

# Anti-Fraud, Bribery and Corruption Policy and Response Plan 2017/18

<b>Policy Number</b>	
<b>Target Audience</b>	<b>All Staff and stakeholders</b>
<b>Approving Committee</b>	<b>Audit Committee</b>
<b>Date Approved</b>	
<b>Last Review Date</b>	<b>22 December 2017</b>
<b>Next Review Date</b>	<b>22 December 2019</b>
<b>Policy Author</b>	<b>Michelle Moss - Anti-Fraud Specialist - MIAA</b>
<b>Version Number</b>	<b>2</b>

<b>Applicable Statutory, Legal or National Best Practice Requirements</b>	Anti-Fraud and Corruption Manual Public Interest Disclosure Act 1998 NHS Standards Contract Fraud Act 2006 Bribery Act 2010 Criminal Finances Act 2017 Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 NHS Conflicts of Interest Guidance
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The CCG is committed to an environment that promotes equality, embraces diversity and respects human rights both within our workforce and in service delivery. This document should be implemented with due regard to this commitment.

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Approved documents are valid for use after their approval date and remain in force beyond any expiry of their review date until a new version is available.

## Version Control Sheet

Version	Date	Reviewed By	Comment
2	Dec 2017	M Moss	NHS Protect ceased. Policy updated with new Counter Fraud Authority (CFA). Changes to layout of policy.
2	Dec 2017	P Rule	Updated for Criminal Finances Act 2017 and Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017

Analysis of Effect completed	By:	Date:
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# 1 Introduction

One of the basic principles of public sector organisations is the proper use of public funds. The majority of people who work in the NHS conduct themselves in an honest and professional manner and they believe that fraud, bribery and corruption, committed by a minority, is wholly unacceptable as it ultimately leads to a reduction in the resources available for patient care.

Southport & Formby CCG (the 'CCG') is committed to reducing the level of fraud, bribery and corruption within the NHS to an absolute minimum and keeping it at that level, freeing up public resources for better patient care. The CCG does not tolerate fraud, bribery or corruption and aims to eliminate all such activity as far as possible.

The CCG wishes to encourage anyone having reasonable suspicions of fraud, bribery or corruption to report them. For the purposes of this policy "reasonably held suspicions" shall mean any suspicions other than those which are totally groundless (and/or raised maliciously).

It is the CCG's policy that no employee will suffer in any way as a result of reporting these suspicions. This protection is given under the provisions of the Public Interest Disclosure Act which the CCG is obliged to comply with.

The CCG will take all necessary steps to counter fraud, bribery and corruption in accordance with this policy, the NHS Anti-Fraud, Bribery and Corruption Manual, the policy statement 'Applying Appropriate Sanctions Consistently' published by NHS Counter Fraud Authority (NHS CFA), formerly known as NHS Protect and in line with the NHS CFA's strategy 'Tackling crime against the NHS: A strategic approach' plus any other relevant guidance or advice issued by NHS CFA. The CCG will seek the appropriate disciplinary, regulatory, civil and criminal sanctions [as well as referral to professional bodies, where appropriate] against fraudsters and where possible will attempt to recover losses.

Each CCG is required to appoint its own dedicated Anti-Fraud Specialist (AFS) who is accredited by the NHS CFA and accountable to them professionally for the completion of a range of preventative anti-fraud and corruption work, as well as for undertaking any necessary investigations. Locally, the AFS is accountable on a day-to-day basis to the CCG's Chief Finance Officer (CFO) and also reports, periodically, to the CCG Audit Committee.

All instances where fraud, bribery and/or corruption, is suspected are thoroughly investigated by staff trained by NHS CFA. For instances where tax evasion and/or money laundering is suspected, NHS CFA will consider the most appropriate resource to undertake these, and where appropriate, alternative disposals, including referral to another law enforcement agency. Any investigations will be undertaken in accordance with the NHS Anti-Fraud and Corruption Manual.

[NB. For staff awareness, theft issues are usually dealt with by local security management (LSMS), not the AFS. However, the AFS will be mindful of any

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potential criminality identified in the course of any investigation and will, with the agreement of the CFO, notify the appropriate investigating authority].

## 1.1 Objectives

The CCG is committed to taking all necessary steps to counter fraud, bribery and corruption.

Under the NHS Standards Contract all organisations providing NHS services are required to put in place appropriate anti-fraud and security management arrangements. The NHS CFA unified approach to tackling all crime against the NHS (Tackling Crime against the NHS: A Strategic Approach) is delivered across four key operational areas:

- To ensure that the organisation's **strategic governance** arrangements have embedded anti-crime measures across all levels;
- To **inform and involve** NHS staff and the public through raising awareness of crime risks against the NHS, and publicising those risks and effects of crime;
- **Prevent and deter** individuals who may be tempted to commit crime against the NHS and ensure that opportunities for crime to occur are minimised, and
- To detect and investigate crime and **hold to account** those individuals who have committed crimes by prosecuting and seeking redress.

## 1.2 Scope

This policy has been produced by the CCG's AFS, and is intended to provide a guide for all employees [regardless of position], contractors, consultants, vendors and other internal and external stakeholders who have a professional or business relationship with the CCG, on what fraud and corruption are in the NHS; what everyone's responsibility are to prevent fraud, bribery and corruption; and also how to report concerns and/or suspicions with the intention of reducing fraud to a minimum within the CCG.

This policy relates to all forms of fraud, bribery and corruption and is intended to provide direction and help to employees who may identify suspected fraud, corruption or bribery. It provides a framework for responding to suspicions of fraud, bribery and corruption, advice and information on various aspects of fraud, bribery and corruption and implications of an investigation. It is not intended to provide a comprehensive approach to preventing and detecting fraud, bribery and corruption.

## 2 Definitions

The definitions applicable to this policy are as follows:

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## 2.1 NHS Counter Fraud Authority (CFA)

The NHS CFA is a new special health authority dedicated to tackling fraud, bribery and corruption within the health service. The NHS CFA provides a clear focus for both the prevention and investigation of fraud across the health service and works with NHS England and NHS Improvement to properly uncover fraud and tackle it effectively.

## 2.2 Fraud

The Fraud Act 2006 introduced an entirely new way of investigating and prosecuting fraud. Previously, the word 'fraud' was an umbrella term used to cover a variety of criminal offences falling under various legislative acts. It is no longer necessary to prove that a person has been deceived, or for a fraud to be successful. The focus is now on the dishonest behaviour of the suspect and their intent to make a gain either for themselves or another; to cause a loss to another; or, expose another to a risk of a loss.

There are several specific offences under the Fraud Act 2006; however, there are three primary ways in which it can be committed that are likely to be investigated by the AFS;

The offence of fraud can be committed in three ways:

- **Fraud by false representation (s.2)** - lying about something using any means, e.g. falsifying a CV or NHS job application form;
- **Fraud by failing to disclose (s.3)** - not saying something when you have a legal duty to do so, e.g. failing to declare a conviction, disqualification or commercial interest when such information may have an impact on your NHS role, duties or obligation and where you are required to declare such information as part of a legal commitment to do so, and
- **Fraud by abuse of a position of CCG (s.4)** - abusing a position where there is an expectation to safeguard the financial interests of another person or organisation, e.g. a carer abusing their access to patients monies, or an employee using commercially confidential NHS information to make a personal gain.

It should be noted that all offences under the Fraud Act 2006 occur where the act or omission is committed dishonestly and with intent to cause gain or loss. The gain or loss does not have to succeed, so long as the intent is there. Successful prosecutions under the Fraud Act 2006 may result in an unlimited fine and/or a potential custodial sentence of up to 10 years.

## 2.3 Bribery and Corruption

Bribery and corruption prosecutions can be brought using specific pieces of legislation:

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- Prevention of Corruption Acts 1906 and 1916, for offences committed prior to 1st July 2011, and
- Bribery Act 2010, for offences committed on or after 1st July 2011.

The Bribery Act 2010 reforms the criminal law of bribery, making it a criminal offence to:

- Give, promise or offer a bribe (s.1), and/or
- Request, agree to receive or accept a bribe (s.2).

Corruption is generally considered to be an “umbrella” term covering such various activities as bribery, corrupt preferential treatment, kickbacks, cronyism, theft or embezzlement. Under the 2010 Act, however, bribery is now a series of specific offences.

Generally, bribery is defined as: an inducement or reward offered, promised or provided to someone to perform their functions or activities improperly in order to gain a personal, commercial, regulatory and/or contractual advantage.

Examples of bribery in an NHS context could be a contractor attempting to influence a procurement decision-maker by giving them an extra benefit or gift as part of a tender exercise; or, a medical or pharmaceutical company providing holidays or other excessive hospitality to a clinician in order to influence them to persuade their CCG to purchase that company’s particular clinical supplies.

A bribe does not have to be in cash; it may be the awarding of a contract, the provision of gifts, hospitality, sponsorship, the promise of work or some other benefit. The persons making and receiving the bribe may be acting on behalf of others - under the Bribery Act 2010, all parties involved may be prosecuted for a bribery offence.

All staff are reminded to ensure that they are transparent in respect of recording any gifts, hospitality or sponsorship and they should refer to the separate CCG’s policy, the ‘Conflict of Interest Policy’ covering:

- Acceptance of Gifts and Hospitality;
- Declaration of Interests, and
- Sponsorship.

The Bribery Act 2010 is also extra-territorial in nature. This means that anyone involved in bribery activity overseas may be liable to prosecution in the UK if the bribe is in respect of any UK activity, contract or organisation. To this end, the Bribery Act 2010 also includes an offence of bribing a foreign public official [s.6].

In addition, the Bribery Act 2010 introduces a new ‘corporate offence’ [s.7] of the failure of commercial organisations to prevent bribery. The Department of Health

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Legal Service has stated that NHS bodies are deemed to be ‘relevant commercial organisations’ to which the Act applies. As a result, an NHS body may be held liable (and punished with a potentially unlimited fine) when someone “associated” with it bribes another in order to get, keep or retain business for the organisation. However, the organisation will have a defence, and avoid prosecution, if it can show it had ‘adequate procedures’ in place designed to prevent bribery.

Finally, under section 14 of the Bribery Act 2010, a senior officer of the organisation (e.g. a Senior Manager, an Executive, Governing Body Member or Lay Member) would also be liable for prosecution if they consented to or connived in a bribery offence carried out by another. Under such circumstances, the senior officer may be prosecuted for a parallel offence to that brought against the primary perpetrator. Furthermore, the organisation could also be subject to an unlimited fine because of the senior officer’s consent or connivance.

To re-iterate, the Bribery Act 2010 is applicable to NHS organisations including Southport & Formby CCG and, consequently, it also applies to (and can be triggered by) everyone “associated” with this CCG who performs services for us, or on our behalf, or who provides us with goods. This includes those who work for and with us, such as employees, agents, subsidiaries, contractors and suppliers (regardless of whether they are incorporated or not). The term ‘associated persons’ has an intentionally wide interpretation under the Bribery Act 2010.

The CCG adopts a ‘zero tolerance’ attitude towards bribery and does not, and will not, pay or accept bribes or offers of inducement to or from anyone, for any purpose. The CCG is fully committed to the objective of preventing bribery and will ensure that adequate procedures, which are proportionate to our risks, are in place to prevent bribery and which will be regularly reviewed. We will, in conjunction with NHS CFA, seek to obtain the strongest penalties - including criminal prosecution, disciplinary and/or civil sanctions - against anyone associated with the CCG who is found to be involved in any bribery or corruption activities.

As with the Fraud Act 2006, a conviction under the Bribery Act 2010 may ultimately result in an unlimited fine and/or a custodial sentence of up to 10 years imprisonment.

#### **2.4 Criminal Finances Act 2017 (CFA 2017) and Money Laundering Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 (MLR 2017)**

The CFA 2017 creates and defines two new corporate criminal offences in respect of the facilitation of tax evasion as:

- Failure of a relevant corporate body to prevent the facilitation of UK tax evasion by an associated person, and
- Failure of a relevant corporate body to prevent the facilitation of non-UK tax evasion by an associated person.

The offences can only be committed by body corporates and partnerships. Penalties for these offences include unlimited criminal fines and possible ancillary

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sanctions, such as confiscation or serious crime prevention orders in addition to suffering serious reputational damage. Both offences are strict liability offences. The only defence to the offences is that the CCG has in place “reasonable” procedures designed to prevent its associated persons from criminally facilitating tax evasion.

Both offences require an "associated person" of the relevant body to criminally facilitate tax evasion. The term "associated person" has a very broad definition and includes the relevant body’s employees, subsidiaries, agents, sub-contractors, representatives or anyone else acting for or on behalf of the body. The associated person must be acting in their capacity as an associated person rather than in their personal capacity. They must also have intentionally aided or abetted a tax payer to deliberately evade UK or overseas taxes.

The MLR 2017 has further obligations regarding money laundering legislation. These obligations impact on certain areas NHS business and, as under the previous regulations of 2007, require NHS bodies to maintain internal procedures to prevent the use of their services for money laundering. A key difference of the 2017 Regulations is to require relevant persons to adopt a more risk-based approach towards anti-money laundering, particularly in the conduct of due diligence. Determining the appropriate level of due diligence requires analysis of risk factors which are set out in MLR 2017.

It created a new criminal offence of any individual who recklessly makes a statement in the context of money laundering, which is false or misleading, commits an offence punishable by a fine and/or up to 2 years’ imprisonment. Appropriate systems of internal control need to be in place to prevent activities relating to money laundering and terrorist financing. There must be management controls in place to identify the possibility that criminals may be attempting to launder money or fund terrorism, so as to enable appropriate action to prevent or report it to be taken.

MLR 2017 ends “automatic” due diligence. Instead, a relevant person needs to consider both customer and geographical risk factors in deciding whether simplified due diligence is appropriate. Another change is the creation of a “black list” of high risk jurisdictions which, if involved in a transaction, makes enhanced due diligence and additional risk assessment compulsory.

### **3 Other Relevant Procedural Documents**

This policy should be read in conjunction with the following documents:

- Disciplinary Policy and Procedure;
- Whistleblowing Policy, and
- Conflicts of Interest Policy.

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## 4 Codes of Conduct

The Codes of Conduct for NHS boards and NHS managers set out the key public service values. They state that high standards of corporate and personal conduct, based on the recognition that patients come first, have been a requirement throughout the NHS since its inception. These values are summarised as:

**Accountability** - Everything done by those who work in the authority must be able to stand the tests of parliamentary scrutiny, public judgements on propriety and professional codes of conduct.

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

**Openness** - The health body's activities should be sufficiently public and transparent to promote confidence between the authority and its staff and the public.

All staff should be aware of and act in accordance with these values. In addition, staff are expected to:

- Act impartially in all their work;
- Refuse gifts, benefits, hospitality or sponsorship of any kind that might reasonably be seen to compromise their judgement or integrity; and, to avoid seeking to exert influence to obtain preferential consideration. All such gifts should be returned and hospitality refused;
- Declare and register gifts, benefits or sponsorship of any kind, in accordance with limits agreed locally, whether refused or accepted;
- Declare and record financial, non-financial or personal interest (e.g. company shares, research grant) in any organisation with which they have to deal, and be prepared to withdraw from those dealings if required, thereby ensuring that their professional judgement is not influenced by such considerations;
- Make it a matter of policy that offers of sponsorship that could possibly breach the Code be reported to the Board;
- Not misuse their official position or information acquired in the course of their official duties, to further their private interests or those of others;
- Ensure professional registration (if applicable) and/or status are not used in the promotion of commercial products or services;
- Beware of bias generated through sponsorship, where this might impinge on professional judgement or impartiality, and

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- Neither agree to practice under any conditions which compromise professional independence or judgement, nor impose such conditions on other professionals.

All staff are also reminded that every NHS employee, regardless of position or status, must comply with the Conflicts of Interest in the NHS – Guidance for staff and organisations which may be accessed at: <https://www.england.nhs.uk/wp-content/uploads/2017/02/guidance-managing-conflicts-of-interest-nhs.pdf>

Relevant personnel are also reminded that their professional bodies will also have codes of conduct or standards of behaviour which they will be expected to adhere to.

## 5 Roles and Responsibilities

Through our day-to-day work, we, i.e. all staff, are in the best position to recognise any specific risks within our own areas of responsibility. We also have a duty to ensure that those risks – however large or small – are identified and eliminated. Where you believe the opportunity for fraud, corruption or bribery exists, whether because of poor procedures or oversight, you should report it to the AFS or the NHS Fraud and Corruption Reporting Line and/or online Fraud Reporting Form.

This section states the roles and responsibilities of employees and other relevant parties in reporting fraud or corruption.

### 5.1 Role of the Board / Audit Committee

The CCG has a duty to ensure that it provides a secure environment in which to work, and one where people are confident to raise concerns without worrying that it will reflect badly on them. This extends to ensuring that staff feel protected when carrying out their official duties and are not placed in a vulnerable position. If staff have concerns about any procedures or processes that they are asked to be involved in, the CCG has a duty to ensure that those concerns are listened to and addressed.

The CCG's Board (via its Audit Committee) has a duty to provide adequate governance and oversight of the CCG to ensure that its funds, people and assets are adequately protected against criminal activity, including fraud, bribery and corruption.

### 5.2 Chief Officer

The CCG's Chief Officer, as the organisation's accountable officer, has overall responsibility for securing funds, assets and resources entrusted to it, including instances of fraud, bribery and corruption.

The Chief Officer must ensure adequate policies and procedures are in place to protect the organisation and the public funds it receives. However, responsibility for the operation and maintenance of controls falls directly to line managers and requires the involvement of all of CCG employees. The CCG therefore has a duty

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to ensure employees who are involved in or who are managing internal control systems receive adequate training and support in order to carry out their responsibilities. Therefore, the CFO will monitor and ensure compliance with this policy.

### **5.3 Chief Finance Officer (CFO)**

The CFO, in conjunction with the Chief Officer, monitors and ensures compliance with the CCG's contractual requirements regarding fraud, bribery and corruption.

The CFO has powers to approve financial transactions initiated by directorates across the organisation. The CFO prepares, documents and maintains detailed financial procedures and systems; and applies the principles of separation of duties and internal checks to supplement those procedures and systems.

The CFO will report annually to the Board on the adequacy of internal financial controls and risk management as part of the Board's overall responsibility to prepare a statement of internal control for inclusion in the organisation's annual report.

The CFO will, depending on the outcome of investigations (whether on an interim/on-going or concluding basis) and/or the potential significance of suspicions that have been raised, inform appropriate senior management accordingly.

The AFS shall be responsible, in discussion with the CFO, for informing third parties such as external audit or the police at the earliest opportunity, as circumstances dictate.

The CFO will inform and consult the Chief Officer in cases where the loss or where the incident may lead to adverse publicity.

The CFO or the AFS will consult and take advice from the Director of Corporate Services if a member of staff is to be interviewed, suspended or disciplined. The CFO or AFS will not conduct a disciplinary investigation, but the employee may be the subject of a separate investigation by HR.

### **5.4 Managers**

Managers must be vigilant and ensure that procedures to guard against fraud, bribery and corruption are applied and monitored. They should be alert to the possibility that unusual events or transactions could be symptoms of fraud, bribery and corruption. If they have any doubts, they must seek advice from the nominated AFS.

Managers must instil and encourage an anti-fraud, bribery and corruption culture within their team and ensure that information on procedures is made available to all employees. The desktop guide [Appendix A] provides a reminder of the key contacts and a checklist of the actions to follow if fraud, bribery and corruption, or

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other illegal acts, are discovered or suspected. Managers are encouraged to copy this to staff and to place it on staff notice boards in their department.

The AFS will proactively assist the encouragement of an anti-fraud, bribery and corruption culture by undertaking work that will raise fraud awareness.

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

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

As part of that responsibility, line managers need to:

- Inform staff of the CCG's code of business conduct and anti-fraud, bribery and corruption policy as part of their induction process, paying particular attention to the need for accurate completion of personal records and forms;
- Ensure that all employees for whom they are accountable are made aware of the requirements of the policy;
- Assess the types of risk involved in the operations for which they are responsible;
- Ensure that adequate control measures are put in place to minimise the risks. This must include clear roles and responsibilities, supervisory checks, staff rotation (particularly in key posts), separation of duties wherever possible so that control of a key function is not invested in one individual, and regular reviews, reconciliations and test checks to ensure that control measures continue to operate effectively;
- Ensure that any use of computers by employees is linked to the performance of their duties within the CCG;
- Be aware of the CCG's anti-fraud, bribery and corruption 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 their director's assessment of the risks and controls within their business area, which feeds into the CCG's and the Department of

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Health Accounting Officer's overall statements of accountability and internal control.

## 5.5 Employees

The CCG's Standing Orders, Standing Financial Instructions, policies and procedures place an obligation on all employees and non-executive directors to act in accordance with best practice.

Employees are expected to act in accordance with the standards laid down by their professional institutes, where applicable, and have a personal responsibility to ensure that they are familiar with them.

Employees also have a duty to protect the assets of the CCG, including information and property.

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

- Avoid acting in any way that might cause others to allege or suspect them of dishonesty;
- Behave in a way that would not give cause for others to doubt that the CCG's employees deal fairly and impartially with official matters, and
- Be alert to the possibility that others might be attempting to deceive.

All employees have a duty to ensure that public funds are safeguarded, whether or not they are involved with cash or payment systems, managing budgets or dealing with contractors or suppliers.

If an employee suspects that there has been fraud, corruption or bribery, or has seen any suspicious acts or events, they must report the matter to the nominated AFS.

The CCG's AFS service is provided under contract by Mersey Internal Audit Agency (MIAA), an NHS agency. The CCG's nominated AFS is **Michelle Moss**.

## 5.6 Anti-Fraud Specialist (AFS)

The AFS is operationally accountable to the CCG's CFO and reports on the progress of all anti-fraud and corruption activity to the CCG Audit Committee. The AFS is responsible for taking forward all anti-fraud work locally in accordance with national standards and regularly reports to the Chief Finance Officer on the progress of the investigation and when/if referral to the police is required.

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The AFS liaises with several key stakeholders and key contacts across the CCG and undertakes their duties to the highest possible standards at all times.

The AFS will:

- Ensure that the CFO is informed about all referrals/cases and approves any necessary investigation activity;
- In particular, conduct investigations of all alleged fraud, bribery and corruption in accordance with the NHS Anti-Fraud and Corruption Manual, Investigations Toolkit, NHS Standards for Providers and relevant criminal law;
- Be responsible for the day-to-day implementation of the key principles of anti-fraud, bribery and corruption activity and, in particular, the investigation of all suspicions of fraud, bribery and/or corruption
- Refer any reported suspicions of tax evasion and/or money laundering to NHS CFA;
- Investigate all cases of fraud;
- In consultation with the CFO, report any cases to the NHS CFA as agreed and in accordance with the NHS Anti-Fraud and Corruption Manual;
- Report any case and the outcome of the investigation through the NHS CFA national case management system (FIRST);
- ensure that other relevant parties are informed where necessary, e.g. Human Resources (HR) will be informed if an employee is the subject of a referral;
- Ensure that the CCG's incident and losses reporting systems are followed;
- Ensure that any system weaknesses identified as part of an investigation are followed up with management and reported to internal audit;
- Adhere to the Counter Fraud Professional Accreditation Board (CFPAB)'s Principles of Professional Conduct as set out in the NHS Anti-Fraud and Corruption Manual, and
- Not have responsibility for or be in any way engaged in the management of security for any NHS body.

In addition, the AFS will be responsible for the day to day implementation of the generic areas of anti-fraud, bribery and/or corruption strategy, as agreed in the fraud risk assessed annual work plan.

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## 5.7 NHS Counter Fraud Authority (NHS CFA)

NHS CFA deliver anti-crime work that cannot be carried out by NHS health bodies regionally or in isolation. They use intelligence to identify serious and complex economic crime, reduce the impact of crime and drive improvements in anti-crime work.

Local NHS organisations are primarily accountable for dealing with crime risks in the NHS. NHS CFA provides information and guidance to local AFSs to improve anti-fraud, bribery and corruption work across the NHS.

NHSCFA's main objectives are:

- to deliver the Department of Health (DH) strategy, vision and strategic plan, and be the principal lead for counter fraud activity in the NHS in England;
- to be the single expert intelligence led organisation providing a centralised investigation capacity for complex economic crime matters;
- to lead, guide and influence the improvement of standards in counter fraud work, in line with HM Government Counter Fraud Professional Standards, across the NHS and wider health group, through review, assessment and benchmark reporting of counter fraud provision across the system, and
- to take the lead and encourage fraud reporting across the NHS and wider health group, by raising the profile of fraud and its effect on the health care system.

## 5.8 Internal and External Audit

The role of internal and external audit includes reviewing controls and systems and ensuring compliance with financial instructions.

Any incident or suspicion of fraud, corruption or bribery that comes to internal or external audit's attention will be passed immediately to the nominated AFS. The outcome of the investigation may necessitate further work by internal or external audit to review systems.

## 5.9 Human Resources

HR will liaise closely with managers and the AFS from the outset if an employee is suspected of being involved in fraud, corruption and/or bribery, in accordance with agreed liaison protocols. HR staff are responsible for ensuring the appropriate use of the CCG's disciplinary procedure. The HR department will advise those involved in the investigation on matters of employment law and other procedural matters, such as disciplinary and grievance procedures, as requested.

Close liaison between the AFS and HR will be essential in respect of any decision as to whether to exclude an employee from the CCG whilst necessary enquiries are on-going, though any final decision to exclude is that of the CCG. Close liaison will also be necessary to ensure that any parallel sanctions (i.e. criminal, civil and disciplinary sanctions) are applied effectively and in a coordinated manner.

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HR will take steps at the recruitment stage to establish, as far as possible, the previous record of potential employees, as well as the veracity of required qualifications and memberships of professional bodies, in terms of their propriety and integrity. In this regard, temporary and fixed-term contract employees are treated in the same manner as permanent employees.

## 5.10 Information Management and Technology

The Head of Information Security (or equivalent) will contact the AFS immediately in all cases where there is suspicion that CCG ICT is being used for fraudulent purposes in accordance with the Computer Misuse Act 1990. Similarly, the Head of Information Security will liaise closely with the AFS to ensure that a subject's access (both physical and electronic) to CCG ICT resources is suspended or removed where an investigation identifies that it is appropriate to do so.

## 6 The Response Plan

### 6.1 Reporting fraud, bribery and/or corruption

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

All genuine suspicions of fraud, bribery and corruption must be reported directly to the AFS – contact details can be found using the following link:

<http://nww.southportandformbyccg.nhs.uk/practice-support/Counter-Fraud/counter-fraud.aspx>

If the referrer believes that the CFO or AFS is implicated, they should notify whichever party is not believed to be involved who will then inform the Chief Officer and Audit Committee Chair.

An employee can contact any executive or governing body member or lay member of the CCG to discuss their concerns if they feel unable, for any reason, to report the matter to the AFS or the CFO.

If an employee feels unable, for any reason, to report the matter internally, employees can also call the NHS Fraud and Corruption Reporting Line on Freephone 08000 28 40 60 or report their concerns via the NHS Online Fraud Reporting Form [www.cfa.nhs.uk/reportfraud](http://www.cfa.nhs.uk/reportfraud)

This provides an easily accessible route for the reporting of genuine suspicions of fraud, bribery and corruption within or affecting the NHS. It allows NHS staff who are unsure of internal reporting procedures to report their concerns in the strictest confidence. All calls are dealt with by experienced trained staff and any caller who wishes to remain anonymous may do so.

Anonymous letters, telephone calls, etc. are occasionally received from individuals who wish to raise matters of concern, but not through official channels. While the

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suspicions may be erroneous or unsubstantiated, they may also reflect a genuine cause for concern and will always be taken seriously.

The AFS will make sufficient enquiries to establish whether or not there is any foundation to the suspicion that has been raised. If the allegations are found to be malicious, they will also be considered for further investigation to establish their source.

Staff are encouraged to report reasonably held suspicions directly to the AFS. You can do this by completing the Referral Form [Appendix B] or by contacting the AFS by telephone or email using the contact details supplied on the desktop guide.

The CCG wants all employees to feel confident that they can expose any wrongdoing without any risk to themselves. In accordance with the provisions of the Public Interest Disclosure Act 1998, the CCG has produced a Whistleblowing Policy. This procedure is intended to complement the CCG's Anti-Fraud, Bribery and Corruption Policy as well as other relevant CCG policies and ensures there is full provision for staff to raise any concerns with others if they do not feel able to raise them with their line manager/management chain. Corporate policies can be found on the CCG's intranet site.

## **6.2 Sanctions and Redress**

The CCG's 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 this organisation's commitment to take fraud, bribery and corruption seriously and ultimately contributes to the deterrence and prevention of such actions.

This organisation endorses the NHS CFA's 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 Anti-Fraud Manual with regard to applying sanctions where fraud, bribery or corruption is proven. The organisation maintains an internal joint-working and data sharing protocol between the AFS and the HR department which also covers their respective investigative duties.

The types of sanction which this organisation may apply when a financial offence has occurred include:

- Civil Redress - We will seek financial redress, whenever possible, to recover losses (of money or assets), including interest and costs, to fraud, bribery and corruption. Redress can be sought in various ways. These include confiscation or compensation orders or use of the Proceeds of Crime legislation in the criminal courts, as well as civil legal sanctions such as an order for repayment or an attachment to earnings where appropriate, in addition to any locally agreed voluntary negotiations or repayments. As

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an organisation, we actively publicise the fact that redress will be sought where applicable to recover monies lost to fraud and corruption, thus creating a further deterrent effect;

- Criminal Prosecution - The AFS will work in partnership with NHS CFA, the police and/or the Crown Prosecution Service, where appropriate, to bring a case to court against an alleged offender. Outcomes can range from a criminal conviction to fines and imprisonment;
- Disciplinary Sanctions - Disciplinary procedures will also be initiated where an employee is suspected of being involved in a fraudulent or illegal act. The health body's disciplinary policy can be located on the CCG's intranet policies page or via this link <http://nww.southportandformbyccg.nhs.uk/ccg-and-locality/Info-for-CCG-staff/HR-information/Current-HR-policies.aspx>
- Professional Body Disciplinary Sanctions - Where appropriate and if warranted, the organisation reserves the right to also report staff to their professional body as a result of a successful investigation and/or prosecution.”

## 7 Consultation

Key individuals/groups involved in the development of the document to ensure it is fit for purpose once approved.

Name	Designation
CCG's Audit Committee Members	Audit Committee

## 8 Dissemination and Implementation

### 8.1 Dissemination

This policy will be brought to the attention of all employees and will form part of the induction process for new staff.

This policy will be disseminated CCG wide for all employees to understand and be made aware of via awareness presentations, the CCG's Bulletin's and on the CCG's Anti-Fraud intranet page <http://nww.southportandformbyccg.nhs.uk/practice-support/Counter-Fraud/counter-fraud.aspx>

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## 8.2 Implementation

The CCG's AFS will be responsible for implementing this policy and all CCG managers have a responsibility to ensure all staff are made aware of the policy and understand it. The AFS will provide any training where required.

## 9 Process for Monitoring Compliance and Effectiveness

Monitoring is essential in ensuring that controls are appropriate and robust enough to prevent or reduce fraud. Through the reviewing of system controls, conducting investigations and identifying weaknesses, the AFS will monitor the policy's effectiveness. Outcomes will be summarised and documented through the CCG's Audit Committee.

## 10 Standards/Key Performance Indicators

NHS Standards for Providers  
Service Condition 24 - NHS Standards Contract

## 11 References

NHS Anti-Fraud Manual

NHS Investigations Toolkit

Whistleblowing Policy

Disciplinary Policy

Conflicts of Interest Policy

Standing Financial Instructions, Standing Orders and the Scheme of Delegation

NHS Protect. (2013). 'Applying Appropriate Sanctions Consistently' - [http://www.nhsbsa.nhs.uk/Documents/CounterFraud/Applying\\_appropriate\\_sanctions\\_consistently\\_-\\_Policy\\_statement\\_April\\_2013.pdf](http://www.nhsbsa.nhs.uk/Documents/CounterFraud/Applying_appropriate_sanctions_consistently_-_Policy_statement_April_2013.pdf)

NHS Protect 'Parallel Criminal and Disciplinary Investigations'

NHS Protect Strategy (2012). 'Tackling crime against the NHS: A strategic approach' - [http://www.nhsbsa.nhs.uk/Documents/CounterFraud/NHS\\_Protect\\_Strategy.pdf](http://www.nhsbsa.nhs.uk/Documents/CounterFraud/NHS_Protect_Strategy.pdf)

NHS Business Services Authority. (2004). Codes of Conduct for NHS Boards and NHS Managers [http://www.nhsbsa.nhs.uk/Documents/Sect\\_1\\_-\\_D\\_-\\_Codes\\_of\\_Conduct\\_Acc.pdf](http://www.nhsbsa.nhs.uk/Documents/Sect_1_-_D_-_Codes_of_Conduct_Acc.pdf)

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## A Desktop Guide to Reporting NHS Fraud, Bribery and Corruption

**FRAUD** is the dishonest intent to obtain a financial gain from, or cause a financial loss to, a person or party through false representation, failing to disclose information or abuse of position.

**CORRUPTION/ BRIBERY** is the deliberate use of bribery or payment of benefit-in-kind to influence an individual to use their position in an unreasonable way to help gain advantage for another.

### DO

- **Note your concerns**

Record details such as your concerns, names, dates, times, details of conversations and possible witnesses. Time, date and sign your notes.

- **Retain or secure evidence**

Retain any evidence that may be destroyed, but do not alter or write on it in any way.

- **Report your suspicion promptly**

Confidentiality will be respected – delays may lead to further financial loss.

- **Be discreet**

Don't discuss your concerns with anyone who doesn't need to know

### DO NOT

- **Confront the suspect or convey concerns to anyone other than those authorised**

Never attempt to question a suspect yourself; this could alert a fraudster and place you at harm.

- **Try to investigate the concern yourself**

Never attempt to gather evidence yourself unless it is about to be destroyed; gathering evidence must take into account legal procedures in order for it to be useful. Your AFS will conduct an investigation in accordance with legislation.

- **Be afraid of raising your concerns**

The Public Interest Disclosure Act 1998 protects employees who have reasonable concerns. You will not suffer discrimination or victimisation by following the correct procedures.

- **Do nothing!**

If you suspect that fraud against the NHS has taken place, you must report it immediately, by:

- directly contacting the **Anti-Fraud Specialist**, or
- telephoning the **freephone** NHS Fraud and Corruption Reporting Line, or
- online via the fraud reporting form [www.cfa.nhs.uk/reportfraud](http://www.cfa.nhs.uk/reportfraud) or
- contacting the **Chief Finance Officer**.

### **Report NHS Fraud, Bribery & Corruption – contact details:**

Your CCG AFS: **0151 285 4547 or 0151 285 4500 (MIAA)**  
NHS Fraud and Corruption Reporting Line: **0800 028 40 60**  
NHS Online Reporting Form: [www.cfa.nhs.uk/reportfraud](http://www.cfa.nhs.uk/reportfraud)

All calls will be treated in confidence and investigated by professionally trained personnel

Your nominated **Anti- Fraud Specialist** is **Michelle Moss**, who can be contacted by telephoning **0151 285 4547**, or emailing [michelle.moss@miaa.nhs.uk](mailto:michelle.moss@miaa.nhs.uk) or [michelle.moss1@nht.net](mailto:michelle.moss1@nht.net)  
If you would like further information about NHS Counter Fraud Authority or the work of the AFS, please visit <https://cfa.nhs.uk>

# Protecting your NHS from Fraud, Bribery and Corruption

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## NHS Fraud, Bribery and Corruption Referral Form

*All referrals will be treated in confidence and investigated by professionally trained staff*

Note: **Referrals should only be made when you can substantiate your suspicions with one or more reliable pieces of information. Anonymous applications are accepted but may delay any investigation.**

**1. Date**

**2. Anonymous application <Delete as appropriate>**

Yes (If 'Yes' go to section 6) or No (If 'No' complete sections 3–5)

**3. Your name**

**4. Your organisation/profession**

**5. Your contact details**

**6. Suspicion**

**7. Please provide details including the name, address and date of birth (if known) of the person to whom the allegation relates.**

**8. Possible useful contacts**

**9. Please attach any available additional information.**

Submit the completed form (in a sealed envelope marked 'Restricted – Management' and 'Confidential') for the personal attention of Michelle Moss the nominated AFS for Southport & Formby CCG c/o Mersey Internal Audit Agency, Regatta Place, Brunswick Business Park, Summers Road, Liverpool, L3 4BL.

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