

## NHS Thames Valley Integrated Care Board

### Counter Fraud and Corruption Policy

| Policy Reference Information |   |
|------------------------------|---|
| Author / Lead Manager        | Anti-Crime Specialists and Head of Governance |
| Responsible Executive        | Chief Finance Officer                         |
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| Related Policies and Strategies                          |
|--|
| <a href="#">Constitution</a> and related Standing Orders |
| <a href="#">Financial Scheme of Delegation</a>           |
| <a href="#">Prime Financial Policies</a>                 |
| Travel Policy  |
| Expenses Policy  |
| <a href="#">Standards of Business Conduct</a>            |
| <a href="#">Conflicts of Interest</a>                    |
| Relevant HR policies                                     |

| Version | Date                          | Author                | Status | Comment  |
|---------|-------------------------------|-----------------------|--------|--|
| 1.2     | 23 <sup>rd</sup> April 2024   | Anti-Crime Specialist |        | Updated to incorporate new NHSCFA strategy and use of Police Cautions.   |
| 1.3     | 21 <sup>st</sup> October 2025 | Anti-Crime Manager    |        | Updated to incorporate reference to Economic Crime and Corporate Transparency Act 2023, Failure to Prevent Fraud Offence and Identification Doctrine<br><br>Inclusion of Parallel Sanctions as there is no separate policy on this   |
| 1.4     | 03 <sup>rd</sup> March 2026   | Anti-Crime Specialist |        | Combined NHS Frimley ICB counter fraud policy and NHS BOB ICB policy to create one single policy for NHS Thames Valley ICB<br>Inclusion of Computer Misuse Act 1990<br>Inclusion of reasonable and adequate procedures<br>Inclusion of line manager responsibilities<br>Terminology changes from standards for |

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|--|--|--|--|---|
|  |  |  |  | commissioners to government functional standards for countering fraud<br>Update on the role of the counter fraud champion |
|--|--|--|--|---|

| Agreement by committee / meeting group | Date         |
|--|--------------|
| Thames Valley ICB Board                | 1 April 2026 |
|  |              |

## **Equality Statement**

Thames Valley Integrated Care Board (ICB) aims to design and implement services, policies and measures that meet the diverse needs of our service, population and workforce, ensuring that none are placed at a disadvantage over others.

Throughout the development of the policies and processes cited in this document, the ICB has:

- Given due regard to the need to eliminate discrimination, harassment and victimisation, to advance equality of opportunity, and to foster good relations between people who have shared a relevant protected characteristic (as cited under the Equality Act 2010) and those who do not share it;
- Given regard to the need to reduce inequalities between patients in access to, and outcomes from, healthcare services and in securing that services are provided in an integrated way where this might reduce health inequalities.

Members of staff, volunteers or members of the public may request assistance with this policy if they have particular needs. If the member of staff has language difficulties and difficulty in understanding this policy, the use of an interpreter will be considered.

The ICB embraces the four staff pledges in the NHS Constitution. This policy is consistent with these pledges. Please see the Equality Impact Assessment in Appendix B.

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## 1. INTRODUCTION

- 1.1. NHS Thames Valley Integrated Care Board (ICB) is committed to eliminating fraud, bribery and/or corruption within the NHS, and freeing up public resources for better patient care. This policy has been produced by the Local Counter Fraud Service and is intended as a guide for all employees, contractors, consultants, vendors, and other internal and external stakeholder about counter fraud work within the NHS.
- 1.2. All genuine suspicions of fraud, bribery or corruption can be reported to the Local Counter Fraud Specialist (LCFS) also known as the Anti-Crime Specialist (ACS) referred to throughout this policy directly, or through the NHS Fraud and Corruption Reporting Line (FCRL). Contact details are included in **form 1 below**. If the concern relates to the LCFS / ACS or CFO, a report can be made to the NHS Counter Fraud Authority [online](#) or by contacting the reporting line on 0800 028 4060.
- 1.3. 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, NHS Thames Valley Integrated Care Board 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.
- 1.4. This document sets out the ICB's policy and response plan for detected or suspected fraud, corruption or bribery. It has the endorsement of the ICB's board. The ICB's board endorses the [NHS Counter Fraud Strategy](#) as set out by the NHS Counter Fraud Authority (NHSCFA).
- 1.5. **ICB Statement**  
*The ICB is absolutely committed to maintaining an ethical work environment characterised by the honesty and integrity of each ICB employee. It is therefore committed to eliminating any fraud, bribery, corruption and economic crimes within the ICB, and to the rigorous investigation of any such cases. Where any acts of fraud or corruption are proven, the ICB will ensure that those responsible are appropriately dealt with and will also take all appropriate steps to recover any losses in full.*
- 1.6. **The policy** reflects the ICB board'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 ICB or any staff, contractors, or persons working for or on behalf of the ICB will incur any criminal liability or reputational damage.
- 1.7. The ICB has procedures that reduce the likelihood of fraud, corruption and/or bribery occurring. These include the ICB Standing Orders and Constitution, Prime Financial Policies and Financial Scheme of Delegation and other documented policies and procedures, a system of internal control, and a system of risk assessment.
- 1.8. The ICB board seeks to ensure that a risk awareness culture exists in the ICB (which includes fraud, corruption and bribery awareness) and have complied with Government Functional Standards for Countering Fraud in training for staff

and nominating an Anti-Crime Specialist.

- 1.9. The ICB has appointed an Anti-Crime Specialist (ACS), also known as the Local Counter Fraud Specialist (LCFS), who will take action to minimise the impact of fraud.
- 1.10. The ICB board wishes to advise that it is the responsibility of all staff to report any reasonable suspicions of fraud or corruption. It is also the board's policy that an employee should not suffer detriment as a result of reporting reasonably held suspicions.
- 1.11. The **NHS Counter Fraud Authority (NHSCFA)** has responsibility for all policy and operational matters relating to the prevention, detection and investigation of Fraud, Bribery and Corruption in the NHS and any investigations undertaken by the Anti-Crime Specialist will be handled in accordance with NHSCFA guidance. The NHSCFA 'Strategy 2023 - 2026' sets out their approach to fighting fraud and other economic crime affecting the NHS. The strategy can be found [here](#).

## 2. AIMS AND SCOPE

- 2.1. This policy relates to all forms of fraud, bribery, corruption and economic crimes and is intended to provide direction and help to employees who may identify suspected fraud. It provides a framework for responding to suspicions of fraud, advice and information on various aspects of fraud and implications of an investigation. It is not intended to provide a comprehensive approach to preventing and detecting fraud and corruption. The overall aims of this policy are to:
  - Improve the knowledge and understanding of everyone in the ICB, irrespective of their position, about the risk of fraud and corruption within the organisation and its unacceptability.
  - Assist in promoting a climate of openness and a culture and environment where staff feel able to raise concerns sensibly and responsibly.
  - Set out the ICB's responsibilities in terms of the deterrence, prevention, detection and investigation of fraud and corruption.
  - Ensure the appropriate sanctions are considered following an investigation, which may include any or all of the following:
    - Criminal prosecution.
    - Civil prosecution.
    - Internal/external disciplinary action.
    - Referral to regulatory body (where applicable).
- 2.2. This policy applies to all employees of the ICB and 'associated persons', regardless of position held, as well as Commissioning Support Staff, consultants, vendors, contractors, and/or any other parties who have a business relationship with the ICB.
- 2.3. The policy will be brought to the attention of all employees through the induction process for new staff. All employees will be reminded of the existence and scope of this policy at least annually.
- 2.4. This policy does not detail precise fraud and bribery prevention mechanisms; advice could be sought from LCFS / ACS if required.

### 3. QUALITY STANDARDS FOR COUNTER FRAUD

3.1. The ICB is committed to taking all necessary steps to counter fraud, bribery, and corruption. As of April 2021, the [Government Functional Standard 013: Counter Fraud](#) (Functional Standard) replaces the previous NHS specific Standards for Fraud, Bribery and Corruption (Standards). To meet its objectives, the ICB will adopt the Government Functional Standards for Countering Fraud which are embedded within the 12 NHS Requirements ([NHS Requirements | Government Functional Standards | NHS Counter Fraud Authority](#)) which sets out the expectations for the management of fraud, bribery and corruption risk. The 12 NHS Requirements are as follows:

- Component 1A – Accountable individual – Executive Board
- Component 1B – Accountable individual – Non-Executive, Fraud Champion, Lay Member
- Component 2 – Counter Fraud, Bribery and Corruption Strategy
- Component 3 – Fraud, Bribery and Corruption Risk Assessment
- Component 4 – Policy and Response Plan
- Component 5 – Annual action plan
- Component 6 – Outcome based metrics
- Component 7 – Reporting routes for staff, contractors and members of the public
- Component 8 – Report identified loss
- Component 9 – Access to trained investigators
- Component 10 – Undertake detection activity
- Component 11 – Access to, and completion of, training
- Component 12 – Policies and registers for gifts and hospitality and COI

#### 3.2. ICB Strategic Approach and Anti-Fraud Culture

The ICB's response to risks of fraud will be based on the NHS Counter Fraud Authority's (NHSCFA) four strategic pillars:

- **Understand** how fraud may affect the organisation, by:
  - Working to maintain and promote awareness of fraud risks across the organisation, and to ensure these are considered where there are changes to business processes or external environment;
  - Improving communication channels with staff to ensure reporting routes are understood;
  - Using lessons learnt from fraudulent activity identified to improve preventative controls and detective activity; and
  - Engaging with other public sector bodies, such as the NHSCFA, Department of Health and Social Care (DHSC) and the Cabinet Office to maintain and improve our knowledge of common risks.
- Wherever possible, seek to **prevent** fraud, by:
  - Maintaining and continuously improving control processes and reporting to enable the prevention and detection of fraud; and
  - Publicising our work to deter people from committing fraud against OUH.

- When we know that fraud has occurred, we are equipped to **respond**, by:
  - Ensuring that we have in place an appropriately qualified LCFS / ACS to enable cases to be thoroughly and professionally investigated, including, where necessary, working in partnership with the police and Action Fraud; and
  - Seeking civil, criminal and disciplinary sanctions and redress for losses.
- **Assure** our stakeholders that our response to fraud is robust, by:
  - Reporting on counter fraud work at each Audit Committee meeting;
  - Reassessing the risks, controls and workplan annually, utilising the ICB's Fraud Risk Assessment, lessons learned and knowledge gained over the preceding year.

## 4. Fraud Act 2006

- 4.1. The Fraud Act 2006 provides for a general offence of Fraud. Fraud is a dishonest act intentionally undertaken to make a gain or cause a loss to another. The act sets out the various ways an individual may commit an offence contrary to this Act. Three main offences of fraud are detailed below::
- Section 2 - Fraud by False Representation;
  - Section 3 - Fraud by Failing to Disclose;
  - Section 4 - Fraud by Abuse of Position.

### 4.2. Section 1 – Fraud

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

### 4.3. Section 2 - Fraud by False Representation

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

- (a) dishonestly makes a false representation and
- (b) intends, by making that representation -
  - (i) to make a gain for himself or another or
  - (ii) to cause loss to another or to expose another to a risk of loss.

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

### 4.4. Section 3 - Fraud by Failing to Disclose

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

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

### 4.5. Section 4: Fraud by Abuse of Position

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

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

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

- 4.6. It should be noted that all offences under the Fraud Act 2006 occur where the actor omission is committed dishonestly and with intent to cause gain or loss. The gain or loss does not have to succeed, so long as the intent is there.

## 5. Bribery Act 2010

- 5.1. **The Bribery Act 2010** defines bribery as the offering or acceptance of inducements, gifts, favours, payment, or benefit-in-kind which may influence the action of any person. Corruption does not always result in a loss. The corrupt person may not benefit directly from their deeds; however, they may be unreasonably using their position to give some advantage to another. The Act is available at: [www.legislation.gov.uk/ukpga/2010/23/data.pdf](http://www.legislation.gov.uk/ukpga/2010/23/data.pdf) and the following sections explain the elements that apply in an offence of Bribery.

5.2. **The Provider**

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

5.3. **The Bribe**

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

5.4. **The Intention**

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

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

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

5.5. **The Receiver**

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

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

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

**5.6. The Function or Activity**

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

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

**5.7. The Improper Performance**

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

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

**5.8. The Corporate Offence**

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

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

**5.9. The Corporate Defence**

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

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

## **6. Theft Act 1968**

*"A person is guilty of theft if he/she dishonestly appropriates property belonging to another person with the intention of permanently depriving the other of it". Under the Theft Act 1968.*

6.1. Fraud or theft also covers the dishonest misuse of the resources of the ICB, or any resources which the ICB may manage on behalf of others.

6.2. Concerns about theft must be reported to the ICB's Local Security Management Specialist.

## **7. Computer Misuse Act Fraud 1990:**

- 7.1. Fraud can also include the computer misuse. The Computer Misuse Act outlines such offences as
- Unauthorised access to computer material, including ID and password misuse;
  - Unauthorised access to a computer with intent; and
  - Unauthorised modification of computer material including destroying another's files creation of a virus, introduction of a virus and any deliberate action to cause a system malfunction.
- 7.2. Fraudulent use of information technology should be reported to the Chief Digital and Information Officer in the first instance. Further information on cyber-enabled fraud can be found on the [NHSCFA website](#).

## **8. Economic Crime and Corporate Transparency Act 2023 (ECCTA) and failure to prevent fraud offence**

- 8.1 The ECCTA is a UK law designed to tackle economic crime and enhance corporate transparency. The ECCTA aims to increase transparency of corporate entities and introduces legislative changes to facilitate the prosecution of corporations for fraud and economic crime failings.
- 8.2 The ECCTA contains, amongst other things, a new corporate offence of Failure to Prevent Fraud, which came into effect on 1st September 2025, and the transformation of Companies House from a largely passive recipient of information to a much more active gatekeeper.
- 8.3 Under the Failure to Prevent Fraud offence, an organisation may be criminally liable where an employee, agent, subsidiary, or other 'associated person', commits a fraud intending to benefit the organisation and the organisation did not have reasonable fraud prevention procedures in place. In certain circumstances, the offence will also apply where the fraud offence is committed with the intention of benefitting a client of the organisation. It does not need to be demonstrated that directors or senior managers ordered or knew about the fraud.
- 8.4 The offence sits alongside existing law; for example, the person who committed the fraud may be prosecuted individually for that fraud, while the organisation may be prosecuted for failing to prevent it.
- 8.5 The offence will make it easier to hold organisations to account for fraud committed by employees, or other associated persons, which may benefit the organisation, or, in certain circumstances, their clients. The offence will also encourage more organisations to implement or improve prevention procedures, driving a major shift in corporate culture to help prevent fraud.
- 8.6 The offence applies to large organisations only, which includes the ICB and applies across the UK.
- 8.7 Relevant organisations will have a defence if they have reasonable procedures

in place to prevent fraud, informed by the following six principles: • Proportionate risk-based prevention procedures • Top level commitment • Risk Assessment • Due diligence • Communication (including training) • Monitoring and review.

8.8 The ECCTA introduced amendments to the identification doctrine for economic crimes. The identification doctrine is the means by which an organisation can be found criminally liable for the actions of an individual. Under ECCTA, a company or partnership commits an economic crime offence where the offence is committed with the involvement of a “senior manager.” This expands the group of individuals who can trigger liability for the organisation. A senior manager is someone who plays a significant role in either:

- the decision making about how the whole or a substantial part of the organisation’s activities are managed or organised; or
- the actual managing or organising of the whole or substantial part of those activities.

This covers both those in the direct chain of management as well as those in strategic or regulatory compliance roles.

## **9. REASONABLE AND ADEQUATE PROCEDURES.**

9.1 Some elements of the legislative framework put a burden on the ICB to prove that ‘reasonable’ or ‘adequate’ procedures were in place at the time of the offence

9.2 To satisfy the requirement for reasonable procedures in respect of the **Bribery Act**, the ICB will ensure:

9.3 Risks related to bribery are explicitly included in the Fraud Risk Assessment (FRA), alongside relevant controls which are regularly tested. Where gaps in controls are identified, these are addressed as soon as possible.

9.4 Appropriate policies and procedures are in place at all times – namely the Counter Fraud, Bribery and Corruption Policy, the Declaration of Interests including Gifts, Hospitality and Sponsorship Policy and a Freedom to Speak Up Policy (all policies are available on the ICB intranet.

9.5 All staff are aware of what they must do if hospitality, gifts or sponsorships are offered as part of ICB course of business;

9.6 Appropriate documentation is maintained in respect of all of the above.

9.7 To satisfy the requirement for reasonable procedures in respect of the **Economic Crime and Corporate Transparency Act 2023**, the ICB will ensure:

9.8 There is a top-level commitment to compliance, and a publicly available Chief Finance Officer or a Chief Executive Officer statement affirming zero tolerance;

9.9 Risks related to the Act, including risks of fraud that benefits the organisation, are explicitly included in the FRA, alongside relevant controls, which are regularly tested. Where gaps in controls are identified, these are addressed as soon as possible;

9.10 All relevant policies and procedures explicitly acknowledge the Act and, specifically, the Failure to Prevent Fraud offence;

9.11 Appropriate due diligence is undertaken on ‘associated persons’, including staff, suppliers and partners, joint ventures, charities and others;

9.12 Regular training and communication is available to staff across the ICB with explicit reference to the Failure to Prevent Fraud offence;

9.13 Proactive reviews are undertaken in high-risk areas (e.g. performance, procurement, prescribing) through routes available to the ICB (LCFS /ACS proactive workplan, internal audit, benchmarking exercises and data matching; and

9.14 Appropriate documentation is maintained in respect of all of the above.

## 10 PUBLIC SERVICE VALUES

10.1 Staff must be impartial and honest in the conduct of their business and remain above suspicion whilst carrying out their role within the ICB. The ICB has a Standards of Business Conduct Policy which includes reference to the seven fundamental public service values as specified in the Nolan Report; Code of Conduct for NHS Managers and the Professional Standards Authority standards for members of NHS Boards including ICBs.

- **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.

10.2 Furthermore, staff, and those working for the ICB, 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 should be aware of, and act in accordance with, these values.

## 11 RESPONSIBILITIES WITHIN THE ORGANISATION

### 11.1 Chief Finance Officer

The Chief Finance Officer has overall responsibility for ensuring compliance with the NHS Requirements which adhere to the Government Functional Standards for Countering Fraud 0.13 on fraud, corruption and bribery.

In compliance with the Standards, the Chief Finance Officer is responsible for ensuring that fraud, bribery and corruption is prevented, detected and investigated. Combating fraud, bribery and corruption requires an understanding of how and why it happens, the ways in which it can be minimised, and how to professionally investigate it. In line with the NHS CFA investigation manual, the Chief Finance Officer has nominated an Anti-Crime Specialist (ACS) to tackle fraud, corruption and bribery within the ICB.

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

The Chief Finance Officer will be assisted by Human Resources specialist (CSCSU) in advising 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 Human Resources specialist and the Anti-Crime Specialist.

### 11.2 Anti-Crime Specialist

The Anti-Crime Specialist is responsible for the management and delivery of all counter fraud work within the ICB in accordance with an agreed annual workplan. The Anti-Crime Specialist is responsible for investigating allegations of fraud, bribery and corruption in accordance with the NHSCFA's Anti-Fraud Manual.

The Anti-Crime Specialist is an experienced and accredited (professionally qualified) counter fraud specialist. In essence the role of the Anti-Crime Specialist is to respond to, and proactively tackle, risks and occurrences of fraud and corruption at the ICB by providing a robust and effective prevention, detection and investigation function.

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

### 11.3 Fraud Champion

A Fraud Champion should be committed to introducing and promoting a zero-tolerance approach to fraud within their organisation. The Fraud Champion's role forms part of an NHS organisation's counter fraud provision. Having a Fraud Champion is an essential part of the Government Functional Standard.

Fraud Champions will support and promote the fight against fraud at a strategic level and with other colleagues within the ICB. Fraud Champions will also support Anti-Crime Specialists in the work that they already do.

**The role and duties of a Counter Fraud Champion include:**

- Providing a senior strategic voice within the organisation to champion the counter fraud agenda and to enable and support the counter fraud programme of work.
- Promoting and embedding an awareness of fraud, bribery and corruption across the organisation at a strategic level.
- Enabling, facilitating and supporting fraud prevention work at a senior strategic level.
- Removing any blocks to the progress of counter fraud work and driving forward a counter fraud culture across the organisation.
- Providing additional fraud fighting capability at a senior/strategic level which can support the Counter Fraud Functional Lead and the LCFS(s) / ACS in delivering their counter fraud work.
- Further information can be found here [The Counter Fraud Champion | Fraud Prevention | NHS Counter Fraud Authority](#)

**11.4 Audit Committee**

The purpose of the Audit Committee is to provide an independent check on the financial management of the ICB. The Audit Committee meets bi-monthly and receives and considers reports by the internal and external auditors on all aspects of financial processes and procedure. Both the Anti-Crime Specialist and the Chief Finance Officer attend the Audit Committee and the Anti-Crime Specialist presents progress reports on the counter fraud work undertaken at the ICB, and the status of compliance with the Government Functional Standards for Countering Fraud. The Audit Committee can question and ask for further explanation in relation to any aspect of counter fraud work.

**11.5 Senior Managers**

In addition to all staff, the Economic Crime and Corporate Transparency Act 2023 introduced amendments to the identification doctrine for economic crimes meaning senior managers can now be held to account for economic crime that benefits their organisation.

**Line Managers**

11.6 Line managers are responsible for ensuring that they are aware of, and understand, applicable policies, procedures and processes within their work areas, and that these are adhered to.

11.7 Line managers should ensure that staff in their teams, or working on their behalf, are aware of economic crime risks, and understand the importance of protecting the ICB against them.

11.8 Line managers may also be responsible for the enforcement of disciplinary action for staff who do not comply with policies and procedures and commit economic crime. Managers must take all allegations of fraud, bribery and corruption seriously but must not conduct any investigation into the allegation themselves.

11.9 While some employees may raise concerns with their manager, managers must not attempt to investigate the allegation themselves. All instances of suspected or actual fraud, bribery or corruption must be reported to the LCFS / ACS immediately.

#### 11.10 **All Staff**

All staff and 'associated persons' must ensure that they have read, understand, and comply with this policy. The prevention, detection and reporting of fraud, bribery, corruption and economic crimes are the responsibility of all those working for, or under the control of, the ICB. All staff are individually responsible for:

- Securing the property of the ICB;
- Avoiding loss;
- Conforming to the rules and regulations contained in the ICB's policies and procedures.

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

If staff suspect there has been an offence of fraud, bribery, corruption or economic crimes, they must report the matter to the nominated Anti-Crime Specialist, or the Chief Finance Officer. **See Form 1.**

***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.***

#### 11.11 **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 Anti-Crime Specialist.

The External and Internal Auditors perform thorough checks on systems which may detect any anomalies.

## 12 THE RESPONSE PLAN

### **Reporting fraud or corruption**

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

12.2 If an employee has any of the concerns mentioned in this document, they must inform the nominated Anti-Crime Specialist or the ICB's Chief Finance Officer immediately, unless the Chief Finance Officer or Anti-Crime Specialist is implicated. If that is the case, they should report it to the respective ICB Chair and Chief Officer, who will decide on the action to be taken.

12.3 Form 1 provides a reminder of the key contacts and a checklist of the actions to follow if fraud, bribery or corruption, or other illegal acts, are discovered or suspected. Managers are encouraged to copy this to staff and to place it on staff notice boards in their department.

12.4 Employees can also call the NHSCFA's Fraud and Corruption Reporting Line on freephone **0800 028 40 60** or online at [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 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.

- 12.5 Anonymous letters, telephone calls, etc are occasionally received from individuals who wish to raise matters of concern, but not through official channels. While the suspicions may be erroneous or unsubstantiated, they may also reflect a genuine cause for concern and will always be taken seriously.
- 12.6 In some cases, for example, 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.

### **Disciplinary action**

- 12.7 The disciplinary procedures of the ICB must be followed if an employee is suspected of being involved in a fraudulent or otherwise illegal act.
- 12.8 It should be noted, however, that the duty to follow disciplinary procedures will not override the need for legal action to be taken (e.g., consideration of criminal action). In the event of doubt, legal statute will prevail.

### **Police involvement**

- 12.9 In accordance with NHSCFAs Anti-Fraud Manual, the Chief Finance Officer in conjunction with the Anti-Crime Specialist, will decide whether a case should be referred to the police. Any referral to the police will not prohibit action being taken under the local disciplinary procedures of the ICB.

### **Sanctions and redress**

- 12.10 This section outlines the sanctions that can be applied and the redress that can be sought against individuals who commit fraud, bribery and corruption against the ICB, and should be read in conjunction with the ICB's disciplinary policy.
- 12.11 The types of sanction which the ICB may apply when an offence has occurred are as follows:
- Civil – to recover money and/or assets which have been fraudulently obtained, including interest and costs.
  - Criminal – working in partnership with the NHS Counter Fraud Authority, Crown Prosecution Service, and police where appropriate to bring a case to court against an offender. Outcomes, if found guilty can include fines, a community order or imprisonment, and of course a criminal record. We may also consider the application of a caution, which may have conditions attached, such as financial recovery of any monies deemed fraudulently obtained. A caution is an alternative option to pursuing a criminal prosecution and it would be administered by the Police. Further information about cautions can be found [here](#).
  - Disciplinary – ICB procedures will be initiated when an employee is suspected of being involved in fraudulent or illegal activity. Further information can be found in the ICB's disciplinary policy.
  - Professional body disciplinary – an employee may be reported to their professional body as a result of an investigation or prosecution.

12.12 The ICB will seek financial redress wherever possible to recover losses to fraud, bribery or corruption. Redress can take the form of confiscation under the Proceeds of Crime Act 2002, compensation orders, a civil order for repayment, conditional caution, or a local agreement between the ICB and offender to repay the monies lost.

12.13 Parallel sanctions can, in some circumstances, be undertaken at the same time. In cases of serious fraud, bribery or corruption, parallel sanctions may be applied, these include:

- Disciplinary action relating to the status of the employee in the NHS.
- Use of civil law to recover lost funds.
- Use of criminal law to apply an appropriate criminal penalty upon the individual(s).
- Referral of information and evidence to external professional bodies if appropriate.

12.14 The full range of possible sanctions will be considered at the earliest opportunity by the ACS and HR. Each case will be discussed with the Chief Finance Officer to determine the most appropriate action. Any or all of the options available may be pursued where and when appropriate. 5.5.2. There will be close liaison between the ACS and HR to ensure that any parallel sanctions are applied effectively and in a coordinated manner and that staff are at all times treated in accordance with ICB values

## **13 APPROVAL OF POLICY**

13.1 This policy is sponsored by the Chief Finance Officer and approved by the ICB board.

### **RESPONSIBILITY FOR DOCUMENT DEVELOPMENT**

13.2 The nominated author for this policy is the Anti-Crime 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.

### **EQUALITY IMPACT ASSESSMENT**

13.3 Under the Race Relation (Amendment) Act 2000 the ICB are 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.

## **CONSULTATION APPROVAL AND RATIFICATION PROCESS**

### **13.4 Consultation process**

The following are identified:

- Chief Finance Officer
- Non-executive members of the board
- Audit Committee

### **13.5 Policy Approval and Ratification Process**

- The policy will be approved by the Audit Committee.
- The policy will be ratified by the ICB board.

### **13.6 Dissemination and Implementation**

The policy will be communicated to all Staff and Managers via the ICB's members' website and intranet.

## **PROCESS FOR MONITORING COMPLIANCE and EFFECTIVENESS**

### **13.7 Standards/Key Performance Indicators**

The following monitoring processes are in place for this policy:

| <b>Standard</b>   | <b>Monitoring Process</b>   |
|---|---|
| Monitoring arrangements for compliance and effectiveness.                     | A report will be provided to the approving committee.   |
| Responsibility for conducting the monitoring/audit.                           | The Anti-Crime 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. |

## **REFERENCES**

- Human Rights Act 1998. London: Stationery Office. Available at [www.opsi.gov.uk/acts](http://www.opsi.gov.uk/acts)
- NHS Litigation Authority. (2007). An Organisation-wide Policy for the Development and Management of Procedural Documents, [Online], Available:
- Race Relations (Amendment) Act 2000. London: Stationery Office. Available at [www.opsi.gov.uk/acts](http://www.opsi.gov.uk/acts)
- The Sex Discrimination (Gender Reassignment) Regulations 1999. London: Stationery Office. Available at [www.opsi.gov.uk/acts](http://www.opsi.gov.uk/acts)
- The Sex Discrimination Act 1975 (Amendment) Regulations 2003. London: Stationery Office. Available at [www.opsi.gov.uk/acts](http://www.opsi.gov.uk/acts)
- Bribery Act 2010, Available at: [Bribery Act 2010](#)
- Fraud Act 2006, Available at: [Fraud Act 2006](#)
- Economic Crime and Transparency Act 2023, Available at: [Economic Crime and Corporate Transparency Act 2023](#)
- Computer Misuse Act 1990, Available at: [Computer Misuse Act 1990](#)
- Theft Act 1968, Available at: [Theft Act 1968](#)
- NHS Counter Fraud Authority. *Government Functional Standard 013: Counter Fraud*, Available at: [Government Functional Standard 013 Counter Fraud | NHS Counter Fraud Authority | NHSCFA](#)
- NHS Counter Fraud Authority. *NHSCFA Strategy 2023-26*, Available at: [How we work | NHSCFA Strategy 2023-26 | NHS Counter Fraud Authority](#)
- NHSCFAs Anti-Fraud Manual – NHSCFA, London.
- Applying Appropriate Sanctions Consistently. NHSCFA, London. Available at [www.nhsbsa.nhs.uk/CounterFraud/Documents/Countering\\_Fraud\\_In\\_NHS\\_Applying\\_App\\_Sanctions.pdf](http://www.nhsbsa.nhs.uk/CounterFraud/Documents/Countering_Fraud_In_NHS_Applying_App_Sanctions.pdf)

**ASSOCIATED DOCUMENTATION (hyperlinks to be inserted)**

- **ICB Disciplinary Policy.** Available at:
- **ICB Freedom to Speak Up Policy.** Available at:
- **ICB Standards of Business Conduct including Gifts and Hospitality.**  
Available at:
- **ICB Prime Financial Policies and Financial Scheme of Delegation.** Available at

## FORM 1 NHS Fraud and Corruption: Do's and Don'ts

**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.

**BRIBERY** is the offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust.

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

### DO:

- **Note your concerns** - Record details such as your concerns, names, details of conversations and possible witnesses. Time, date and sign your notes.
- **Retain evidence** - Retain any evidence that may be destroyed or make a note and advise your ACS.
- **Report your suspicions** – Confidential reports can be made to the ICB's Anti-Crime Specialist, Chief Finance Officer, or the NHS Fraud & Corruption Reporting Line.
- **Act quickly** - delays can lead to financial loss.

### DON'T:

- **Confront the suspect or report your concerns to anyone other than those listed** – Never attempt to question a suspect yourself, this could alert them to your concerns.
- **Try to investigate or contact the police directly** - Never attempt to gather evidence yourself unless it is about to be destroyed; gathering evidence must take into account legal procedures in order for it to be useful. Your ACS can conduct an investigation in accordance with legislation.
- **Be afraid of raising your concerns** - The Public Interest Disclosure Act 1998 protects employees who have reasonable concerns. You will not suffer discrimination or victimisation by following the correct procedures.
- **DO NOTHING!**

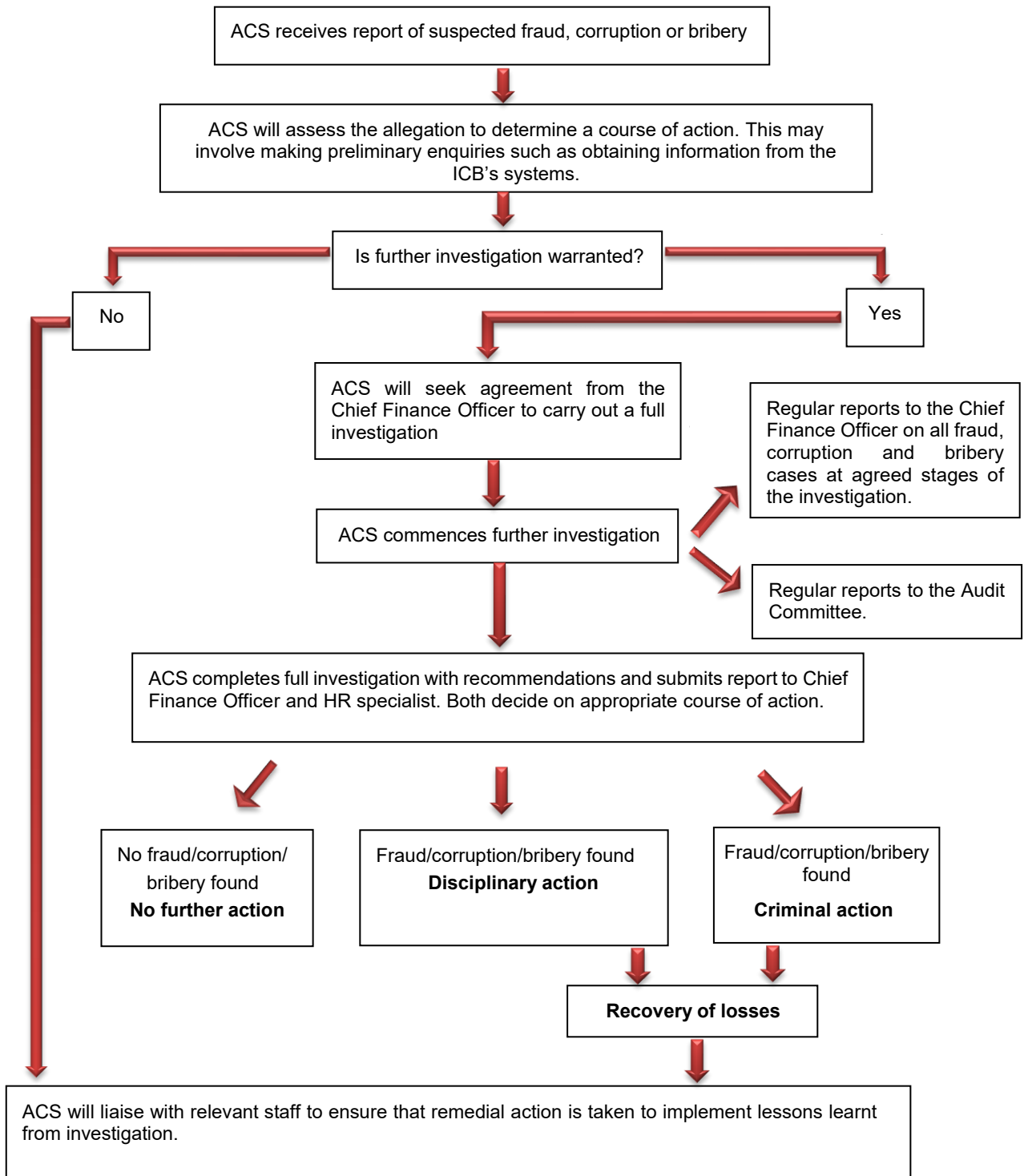
If you suspect that fraud is taking, or has taken, place, you must report it immediately by contacting one of the following:

- [Anti-Crime Specialist](#) / Local Counter Fraud Specialist
- Chief Finance Officer or Counter Fraud Champion at the ICB
- Fraud & Corruption Reporting Line on 0800 028 4060
- Report online at [www.cfa.nhs.uk/reportfraud](http://www.cfa.nhs.uk/reportfraud)

If you would like further information about the NHS Counter Fraud Service, please visit <https://www.cfa.nhs.uk/>

# Appendix A Investigation of Fraud or Corruption

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



## Appendix B Equality Impact Assessment Tool

|    |   | Yes/No | Comments |
|----|---|--------|----------|
| 1. | <b>Does the policy/guidance affect one group less or more favourably than another on the basis of:</b>      | No     |          |
|    | 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. | <b>Is there any evidence that some groups are affected differently?</b>                                     | No     |          |
| 3. | <b>If you have identified potential discrimination, are any exceptions valid, legal and/or justifiable?</b> | No     |          |
| 4. | <b>Is the impact of the policy/guidance likely to be negative?</b>  | No     |          |
| 5. | <b>If so can the impact be avoided?</b>   |        |          |
| 6. | <b>What alternatives are there to achieving the policy/guidance without the impact?</b>                     |        |          |
| 7. | <b>Can we reduce the impact by taking different action?</b>   |        |          |

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

If you have identified a potential discriminatory impact of this procedural document, please refer it to the Head of Corporate Affairs, together with any suggestions as to the action required to avoid/reduce this impact.

For advice in respect of answering the above questions, please contact the Head of Corporate Affairs.