



Anti-fraud and Bribery Policy

NEE/CCG/2013/002

Brief Description (max 50 words)	This document explains the North East Essex Clinical Commissioning Group's (NEECCG) Anti-Fraud and Bribery Policy and the steps that must be taken where fraud or bribery are suspected or discovered.
Target Audience	All employees / Board members / third parties working on behalf of NEECCG should be aware of this, and managers must bring its contents to the attention of their staff. Any person who becomes aware of any instances of fraud, bribery or other illegal act and does not follow this policy could be subject to disciplinary action.
Action Required	NEECCG has a nominated Local Counter Fraud Specialist (LCFS) whom staff should contact promptly and in confidence with any concerns relating to fraud or bribery. The Corporate Business Manager will ensure that the contents of this policy are raised at all team meetings, and confirm the requirement with chairs of sub-committees and the CCG executives.

Document Information

Title /Version Number/(Date)	Anti-Fraud and Bribery Policy /v3.0/August 2016
Accountable Executive	Chief Finance Officer
Responsible Post holder/Policy Owner	Corporate Business Manager
Cross Reference With:	Managing Conflicts of Interest, Gifts, Hospitality and Sponsorship Policy and the Whistleblowing Policy
Date Approved	23 rd September 2016
Approved By	Audit Committee Originally approved by Board January 2015
Review Date	September 2018
Stakeholders engaged in development/review	Mazars (Internal Auditors)
Equality Impact Assessment	EQUALITY IMPACT ASSESSMENT This document has been assessed for equality impact on the protected groups, as set out in the Equality Act 2010. This Policy is applicable to the Board, every member of staff within the CCG irrespective of their age, disability, sex, gender reassignment, pregnancy, maternity, race (which includes colour, nationality and ethnic or national origins), sexual orientation, religion or belief, marriage or civil partnership, and those who work on behalf of the CCG.
Contact details for further information	Please contact the Corporate Business Manager on 01206 918700 for any queries

Dissemination of the Policy	The Policy will be placed on the website and a communication sent to staff to advise the policy has been revised.
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Amendment History

Version	Date	Reviewer Name(s)	Comments
1.0	2013		Policy produced
2.0	October 2014	Corporate Business Manager	Policy reviewed and incorporates NHS Protect guidance around best practice.
2.1	2015	Corporate Business Manager	Linked in to the Whistleblowing Policy as per comments at the January Board.
3.0	August 2016	Corporate and Mazars	Policy reviewed in advance of review date. Section 4.7 added (role of Area Anti-Fraud Specialist)

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Introduction

- 1.1. One of the basic principles of public sector organisations is the proper use of public funds. It is therefore important that all those who work in the public sector are aware of the risk of and means of enforcing the rules against fraud, bribery and any other illegal acts involving dishonesty. For simplicity all such offences are thereafter referred to as “fraud and bribery”, except where the context indicates otherwise. This document sets out the North East Essex Clinical Commissioning Group’s (“NEECCG”) policy and response to instances where fraud and/or bribery is detected or suspected.
- 1.2. The Board already has procedures in place that reduce the likelihood of fraud and/or bribery occurring. These include standing orders, standing financial instructions, documented procedures and a system of internal control and a system of risk assessment. In addition the Board tries to ensure that a risk and fraud awareness culture exists within the organisation.
- 1.3. This policy should be read in conjunction with the organisation’s Whistleblowing policy, and applies to all NEECCG staff; Board members, including Lay members; contractors; and any third parties working on behalf of NEECCG.
- 1.4. All employees should familiarise themselves and comply with the organisation’s financial regulations, with particular attention to the following polices:
 - Standards of Business Conduct;
 - NHS Code of Conduct
 - Whistleblowing Policy
- 1.5. Appendix 1 sets out potential warning signs to be aware of in relation to possible instances of fraud, corruption or bribery.
- 1.6. Appendix 2 sets out the ‘do’s’ and ‘don’ts’ to be aware of with regard to acting upon any concerns or suspicions.
- 1.7. Additional training and guidance will be provided to relevant individuals in these areas, although it is an individual’s responsibility to seek clarification on any of the content where necessary.

1.8. In addition to the details set out in this Policy, NEECCG has an agreed Counter Fraud Strategy, setting out the further agreed steps in place for countering fraud and bribery.

1. Key Legislation

1.1. Fraud

The Fraud Act 2006 came into effect on 15 January 2007 and gave a statutory definition of the criminal offence of fraud, as classified under three main headings:

- Fraud by false representation (Section 2);
- Fraud by (wrongfully) failing to disclose information (Section 3); and
- Fraud by abuse of position (Section 4).

<p>Fraud by false representation</p> <p>A person is in breach of this section if he/she:</p> <ul style="list-style-type: none"> • Dishonestly makes a false representation, and • Intends, by making the representation to make a gain for themselves or another, or to cause loss to another or to expose another to a risk of loss. <p>A representation is false if:</p> <ul style="list-style-type: none"> • It is untrue or misleading, and • The person making it knows that it is, or might be, untrue or misleading.
<p>Fraud by (wrongfully) failing to disclose information</p> <p>A person is in breach of this section if he/she:</p> <ul style="list-style-type: none"> • Dishonestly fails to disclose to another person information which they are under a legal duty to disclose, and • Intends, by failing to disclose the information to make a gain for themselves or another, or to cause loss to another or to expose another to a risk of loss.
<p>Fraud by abuse of position</p> <p>A person is in breach of this section if he/she:</p> <ul style="list-style-type: none"> • Occupies a position in which he/she 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 themselves or another, or to cause loss to another or to expose another to a risk of loss. <p>A person may be regarded as having abused their position even though</p>

their conduct consisted of an omission rather than an act.

The Act states that the terms “Gain” and “Loss” should be read in accordance with the following:

- As extending only to a gain or loss in money or other property; and
- As including any such gain or loss whether temporary or permanent.

“**Property**” means any property whether real or personal (including things in action and other intangible property).

“**Gain**” includes a gain by keeping what one has, as well as a gain by getting what one does not have.

“**Loss**” includes a loss by not getting what one might get, as well as a loss by parting with what one has.

Those found guilty under the Act are liable for a fine or imprisonment, with a maximum sentence of 10 years.

1.2. Bribery

The Bribery Act 2010 came into effect on 1 July 2011 and its provisions apply to all NEECCG business.

The Act strengthens previous UK anti-bribery legislation and creates a new offence which can be committed by organisations which fail to prevent persons associated with them from committing bribery on their behalf.

Bribery can take the form of ‘a financial or other advantage’ – it does not have to be cash. Offering and requesting still constitutes an offence – it does not have to be paid. It does not have to go directly to the person being influenced – it can be a donation to a chosen organisation. It does not have to be substantial – there is no materiality threshold in the Act.

In addition to the corporate offence, there are three offences which individuals could be found guilty of.

A summary of the offences is as follows:

	Section	Offence	Detail	Sanction
Individuals	Section 1	Bribing another person	Offering, promising or giving a bribe in the UK or abroad, in the public or private sector.	Individuals could face a 10 year prison sentence and unlimited fines.
	Section 2	Receiving a bribe	Requesting, agreeing to receive or accepting of a bribe in the UK or abroad, in the public	

	Section	Offence	Detail	Sanction
			or private sector.	
	Section 6	Bribery of foreign public officials	Bribery of a foreign public official in order to obtain or retain business.	
Organisations	Section 7	Failure to prevent bribery	Failure by an organisation to prevent a bribe being paid by those who perform services for, or on behalf of the organisation (“associated persons”).	Organisations could face unlimited fines and reputational damage could be significant.

1.3. Theft

This includes the dishonest appropriation of property of another with the intention of permanently depriving such property. It also includes burglary and attempted burglary.

2. The Board’s Policy

2.1. The Board is absolutely committed to maintaining an honest, open and well-intentioned culture within the organisation. It is, therefore, also absolutely committed to the elimination of fraud, bribery, or any other illegal act which occurs either within or against the organisation.

2.2. Whilst every effort will be made to prevent fraud and/or bribery from occurring, where this isn’t possible, the Board is committed to the rigorous investigation of any such cases. Consequently, all cases of suspected fraud, bribery and dishonesty will be considered for investigation. Where appropriate, criminal prosecution and civil court action may be taken to recover money, costs and interest. Employees may also be subject to disciplinary action.

2.3. The Board expects anyone having reasonable suspicions of fraud, bribery and or/dishonesty to report them. It recognises that whilst cases of theft are usually obvious, there may only be a suspicion in relation to fraud and/or bribery, and thus employees must report any concerns to the Chief Finance Officer or the LCFS who will then ensure that the correct procedures are followed.

- 2.4. The Board wishes to encourage anyone having reasonable suspicions of fraud and/or bribery to report them. Therefore, it is also the Board's policy, which will be rigorously enforced, that no individual will suffer in any way as a result of reporting a reasonably held suspicion, provided that they have acted in 'good faith' when doing so. For these purposes "reasonably held suspicions" shall mean any suspicions other than those, which are raised maliciously and found to be groundless.
- 2.5. It should be added that under no circumstances should a member of staff speak or write to representatives of the press, TV, radio, or to another third party about a suspected fraud without the written authority of the Chief Officer. Care needs to be taken to ensure that nothing is done that could give rise to an action for slander or libel.
- 2.6. In all cases, speed of response is crucial in helping to minimise financial loss and potential reputational damage, so concerns and suspicions should be raised promptly.

3. An Overview of the Approach

On a summary level, the Board's approach to meeting its commitment to eliminate fraud and bribery comprises the following key steps, noting that it has a dedicated Local Counter Fraud Specialist (LCFS) who leads all proactive work and reactive investigations.

1. The creation of an anti-fraud culture

Raising awareness and understanding of fraud and bribery risks amongst staff, Board members, and all other relevant parties, thus encouraging the reporting of concerns/suspicions, as well as assisting with the prevention, deterrence and detection of fraud and bribery.

2. Maximum deterrence of fraud

Publicising the actions that will be taken if fraud or bribery are committed. To confirm, where appropriate, criminal prosecution and civil court action may be taken to recover money, costs and interest. Employees may also be subject to disciplinary action.

3. Successful prevention of fraud which cannot be deterred

Policies and procedures are in place to reduce the likelihood of fraud and bribery occurring. These include a system of internal controls, Standing Financial Instructions and documented procedures, which involve physical and supervisory checks, financial reconciliations, segregation and rotation of duties, and clear statements of roles and responsibilities.

If fraud and/or bribery do occur, any necessary changes to systems and procedures will take place immediately to prevent similar incidents from happening again.

4. Prompt detection of fraud which cannot be prevented

The system of internal controls also includes measures to detect fraud and/or bribery where it has not been possible to prevent or deter a successful attempt from being made.

A range of additional detection based work is also undertaken by the LCFS on an ongoing basis.

5. Professional investigation of detected fraud

The LCFS is professionally trained and accredited to carry out investigations into suspicions of fraud and bribery to the highest standards. In liaison with NHS Protect, all suspicions of fraud and bribery will be professionally investigated.

6. Effective sanctions, including appropriate legal action against people committing fraud and corruption

Following the conclusion of an investigation, if there is evidence of fraud and/or bribery, consideration of available sanctions will be made in accordance with the guidance issued by NHS Protect – '*Applying Appropriate Sanctions Consistently*'. This may include criminal prosecution, civil proceedings and disciplinary action.

7. Effective methods for seeking redress in respect of money defrauded

Recovery of any losses incurred will also be sought through civil proceedings where appropriate. The Board are absolutely committed to seeking to recover all losses associated with fraud and bribery given that these are funds which should be directed to providing the highest possible standards of care for patients.

4. Roles and Responsibilities

4.1. Employees / Board Members

Employees and Board Members are expected to act in accordance with the Standards of Business Conduct and to follow guidance on the receipt of gifts or hospitality. They also have a duty to protect the assets of the organisation, including information and goodwill as well as property.

Employees and Board Members are expected to act in accordance with the standards laid down by their Professional Institutes where applicable.

Standing Financial Instructions and Standing Orders place an obligation on all employees and Board Members to act in accordance with defined policies and procedures, including to declare and register any interests that might potentially conflict with those of NEECCG.

In addition, all employees and Board Members have a responsibility to comply with all applicable laws and regulations relating to ethical business behaviour, procurement, personal expenses and confidentiality. This means, in addition to maintaining the normal standards of personal honesty and integrity, all employees and Board Members should always:

- Avoid acting in any way which might cause others to allege or suspect them of dishonesty;

- Behave in a way which would not give cause for others to doubt that official matters are dealt with fairly and impartially; and
- Be alert to the possibility that others might be attempting to deceive.

All employees and Board Members are responsible for reporting suspicions of fraud and/or bribery to the Chief Finance Officer, to the LCFS, or other designated organisation as described in Section 6.

4.2. **Third Parties Acting on Behalf of NEE CCG**

Any third party acting on behalf of NEE CCG shall be responsible for complying with this Policy and other relevant NEE CCG policies, including reporting any concerns / suspicions of fraud and bribery.

4.3. **Managers**

Managers must be vigilant and ensure that procedures to guard against fraud and/or bribery are followed. They should be alert to the possibility of unusual events or transactions which could be symptoms of fraud and or/bribery. Where they have any doubt they must seek advice from the nominated LCFS.

Managers must instil and encourage an anti-fraud and bribery culture within their team and ensure that information on procedures is made available to all employees. The LCFS will proactively assist the encouragement of an anti-fraud and bribery culture by undertaking work that will raise fraud and bribery awareness.

All instances of actual or suspected fraud or bribery which come to the attention of a manager must be reported immediately. It is appreciated that some employees will initially raise concerns with their manager, however, in such cases managers must not attempt to investigate the allegation themselves, and they have the clear responsibility to refer the concerns to the LCFS as soon as possible.

Managers at all levels have a responsibility to ensure that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively. The responsibility for the prevention and detection of fraud and bribery therefore primarily rests with managers, but requires the co-operation of all employees.

As part of that responsibility, managers are required to:

- Inform staff of the organisation's Code of Business Conduct and Anti-Fraud and Bribery Policy as part of their induction process, paying particular attention to the need for accurate completion of personal records and forms;
- Ensure that all employees for whom they are accountable for are made aware of the requirements of the policies;
- Assess the types of risk involved in the operations for which they are responsible;
- Ensure that adequate control measures are put in place to minimise the risks. This must include clear roles and responsibilities; supervisory checks; staff rotation, particularly in key posts;

separation of duties wherever possible, so that control of a key function is not invested in one individual; and regular reviews, reconciliations and test checks to ensure that control measures continue to operate effectively;

- Ensure that any use of computers by employees is linked to the performance of their duties within the organisation and complies with the organisation's IT usage policy;
- Be aware of the Anti-Fraud and Bribery Policy and the rules and guidance covering the control of specific items of expenditure and receipts;
- Identify financially sensitive posts;
- Ensure that controls are being complied with; and
- Contribute to the assessment of the risks and controls within their business area, which feeds into NEECCG and the Department of Health Accounting Officer's overall statements of accountability and internal control.

4.4. Chief Finance Officer

The Chief Finance Officer will monitor the work of the LCFS and be responsible for the organisation's overall compliance with the NHS standards in relation to counter fraud.

The Chief Finance Officer will, depending on the outcome of investigations (whether on an interim/ongoing or concluding basis), and/or the potential significance of suspicions that have been raised, inform and consult with appropriate senior management accordingly. This may be in relation to require control based actions; actions to limit and recover losses; actions to apply relevant sanctions; and actions to manage potential reputational damage.

The LCFS shall be responsible, in discussion with the Chief Finance Officer, for informing third parties such as External Audit, NHS Protect or the Police at the earliest opportunity and as circumstances dictate.

The Chief Finance Officer, in conjunction with the LCFS, shall consult and take advice from the Head of Human Resources where a member of staff is to be interviewed or disciplined. The Chief Finance Officer and LCFS will not conduct a disciplinary investigation, but the employee may be the subject of a separate investigation by Human Resources (HR).

Specifically in relation to the risk of bribery, the Chief Finance Officer shall be responsible for ensuring that the organisation takes adequate steps to manage the risks faced, and hence ensure an appropriate response to the Bribery Act 2010.

4.5. Internal/External Audit

Through their work, Internal and External Audit will be alert to the risk of fraud and bribery.

Through on-going liaison with the LCFS, Internal Audit will seek to assess the control measures in place to manage key fraud and bribery risks where these fall within the scope of their audits.

Any incident or suspicion that comes to Internal or External Audit's attention will be passed immediately to the LCFS. The outcome of the investigation may necessitate further work by Internal or External Audit to review systems.

4.6. Local Counter Fraud Specialist (LCFS)

The LCFS will ensure that all cases of actual or suspected fraud are reported to NHS Protect through the Area Anti-Fraud Specialist (AAFS) before any investigation or referral to the Police takes place.

The LCFS will liaise with the AAFS and, in conjunction with the Chief Financial Officer, will decide who will conduct the investigation and when / if referral to the Police is required. The LCFS will, amongst other duties:

- Ensure that the Chief Financial Officer is kept apprised of all cases;
- In consultation with the Chief Financial Officer and the AAFS will report any case to the Police as necessary;
- Report the outcome of the investigation to the Chief Finance Officer and the AAFS;
- Ensure that other departments, e.g. HR are informed where necessary. HR will be informed where an employee is a suspect. (LCFS and HR to comply with the relevant protocol between both parties); and
- Ensure that any system weaknesses identified as part of an investigation are followed through with management to implement changes.

4.7. Area Anti-Fraud Specialist

The Area Anti-Fraud Specialist (AAFSs) are the frontline face of NHS Protect for all health bodies within their region.

The AAFS is responsible for the management and vetting of all local investigation case papers and evidence and witness statements submitted for the consideration of prosecutions.

The AAFSs ensure that local investigations are conducted within operational and legislative guidelines to the highest standards for all allegations of fraud in the NHS. The AAFS will provide help, support, advice and guidance to CFOs, LCFSs, Audit Committees and other key stakeholders in their region.

The AAFS allocates, supervises and monitors fraud referrals and notifications to the LCFS and provides support as to the direction of

ensuring investigations as required and will oversee the performance of the LCFS.

The AAFS ensures that all information and intelligence gained from local investigative work is reported and escalated as appropriate at both local and national level so that fraud trends can be mapped and used to fraud-proof future policies and procedures.

4.8. Human Resources

HR will liaise with managers, the Chief Finance Officer and the LCFS, where an employee is suspected of being involved in fraud and/or bribery. HR is responsible for ensuring the appropriate use of any disciplinary procedures operated by NEECCG.

Managers must take steps at recruitment to establish, as far as possible, the previous record of potential employees in terms of their propriety and integrity. In this regard, temporary and contract employees are treated in the same manner as permanent employees.

4.9. Communications

The Communications team will assist the Chief Finance Officer and the LCFS in publicising successful local and national cases, and any related articles, newsletters and publicity to raise and maintain awareness.

5.10 Information Technology (IT)

NEL CSU are commissioned to undertake IT services on behalf of NEECCG. NEL CSU will report all cases to the LCFS where there is suspicion that IT is being used for fraudulent purposes. This includes inappropriate Internet or E-mail use; Offences under the Computer Misuse Act 1990 may be committed should this behaviour occur.

HR (or Head of Information Security) will be informed if there is a suspicion that an employee has breached the organisations regulations.

5. Reporting Process

5.1. Reporting fraud or bribery

This section outlines the action to be taken where fraud and/or bribery is discovered or suspected.

Where any instance of fraud and/or bribery is identified or suspected, this must be reported to the LCFS or the Chief Finance Officer immediately.

You can contact Suzanne Duffy and Charlie Roberts, your LCFSs, via the details below:

suzanne.duffy@mazars.co.uk

suzanneduffy@nhs.net

Tel: 07787514752

charlie.roberts2@nhs.net

charlie.roberts@mazars.co.uk

Tel: 07881283949

You can also contact Kirsty Denwood, the Chief Finance Officer via the details below;

kirsty.denwood@nhs.net

Tel: 01206 918750

Should you wish to remain anonymous or your suspicions involve the conduct of the LCFS or Finance Director; they can report suspected fraud, bribery and corruption to NHS Protect using the NHS Fraud and Corruption Reporting Line - freephone 0800 028 4060 or by filling in an on line form at www.reportnhsfraud.nhs.uk, as an alternative to internal reporting procedures.

Anonymous letters and telephone calls are received from time to time from individuals who wish to raise matters of concern, but not through official channels. Whilst the suspicions may be erroneous or unsubstantiated, they may also reflect a genuine cause for concern and will always be taken seriously.

Sufficient enquiries will be made by the LCFS to establish whether or not there is any foundation to the suspicion that has been raised. If the allegations are found to be malicious, they will also be considered for further investigation as to their source.

NEECCG wants all employees, Board members and other relevant parties to feel confident that they can expose any wrongdoing without any risk to themselves, and therefore has a Whistleblowing Policy in place which adheres to the provisions of the Public Interest Disclosure Act 1998. This procedure is intended to complement the organisation's Code of Business Conduct and Anti-Fraud and Bribery policy, ensuring there is full provision for raising concerns with others if you do not feel able to raise them through the designated channels.

5.2. **Disciplinary action**

The disciplinary procedures of the organisation must be followed where an employee is suspected of being involved in a fraudulent or other illegal act. It should be noted, however, that the duty to follow disciplinary

procedures will not override the need for legal action to be taken (e.g. consideration of criminal action). In the event of doubt, legal statute shall prevail.

5.3. Police involvement

In accordance with the NHS Counter Fraud and Corruption Manual, the Chief Finance Officer, in conjunction with the LCFS, will decide whether or not a case should be referred to the Police. Any referral to the Police will not prohibit action being taken under local disciplinary procedures.

5.4. Managing the investigation

The LCFS is aware that staff under an investigation that could lead to disciplinary action have the right to be represented at all stages.

One way in which evidence may best be protected is by the LCFS recommending suspension in certain circumstances to the Chief Finance Officer, who will make a decision (subject to advice being sought from HR on the disciplinary implications, including consideration of suspension from duty).

NEECCG will follow its disciplinary procedures if there is evidence that an employee has committed fraud or acts of bribery.

5.5. Gathering evidence

The LCFS will take control of any physical evidence, and record this in accordance with the procedures outlined in the NHS Counter Fraud and Corruption Manual.

Interviews under caution or to gather evidence shall only be carried out by the LCFS, if appropriate, or the investigating Police Officer in accordance with the Police and Criminal Evidence Act 1984 (PACE). The LCFS may interview and formally document discussions with staff as part of the investigation.

All employees have a right to be represented at internal disciplinary interviews by a trade union representative or accompanied by a friend, colleague or any other person of their choice, not acting in a legal capacity.

The application of the Anti-Fraud and Bribery Policy will at all times work in tandem with all other appropriate Trust policies e.g. Standing Financial Instructions (SFI's).

5.6. Financial Redress

In cases of fraud and/or bribery, where a loss is identified, financial redress or recovery of losses will always be considered. The decision will be taken in the light of the particular circumstances of each case and may include the costs of investigation.

Redress allows resources that are lost to fraud and corruption to be returned to the NHS for use as intended, for provision of high quality patient care and services.

5.7. **Reporting the results of the investigation**

Following investigation, the LCFS will prepare a report for the Chief Finance Officer, setting out the following details, as appropriate:

- the circumstances;
- the investigation process;
- the findings;
- the estimated loss;
- the steps that should be taken to prevent a recurrence;
- the steps that should be taken to recover the loss; and
- any other recommended actions.

The NHS Counter Fraud and Corruption Manual provides in depth details of how sanctions can be applied where fraud and corruption is proven and how redress can be sought. To summarise, local action can be taken to recover money by using the administrative procedures of the organisation or the civil law.

In cases of serious fraud and/or bribery, it is recommended that parallel sanctions are applied. For example, disciplinary action relating to the status of the employee in the NHS; use of civil law to recover lost funds; and use of criminal law to apply an appropriate criminal penalty upon the individuals, and/or a possible referral of information and evidence to external bodies, for example, professional bodies if appropriate.

NHS Protect 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.

Actions which may be taken when considering seeking redress include:

- no further action to be taken – it may be deemed that there is insufficient evidence to progress an investigation
- criminal investigation – the LCFS will work in partnership with NHS Protect, the police and or Crown Prosecution Service to bring a case to Court against an alleged offender, Outcomes can range from criminal conviction to fines and imprisonment.

- civil recovery - civil sanctions can be taken against those who commit fraud, bribery and corruption to recovery money and or assets which have been fraudulently obtained, including interests and costs.
- disciplinary action – disciplinary procedures will be initiated where an employee is suspected of being involved in a fraudulent or illegal act.
- Professional disciplinary body – if warranted employees may be referred to their professional regulatory body as a result of a successful investigation / prosecution. This includes organisations such as the General Medical Council and the Nursing and Midwifery Council
- confiscation order under POCA (Proceeds of Crime Act); and
- recovery may also be sought from monthly salary payments.

In some cases (taking into consideration all the facts about a case) it may be that the organisation, under guidance from the LCFS and ultimately approved by the Chief Finance Officer, decides that no further recovery action is taken.

Criminal investigations are primarily used for dealing with any criminal activity. The main purpose is to determine if activity was undertaken with criminal intent. Following such an investigation, it may be necessary to bring this activity to the attention of the criminal courts (Magistrate's Court and Crown Court). Depending on the extent of the loss and also the proceedings in the case, then it may be suitable for the recovery of losses to be considered under POCA.

The civil recovery route is also available, if it is considered to be cost-effective and desirable for deterrence purposes. This could involve a number of options such as applying through the Small Claims Court and/or recovery through debt collection agencies. Each case needs to be discussed with the Chief Finance Officer to determine the most appropriate action.

The appropriate senior manager, in conjunction with the HR department, will be responsible for initiating any disciplinary action that is found to be necessary. Arrangements may be made to recover losses via payroll if the staff member remains employed. In all cases current legislation must be complied with.

6. Fraud and Corruption Reporting Line

6.1. As an alternative reporting channel, the NHS Fraud and Corruption Line can be used in confidence on **0800 028 40 60** to report any concerns about fraud or corruption. All allegations are treated confidentially by NHS Protect and the LCFS and investigated in accordance with the NHS Fraud and Corruption Manual and current legislation.

6.2. Public Concern at Work - 0207 404 6609

Public Concern at work is an independent charity that provides free advice for employees who wish to express concerns about fraud or other serious malpractice.

7. Key Contacts

Kirsty Denwood	Chief Finance Officer	01206 918704 kirsty.denwood@nhs.net
Sam Hepplewhite	Chief Officer	01206 918706 Sam.hepplewhite@nhs.net
Jerry Wedge	Chair of the Audit Committee	jerrywedge999@gmail.com
Suzanne Duffy	Local Counter Fraud Specialist	07787514742 Suzanne.Duffy@mazars.co.uk suzanneduffy@nhs.net
Charlie Roberts	Local Counter Fraud Specialist	07881283949 charlie.roberts2@nhs.net Charlie.Roberts@mazars.co.uk
Charlie Lovlee	External Audit	01473 320774

Appendix 1 – Warning Signs

Whilst by no means being proof on their own, the circumstances below may indicate that fraud or bribery are taking place, and should therefore put managers / employees / Board members on the alert.

Contractors / Suppliers / Third Parties

- Invoices being submitted on non-headed paper;
- Altered documents (correcting fluid, different pen or handwriting);
- Requests for payment for goods/services that have not yet been delivered;
- Submission of duplicate invoices;
- Notification of an organisation's bank details changing;
- Tender submissions which are priced much higher or lower than other submissions;
- Complaints from public or staff regarding service quality;
- Unexpected requests for an additional fee or commission to "facilitate" a service;
- Requests that you provide employment or some other advantage to a friend or relative;
- Requests to use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to NEECCG; and
- Offers of an unusually generous gift or hospitality by a third party.

Employees

- Altered documents (correcting fluid, different pen or handwriting);
- Changes in normal patterns of, for example, cash takings or expense claim details;
- Text erratic or difficult to read or with details missing;
- Delay in completion or submission of expense claim forms;
- Lack of vouchers or receipts in support of expense claims;
- Seemingly living beyond their means;
- Under constant financial or other stress;
- Choosing not to take annual leave (and so preventing others becoming involved in their work), especially if solely responsible for a 'risk' area;
- Always working late;
- Refusal of promotion;
- Insistence on dealing with a particular individual; and
- Complaints from public or staff regarding service quality.

Appendix 2 – Acting upon your Suspicions – The Do’s and Don’ts

If you suspect fraud or bribery within the workplace, there are a few simple guidelines that should be followed:

DO:

- Make an immediate note of your concerns;
- Where possible note all relevant details, such as what was said in telephone or other conversations, the date, time and the names of any parties involved;
- Convey your suspicions to someone with the appropriate authority and experience, as set out within the Anti-Fraud and Bribery Policy; and
- Deal with the matter promptly. Any delay may cause NEECCG to suffer further financial loss.

DON'T:

- Do nothing;
- Be afraid of raising your concerns. You will not suffer any recrimination from the Authority as a result of voicing a reasonably held suspicion, and any matter you raise will be dealt with sensitively and confidentially;
- Approach or accuse any individuals directly;
- Try to investigate the matter yourself. There are special rules surrounding the gathering of evidence for use in criminal cases. Any attempt to gather evidence by people who are unfamiliar with these rules may compromise the case; and
- Convey your suspicions to anyone other than those with the proper authority.

This policy will be reviewed every two years or before if required and will be located on the NEE CCG Website.

This policy will be approved by The Audit Committee unless there are any significant changes which will then require approval by Board.