. A person may be guilty of an offence if he has in his possession or under his control any article for use in the course of or in connection with any fraud. For example, using a false passport or other documentation to secure employment.
- **Making or supplying articles for use in fraud(s)** – is defined by Section 7 of the Act. A person may be guilty of an offence if he makes, adapts, supplies or offers to supply any article knowing that it is designed or adapted for use in the course of or in connection with fraud, or intending it to be used to commit, or assist in the commission of, fraud. For example, producing a prescription in a patient's name with the intention of obtaining drugs and retaining them for personal use, or supplying them to another.

Under the Fraud Act 2006, a person found guilty of fraud is liable, on summary conviction, to a fine of up to £5000 and/or imprisonment for up to 12 months, or if convicted on indictment, an unlimited fine and/or imprisonment for up to 10 years.

Put simply, fraud is a dishonest act of deception intended for personal gain or to cause a loss to another party.

4.2 Bribery and corruption

On 8 April 2010 the Bribery Act 2010 received Royal Assent. This Act came into force on 1 July 2011. Available at: www.legislation.gov.uk/ukpga/2010/23/data.pdf

The Act defines bribery as giving or receiving a financial or other advantage in connection with the improper performance as a position of CCG, or a function that is expected to be performed impartially or in good faith.

Bribing anybody is absolutely prohibited. This means that you will not offer, promise, reward in any way or give a financial or other advantage to any person in order to induce that person to perform his/her function or activities improperly. It does not matter whether the other person is a UK or foreign public official, political candidate, party official, private individual, private or public sector employee or any other person (including creating the appearance of an effort to improperly influence another person).

Bribery does not have to involve cash or an actual payment exchanging hands and can take many forms such as a gift, lavish treatment during a business trip or tickets to an event.

Some simple examples follow;

- Being Bribed – Accepting money or other benefit from a third party in return for considering or taking action in their favour.
- Making a Bribe – Offering money or other benefit to a third party with the intention of them considering or taking action to your benefit.
- Failing to Prevent Bribery – Failing to prevent third parties and contractors being or making bribes which subsequently impact upon the CCG.

The Act creates a number of criminal offences and those most applicable to the NHS and this policy are:

Offence of bribing another person – is defined by section 1 of the Act. It is also an offence for a person to offer, promise, or give a bribe to another person as an inducement for them improperly performing any duty. For example, providing excess hospitality to a potential purchaser or commissioner of the organisation's services.

Offence of being bribed – is defined section 2 of the Act. It is an offence for a person to request, or agree to receive, or accept a financial or other advantage as an inducement to, or as a reward for, the improper performance of any function or activity. For example, where an employee who sells confidential information to a third party or provides preferential treatment to suppliers or patients for a fee.

Failure of a commercial organisation to prevent bribery – is defined within section 7 of the Act. If an individual bribes another person to obtain or retain business, or an advantage in the conduct of business for an organisation, then that organisation may also be guilty of an offence. For example if an NHS Trust fails to put adequate controls in place to prevent bribery and an employee offers a bribe to a commissioning CCG.

A "financial or other advantage" has a wide meaning and could include holidays or entertainment, contracts, non-monetary gifts and offers of employment etc.

A “relevant function or activity” covers “any function of a public nature; any activity connected with a business, trade or profession; any activity performed in the course of a person’s employment; or any activity performed by or on behalf of a body of persons whether corporate or unincorporated”.

The conditions attached are that the person performing the function should be expected to perform it in good faith or with impartiality, or that an element of trust attaches to that person’s role.

Activity will be considered to be “**improperly**” performed when there is a breach of good faith, impartiality or a position of trust.

The standard in deciding what would be expected is what a reasonable person in the UK might expect of a person in such a position.

Under the Bribery Act 2010, a person found guilty of fraud is liable, on summary conviction, to a fine of up to £5000 and/or imprisonment for up to 12 months; or if convicted on indictment, an unlimited fine and/or imprisonment for up to 10 years. If the CCG is found to have taken part in bribery, the CCG could face an unlimited fine, be excluded from tendering for public contracts and face serious damage to our reputation.

Any concerns about bribery should be referred to the CFS.

4.3 Corruption

Corruption was defined (in the context of the Prevention of Corruption Acts) as the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person to act against the interest of the organisation”.

Bribery, a form of corruption, is an act implying money or gift giving that alters the behavior of the recipient

The Bribery Act 2010 replaces the fragmented and complex offences at common law and in the Prevention of Corruption Acts 1889-1916.

4.4 Theft Act 1968

Theft is defined as dishonestly appropriating property belonging to another with the intention of permanently depriving them of it (i.e. stealing). Fraud is distinct from theft because it involves an element of deception – making a false representation. All instances of theft within the CCG should be referred to the CCG’s LSMS (Local Security Management Specialist).

4.5 The Computer Misuse Act 1990

The Computer Misuse Act 1990. Available at:
<http://www.legislation.gov.uk/ukpga/1990/18/contents>

The Computer Misuse Act 1990 includes such offences as:

- Unauthorised access to computer material which includes ID and password misuse; to alter, copy, delete or move a program or data or simply to output a program or data, laying

a trap to obtain a password.

- Unauthorised access to a computer with intent, this includes gaining access to financial or administrative records.
- Unauthorised modification of computer material including destroying another's files, creation of a virus, introducing a virus or any deliberate action to cause a system malfunction.

Any examples of the above must be reported by the Corporate Governance Lead or Deputy Chief Officer (as Senior Information Risk Officer)

4.6 Public Interest Disclosure Act (PIDA) 1998

This provides a clear signal that it is safe and acceptable for all staff to raise any specific concerns that they may have. By providing strong protection for those who raise concerns, the legislation will help ensure that employers address the message and not the messenger. It is a safety net for the CCG, its employees and users of its services. The fundamental principle behind the legislation is to improve governance and accountability within organisations.

A whistleblowing concern is when any member of staff, contractor or person working for the CCG blows the whistle by informing their employer, a regulator, customers, the police or the media about a serious risk, malpractice, or wrongdoing that affects others e.g. concerns about health and safety risks, potential environmental problems, fraud, corruption, deficiencies in the care of vulnerable people, cover-ups and many other problems.

Often it is only through whistleblowing that this information comes to light and can be addressed before real damage is done. Whistleblowing is a valuable activity which can positively influence all of our lives. The CCG Board fully endorses the provisions of the Public Interest Disclosure Act 1998 and wishes to encourage anyone having reasonable suspicions of fraud, corruption and/or bribery to report them in accordance with the CCG's Whistleblowing Policy.

Please see the CCG **Whistleblowing Policy** for additional information.

7. Examples of NHS Fraud

There is no one type of fraud – there is in fact an enormous variation in the types of fraud that are committed, as there are in the people who commit them. Among more recurrent frauds are (of which this list is not an exhaustive list):

- Timesheet fraud (e.g. staff and professionals claiming money for shifts that they have not worked, claiming for sessions that they have not carried out)
- False expense claims (e.g. falsified travel or subsistence claims)
- Fraudulent job applications (e.g. false qualifications or immigration status)
- Working whilst sick (e.g. usually working for another organisation without informing the CCG)
- Excess study leave

- Advertising scams (e.g. false invoices for placing advertisements in publications)
- Patient fraud (e.g. false travel claims, fraudulently claiming exemptions from pharmaceutical charges)
- Misappropriation of assets (e.g. falsely ordering goods for own use or to sell)
- Procurement Fraud (e.g. the ordering and contracting of goods or services)
- Fraud by professionals (i.e. Pharmacists – constitutes specific types of fraud such as false claims for treatment, unauthorised use of NHS facilities/equipment)
- Pharmaceutical fraud by companies (e.g. overcharging for drugs, supplying inferior or reduced quantities of drugs etc.)

6. Public Service Values

6.1 Staff must be impartial and honest in the conduct of their business and remain above suspicion whilst carrying out their role within the CCG. A Code of Conduct for NHS Boards was first published, by the NHS Executive, in April 1994 and set out the initial public service values. This has been superseded by the seven fundamental public service values specified in the Nolan report.

CCG staff are also bound by the “Standards of Business Conduct for NHS Staff” (HSG (93)5), Code of Conduct for NHS Managers and the NHS Code of Conduct and Code of Accountability (2004), maintaining strict ethical standards in the NHS.

SELFLESSNESS: Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their families or their friends.

INTEGRITY: Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that may influence them in the performance of their official duties.

OBJECTIVITY: In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

ACCOUNTABILITY: Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

OPENNESS: Holders of public office should be as open as possible about all their decisions and the actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

HONESTY: Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

LEADERSHIP: Holders of public office should promote and support these principles by leadership and example.

Furthermore, staff, and those working for the CCG are expected to:

- Ensure that the interest of patients remains paramount at all times
- Be impartial and honest in the conduct of their official business
- Use the public funds entrusted to them to the best advantage of the service, always ensuring value for money
- Not abuse their official position for personal gain or to benefit their family or friends
- Not to seek advantage or further private business or other interests in the course of their official duties.

All those who work in the organisation are obliged to be aware of, and act in accordance with, these values.

7. Responsibilities within the Organisation

7.1 Accountable Officer

The Accountable Officer has the overall responsibility for funds entrusted to the organisation as the Accountable Officer. The Accountable Officer must ensure adequate policies and procedures are in place to protect the organisation and the public funds entrusted to it from instances of fraud, bribery and corruption.

7.2 Audit Committee

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

7.3 Chief Finance Officer (CFO) – as executive lead for counter fraud

The Chief Finance Officer has overall responsibility for ensuring compliance with Secretary of State Directions on fraud, corruption and bribery.

Under the Secretary of State Directions 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 Secretary of State Directions the Chief Finance Officer has nominated a CFS to tackle fraud, corruption and bribery within the CCG.

Where a referral concerning fraud or corruption has been made to the Chief Finance Officer, the Chief Finance Officer shall inform the CFS at the first opportunity and delegate to him/her responsibility for leading any investigation whilst retaining overall responsibility him/herself. A protocol for the referral, acknowledgement, investigation and reporting of allegations forms part of the CCG's Service Level Agreement for the counter fraud service with TIAA.

The Chief Finance Officer shall inform and consult the CCG Senior Officer in cases where the loss may be above the delegated limit or where the incident may lead to adverse publicity.

7.4 Counter Fraud Specialist

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 Secretary of State Directions and the CCG's Standing Orders and Prime Financial Policies, the CFS is responsible for investigating allegations of fraud and corruption at the CCG. Presently, the CCG has contracted with TIAA to provide a counter fraud service. Our nominated and additional CFS is Victoria Dutton.

The CFS is an experienced and 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 achieves the four specific objectives of the National Counter Fraud strategy covering:

Strategic Governance – Work relating 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 – Work in relation to raising awareness of fraud, bribery and corruption risks against the NHS and working with NHS staff, stakeholders and the public to highlight the risks and consequences of such crime against the NHS.

Prevent and Deter – Work to discourage individuals who may be tempted to commit crimes against the NHS and ensuring opportunities for crime to occur are minimised.

Hold to Account – Work to detect and investigate crime, prosecuting those who have committed crimes and seeking redress.

In order to achieve these objectives the Trust intends to operate procedures which will place emphasis upon the following steps during all transactions and ongoing relationships:

- **Ensure top level commitment in managing, overseeing and ultimately ensuring that there are no incidents of fraud corruption or bribery throughout the Trust.**
- **Risk Assessments shall be carried out in areas vulnerable to bribery & fraud.**
- **Ensure Due Diligence occurs within all business transactions.**
- **Cover all areas of risk with clear, practical and accessible policies and procedures that are applicable to the Trust's employees and its business partners.**
- **Embed anti-bribery & counter fraud measures into internal controls.**

The CFS reports to the Chief Finance Officer, but staff at the CCG will be actively encouraged to speak to and ask for advice from the CFS. The CFS is authorised to receive reports of suspected fraud from anyone, whether an employee of the CCG, independent contractors, patients or other third party. All staff have a responsibility to the CCG to raise their genuine concerns.

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 identify and counters vulnerabilities within the CCG's systems by implementing effective prevention, detection and corrective controls to reduce the likelihood of fraud

NHS Protect now NHS Counter Fraud Authority

NHS Protect was subject to a review of its functions and services by the Department of Health (DoH). The DoH review concluded that during 2016-17 NHS Protect needed to identify the functions required to deliver its agreed new remit and strategic direction.

A program of work has been completed to change NHS Protect's service delivery model from direct operational support to standard setting, bench marking and assurance which will enable local corrective action. Following the consultation the NHS Counter Fraud Authority was launched on 1st November 2017.

As part of their new remit the NHS Counter Fraud Authority will:-

- provide a single central expert anti-crime organisation at a national level
- provide intelligence-led crime prevention/reduction work
- maintain oversight of and monitor anti-crime work across the NHS
- define and set anti-crime standards and assess performance against them
- assess, bench mark and assure the performance of local anti-crime delivery against those standards
- provide anti-crime management information to the NHS to drive improvement
- drive improvement to the quality and consistency of outputs of local anti-crime provision
- provide a central investigation capacity for complex fraud cases that local NHS organisations are not able to pursue

7.5 Deputy Accountable Officer (including HR via ConsultHR)

The **Deputy Accountable Officer** is responsible for advising, via ConsultHR those involved in the investigation in matters of employment law and in other procedural matters, such as disciplinary and complaints procedures, as requested.

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 **Deputy Accountable Officer**, ConsultHR and the CFS.

7.6 Head of Governance/Board Secretary (as “Fraud Champion”)

The **Fraud Champion** (nominated to the NHS Counter Fraud Authority) supports the fight against fraud at a strategic level within the organisation. This means working with the Local Counter Fraud Specialist(s), the Chief Finance Officer and the Audit Committee Chair, to facilitate staff messaging and general actions to be taken to mitigate fraud risk. The main elements of the role are:

- Promote awareness of fraud, bribery and corruption within the organisation
- Understand the threat posed by fraud, bribery and corruption
- Understand and promote best practice in counter fraud work

The Fraud Champion is supported in this role by the PA to the Chief Finance Officer.

7.7 Managers

All managers are responsible for ensuring that policies, procedures and processes within their local area are adhered to and kept under constant review.

Managers have a responsibility to ensure that employees 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.

Any instances of actual or suspected fraud, bribery or corruption brought to the attention of a manager should be immediately reported to the Counter Fraud Specialist:

Counter fraud specialist: **Victoria Dutton** at Victoria.Dutton@tiaa.co.uk or vdutton@nhs.net or by phone 07826 858 746,

You can also contact:

Arti Scott | Counter Fraud Manager
M: 07795 044114
E: Arti.scott@tiaa.co.uk

Melanie Alflatt | Director of Fraud and Security
D: 01732 752022
M: 07899 981 415
E: Melanie.alflatt@tiaa.co.uk

or via the national Fraud and Corruption Reporting Line (FCRL).

The NHS FCRL can be contacted on 0800 028 40 60, or alternatively, fraud can be reported confidentially online at www.cfa.nhs.uk/reportfraud. These reporting methods are not intended to replace existing local reporting lines, rather to provide a way for those who feel unable to use them.

It is important that managers do not investigate any suspected criminal matters themselves.

Managers will promptly provide support and information to the CFS to enable them to carry out their duties. In particular, managers and their staff will co-operate with, and participate in, activities at the request of NHS Counter Fraud Authority and the CFS, including the implementation of national anti-fraud, bribery and corruption measures.

Managers will also ensure that employees adhere to guidance provided in intelligence alerts, bulletins and local warnings issued by NHS Counter Fraud Authority and the CFS.

Managers will proactively identify and report any system weaknesses that could facilitate fraud, bribery or corruption.

7.7 All Employees

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
- Conforming with the rules and regulations contained in the CCG's policies and procedures

CCG employees are expected to raise concerns with the CFS if they believe they have good reason to suspect a colleague, patient or other person of fraud or an offence against the CCG or a serious infringement of CCG or NHS rules. Examples include:

- Theft of CCG property
- Abuse of CCG property
- Deception or falsification of records (e.g. fraudulent time or expense claims)
- Corruption concerning procurement or tendering.
- Bribery to influence a person in authority to take a particular decision

Employees are expected to act in accordance with the standards and codes of conduct of their professional bodies and have a personal responsibility to ensure that they are familiar with them. In accordance with the guidance contained in the Standards of Business Conduct for NHS staff" HSG (93)5, NHS employees are expected to;

- Ensure that the interest of patients remains paramount at all times
- Be impartial and honest in the conduct of their official business
- Use the public funds entrusted to them to the best advantage of the service, always ensuring value for money.

All Staff are required to follow any Code of Conduct related to their personal professional qualifications.

Any gifts or hospitality made to or received from a 'third party' in the course of CCG duties, and which exceeds the threshold stipulated in the CCG's Gifts and Hospitality policy must be formally declared and registered in accordance with this policy.

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.

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.

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.

All Non-Executives are required to declare and register potential conflicts between their duties and personal or professional lives.

Please refer to the CCG's 'Standards of Business Conduct Policy' for more guidance on the standards of business conduct expected of all Staff.

If staff suspect there has been fraud, corruption or bribery, they must report the matter to the nominated CFS. See section 8.2 below.

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.

7.8 Internal and External Audit

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.

Audit performs thorough checks on systems which detect any anomalies.

7.9 Local Security Management Specialist (LCMS)

Any incident or suspicion of fraud, corruption and/or bribery that comes to the Local Security Management Specialist's attention will be passed immediately to the CFS.

The Local Security Management Specialist works within the CCG to minimise safety and security risks (in relation to CCG property and Staff) and investigate any allegations of theft and abuse of CCG property and assets. The CCG Corporate Governance Lead is the LCMS.

7.10 Information management and technology

The Computer Misuse Act became law in 1990; the Act identifies three specific offences:

1. Unauthorised access to computer material.
2. Unauthorised access with intent to commit or facilitate commission of further offences.
3. Unauthorised acts with intent to impair, or with recklessness as to impairing, operation of computer, etc.

Unauthorised access to computer material could include using another person's identifier (ID) and password without proper authority in order to use data or a program, or to alter, delete copy or move a program or data.

Unauthorised access with intent to commit or facilitate commission of further offences could include gaining unauthorised access to financial or administrative records with intent.

Unauthorised acts with intent to impair, or with recklessness as to impairing the operation of computer, could include: destroying another user's files; modifying system files; creation of a virus; changing clinical records; and deliberately generating information to cause a complete system malfunction.

The fraudulent use of information technology will be reported by the Head of Information Security (or equivalent) to the CFS.

8 Policy

8.1 The Response Plan

The CCG is committed to tackling fraud, corruption and bribery. When fraud is discovered there is a need for clear, prompt and appropriate action. Therefore, having a fraud, corruption and bribery response plan increases the likelihood that the crisis will be managed effectively. The response will be effective and organised and will rely on the principles contained within this section.

The CCG will be robust in dealing with any fraud, corruption or bribery issues, and can be expected to deal timely and thoroughly with any person who attempts to defraud the CCG or who engages in corrupt practices, whether they are non-executives, employees, suppliers, patients or unrelated third parties. Appendix A contains further an overview of the fraud response process.

The CFS will conduct all investigations in accordance with national guidance and in particular in full compliance with the NHS Counter Fraud and Corruption Manual issued by NHS Counter Fraud Authority (NHSCFA). This will cover all aspects of conducting a professional investigation, including gathering evidence and interviewing.

It should be added that under no circumstances should a member of staff speak, email or write to representatives of the press, TV, radio or to another third party about a suspected fraud, corruption or bribery issue without the express authority of the CCG Senior Officer except within the provisions stated in the CCG's Whistleblowing Policy. Care needs to be taken to ensure that nothing is done that could give rise to an action for slander or libel.

In some cases, e.g. if a major diversion of funds is suspected, speed of response will be crucial to avoid financial loss in following the processes laid out within this policy.

8.2 Referring a Suspicion of Fraud

Anyone, whether Staff or a member of the public, can refer such allegations to the CFS. Upon receipt of a referral, the CFS must comply with current National Guidance.

If any staff have good reason to suspect a colleague, patient or other person of fraud, corruption and/or bribery, involving the CCG, they should report their genuine concerns to the CFS or Chief Finance Officer immediately.

The CFS will then decide on the next course of action and advise the member of Staff accordingly.

Suspicious of fraud should be reported to any of the following:

1. The Deputy Chief Finance Officers, Kate Holmes, at Kate.holmes6@nhs.net or by phone 01494 586589 or Alan Cadman at a.cadman@nhs.net or 01296 585904
2. Counter Fraud Specialist, Victoria Dutton, at Victoria.dutton@tiaa.co.uk or by phone 07826 858 746
3. National Fraud and Corruption Reporting Line on **0800 028 4060**
4. Report fraud on-line at www.cfa.nhs.uk/reportfraud
5. Public Concern at Work on **020 7404 6609**. This is an independent charity who can offer advice on how to proceed.
6. The Governing Body lead for Whistleblowing (Freedom to Speak Up Guardian) – Dr Robin Woolfson (as appointed Freedom to Speak Up Guardian). Email: robin.woolfson@nhs.net

All referrals will be treated in complete confidence.

If ConsultHR or any other Staff in the CCG receives any allegations of fraud, corruption and/or bribery, they should refer them to the CFS before taking any further action.

Time may be of the utmost importance to prevent further loss to the CCG. Staff should be encouraged to report their first suspicions and not undertake lengthy consideration of alternative explanations. They should be reassured that all initial investigation into their suspicions will be of the highest professional standard. Where during an initial investigation, no evidence of fraud is found, the CFS will ensure there is equal protection of the innocent suspect, and the well-intentioned reportee.

All reported allegations of fraud will be referred to the Chief Finance Officer, including those immediately dismissed as minor or otherwise not investigated. The CFS will initiate and maintain a Diary of Events (or such record as required by the NHS Counter Fraud and Corruption manual) to record the progress of the investigation.

8.3 Responding to an Allegation

- 8.3.1 Where a referral concerning fraud or corruption has been made to the Chief Finance Officer, the Chief Finance Officer shall inform the CFS at the first opportunity. There is a protocol for the referral, acknowledgement, investigation and reporting of all allegations.
- 8.3.2 On receipt of a referral/allegation of suspected fraud, the CFS will assess the allegation to determine a course of action. This may involve making preliminary enquiries such as obtaining information from CCG systems.
- 8.3.3 After such preliminary enquiries, where appropriate, the CFS will seek agreement from the Chief Finance Officer to carry out an investigation.

- 8.3.4 If a criminal event is believed to have occurred but fraud, corruption or bribery is not suspected, the Chief Finance Officer must immediately inform the police and the Local Security Management Specialist (LSMS) if theft or arson is involved, and where appropriate the Board and External auditors, in accordance with the CCG's Standing Financial Instructions.
- 8.3.5 The CFS is responsible for investigating all instances of fraud, corruption and/or bribery in the CCG.
- 8.3.6 The CFS will regularly report to the Chief Finance Officer on all fraud, corruption and/or bribery cases they investigate, at particular stages of individual investigations. In addition the CFS will provide the Audit Committee with quarterly updates as to the progress of investigations.
- 8.3.7 Depending upon the nature of the investigation, the CFS will normally work closely with management and other agencies such as the Police to ensure that all matters are properly investigated and reported upon. The circumstances of each case will dictate who will be involved and when.
- 8.3.8 The detailed arrangements for the investigation of any suspected fraud or corruption are contained in the NHS Counter Fraud and Corruption Manual and within the CCG's policies e.g. Disciplinary Policy and the Prime Financial Policies. The CFS will record the progress of the investigation in accordance with the legal codes of practice (Police and Criminal Evidence Act 1984, Regulation of Investigatory Powers Act 2000, Criminal Procedures and Investigation Act 1996) and other legislative requirements (e.g. Data Protection Act 1998).
- 8.3.9 On the conclusion of the investigation the CFS will report their findings and recommendations to the Chief Finance Officer. The Chief Finance Officer is the sole person who can determine whether or not any formal action is justified and what form such action takes. However, guidance can be sought from the CCG Senior Officer and the CFS.
- 8.3.10 If the Chief Finance Officer decides that formal action is to be taken against the subject(s) of an investigation, the CFS will comply with the NHSCFA's 'Applying Appropriate Sanctions Consistently' Policy.

8.4 Seeking Sanctions

The CCG are committed to reducing the effect of fraud on its finances as far as is possible.

The CCG have therefore adopted the NHS Protect approach to pursuing sanctions in cases of fraud, bribery and corruption is that the full range of possible sanctions – including criminal, civil, disciplinary and regulatory – should be considered at the earliest opportunity and any or all of these may be pursued where and when appropriate. The consistent use of an appropriate combination of investigative processes in each case demonstrates The CCGs commitment to take fraud, bribery

and corruption seriously and ultimately contributes to the deterrence and prevention of such actions.

The CCG endorses the NHS Counter Fraud Authority approach and adopts the principles contained within their policy entitled, 'Parallel Criminal and Disciplinary Investigations'; as well as complying with the provisions of the NHS Counter Fraud Authority Anti-Fraud Manual with regard to applying sanctions where fraud, bribery or corruption is proven. The CCG maintains an internal joint-working and data sharing protocol between the CFS and the HR department which also covers their respective investigative duties.

There is executive support on applying sanctions in cases of fraud, bribery and corruption. The CCG seeks to publicise its sanctions, where appropriate, in order to maximise their deterrent value.

This section outlines the sanctions that can be applied against individuals who commit fraud, bribery and corruption against the CCG and should be read in conjunction with the CCG's Disciplinary Policy. Where staff are believed to be involved in any fraud, the CFS will inform the Director of Finance and follow the CFS/HR Protocol. Further details can be found in the CCG's Disciplinary Policy, and can be found under Policies on the CCG's Internet. The types of sanction which the CCG may apply when an offence has occurred are as follows:

- 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; application can also be made to the criminal court for recovery via compensation order of action under Proceeds of Crime Act 2002 (POCA).
- Disciplinary - Disciplinary procedures will be initiated where an employee is suspected of being involved in a fraudulent or illegal act.
- Professional body disciplinary – – If the organisation is aware during the course of an investigation that a Healthcare Professional is involved in fraud, bribery or corruption, there is a risk to patient safety or there is a significant risk to public funds a referral to the appropriate regulatory body will be made to consider whether fitness to practice procedures should be evoked.
- In cases of serious fraud and corruption the CCG will seek to apply all appropriate sanctions (parallel sanctions) For example: disciplinary action relating to the status of the employee in the NHS; criminal law to apply an appropriate criminal penalty upon the individual(s), and a possible referral of information and evidence to external bodies – for example, professional bodies – if appropriate.

8.5 Seeking Redress

The CCG are committed to seeking the recovery of all funds that have been diverted by any criminal action. One of the key aims of the CCG's Counter Fraud Plan is to maximise resources for the provision of high-quality patient care and services, thus where there is evidence that fraud has occurred it will seek to recover this as soon as practicable after the loss has been identified.

The seeking of financial redress or recovery of losses should be considered in all cases of fraud, bribery or corruption that are investigated by either the CFS or NHS Counter Fraud Authority where a loss is identified. Redress allows resources that are lost to fraud, bribery and corruption to be returned to the NHS for use as intended, for the provision of high-quality patient care and services. This will limit the financial impact, help to deter others from committing fraud and minimise any reputational damage to the CCG.

Action to recover losses should be commenced as soon as practicable after the loss has been identified, and In accordance with the Counter Fraud Strategy the CCG shall seek recovery of any monies that have been lost due to fraud and corruption. It is also important that sanctions are applied in a consistent manner. At all times the CCG's procedures for debt recovery shall be applied and modified where necessary

Recovery can take place in a number of ways, the following procedure will be adopted to recover monies that have been lost due to fraud and corruption;

- An attempt will be made to obtain a voluntary repayment from the member of staff responsible for the loss.
- If the member of staff declines, then appropriate legal action will be considered, normally through the civil courts.
- For employees in the NHS Pension scheme, any benefits or other amounts payable can be reduced. The Pensions Act 1995 specifically states: If a loss of public funds occurs because of a member's criminal, negligent or fraudulent act or omission, the Secretary of State, may reduce any benefits or other amounts payable to, or in respect of, the member by any amount equal to the loss

In respect of criminal proceedings, on conviction, the CFS will seek a compensation order from the court for the amount fraudulently obtained

- Through the Civil Courts including actions to register a claim against any property owned by the member of staff.
- The NHS CFS can also apply to the courts to make a restraining order or confiscation order under the Proceeds of Crime Act 2002 (POCA). This means that a person's money is taken away from them if it is believed that the person benefited from the crime. It could also include restraining assets during the course of the investigation.

8.6 Subsequent Action

8.6.1 Following the conclusion of each case a written report will be drafted and presented to the Chief Finance Officer. Consideration will be given to the circumstances in which the fraud occurred, and the need for changes to controls or audit activity to prevent such a fraud occurring again.

8.4.2 The CCG may also publicise the outcome of any successful prosecution to support its aim of deterring fraud and creating an anti-fraud culture.

9. Consultation and Communication with Stakeholders

This policy has been written in consultation with key local stakeholders including the Chief Finance Officer.

10. Approval of Policy

This policy is sponsored by the Chief Finance Officer and approved by the CCG Executive Team.

11. Responsibility for Document Development

The nominated author for this policy is the Counter Fraud Specialist.

The lead Director for this policy is the Chief Finance Officer

The committee charged with monitoring the development of this document is the Audit Committee.

12. Equality Impact Assessment

Under the Equality Act 2010 the CCG is required to undertake equality impact assessments on all policies/guidelines and practices. This obligation has been expanded to include equality and human rights with regard to disability, age, gender and religion.

13. Consultation, Approval and Ratification Process

13.1 Consultation process

The following are identified:

- Chief Finance Officer
- Audit Committee

13.2 Policy Approval and Ratification Process

The policy will be approved by the Audit Committee.

The policy will be ratified by the CCG Audit Committee.

14. Dissemination and Implementation

The policy will be communicated to all Staff and Managers via the CCG server.

15. Process for Monitoring Compliance and Effectiveness

15.1 Standards/Key Performance Indicators

The following monitoring processes are in place for this policy:

Standard	Monitoring Process
Monitoring arrangements for compliance and effectiveness.	A report will be provided to the approving committee.
Responsibility for conducting the monitoring/audit.	The Counter Fraud Specialist will monitor the effectiveness of this policy.
Frequency of the monitoring/audit.	Annual.
Process for reviewing results and ensuring improvements in performance occur.	The Audit Committee will review the results of this audit/report. The discussion and action any action points will be recorded in the minutes and followed up by the Audit Committee.

16. References

- Human Rights Act 1998. London: Stationery Office. Available at www.opsi.gov.uk/acts
- NHS Counter Fraud Authority guidance - *Parallel criminal and disciplinary investigations policy statement*.
- NHS Counter Fraud Authority guidance - *Parallel criminal and disciplinary investigations guidance for Local Counter Fraud Specialists*.
- NHS Counter Fraud Authority: <https://cfa.nhs.uk/>
- About the NHS Counter Fraud Authority: <https://cfa.nhs.uk/about-nhscfa/what-we-do>

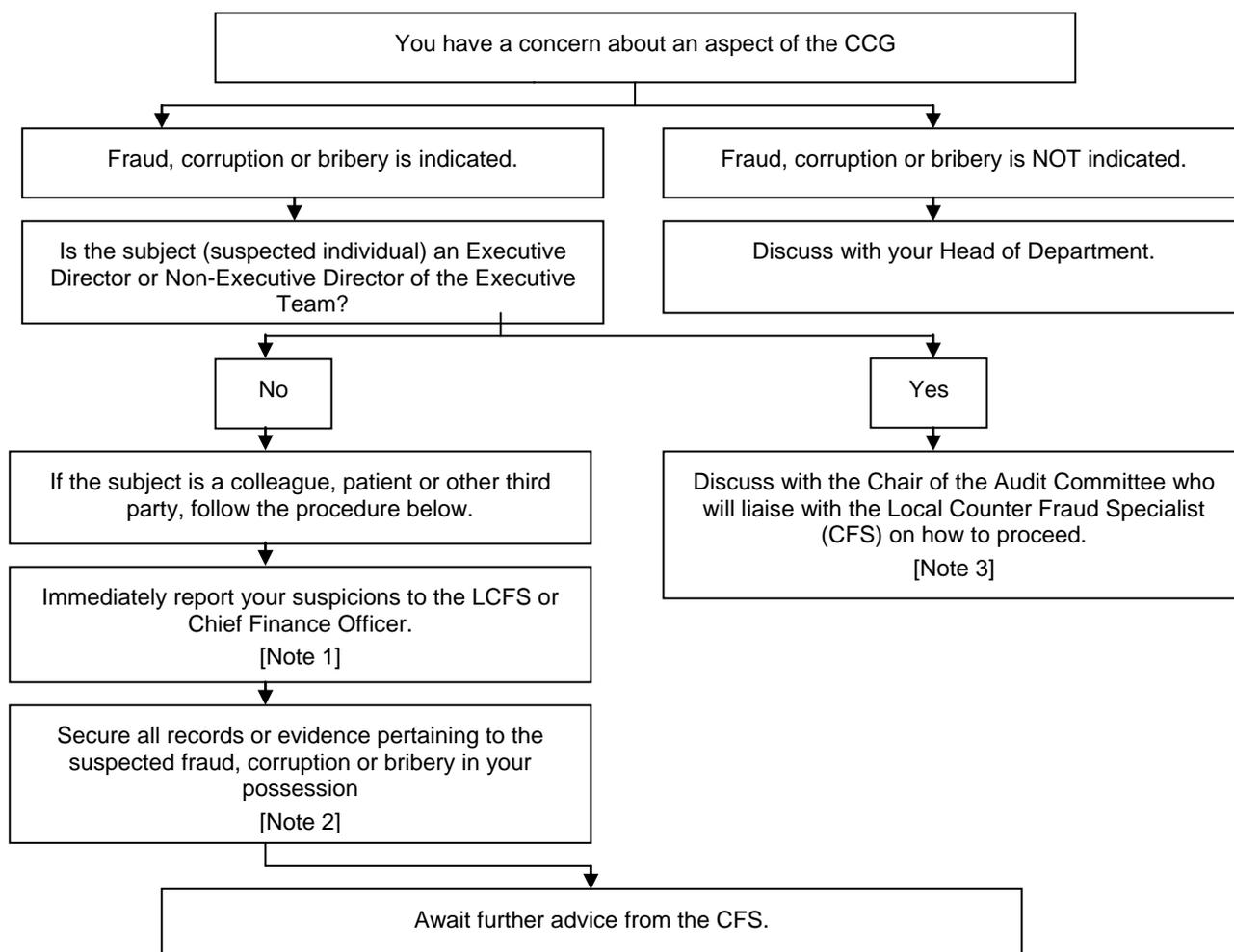
- Applying Appropriate Sanctions Consistently. NHS Protect, London. Available at www.nhsbsa.nhs.uk/CounterFraud/Documents/Countering_Fraud_In_NHS_Applying_App_Sanctions.pdf
- Fraud Act 2006. Available at: <http://www.legislation.gov.uk/ukpga/2006/35/contents>
- The Bribery Act 2010. Available at: www.legislation.gov.uk/ukpga/2010/23/data.pdf

17. Associated Documentation (Available on CCG G Drive)

- **Buckinghamshire CCG Disciplinary Policy.**
- **Buckinghamshire CCG Whistleblowing Policy.**
- **Buckinghamshire CCG Gifts and Hospitality Policy.**
- **Buckinghamshire CCG Conflict of Interest Policy.**
- **Buckinghamshire CCG Standards of Business Conduct.**

Appendix A: Fraud and Corruption Response Plan

What to do if you suspect fraud, corruption and/or bribery



Note 1	<p>Time may be of the utmost importance to prevent further loss to the CCG. Staff should report their first suspicions and not undertake lengthy consideration of alternative explanations – be assured that any subsequent investigation will be of the highest professional standard.</p> <p>Everything reported to the LCFS or Chief Finance Officer is treated in the strictest confidence and Staff can request to remain anonymous.</p> <p>Well-intentioned Staff making a referral will be protected from any unacceptable behaviour from the subject of the referral or anyone else.</p> <p>Contact details:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>Counter Fraud Specialist</p> <p>Victoria Dutton</p> <p>0845 300 3333</p> <p>07826 858 746</p> <p>victoria.duttob@tiaa.co.uk</p> </td> <td style="width: 50%; vertical-align: top;"> <p>Deputy Chief Finance Officers</p> <p>Kate Holmes</p> <p>01494 586589</p> <p>Kate.holmes6@nhs.net</p> <p style="text-align: right;">Alan Cadman</p> </td> </tr> </table>	<p>Counter Fraud Specialist</p> <p>Victoria Dutton</p> <p>0845 300 3333</p> <p>07826 858 746</p> <p>victoria.duttob@tiaa.co.uk</p>	<p>Deputy Chief Finance Officers</p> <p>Kate Holmes</p> <p>01494 586589</p> <p>Kate.holmes6@nhs.net</p> <p style="text-align: right;">Alan Cadman</p>
<p>Counter Fraud Specialist</p> <p>Victoria Dutton</p> <p>0845 300 3333</p> <p>07826 858 746</p> <p>victoria.duttob@tiaa.co.uk</p>	<p>Deputy Chief Finance Officers</p> <p>Kate Holmes</p> <p>01494 586589</p> <p>Kate.holmes6@nhs.net</p> <p style="text-align: right;">Alan Cadman</p>		

Appendix A: Fraud and Corruption Response Plan

	<p>Victoria.dutton@tiaa.co.uk a.cadman@nhs.net</p> <p>NHS Fraud and Corruption Reporting Line on Freephone 0800 028 40 60 or by filling in an online form at www.cfa.nhs.uk/reportfraud</p>	01296 01296 585904
Note 2	<p>Records or evidence includes (but not limited to): electronic documents, paper documents, statements, copies of healthcare records, interview tapes, photographs, etc.</p> <p>Once you have compiled all evidence in your possession it is prudent to catalogue it. A timeline is used to collate information gathered from multiple sources, ordered by the time sequence of events. The information recorded should include:</p> <ul style="list-style-type: none">• date/time• description of the event• additional information about the event• source of the information• contributory factors	
Note 3	<p>The Chair of the Audit Committee is a Non-Executive Director,</p> <p>Robert Parkes</p> <p>(T): 07760 160972</p> <p>(E): robert.parkes2@nhs.net</p>	

What not to do if you suspect fraud, corruption and/or bribery

- Do not confront the 'subject'
- Do not assume only one person involved
- Do not talk about your suspicions, concerns or queries
- Do not contact any external organisation other than the organisations listed below at "Additional Advice" (only the Chief Finance Officer or the LCFS are permitted to make such contact with other organisations).

The reason for the above is two-fold:

- to ensure evidence is secured against loss, destruction and contamination
- to ensure that nothing is done that could give rise to an action for slander or libel

MOST IMPORTANTLY: Do not worry about being mistaken and doing nothing!

Additional advice

National fraud and Corruption Hotline

If you are unable to talk to the Chief Finance Officer or the LCFS within the CCG, you can contact the National Fraud and Corruption reporting line by telephoning: **0800 028 4060**

Your call will be treated in confidence and you can remain anonymous.

Appendix A: Fraud and Corruption Response Plan

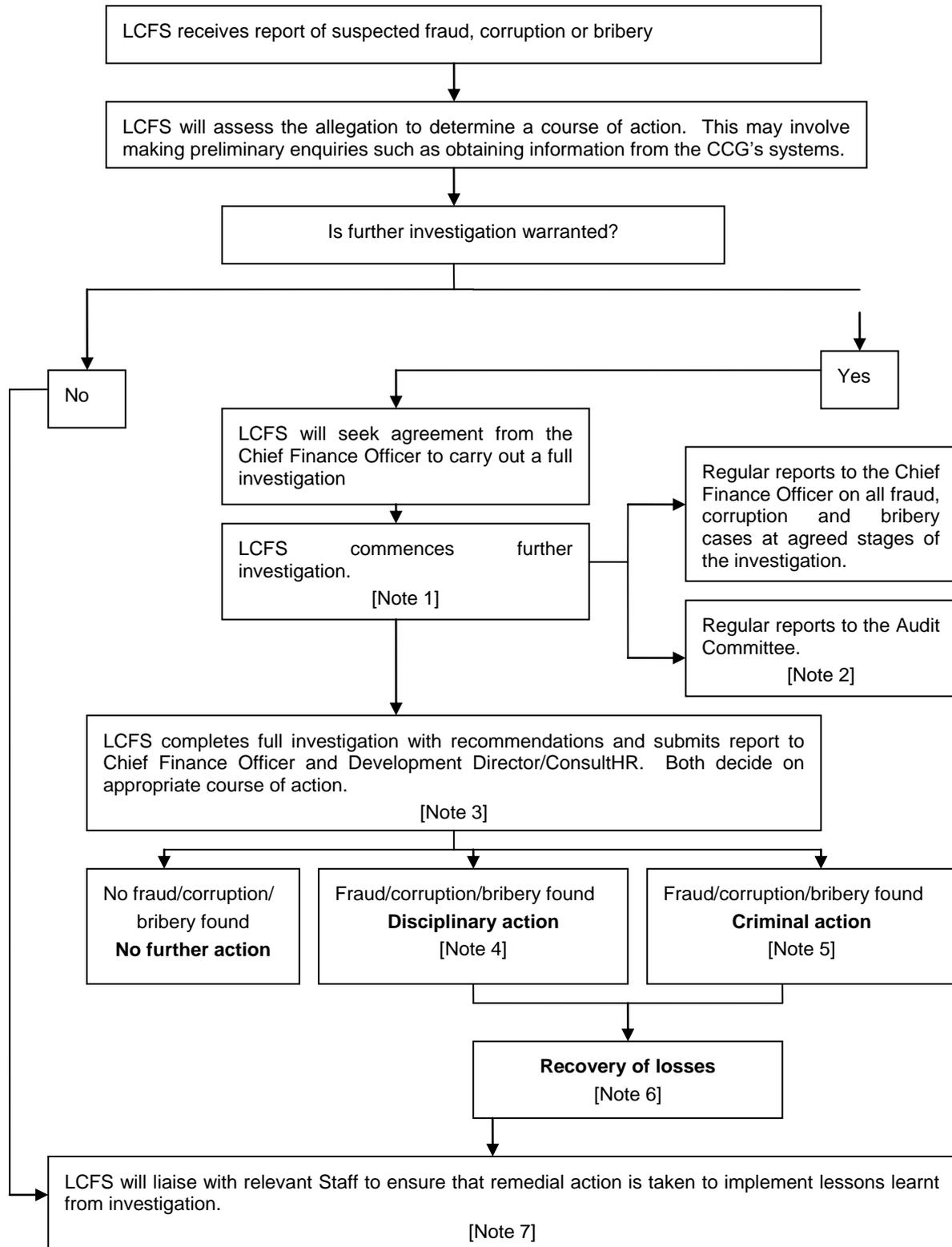
Independent Advice

Public Concern at Work is an independent charity and legal advice centre which provides free confidential advice to people concerned about wrongdoing in the workplace but who are unsure whether or how to raise the matter. Further information can be found at <http://www.pcaw.co.uk> or telephone 020 7404 6609.

Appendix A - Fraud and Corruption Policy and Response Plan

Investigation of Fraud or Corruption

The investigation of fraud, corruption and/or bribery at the CCG can be summarised in the following diagram.



Appendix A - Fraud and Corruption Policy and Response Plan

Note 1	<p>Depending upon the nature of the investigation, the LCFS will normally work closely with management and other agencies such as the Police, to ensure that all matters are properly investigated and reported upon. Basically, the circumstances of each case will dictate who will be involved and when.</p> <p>The detailed arrangements for the investigations of any suspected fraud or corruption are contained in the NHS Counter Fraud and Corruption Manual and within CCG's policies e.g. Disciplinary Policy, Standing Orders and Prime Financial Policies. The LCFS will record the progress of the investigation and conduct the investigation in accordance with the legal codes of practices (Police and Criminal Evidence Act 1994, Regulation of Investigatory Powers Act 2000, Criminal Procedures and Investigation Act 1996. and other legislative requirements (e.g. Data Protection Act 1998).</p>
Note 2	<p>The LCFS shall maintain a record to contain:</p> <ul style="list-style-type: none"> • details of all reported suspicions • details of subsequent actions taken and conclusions reached <p>This record will be reviewed by the Audit Committee at least once a year and any significant matters will be reported to the CCG Executive Team.</p> <p>The record will be a confidential document and accessible only by authorised officers. The record is subject to the Data Protection Act 1998 particularly in relation to the retention and destruction of personal data.</p>
Note 3	<p>The Chief Finance Officer is the sole person who can determine whether or not any formal action is justified and what form such action takes; however, guidance can be sought from the LCFS.</p> <p>If the Chief Finance Officer decides that formal action is to be taken against the subject(s) of an investigation, the LCFS will comply with the NHS Protect 'Applying Appropriate Sanctions Consistently Policy'. This will involve using an appropriate combination of the sanctions described below:</p> <ul style="list-style-type: none"> • Disciplinary action – CCG and/or Professional Regulatory Body (warning, dismissal etc.) • Civil remedy – recover money, interest and costs • Criminal prosecution – which may result in imprisonment, community penalty, a fine, confiscation or compensation <p>The use of parallel sanctions or 'triple-track' approach helps to maximise the recovery of NHS funds and assets while minimising duplication of work.</p>
Note 4	<p>The CCG's Disciplinary Procedures will be used where the outcome of the investigation indicates improper behaviour on the part of Staff. The LCFS shall liaise with the Development Director/ConsultHR in providing evidence for Disciplinary Hearings.</p> <p>Where the CCG has suffered a financial loss from a fraud, the CCG will take action to pursue recovery in all applicable cases, subject to authorisation from the Chief</p>

Appendix A - Fraud and Corruption Policy and Response Plan

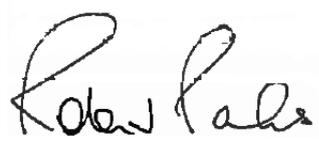
	Finance Officer.
Note 5	<p>The LCFS will seek authorisation from the Chief Finance Officer if a matter is to be reported to the Police. The LCFS shall liaise with the police by providing a MG (Prosecution) File and participate in interviews, searches etc. The LCFS shall attend court to give evidence and liaise with the Crown Prosecution Service as required.</p> <p>The LCFS acts on behalf of the CCG in the event of any formal action and must ensure there is co-ordination between the various parties involved such as where external legal advisors are used.</p>
Note 6	<p>Where financial loss has been suffered through fraudulent or corrupt activity, the CCG will pursue the perpetrator for recovery, including taking appropriate legal action. The LCFS shall liaise with legal representatives and attend court as required.</p>
Note 7	<p>When a fraud, corruption or bribery has occurred at the CCG, the LCFS will strengthen the control environment in which the event occurred by identifying and addressing any system weaknesses to reduce the risk of any such an event happening again.</p>

To be completed and attached to any policy document when submitted to the CCG Management Board for consideration and approval.

	Title of document being reviewed:	Yes/No	Comments
1.	Title		
	Is the title clear and unambiguous?	Yes	
	Is it clear whether the document is a guideline, policy, protocol or standard?	Yes	
2.	Rationale		
	Are reasons for development of the document stated?	Yes	
3.	Development Process		
	Is it clear that the relevant people/groups have been involved in the development of the document?	Yes	Consultation with Chief Finance Officer , Internal Audit and Counter Fraud Specialist
	Are people involved in the development?	Yes	
	Is there evidence of consultation with stakeholders and users?	Yes	
4.	Content		
	Is the objective of the document clear?	Yes	
	Is the target population clear and unambiguous?	Yes	The target audience is all Staff
	Are the intended outcomes described?	Yes	
5.	Evidence Base		
	Are key references cited in full?	N/A	
	Are supporting documents referenced?	N/A	
6.	Approval		
	Does the document identify which committee/ group will approve it prior to ratification by CCG Board?	Yes	Audit Committee
7.	Dissemination and Implementation		
	Is there an outline/plan to identify how this will be done?	Yes	
8.	Document Control		
	Does the document identify where it will be held?	Yes	
9.	Process to Monitor Compliance and Effectiveness		
	Are there measurable standards or KPIs to support the monitoring of compliance with and effectiveness of the document?	Yes	Monitored through the NHSCFA Qualitative Assessment Process

Appendix B - Checklist for the Review and Approval of Procedural Document

	Title of document being reviewed:	Yes/No	Comments
	Is there a plan to review or audit compliance with the document?	Yes	
10.	Review Date		
	Is the review date identified?	Yes	
	Is the frequency of review identified? If so is it acceptable?	Yes	
11.	Overall Responsibility for the Document		
	Is it clear who will be responsible for co-ordinating the dissemination, implementation and review of the document?	Yes	

Executive Sponsor Approval			
If you approve the document, please sign and date it and forward to the author. Policies will not be forwarded for ratification without Executive Sponsor Approval			
Name	Kate Holmes (Interim Chief Finance Officer)	Date	25 November 2020
Signature			
Responsible Committee Approval – only applies to reviewed policies with minor changes			
The Committee Chair's signature below confirms that this policy was ratified by the responsible Committee			
Name	Robert Parkes	Date	25 November 2020
Name of Committee	Audit Committee (Chiltern CCG)	Name & role of Committee Chair	Robert Parkes Audit Committee Chair
Signature			

Checklist for the Review and Approval of Procedural Document

Appendix C - Equality Impact Assessment Tool

To be completed and attached to any procedural document when submitted to the appropriate committee for consideration and approval

		Yes/No	Comments
1.	Does the policy/guidance affect one group less or more favourably than another on the basis of:		
	• Race	No	
	• Ethnic origins (including gypsies and travellers)	No	
	• Nationality	No	
	• Gender	No	
	• Culture	No	
	• Religion or belief	No	
	• Sexual orientation including lesbian, gay and bisexual people	No	
	• Age	No	
	• Disability - learning disabilities, physical disability, sensory impairment and mental health problems	No	
2.	Is there any evidence that some groups are affected differently?	No	
3.	If you have identified potential discrimination, are any exceptions valid, legal and/or justifiable?	No	
4.	Is the impact of the policy/guidance likely to be negative?	No	
5.	If so can the impact be avoided?	N/A	
6.	What alternatives are there to achieving the policy/guidance without the impact?	N/A	
7.	Can we reduce the impact by taking different action?	N/A	