

## Cover Sheet

Trust Board Meeting in Public: Wednesday 11 March 2026

TB2026.21

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**Title:** Counter Fraud, Bribery and Corruption Policy Review

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**Status:** For Decision  
**History:** TME2026.30 Counter Fraud, Bribery and Corruption Policy Review  
AC2026.15 Counter Fraud, Bribery and Corruption Policy Review

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**Board Lead:** Chief Finance Officer  
**Presenter:** Jason Dorsett, Chief Finance Officer  
**Author:** Lidia McBride, Head of Financial Governance  
**Confidential:** No  
**Key Purpose:** Policy, Assurance

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## Counter Fraud, Bribery and Corruption Policy Review

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### 1. Purpose

- 1.1. The purpose of this paper is for the Trust Board to approve the updated Trust Counter Fraud, Bribery and Corruption Policy.

### 2. Background

- 2.1. As a large public sector organisation, OUH has statutory duties under multiple legislative frameworks and must be able to demonstrate robust counter-fraud measures.
- 2.2. The Trust Counter Fraud, Bribery and Corruption Policy establishes the Trust's framework for preventing, detecting and investigating fraud. The current version of the policy had not been reviewed since March 2022. A number of changes have taken place since then, including but not limited to:
  - Various amendments have been made to the national counter fraud guidance issued by NHS Counter Fraud Authority (NHSCFA);
  - Legislative requirements relating to economic crime have evolved;
  - Expectations around organisational governance, prevention and assurance have increased.
- 2.3. As a result, the updated version of the policy has undergone a more substantial re-write than is common during a regular review.
- 2.4. This paper summarises key changes made through this process. It has previously been approved by TME and the Audit Committee.

### 3. Key changes

- 3.1. The full revised policy is attached as Appendix A. It maintains the overarching principles of the previous policy, including:
  - Zero-tolerance approach to fraud, bribery and corruption;
  - Trust's commitment to investigation of all credible concerns raised in good faith;
  - Requirement for staff to report fraud suspicions through the available channels in a timely manner.
- 3.2. We would like to draw the Trust Board's attention to the following changes:

**Structural changes**

- 3.3. The scope of the original policy focussed primarily on fraud. This has been expanded to explicitly cover bribery and corruption and to outline a single framework for how OUH manages financial crime risk.
- 3.4. The policy layout and structure have been changed for clarity and ease of navigation and use. The policy document has been redesigned to use a clearer and more accessible structure, and to explicitly cover:
  - Relevant legislative and regulatory frameworks;
  - OUH's financial crime strategy and approach to anti-fraud culture;
  - Policy and process for identifying, reporting and investigating fraud.

**Clearer roles and accountability**

- 3.5. Although the previous policy version described some stakeholder groups' responsibilities in detecting and reporting fraud, this was fragmented and there was limited clarity on senior ownership of this agenda.
- 3.6. This has now been amended to include explicit Board responsibility for oversight of OUH's counter fraud processes and procedures, clear Chief Officer ownership of different parts of this process, and defined reporting and escalation routes.

**Alignment to relevant legislation and regulator expectations**

- 3.7. The revised version brings together all relevant legislation and regulation to provide a comprehensive overview of activity that would fall within the scope of the policy, including:
  - Explicit reference to application of the Economic Crime and Corporate Transparency Act 2023 and, specifically, the Failure to Prevent Fraud offence;
  - How OUH demonstrates reasonable and adequate procedures for compliance with the Bribery Act and the Economic Crime Act requirements;
  - Updated application of the Bribery Act and the Computer Misuse Act to Trust's business;
  - Use of the Fraud Risk Assessment as one of the key control mechanisms.

**Clear outline of end-to-end investigation processes**

- 3.8. The focus of the previous policy was on investigation and response to fraud identified. The new version aims to achieve a balance across

different types of activity to address fraud risk, including prevention and deterrence.

3.9. Where investigation is required, there is now a more structured outline of the end-to-end process to be followed, including:

- All available reporting routes;
- Better defined Trust commitment to whistleblower protection and maintaining confidentiality;
- Approvals process for formal investigation;
- Criteria for professional body referrals;
- Detailed redress mechanisms and decision-making processes in respect of which route to pursue.

#### **4. Recommendations**

4.1. The Trust Board is asked to:

- Approve the updated policy.

## Counter Fraud, Bribery and Corruption Policy

<b>Category:</b>	Policy
<b>Summary:</b>	This document sets out the Trust's policy regarding allegations of fraud, bribery and/or corruption. It has been developed to ensure that all allegations are dealt with consistently and appropriately and allow for proportionate investigation and application sanctions.
<b>Equality Impact Assessed:</b>	November 2021
<b>Valid From:</b>	March 2026
<b>Date of Next Review:</b>	March 2028
<b>Approval Date/ Via:</b>	Trust Board, 9 <sup>th</sup> March 2022
<b>Distribution:</b>	Trustwide
<b>Related Documents:</b>	<ul style="list-style-type: none"> <li>• OUH Constitution</li> <li>• Standing Financial Instructions and Scheme of Delegated Authorities</li> <li>• Conduct and Expected Behaviours Procedure (including Sexual Misconduct)</li> <li>• Freedom to Speak Up Policy</li> <li>• Declarations of Interests, Gifts, Hospitality and Sponsorship Policy</li> <li>• Sickness Absence Management Procedure</li> <li>• Workforce Equality Diversity and Inclusion Policy</li> <li>• Discrepancy of Pay (Overpayments/Underpayments) Procedure</li> </ul>
<b>Author(s):</b>	Victoria Dutton; Local Counter Fraud Specialist (LCFS) Lidia McBride; Head of Financial Governance
<b>Further Information:</b>	Victoria Dutton, LCFS ( <a href="mailto:victoria.dutton@tiaa.co.uk">victoria.dutton@tiaa.co.uk</a> )
<b>This Document replaces:</b>	Counter Fraud & Bribery Policy, v4.0

**Lead Director:** Chief Finance Officer

**Issue Date:** 10 March 2022

### This document is uncontrolled once printed.

It is the responsibility of all users to this document to ensure that the correct and most current version is being used.

This document contains many hyperlinks to other related documents. All users must check these documents are in date and have been ratified appropriately prior to use.

## Document History

Use this table to record the revisions made to the approved policy and record document history.

Date of revision	Version number	Author	Reason for review or update
November 2025	V5.0	Victoria Dutton, LCFS  Lidia McBride, Head of Financial Governance	Regular review combined with simplification of the structure and language of the policy

## Consultation Schedule

Who? Individuals or Committees	Rationale and/or Method of Involvement
Chief Finance Officer and Chief People Officer	Review
Trust Management Executive	Consideration & approval at meeting
Audit Committee	Consideration & approval at meeting

## Endorsement

Endorsee Job Title
Local Counter Fraud Specialist
Head of Financial Governance & Counter Fraud Champion
Chief People Officer
Chief Finance Officer

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## Quick Guide – What to do if you discover or suspect fraud, bribery or corruption

<b>FRAUD</b>	To act or attempt to act intentionally and dishonestly to deprive another for example by misrepresentation or failure to disclose information, whether it is successful or whether there is a personal benefit to the perpetrator.	Please report your concerns <b>immediately</b> to one of the following:  Anti-Crime Service: 0845 3000 3333  LCFS: using the contact information provided on the <a href="#">intranet</a>
<b>BRIBERY</b>	To give or receive dishonestly something of value to influence a transaction.	Fraud and Corruption Reporting line: <a href="#">online</a> or by contacting the reporting line on 0800 028 4060
<b>CORRUPTION</b>	The abuse of entrusted power for private gain, for example someone making a decision that benefits themselves rather than the Trust or its service users.	
<b>THEFT</b>	Includes any misappropriation, stealing, malicious damage, and actual or attempted break-in.	These need to be reported <b>IMMEDIATELY</b> to the Chief Finance Officer, the Director of Finance, Security Managers or out of hours to the senior on-call manager.

## Dos and Don'ts

<p><b>DO</b> be vigilant. Remember – fraud takes valuable resources away from services and other employees</p> <p><b>DO</b> report your concerns in confidence to your Anti-Crime / Counter Fraud Specialist or the National Fraud Reporting Hotline</p> <p><b>DO</b> know and understand policies covering Anti-Fraud, Bribery and Corruption, Declarations / Conflicts of Interest, Gifts, Hospitality and Sponsorship</p> <p><b>DO</b> keep any evidence or notes of events that you may already have to support your suspicion in a safe place.</p>	<p>Please <b>DON'T</b> ignore your concerns, however small your suspicion may be. With your help we can stamp out fraud.</p> <p><b>DON'T</b> discuss your suspicions with anyone else, especially the person you suspect might be committing the fraud!</p> <p><b>DON'T</b> be afraid of raising your concerns – the Public Interest Disclosure Act 1998 protects employees, and you will not be victimised or discriminated against.</p> <p><b>DON'T</b> start your own investigation as this could lead to possible degradation or contamination of evidence.</p>
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### Who should read this document?

1. This policy should be read by all employees, workers (including NHS Professionals, Patchwork and agency workers), contractors, consultants, vendors, honorary contract holders and other internal and external stakeholders.

### Key Standards/Messages

2. One of the basic principles of public sector organisations is the correct and appropriate use of public funds. Oxford University Hospitals NHS Foundation Trust has adopted a zero-tolerance approach to fraud, bribery or corruption (**collectively referred to as “fraud” throughout**) and is committed to reducing such activity to an absolute minimum, keeping it at that level, and freeing up public resources for better patient care.
3. The Trust is committed to applying the highest standards of ethical conduct, following good NHS business practice and having robust counter-fraud controls in place. The Trust expects all organisations, partners and suppliers to have a comparable commitment to reassure service users, Foundation Trust members and other internal and external stakeholders that public funds are safeguarded.
4. The Trust has an appointed Anti-Crime Specialist (ACS), also known as the Local Counter Fraud Specialist (LCFS), who will take action to minimise the impact of fraud.
5. All staff have a responsibility to be alert to the risk of fraud and to follow procedures correctly to minimise the opportunity for fraud to occur. All concerns raised will be completely confidential, and reporting can be done anonymously. Any concerns should be reported **immediately** through any of the following:
  - 5.1. Anti-Crime Service: 0845 3000 3333
  - 5.2. LCFS: using the contact information provided on the [intranet](#)
  - 5.3. Fraud and Corruption Reporting line: [online](#) or by contacting the reporting line on 0800 028 4060
6. All allegations will be investigated to determine whether offences have been committed contrary to the Fraud Act 2006, the Bribery Act and other relevant legislation. The Trust will pursue appropriate sanctions against those shown to have acted dishonestly. Sanction action can include criminal sanctions (including warnings, cautions and criminal prosecution action), disciplinary sanctions (including written warnings and dismissal), referral to professional body, and recovery of monies lost.

### Background/Scope

7. This policy applies to all employees of the Trust, regardless of position held, as well as service users, consultants, vendors, contractors, and/or any other parties who have a business relationship with the Trust. This policy will be applied fairly and consistently to all employees regardless of their protected characteristics as defined by the Equality Act 2010 (Amendment) Regulations 2023; length of service, whether full or part-time or employed under a permanent or a fixed-term contract, irrespective of job role or seniority within the organisation.
8. 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.
9. This policy does not detail precise fraud and bribery prevention mechanisms; advice could be sought from LCFS if required.

## Key Updates

10. The policy has been updated to reflect:
  - 10.1. The revised [NHSCFA Strategy 2023-2026](#);
  - 10.2. The impact of “failure to prevent fraud” offence introduced as part of the Economic Crime and Transparency Act 2023.
11. The policy has also been reviewed in full to simplify the language and the structure.

## Aim

12. The policy aims to achieve the following outcomes for the Trust:
  - 12.1. To establish, maintain and promote an anti-fraud culture within the Trust by improving knowledge and understanding of identification and reduction of fraud;
  - 12.2. Assist in promoting an environment where staff feel able to raise concerns or report potential risks that may make the Trust susceptible to fraud, and provide direction in how to raise and report such issues;
  - 12.3. Set out the responsibilities of key staff;
  - 12.4. Set out the Trust’s approach in relation to preventing, detecting and investigating allegations of fraud; and
  - 12.5. Set out the Trust’s intentions regarding the application of appropriate sanctions and the seeking of redress against anyone found to have committed fraud.
13. Activities to address fraud will follow the counter fraud, bribery and corruption principles detailed in the [Government Functional Standard GovS 013: Counter Fraud](#). This standard applies to the planning, delivery and management of the measures needed to counter fraud, bribery and corruption in the NHS.

## Legislative and Regulatory Framework

14. In its approach in identifying, detecting and addressing fraud, the Trust has regard to the following elements of legislative and regulatory framework:

### The Fraud Act 2006

15. The Fraud Act 2006 created a criminal offence of fraud (which carries a maximum sentence of 10 years imprisonment), with three types of fraud defined as follows:
  - 15.1. Fraud by false representation;
  - 15.2. Fraud by failing to disclose information; and
  - 15.3. Fraud by abuse of position
16. For fraud to occur, the offender’s conduct must be dishonest, and their intention must be to make a gain, or cause a loss (or the risk of a loss) to another.
17. Making a mistake is not fraud, since there is no initial dishonest conduct, or intention to gain or cause a loss through the mistake. However, knowingly concealing a mistake from which the individual or another will gain or suffer a loss, is fraud.

### The Bribery Act 2010

18. The Bribery Act 2010 created several criminal offences. The ones most applicable to the NHS and this policy are:
  - 18.1. Offence of bribing another person;

- 18.2. Offence of being bribed; and
- 18.3. Failure of an organisation to prevent bribery.
- 19. Bribery does not have to involve cash or an actual payment exchanging hands and can take many forms such as a gift, lavish treatment during a business trip or tickets to an event. Bribery does not always result in a loss.
- 20. The organisation has a defence against this offence if it can demonstrate it has adequate anti-bribery controls and procedures in place.
- 21. The failure to prevent offence will apply to a “**senior manager**” who is an individual who plays a significant role in decision-making about, or the managing or organising of, the whole or substantial part of the activities of the organisation.

### **Economic Crime and Corporate Transparency Act 2023**

- 22. The Economic Crime and Corporate Transparency Act 2023 aims to deliver reforms on tackling economic crime and improving transparency over corporate entities.
- 23. Only large organisations are currently in scope. OUH is defined as a large organisation based on meeting the employee test (over 250 employees) and the turnover test (over £36 million turnover).
- 24. As part of the Act, the Government has introduced a new Failure to Prevent Fraud offence to hold organisations to account if they profit from fraud committed by their employees. The organisation may be prosecuted with the potential for an unlimited fine.
- 25. The legislation states that an organisation could avoid prosecution if it is able to prove that, at the time that the fraud offence was committed, it had reasonable procedures in place to prevent this type of fraud from occurring.
- 26. The failure to prevent offence will apply to a “**senior manager**” who is an individual who plays a significant role in decision-making about, or the managing or organising of, the whole or substantial part of the activities of the organisation.

### **Computer Misuse Act 1990**

- 27. Fraud can also include computer misuse. The Computer Misuse Act 1990 outlines such offences as:
  - 27.1. Unauthorised access to computer material, including ID and password misuse;
  - 27.2. Unauthorised access to a computer with intent; and
  - 27.3. 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.
- 28. 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](#).

### **Theft Act 1968**

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

## Strategic Approach and Anti-Fraud Culture

31. OUH's response to risks of fraud will be based on the NHS Counter Fraud Authority's (NHSCFA) four strategic pillars:
  - 31.1. **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.
  - 31.2. 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.
  - 31.3. When we know that fraud has occurred, we are equipped to **respond**, by:
    - Ensuring that we have in place an appropriately qualified LCFS 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.
  - 31.4. **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 Trust's Fraud Risk Assessment, lessons learned and knowledge gained over the preceding year.

## Policy and Process

### Reasonable and Adequate Procedures

32. Some elements of the legislative framework put a burden on the Trust to prove that 'reasonable' or 'adequate' procedures were in place at the time of the offence.
33. To satisfy the requirement for reasonable procedures in respect of the **Bribery Act**, the Trust will ensure:
  - 33.1. 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.
  - 33.2. 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 the Freedom to Speak Up Policy (all policies are available on the Trust [intranet](#))

- 33.3. All staff are aware of what they must do if hospitality, gifts or sponsorships are offered as part of Trust course of business;
- 33.4. Appropriate documentation is maintained in respect of all of the above.
34. To satisfy the requirement for reasonable procedures in respect of the **Economic Crime and Corporate Transparency Act 2023**, the Trust will ensure:
  - 34.1. There is a top-level commitment to compliance, and a publicly available Chief Finance Officer or a Chief Executive Officer statement affirming zero tolerance;
  - 34.2. 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;
  - 34.3. All relevant policies and procedures explicitly acknowledge the Act and, specifically, the Failure to Prevent Fraud offence;
  - 34.4. Appropriate due diligence is undertaken on 'associated persons', including staff, suppliers and partners, joint ventures, charities and others;
  - 34.5. Regular training and communication is available to staff across the Trust with explicit reference to the Failure to Prevent Fraud offence;
  - 34.6. Proactive reviews are undertaken in high-risk areas (e.g. performance, procurement, prescribing) through routes available to the Trust (LCFS proactive workplan, internal audit, benchmarking exercises and data matching; and
  - 34.7. Appropriate documentation is maintained in respect of all of the above.

#### **Reporting Fraud, Bribery and Corruption**

35. All staff have a responsibility to be alert to the risk of fraud and to follow procedures correctly to minimise the opportunity for fraud to occur. All concerns raised will be completely confidential, and reporting can be done anonymously. Any concerns should be reported **immediately** through any of the following:
  - 35.1. Anti-Crime Service: 0845 3000 3333
  - 35.2. LCFS: using the contact information provided on the [intranet](#)
  - 35.3. Fraud and Corruption Reporting line: [online](#) or by contacting the reporting line on 0800 028 4060.
36. Allegations of fraud will usually be investigated by the Trust's LCFS. Under no circumstances should staff commence an investigation into suspected or alleged fraud, corruption or bribery themselves.
37. If an employee is concerned that the LCFS themselves may be implicated in suspected fraud, bribery or corruption, the matter should be reported to the Chief Finance Officer (CFO), as the accountable Board lead for fraud, the Chief Executive or NHSCFA.
38. The Trust encourages staff to raise concerns, and so long as these are genuinely held and there is no malicious intent, there will be no action taken against the employee for raising the concern. The Trust will also ensure that no staff suffer detrimental treatment or victimisation as a result of raising concerns under this policy.
39. If malicious or vexatious claims are made under this policy these may be investigated and addressed using the Trust's Conduct and Expected Behaviours Procedure.

40. Routine verification of information or outliers according to normal processes is reasonable. However, where there is a concern of deliberate wrongdoing or potential fraud, or if unsure, staff should seek the advice of the LCFS at the earliest possible stage.

#### **Managing and Reporting the Investigation**

41. A formal investigation cannot be commenced without prior agreement and discussion between the LCFS and the CFO, unless the matter is about the CFO in which case the Audit Committee Chair alongside the Chief Executive and the Chief People Officer will approve an investigation. Once agreed, the case is added to the NHS CFA CLUE system for the recording and management of investigation work.
42. All staff should cooperate with the LCFS, as well as the NHSCFA and any other bodies working to tackle fraud, by:
- 42.1. Providing information and intelligence;
  - 42.2. Facilitating investigations;
  - 42.3. Complying with guidance from the LCFS and the NHSCFA; and
  - 42.4. Not revealing information about open investigations to any individual outside of those investigating the case, without seeking prior approval from the LCFS.
43. Criminal and conduct processes have different purposes, different standards of proof, and are governed by different rules.
44. A criminal investigation seeks to establish the facts in relation to a suspected criminal offence. Investigators are bound by rules of evidence, including the Criminal Procedure and Investigations Act 1996 (CPIA), the Police and Criminal Evidence Act 1984 (PACE) and Codes of Practice. Guilt must be proved 'beyond reasonable doubt'.
45. The purpose of a conduct investigation is to establish the facts of the case. Conduct investigations and any further process related to the findings of the investigation will be in accordance with the Trust's Conduct and Expected Behaviours (including Sexual Safety) Procedure.
46. It is not unusual for the criminal and Trust conduct processes to overlap. For example, an employee who is being investigated for suspected fraud may also be the subject of conduct proceedings by the Trust arising out of the same set of circumstances.
47. In the case of parallel criminal and conduct processes, these should be conducted separately, but there will be close liaison between the LCFS and the Trust's People directorate as one process may impact on the other. This may include the sharing of information where lawful and at the appropriate time. The internal conduct process would be in accordance with the Trust's Conduct and Expected Behaviours (including Sexual Safety) Procedure.
48. Interviews under caution or to gather evidence will only be carried out by the LCFS, if appropriate, or the investigating Police officer in accordance with the Police and Criminal Evidence Act 1984 (PACE). The LCFS will take written statements where necessary.
49. The LCFS will regularly report the status of live fraud cases to the Counter Fraud Champion, the CFO and the Chief People Officer (CPO). Any control weaknesses identified as a result should be corrected immediately.
50. The LCFS will prepare regular reports to the Audit Committee, setting out the overall status of the counter fraud plan, as well as the outcomes of any investigations.

### Sanctions and Redress

51. All appropriate steps to prevent, detect and investigate fraud will be taken, and sanctions will be sought against those found to have committed an offence. This may include:
  - 51.1. **Criminal prosecution** – by working in partnership with NHSCFA, the Police and/or the Crown Prosecution Service (CPS) to bring a case to court against the alleged offender. The CFO in conjunction with the LCFS will decide whether a case should be referred to the police.
  - 51.2. **Internal disciplinary sanctions** – fraud is defined in the OUH as gross misconduct. The Trust’s Conduct and Expected Behaviours Procedure can be found on the Trust’s external website.
  - 51.3. **Referral to a professional body** - If the organisation is aware during the course of an investigation that a Registered Professional is involved in fraudulent activity, there is a risk to patient safety or there is a significant risk to public funds, the concern will be raised with the relevant Chief Officer to consider whether a referral to the appropriate regulatory body should be made.
52. The Trust will seek to ensure that the most appropriate sanction or combination of sanctions is sought where fraud or related misconduct is identified. Deciding on which sanction(s) are applied will be dependent on the findings of the investigation undertaken and the extent of any losses to the Trust
53. **Financial redress or recovery of losses** should be considered in all cases of fraud, bribery or corruption that are investigated by either the LCFS or NHSCFA, where a loss is identified. This may include, but is not restricted to:
  - 53.1. action in accordance with the Proceeds of Crime Act 2002, including Restraint and Confiscation Orders;
  - 53.2. action in the civil court;
  - 53.3. voluntary repayments;
  - 53.4. application for investigation and legal costs of any prosecution;
  - 53.5. where a Trust employee is the perpetrator, recovery from NHS pension, deductions from salary or withholding payment from final salary.
54. Before undertaking any of the voluntary recovery options above, the LCFS, Trust Finance Department or Payroll will obtain a written agreement from the individual agreeing the terms of the recovery method and the period for the repayment to be made.
55. The LCFS and People Directorate may consider sharing information where lawful and at the appropriate time. A joint working protocol has been established and agreed. Support and oversight is provided by the CFO, CPO and senior management as required.

### Learning Lessons and Continuous Improvement

56. A key focus of any investigation is to identify lessons learned, and improvements that can be made to better prevent and detect similar cases in the future.
57. These will be documented through the Fraud Cases Log and Annual Fraud Risk Assessment, and will be reported through the regular Counter Fraud paper to the Audit Committee. Actions will be owned by the LCFS and where necessary will be escalated to the relevant Chief Officer.

### Review

58. This policy will be reviewed every 2 years.

### References

- *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](#)

## Appendix 1: Responsibilities

### Chief Executive Officer

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

### Trust Board

- 1.3. The Board should take overall responsibility for the effective design, implementation and operation of the anti-bribery and corruption initiatives. The Board should ensure that senior management is aware of and accepts the initiatives, and that they are embedded in the corporate culture.
- 1.4. The Board shall ensure that that it provides a secure environment in which to work, and one where people are confident to raise concerns.

### Audit Committee

- 1.5. Audit Committee shall monitor the anti-fraud and bribery work plan and ensure the Trust remains committed to a zero tolerance approach to fraud, bribery and corruption, and to the rigorous investigation of any such cases.
- 1.6. The Committee will receive regular reasonable assurance that the Trust is complying with the requirements of the Government Standard 013: Counter Fraud and NHS Contract regarding antifraud and bribery work.
- 1.7. The Committee will be provided with an overview of ongoing anti-fraud and bribery activity, subject to sensitivity of legal proceedings.

### Chief People Officer & People function

- 1.8. The Chief People Officer shall advise those involved in any investigation of any requirements relating to matters of employment law and in other procedural matters, such as disciplinary and complaints procedures.
- 1.9. People Directorate and the LCFS will liaise closely to ensure that any parallel sanctions (i.e. criminal, civil and disciplinary sanctions) are applied effectively and in a coordinated manner.

### Chief Finance Officer

- 1.10. The Chief Finance Officer is the Chief Officer responsible for countering fraud, bribery and corruption in the Trust. This responsibility extends to ensuring that policies and procedures for all work related to fraud and bribery are implemented and the findings from investigations and proactive counter fraud work are acted upon accordingly.
- 1.11. Chief Finance Officer shall also be responsible for making the final decision on whether to refer a matter to the Policy or to commence criminal proceedings.

### Internal and External Auditors

- 1.12. External Audit and the Trust's Internal Auditors will report to the LCFS any systems weaknesses detected in the course of their work that may allow fraud to take place.

- 1.13. Internal and External Auditors will inform the LCFS of any instances of potential or suspected fraudulent activity identified during the course of their work or from other sources.

#### **Local Counter Fraud Specialist (LCFS)**

- 1.14. The LCFS represents the Trust when dealing with fraud matters. The LCFS will conduct risk assessment activity so that the Trust's annual counter fraud action plan includes all necessary work in accordance with national standards to ensure appropriate anti-fraud, bribery and corruption arrangements are in place.
- 1.15. The LCFS will log and update each referral on CLUE (the NHS Counter Fraud Authority case management system), investigate all allegations in a professional and ethical manner, and report to the Chief Finance Officer, NHS Counter Fraud Authority, Internal and External Auditors details of systems weaknesses which have allowed fraud to occur
- 1.16. The LCFS will develop and deliver a comprehensive risk based anti-fraud work plan in compliance with all relevant standards for fraud, bribery and corruption.
- 1.17. The LCFS will work with key colleagues and stakeholders to promote anti-fraud work and apply effective deterrent and preventative measures.
- 1.18. The LCFS will investigate any allegation of financial crime against the Trust, however, investigations may be referred to NHS CFA, the Police or other investigatory body if appropriate.
- 1.19. The LCFS will seek redress in all allegations of fraud, bribery and corruption.
- 1.20. The LCFS has responsibility for undertaking fraud investigations but may take advice and guidance from the Chief Finance Officer.
- 1.21. The LCFS will undertake local and national proactive exercises to determine whether the Trust has been subject to fraud and report to the Chief Finance Officer, NHSCFA, Internal and External Auditors details of systems weaknesses identified during these exercise
- 1.22. The LCFS will proactively seek and report opportunities where counter fraud work be used within presentations or publicity to deter fraud and corruption.

#### **Counter Fraud Champion**

- 1.23. The Counter Fraud Champion is a person identified and nominated by the organisation to be another point of contact for staff wishing to discuss any concerns relating to fraud, bribery or corruption.
- 1.24. The Trust Counter Fraud Champion role shall be delegated to the Head of Financial Governance.
- 1.25. The Counter Fraud Champion has no responsibility for investigation of concerns or allegations and should report all such to the LCFS

#### **Line Managers**

- 1.26. 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.

- 1.27. 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 Trust against them.
- 1.28. 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.
- 1.29. 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 immediately.

**All staff**

- 1.30. All staff have a duty to protect the assets of the Trust. Assets include buildings, equipment, vehicles, monies, information and goodwill. All employees have a duty to ensure that public funds are safeguarded, whether they are involved with cash or payment systems, receipts or dealing with contractors or suppliers.
- 1.31. All staff are required to adhere to all Trust policies. Employees are also expected to act in accordance with the standards laid down by their professional bodies where applicable.
- 1.32. Employees have a responsibility to comply with all applicable laws and regulations relating to ethical business behaviour, procurement, personal expenses, conflicts of interest, confidentiality and the acceptance of gifts and hospitality.
- 1.33. 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 Trust's employees deal fairly and impartially with official matters and be alert to the possibility that others might be attempting to deceive.
- 1.34. All staff employed within the Trust have a right and a duty to bring to their manager's attention any matter which they consider to be damaging to the interests of service users, members of the public or other staff.
- 1.35. However, where these concerns relate to potential fraud, corruption or bribery, the report should be made to the LCFS, the Chief Finance Officer or the NHS Fraud and Corruption Reporting Line.

## Appendix 2: Definitions

1. **Accountable Officer** - means the NHS Officer responsible and accountable for funds entrusted to the Trust. The officer shall be responsible for ensuring the proper stewardship of public funds and assets. For this Trust it shall be the Chief Executive officer.
2. **Anti-Crime Specialist (ACS)** – sometimes also known as the Local Counter Fraud Specialist (LCFS) - means the person responsible for tackling fraud, corruption and bribery affecting the Trust, in accordance with national NHS CFA standards. TIAA are contracted by the Trust to provide this service.
3. **Bribe** - financial or other advantage given or received with the intention of inducing or rewarding the improper performance of a relevant function or activity. The Bribery Act 2010 is the relevant legislation which creates several criminal offences. Those most applicable to the NHS and this policy are:
  - Offence of bribing another person - as defined by section 1 of the Act. It is also an offence for a person to offer, promise, or give a bribe to another person as an inducement for them improperly performing any duty. For example, providing excess hospitality to a potential purchaser or commissioner of the organisation's services.
  - Offence of being bribed - as defined by section 2 of the Act. It is an offence for a person to request, or agree to receive, or accept a financial or other advantage as an inducement to, or as a reward for, the improper performance of any function or activity. For example, where an employee who sells confidential information to a third party or provides preferential treatment to suppliers or patients for a fee.
  - Failure of a commercial organisation to prevent bribery – as defined within section 7 of the Act. If an individual bribes another person to obtain or retain business, or an advantage in the conduct of business for an organisation, then that organisation may also be guilty of an offence.
4. **Corruption** - abuse of entrusted power for private benefit that usually breaches laws, regulations, standards of integrity or standards of professional behaviour.
5. **Counter Fraud Champion** – a person identified and nominated by the organisation to be another point of contact for staff wishing to discuss any concerns relating to fraud, bribery or corruption. At OUH this role is delegated to the Head of Financial Governance.
6. **Fraud** - a dishonest act (or a failure to act) made with the intention of making a financial gain or causing a financial loss (or risk of loss)<sup>1</sup>. The Fraud Act 2006 is the relevant legislation.

The Act includes eight separate offences; those most applicable to the NHS and this policy are:

- Fraud by false representation - as defined by Section 2 of the Act. A person may be guilty of an offence if they dishonestly make a false representation, and intend, by making the representation to make a gain for themselves or another, or to cause

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<sup>1</sup> The dishonest act does not need to be successful for fraud to be committed if the intention exists. Neither does the financial gain have to be personal but can be for the benefit of another. Where the intent is to cause a loss to the organisation, no gain by the perpetrator needs to be shown.

loss to another or to expose another to a risk of loss. For example, an employee claiming travel expenses for journeys they have not undertaken.

- Fraud by failing to disclose information - as defined by Section 3 of the Act. A person may be guilty of an offence if they dishonestly fail to disclose to another person information which they are under a legal duty to disclose, and intends, by failing to disclose the information to make a gain for themselves or another, or to cause loss to another or to expose another to a risk of loss. For example, failing to disclose criminal convictions when asked to do so as part of the recruitment process, to obtain employment.
- Fraud by abuse of position - as defined by Section 4 of the Act. A person may be guilty of an offence if they occupy a position in which they are expected to safeguard, or not to act against, the financial interests of another person, dishonestly abuses that position, and intends, by means of the abuse of that position to make a gain for themselves or another, or to cause loss to another or to expose another to a risk of loss. For example, a manager failing to declare an interest in a company and arranging for payments to be made to that company for services to the Trust.
- Possession of articles for use in fraud(s) - as defined by Section 6 of the Act. A person may be guilty of an offence if they have in their possession or under their control any article for use during or in connection with any fraud. For example, using a false passport or other documentation to secure employment.
- Making or supplying articles for use in fraud(s) - as defined by Section 7 of the Act. A person may be guilty of an offence if they make, adapt, supply, or offer to supply any article knowing that it is designed or adapted for use in the course of or in connection with fraud, or intending it to be used to commit, or assist in the commission of, fraud. For example, producing a prescription in a patient's name with the intention of obtaining drugs and retaining them for personal use, or supplying them to another.

Most common frauds in the NHS include:

- Use of fraudulent employment documents, e.g. qualifications, reference and identity;
  - Staff fraudulently claiming for hours not worked or expenses not incurred;
  - Staff working in the NHS who have reported sick when they are fit for work – e.g. working elsewhere during their sickness period;
  - Staff working in the NHS taking more time off than they are entitled to by fabricating records and/or falsifying authorisation - for example, annual, carers or flexi;
  - Suppliers submitting fake / inflated invoices, not fulfilling contract terms; and
  - Patients claiming for reimbursement of travel fares for which they are not entitled.
7. **Fraud to benefit the organisation** – under the Economic Crime and Corporate Transparency Act 2023 Act, this is defined as fraud committed with the intention of benefitting the organisation in scope of the Act, or its clients. The organisation needs not to receive any actual benefit for the offence to have occurred; it is sufficient if they were the intended beneficiary. The benefit does not need to be financial.
8. **Government Functional Standard** - Functional standards exist to create a coherent, effective, and mutually understood way of doing business within government

organisations and across organisational boundaries, and to provide a stable basis for assurance, risk management and capability improvement.

[Functional Standard 013: Counter Fraud](#) sets the expectations for the management of fraud, bribery, and corruption risk in government organisations.

The NHSCFA has incorporated these in to 12 NHS Requirements for which all NHS funded organisations must submit an annual return.

9. **NHS Counter Fraud Authority (NHSCFA)** - a Special Health Authority, established on 1 November 2017 and charged with identifying, investigating and preventing fraud within the NHS and the wider health group. The NHSCFA is independent from other NHS bodies and is directly accountable to the Department of Health and Social Care.

NHSCFA's vision and purpose is to lead and proactively support the NHS to understand, find, prevent and respond to fraud. A collaborative approach is at the heart of the NHSCFA strategy. To that end NHSCFA provides the wider NHS with the support, guidance and tools to enable effective counter fraud responses at national and local levels.

### Appendix 3: Education and Training

Training required to fulfil this policy will be provided in accordance with the Trust's Training Needs Analysis. Management and monitoring of training will be in accordance with the Trust's Learning and Development Policy. This information can be accessed via My Learning Hub.

There are no additional training needs in relation to this revision of the policy. A current Fraud Response Plan is already in place and this policy updates this in line with the Government Functional Standards.

Fraud, bribery, and corruption training is already incorporated into the staff Induction programme/mandatory training process via an online module.

### Appendix 4: Monitoring Compliance

1. Compliance by staff with mandatory Counter Fraud training will be monitored through the regular mandatory training compliance reporting process.
2. Compliance with the agreed Counter Fraud Strategy and agreed actions, and in relation to the conduct and outcome of investigations, will be monitored by the Audit Committee, through the regular Counter Fraud paper submitted to each meeting.
3. Proactive and reactive counter fraud activity will seek to detect other potential breaches of this policy.
4. Compliance with the document will be monitored in the following ways.

What is being monitored:	How is it monitored:	By who, and when:	Minimum standard	Reporting to:
Level of awareness and training	Level of training availability and uptake Survey	LCFS and Head of Financial Governance	Counter Fraud covered in every budget holder training session held E-learning available to all staff	Audit Committee
Compliance with NHSCFA standards and KPIs	Through the Annual Counter Fraud Functional Standards Return	LCFS and Head of Financial Governance	No instances of not meeting the requirement Minimal (1-2) instances of partially meeting the requirement	Audit Committee
Appropriateness and relevance of policy	Regular policy review	LCFS and Head of Financial Governance	Review every 2 years	Audit Committee

**Appendix 5 – Report fraud to the Local Counter Fraud Specialist**

Please use a separate referral form for each individual / company reported)

Please complete this form to the best of your knowledge. The information you provide will enable the Local Counter Fraud Specialist to evaluate the allegation to determine if this relates to NHS fraud/bribery/corruption and commence initial enquiries. Where you are not able to complete any part of this form, please insert ‘not known’.

Any information provided will be treated in the strictest confidence.

<b>SECTION A</b>			
<b>Who does the alleged fraud relate to?</b> Please delete as appropriate?			
<b>Patient</b> Please complete Section B, C Part 1 & 3	Yes / No	<b>Trust Staff Please Complete</b> Section B and C (in Full)	Yes / No
<b>Member of the Public</b> Please complete Section B, C Part 1 & 3	Yes / No	<b>Company or Supplier</b> Please complete Section B, C and D	Yes / No
<b>SECTION B</b>			
<b>Reporting Person (s) Contact Details</b> (So, we can get in touch with you to discuss your concerns)			
Name			
Organisation and Department			
Site address:			
How can we get in touch with you?	(Please do provide a telephone number and email address)		
<b>SECTION C</b>			
<b>Person the alleged fraud relates to</b> Please complete as much information as known.			
<b>PART 1</b>			
Name			
Address			
Date of birth			
National Insurance Number			
Telephone number and e-mail address			
<b>Period of fraud. Is the fraud still occurring?</b>			
<b>PART 2</b>		<b>If relates to Trust staff, please complete</b>	
<b>Where they work?</b>	(Organisation, Department, and site)		

<b>Job role</b>	
<b>Full time / Part time</b>	(Including hours and shifts if known, and if relevant to allegation)
<b>PART 3 Please provide information and concerns of fraud</b>	
Suspicion / allegation	
Estimated Value of fraud (if known)	
Are there any witnesses or people who can provide additional details?	(Please give names and contact details and any relevant information)
Is there any evidence you have, or you believe can support the allegation?	(Please provide details)
<b>SECTION D</b>	
<b>Company the alleged fraud relates to</b> <i>Please complete as much information as known</i>	
<b>PART 1</b>	
Company name	
Company number and registered address	
Services supplied by company to the Trust	
Trust Site address services/works supplied at:	
Company telephone number and e-mail address	
Director name	(Please also complete Section C, Part 1)
Members or persons working for the company related to the allegation	(Please also complete Section C, Part 1)
<b>PART 2 Please provide information of concerns of fraud</b>	
Suspicion / allegation	
Are there any witnesses or people who can provide additional details?	(Please give names and contact details and any relevant information)
Is there any evidence you have, or you believe can support the allegation?	(Please provide details)

Please send/attach any available information that supports your suspicion.

Signed.....

Date.....

**The Anti-Crime Specialist will undertake to acknowledge receipt of this referral direct to you within 2 working days unless otherwise requested.**

## Appendix 6: Equality Impact Assessment

### Equality Impact Assessment Template

#### 1. Information about the policy, service or function

<b>What is being assessed</b>	Existing Policy / Procedure
<b>Job title of staff member completing assessment</b>	Lidia McBride, Head of Financial Governance
<b>Name of policy / service / function:</b>	Counter Fraud, Bribery and Corruption Policy
<b>Details about the policy / service / function</b>	The policy aims to inform staff of the expectations required to help prevent and detect fraud and advises how concerns can be reported. The policy details how allegations of fraud, bribery and corruption are managed at the Trust and possible action taken against those who have committed an offence.
<b>Is this document compliant with the <a href="#">Web Content Accessibility Guidelines</a>?</b>	Yes
<b>Review Date</b>	November 25
<b>Date assessment completed</b>	25/11/2025
<b>Signature of staff member completing assessment</b>	Lidia McBride
<b>Signature of staff member approving assessment</b>	Jason Dorsett

#### 2. Screening Stage

**Who benefits from this policy, service or function? Who is the target audience?**

- Patients
- Staff
- Family / Carers

**Does the policy, service or function involve direct engagement with the target audience?**

Yes

### 3. Research Stage

#### Impact Assessment

Characteristic	Positive Impact	Negative Impact	Neutral Impact	Not enough information	Reasoning
<b>Sex and Gender Re-assignment</b> – men (including trans men), women (including trans women) and non-binary people.			X		There is no differential treatment based on this protected characteristic.
<b>Race</b> - Asian or Asian British; Black or Black British; Mixed Race; White British; White Other; and Other			X		There is no differential treatment based on this protected characteristic.
<b>Disability</b> - disabled people and carers			X		There is no differential treatment based on this protected characteristic.
<b>Age</b>			X		There is no differential treatment based on this protected characteristic.
<b>Sexual Orientation</b>			X		There is no differential treatment based on this protected characteristic.
<b>Religion or Belief</b>			X		There is no differential treatment based on this protected characteristic.
<b>Pregnancy and Maternity</b>			X		There is no differential treatment based on this protected characteristic.
<b>Marriage or Civil Partnership</b>			X		There is no differential treatment based on this protected characteristic.
<b>Other Groups / Characteristics</b> - for example, homeless people, sex workers, rural isolation.			X		There is no differential treatment based on this protected characteristic.

### Sources of information

- 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](#)

### Consultation with protected groups

Not applicable

## 4. Summary stage

### Outcome Measures

- Awareness across all staff, suppliers, partners and other stakeholders interacting with the Trust of what constitutes fraud, corruption and bribery and how to report it;
- Maintain an anti-fraud culture across the Trust;
- Set out the Trust’s intentions in its application of sanctions where the policy has been breached;
- Set out the Trust’s approach in relation to preventing, detecting and investigating allegations of fraud.

### Positive Impact

Not applicable.

### Unjustifiable Adverse Effects

Not applicable.

### Justifiable Adverse Effects

Not applicable.

### Equality Impact Assessment Action Plan

Complete this action plan template with actions identified during the Research and Summary Stages

Identified risk	Recommended actions	Lead	Resource implications	Review date	Completion date
N/A	N/A	N/A	N/A	N/A	N/A