



**Norfolk and Waveney**  
Integrated Care Board

**Norfolk and Waveney ICB**

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# **Counter Fraud, Bribery and Corruption Policy**

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## Document Control Sheet

This document can only be considered valid when viewed via the ICB's intranet. If this document is printed into hard copy or saved to another location, you must check that the version number on your copy matches that of the one online.

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

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<b>What is it for?</b>	This policy sets out the counter fraud arrangements for NWICB.
<b>Evidence base:</b>	
<b>Who is it aimed at and which settings?</b>	The Policy is for use by all ICB staff, the Board and Members of the ICB.
<b>Impact Assessment:</b>	
<b>Other relevant approved documents:</b>	<a href="#">Standards of Business Conduct and Conflicts of Interest Policy</a> <a href="#">Freedom to Speak Up: Raising Concerns (Whistleblowing) Policy</a> <a href="#">Disciplinary Policy</a>
<b>References:</b>	<a href="#">NHS Counter Fraud Authority</a> <a href="#">Department of Health and Social Care</a> <a href="#">Applying Appropriate Sanctions Consistently</a> <a href="#">Leading the fight against NHS fraud</a> <a href="#">Fraud Act 2006</a> <a href="#">Bribery Act 2010</a> <a href="#">Regulation of Investigatory Powers Act</a> <a href="#">NHS Act 2006</a> <a href="#">Police and Criminal Evidence Act 1984</a> <a href="#">Criminal Procedures and Investigations Act 1996</a> <a href="#">Computer Misuse Act 1990</a> <a href="#">Data Protection Act 2018</a> <a href="#">Public Interest Disclosure Act 1998</a> <a href="#">Government Functional Standard GovS 013: Counter Fraud</a> <a href="#">Economic Crime and Corporate Transparency Act (ECCTA) 2023</a>
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**Version Control**

<b>Revision history</b>	<b>Summary of changes</b>	<b>Author(s)</b>	<b>Version Number</b>
March 2021	National change from the NHS Counter Fraud Authority Standards for Commissioners to the Government Functional Standard - GovS 013: Counter fraud - Counter fraud, bribery and corruption	Anti-Crime Specialist	2
June 2022	Policy updated to reflect change from CCG to ICB.	Corporate Governance Manager	3
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May 2025	Policy reviewed, no changes required.	Counter Fraud Manager, Grant Thornton	6
Aug 25	Contact details in sections 1.3 and 5.2 updated.	Corporate Governance Senior Manager	7
Aug 25	New section added – 3.1.6 Failure to prevent fraud.	Counter Fraud Manager, Grant Thornton	8

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## 1 INTRODUCTION

- 1.1 Unfortunately, fraud against the NHS continues to divert valuable funds away from patient care. The vast majority of staff, patients and those with whom the NHS does business are honest, but there is a small minority that make it imperative for NHS Norfolk and Waveney Integrated Care Board (the 'ICB') to maintain adequate counter fraud and corruption arrangements and minimise the risk of it losing any resources to dishonest activity.
- 1.2 The national perspective on NHS anti-crime arrangements is provided by the [NHS Counter Fraud Authority](#) (NHSCFA), a health authority charged with identifying, investigating and preventing fraud and other economic crime within the NHS and the wider health group. As a health authority focused entirely on counter fraud work, the NHSCFA is independent from other NHS bodies and directly accountable to the [Department of Health and Social Care](#) (DHSC).
- 1.3 The ICB has commissioned a counter fraud service to be provided by an accredited Local Counter Fraud Specialist (LCFS) trained to conduct their work in a professional, confidential and ethical manner. The LCFS contact details are:

**Sarah Kabirat**  
**Counter Fraud Manager, Grant Thornton UK LLP**

**07500 294136**

[Sarah.Kabirat@uk.gt.com](mailto:Sarah.Kabirat@uk.gt.com)

- 1.4 The ICB has a zero-tolerance approach to any lack of honesty, integrity or probity by staffs or anyone with whom it does business. Any suspected fraud will be investigated professionally by the LCFS and when necessary, handed over to the Police with commensurate sanctions applied if fraud is proven. The ICB will seek to recover any financial loss suffered provided that it is cost effective to do so.
- 1.5 The ICB will take all necessary steps to counter fraud, bribery and corruption in accordance with this policy, the NHS Counter Fraud and Corruption Manual, and the policy statement '[Applying Appropriate Sanctions Consistently](#)' published by NHS Counter Fraud Authority (NHSCFA) and any other relevant guidance or advice issued by them.
- 1.6 For simplicity, all such offences, fraud, bribery and/or corruption, may also be referred to in the policy as "fraud", except where the context indicates otherwise.

## 2 STRATEGIC APPROACH

- 2.1 The ICB's counter fraud activity will reflect the strategic areas identified by the NHSCFA. The ICB wholly endorses the NHSCFA's Strategy 2020-2023 ([NHSCFA Strategy](#)) which sets out the NHS approach to fighting fraud and other economic crime affecting the National Health Service (NHS) and will seek to apply appropriate criminal, disciplinary, regulatory and civil sanctions against fraudsters and where possible will attempt to recover any identified losses.
- 2.2 The LCFS will prepare an annual work plan to indicate how the ICB commissioned resources will be used to deliver each of these areas and then account to the Audit and Committee for the delivery of that plan. The counter fraud work-plan is risk-based and is also aligned to meet the [NHS Requirements of the Government Functional Standard S013: Counter Fraud](#), as set out by the NHSCFA. Where there is any revision to the Functional Standard or new guidance issued that will impact on the planned work, then this will be brought to the attention of the DoF and Audit and Risk Committee
- 2.3 Government Functional Standard GovS 013: Counter Fraud (Functional Standard)

- 2.4 The Functional Standard has been developed to support public bodies in implementing appropriate measures to counter fraud, bribery and corruption. Having appropriate measures in place helps protect NHS resources against fraud and ensures they are used for their intended purpose, the delivery of patient care.
- 2.5 Annually, the ICB will submit a self-assessment against compliance with the NHS Requirements of the Functional Standard. The LCFS will assist the ICB in the completion of the Counter Fraud Functional Standard Return (CFFSR), which is due for upload by the end of May each year.
- 2.6 The agreed counter fraud work-plan demonstrates compliance with the NHS Requirements of the Functional Standard and its twelve components which are briefly summarised as follows:
- Accountable individual;
  - Counter fraud, bribery and corruption strategy;
  - Fraud, bribery and corruption risk assessment;
  - Policy and response plan;
  - Annual action plan;
  - Outcome based metrics;
  - Reporting routes;
  - Reporting identified loss;
  - Access to trained investigators;
  - Undertake detection activity;
  - Access to and completion of fraud awareness training; and
  - Policies and registers for gifts, hospitality and conflicts of interest.

### 3 DEFINING FRAUD, BRIBERY AND CORRUPTION

- 3.1 The [Fraud Act 2006](#) came into force on 15 January 2007; it is this Act that is generally used by the LCFS when investigating Fraud within the ICB. The list of offences can be complex but the following specific offences are the most commonly prosecuted:
- 3.1.1 Fraud by false representation – dishonestly and knowingly making an untrue statement with the intention of making a gain or causing another to make a loss. This includes anything said, written or entered into a system or device.
- 3.1.2 Fraud by failing to disclose information – dishonestly failing to disclose information that should legally be disclosed with the intention of making a gain or causing another to make a loss.
- 3.1.3 Fraud by abuse of position – someone in a post in which they are expected to protect the interests of another dishonestly doing something or failing to do something with the intention of making a gain or causing another a loss.
- 3.1.4 Obtaining services dishonestly - someone obtains services for himself or another, knowing that they should be paid for, without having paid in full and with no intention of doing so.
- 3.1.5 Possession etc., of articles for use in frauds – having in your possession or under your control articles for use in the course of, or in connection with, any fraud. “Articles” includes programs or data held on a computer.

### 3.1.6 Failure to prevent fraud

A new corporate offence of failure to prevent fraud will come into force from 1 September 2025. This offence is introduced by the [Economic Crime and Corporate Transparency Act \(ECCTA\) 2023](#). This offence holds organisations to account if they profit from fraud committed by associated persons. Under the new offence, an organisation will be liable where a specified fraud offence is committed by an associated person, for the organisation's benefit, and the organisation did not have reasonable fraud prevention procedures in place. It would not need to be proven that directors or senior managers ordered or knew about the fraud.

A person will be an 'associated person' of the ICB if they:

- are an employee, agent or subsidiary undertaking;
- otherwise perform services for or on behalf of the ICB; or
- are an employee of a subsidiary undertaking.

3.2 The term corruption includes offences under the [Bribery Act 2010](#):

3.2.1 Bribing another person i.e. offering, promising or giving a financial or other advantage to a person in order to induce or reward either them or someone else for their improper behaviour.

3.2.2 Being bribed i.e. requesting, agreeing to receive or receiving a financial or other advantage as an inducement to or reward for improper behaviour by you or someone else.

3.2.3 Failure of a commercial organisation to prevent bribery (the corporate offence). This is a strict liability offence and an organisation can be found guilty of 'attempted' or 'actual' bribery on the organisation's behalf. It should be noted that 3.2.1 or 3.2.2 needs to be proven for the 3.2.3 offence to apply.

3.3 Theft offences by staff or intruders (e.g. following a break-in) are not fraud and are not covered by this policy; they will not involve any breach of the [Fraud Act 2006](#) such as falsification of documents or records. They will be investigated by the police and/or a Local Security Management Specialist (LSMS) and dealt with under the ICB' disciplinary procedures if relevant.

### 3.3 NHS Counter Fraud Authority (NHSCFA)

3.3.1 NHSCFA has responsibility for all policy and operational matters relating to the prevention, detection and investigation of fraud, corruption and bribery in the NHS and any counter fraud investigations under this policy will be handled in accordance with NHSCFA guidance. Reference is made to the [NHSCFA Strategy](#).

## 4. [ROLES AND RESPONSIBILITIES](#)

### 4.1 [Director of Finance](#)

4.1.1 Under the NHS Standard Contract, the Director of Finance (DoF) has a legal responsibility to make sure fraud and corruption is prevented, detected and investigated. Combating fraud and corruption requires an understanding of how and why it happens, the ways in which it can be minimised and how to professionally investigate it. In line with the NHS Standard Contract, the Director

of Finance has nominated a Local Counter Fraud Specialist (LCFS) to tackle fraud, corruption and bribery within the ICB.

- 4.1.2 Where a referral concerning fraud or corruption has been made to the Director of Finance, they shall inform the LCFS at the first opportunity and delegate to him/her responsibility for leading any investigation whilst retaining overall responsibility him/herself.
- 4.1.3 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 Director of Finance and the LCFS.

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

- 4.2.1 The LCFS is responsible for managing and delivery of all counter fraud work within the ICB in accordance with an agreed annual work plan. In accordance with the NHS Standard Contract and the ICB Standing Orders & Standing Financial Instructions, the LCFS is responsible for investigating allegations of fraud and corruption at the ICB.
- 4.2.2 The LCFS is experienced and an accredited (professionally qualified) counter fraud specialist. In essence, the role of the LCFS 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 LCFS is responsible for ensuring that the ICB achieve the specific objectives of the NHSCFA Strategy.
- 4.2.3 The LCFS reports to the Director of Finance, but any ICB staff can speak to and ask for advice from the LCFS. The LCFS is authorised to receive reports of suspected fraud from anyone, whether ICB staff, independent contractors, patients or other third party. All Staff have a responsibility to the ICB to raise their genuine concerns.
- 4.2.4 The LCFS employs a risk-based methodology in line with the Government Counter Fraud Profession (GCFP) fraud risk assessment methodology to enable the ICB to target resources at high-risk areas and throughout the year undertakes proactive reviews in these areas which can detect fraud. Such reviews together with investigations, ensures the LCFS identifies and counters vulnerabilities within the ICB's systems by implementing effective prevention, detection and corrective controls to reduce the likelihood of fraud.

### **4.2.1 Fraud Champion**

- 4.3.1 The role of a Fraud Champion was introduced by the NHS CFA in 2019 and forms part of the ICBs organisation's counter fraud provision. Having a Fraud Champion is an essential part of the Government Functional Standard GovS 013: Counter Fraud.
- 4.3.2 The ICB has appointed a Fraud Champion who supports and promotes the fight against fraud at a strategic level and with other colleagues within the ICB. The fraud champion also supports the LCFS in the work that they already do.

## **4.4 Head of Corporate Affairs**

- 4.4.1 The Head of Corporate Affairs is responsible for issuing advice to those involved in the investigation in matters of employment law and in other procedural matters, such as disciplinary and complaints procedures, as requested.

## 4.5 [Audit and Risk Committee](#)

- 4.5.1 The purpose of the Audit and Risk Committee is to provide an independent check on the financial management of the ICB. The Committee meets, receives and considers reports by the internal and external auditors on all aspects of financial processes and procedure. Both the LCFS and the Director of Finance attend the Audit Committee and the LCFS presents progress reports on the counter fraud work undertaken at the ICB. The Committee can question and ask for further explanation in relation to any aspect of counter fraud work.

## 4.6 [Staff](#)

- 4.6.1 All Staff must ensure that they have read, understand and comply with this policy. The prevention, detection and reporting of fraud, bribery and other forms of corruption are the responsibility of all those working for or under the control of the ICB. All Staff are individually responsible for:
- Securing the property of the ICB;
  - Avoiding loss; and
  - Conforming to the rules and regulations contained in the ICBs' policies and procedures, and any codes of conduct associated with their role, where applicable.
- 4.6.2 Any gifts or hospitality made to or received from a 'third party' in the course of the ICB's duties, and which exceeds the threshold stipulated in the ICB's [Standards of Business Conduct and Conflicts of Interest Policy](#) must be formally declared and registered in accordance with this policy.
- 4.6.3 Where it is anticipated that the gifts or hospitality to be made to or received from a 'third party' may exceed the threshold stipulated in the ICB's [Standards of Business Conduct and Conflicts of Interest Policy](#), then Staff must obtain prior authorisation and approval from their line manager.
- 4.6.4 A 'third party' means any individual or organisation who Staff may come into contact with during the course of their work with the ICB and includes actual and potential clients, suppliers, distributors, business contacts, agents, advisors, government and public bodies, including their advisors, representatives and officials, politicians, and political parties.
- 4.6.5 Staff must declare any possible conflicts of interest which they may have in contracts entered into by the ICB, or which relates to aspects of their work for the ICB (such as business interests or other employment) and these must be noted in a register maintained for that purpose.
- 4.6.6 All Members of the Board are required to declare and register potential conflicts between their duties and personal or professional lives.
- 4.6.7 Please refer to the ICB's [Standards of Business Conduct and Conflicts of Interest Policy](#) for more guidance on the standards of business conduct expected of all staff.
- 4.6.8 If staff suspect that there has been fraud, corruption or bribery, they must report the matter to the nominated LCFS.

- 4.6.9 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.

#### **4.7 [Internal and External Audit](#)**

- 4.7.1 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 LCFS.
- 4.7.2 Audit performs thorough checks on systems which detect any anomalies.

#### **4.8 [Managers](#)**

- 4.8.1 All managers are responsible for ensuring that policies, procedures and processes within their local area are adhered to and kept under constant review.
- 4.8.2 All managers have a responsibility to ensure that staff are aware of fraud, bribery and corruption and understand the importance of protecting the organisation from it. Managers will also be responsible for the enforcement of disciplinary action for staff who do not comply with policies and procedures.
- 4.8.3 All managers should report any instances of actual or suspected fraud, bribery or corruption brought to their attention to the LCFS immediately. It is important that managers do not investigate any suspected financial crimes themselves.
- 4.8.4 Managers will have other responsibilities, including conducting risk assessments and mitigating identified risks.

#### **4.9 [Investigations Manager](#)**

- 4.9.1 The Investigations Manager is responsible for vetting of all local investigation case papers and evidence and witness statements submitted for the consideration of prosecutions. The Investigations Manager is also responsible for managing any complex cases that may arise and assisting the LCFS with such matters.
- 4.9.2 The Investigations Manager ensures that local investigations are conducted within operational and legislative guidelines to the highest standards for all allegations of fraud.
- 4.9.3 The Investigations Manager provides support as to the direction of ensuing investigations as required.
- 4.9.4 The Investigations Manager also acts as a conduit between the LCFS and external stakeholders including the NHSCFA's National Investigation Service, the Police and the Crown Prosecution Service (CPS).

#### **4.10 [Information Management and Technology](#)**

- 4.10.1 The fraudulent use of information technology will be reported by the head of information security (or equivalent) to the LCFS.
- 4.10.2 The ICB must ensure compliance with the [Computer Misuse Act 1990](#) and the [Data Protection Act 2018](#).

## 5 REPORTING FINANCIAL IRREGULARITIES

- 5.1 The ICB actively encourages anyone having suspicions of fraud to report them in line with this section of the Policy.
- 5.2 The ICB does not expect members or staff to be able to recognise whether or not a financial irregularity might be fraud or corruption. If anyone has good reason to believe that a financial irregularity might have occurred, it is a requirement of this Policy that:

**All allegations or suspicions of financial irregularity should immediately be brought to the attention of the LCFS or the DoF:**

**Sarah Kabirat**  
**Counter Fraud Manager**  
**Grant Thornton UK LLP**  
**07500 294136**  
[Sarah.Kabirat@uk.gt.com](mailto:Sarah.Kabirat@uk.gt.com)

**or**

**Howard Martin**  
**Executive Director of**  
**Finance, NWICB**  
[howard.martin@snee.nhs.uk](mailto:howard.martin@snee.nhs.uk)

**Alternatively, suspicions can be reported to the NHS Fraud and Corruption Reporting Line (FCRL) on 0800 028 40 60 or online at [www.cfa.nhs/reportfraud](http://www.cfa.nhs/reportfraud)**

- 5.3 No-one should be afraid of raising their concerns; nobody will suffer any recriminations as a result of voicing reasonably held suspicions. The ICB will treat any matter raised sensitively and confidentially, until the point at which anyone has agreed to give formal evidence either in court or any disciplinary context. See further the ICB's [Freedom to Speak Up: Raising Concerns \(Whistleblowing\) Policy](#).
- 5.4 If suspicions have been aroused by any documents, the originals should be taken out of the system immediately with no further stamps, signatures, initials or other writing being placed upon them. Such documents should be placed in a plastic wallet, or failing that an envelope, and handed over when concerns are reported.
- 5.5 Staff should not discuss concerns with anyone else other than the LCFS or Director of Finance unless it is absolutely necessary.
- 5.6 The ICB recognise the importance of compliance with the legislation covering criminal investigations and its own disciplinary policy. It is also necessary to avoid alerting the subject of allegations/suspicions in a manner that allows them time to destroy any evidence against them. For these reasons, the ICB actively discourages staff with concerns and their line management from carrying out any investigative work themselves. If in doubt about what action could safely be taken to substantiate suspicions, staff should consult the LCFS immediately.
- 5.7 If there is at least one substantive piece of information suggesting that there has been dishonesty such that a fraud might have been committed, this needs to be formally referred to the LCFS. The allegation/suspicion will then be subject to investigation in the context of a potential criminal prosecution and all the details of the referral will be shared with the NHS Counter Fraud Authority.
- 5.8 If the investigative work in response to any report or referral fails to find any suggestion of wrongdoing, the person who reported their concerns will be informed in an appropriate manner on a timely basis.
- 5.9 There are a number of ways in which suspicions of financial irregularity might come to light and the action to be taken in accordance with this Policy is as follows:

- 5.9.1 During an internal or external audit** – the ICB’s internal and external auditors have established protocols for dealing with any suspicions of irregularity that come to their attention during their audit work. Anyone else who is aware of concerns as a result of their own involvement in the audit process should treat the matter in the strictest confidence and take no further action.
- 5.9.2 Anomalies identified during processing** - if anyone has suspicions regarding a transaction and/or documents that they are required to process, they should immediately raise their concerns and deal with the original version of any relevant documents in accordance with this Policy as soon as possible.
- 5.9.3 As a result of a formally reported incident or complaint** – anyone responsible for dealing with reported incidents and complaints must remain aware of the need to identify any suggestion of financial irregularity arising from the concerns being expressed by a member of staff or the public. Any such matters must be dealt with in accordance with this Policy and advice taken from the Director of Finance /LCFS as to how aspects of the incident or complaint not covered by this Policy can be pursued separately.
- 5.9.4 Allegations made by ICB staff** – ideally, such allegations should be made directly to the LCFS or the Director of Finance. If they are communicated to any other staff of the ICB, it is their responsibility to deal with the matter in accordance with this Policy, ensuring that any documentary evidence is secured and handed over. It is important that the member of staff making the allegation is reassured that their concerns will be taken seriously and their confidentially respected as far as is compatible with a proper investigation of the allegation and application of the appropriate sanctions and redress.
- 5.9.5 Allegations made by third parties** – any ICB member of staff to whom allegations are made should note the concerns being expressed to them, accept any evidence the third party wishes to provide and refer these persons to the LCFS or the Director of Finance. A record of the allegations and by whom they were made, together with any evidence provided, should then be sent to the LCFS or Director of Finance so that they become aware of the issue even if the third party decides not to pursue it any further.
- 5.9.6 Allegations made anonymously** – anyone to whom allegations are sent anonymously should immediately report them to the LCFS or the Director of Finance handing over any written allegations and supporting evidence.
- 5.9.7 Information obtained about an individual already subject to an unrelated disciplinary action** – anyone involved in managing the ICBs’ disciplinary process may obtain information suggesting that the subject of that action has also been involved in a financial irregularity. Such information must be dealt with in accordance with this Policy.
- 5.9.8 Free and Confidential NHS Fraud and Corruption Reporting Line (0800 028 40 60)** - allegations made are passed on to the relevant NHSCFA contact, who will then refer them to the ICBs’ LCFS or make the necessary enquiries in liaison with the ICBs’ Director of Finance and LCFS.

## 6 INVESTIGATIONS

- 6.1 Criminal investigations of fraud and corruption not being pursued by the police will be carried out by the ICB’ LCFS except for cases meeting the following criteria, which are to be investigated by NHSCFA:

- all cases of bribery and/or corruption after initial investigation from LCFS;
- cases with a wider NHS impact or passed directly to NHSCFA by the Department of Health;
- cases which have a strategic or national significance or are deemed to be of sufficient national public interest;
- identified as being part of a suspected criminal trend or an area which is suspected of being targeted by organised crime;
- forms part of a series of linked cases already being or about to be investigated by NHSCFA;
- known or likely to have a high degree of complexity either in the nature of the fraud or the investigation required;
- will require a significant amount of investigative work alongside other agencies;
- any factors which would determine that the case should be investigated outside of the ICB, for example senior management involvement that would compromise investigation by the LCFS; the need to use [Regulation of Investigatory Powers Act](#) (RIPA) powers or powers provided to NHSCFA in the [NHS Act 2006](#); or
- extends beyond the geographical, financial or legal remit of the ICB.

6.2 The LCFS working with the ICB will inevitably have a close working relationship with many of its members and staff, particularly the Board and Senior Management Team. As and when this would make it inappropriate for them to investigate allegations against any individual, but it is not a case that NHSCFA are to pursue, the investigation will be carried out by an LCFS with no on-going working relationship with the ICB.

6.3 Until and unless a criminal prosecution for fraud or corruption has been ruled out, the LCFS/NHSCFA investigation must be carried out to a standard supporting the use of that sanction, i.e.:

- all investigative activity must be in compliance with the legislation covering the conduct of criminal investigations, namely [Police and Criminal Evidence Act 1984](#) (PACE), [Criminal Procedures and Investigations Act 1996](#) (CPIA) and [Regulation of Investigatory Powers Act 2000](#) (RIPA);
- evidence must be admissible in a criminal court and aimed at establishing the higher burden of proof: “beyond reasonable doubt”; and
- the legal requirements surrounding the disclosure of information to the defence must be followed.

6.4 To avoid the compromising of this standard, the ICB actively discourages the investigation of any suspicion or allegation of financial irregularity other than by the LCFS/NHSCFA or in line with its own policies and procedures relevant to disciplinary action.

6.5 With regard to allegations or suspicions involving ICB staff, it is acceptable for both a criminal investigation and one under the ICB’ [Disciplinary Policy](#) to run simultaneously provided that one will not compromise the other.

## 7 [SANCTIONS AND REDRESS](#)

7.1 The ICB are committed to the principle of applying appropriate sanctions against those proven to have committed fraud. The ICB will ensure that all appropriate sanctions are considered following an investigation, which may include any or all of the following:

- Civil – Civil sanctions can be taken against those who commit fraud, bribery and corruption to recover money and or assets which have been fraudulently obtained, including interest and costs.

- Criminal – The LCFS will work in partnership with NHS Counter Fraud Authority, the police and or the Crown Prosecution Service to bring a case to court against an alleged offender. Outcomes can range from a criminal conviction to fines and imprisonment.
- Disciplinary - Disciplinary procedures will be initiated where a member of staff is suspected of being involved in a fraudulent or illegal act. The ICB's disciplinary procedures must be followed if a member of staff is suspected of being involved in a fraudulent or otherwise illegal act. It must 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.
- Professional body disciplinary – Staff may be reported to their professional body as a result of a successful investigation or prosecution.

7.2 The ICB will seek to apply criminal sanctions through liaison with NHSCFA and the police as appropriate if the following criteria are met:

- the value of the fraud justifies the cost, to the NHS and the criminal justice system, of pursuing a criminal investigation and prosecution;  
and/or
- the nature of the alleged fraud and the suspected perpetrator are such that maximum deterrence requires the ability to publicise a criminal sanction if the case is proven;  
and
- there is a high probability of proving the case beyond reasonable doubt;  
and
- there are no other factors, e.g. the mental health of the individual, making it inappropriate to consider prosecution.

7.3 If a member of the ICB staff is proved to have committed any fraud investigated under this Policy, they will be deemed to have committed gross misconduct; the ICB's disciplinary policy will be applied accordingly and the facts reported to their professional body if relevant.

7.4 Allegations or suspicions of financial irregularity by staff will also be the subject of investigation under the ICB' disciplinary policy and this will include those that cannot be proved beyond reasonable doubt as offences under the [Fraud Act 2006](#).

7.5 The ICB will always take cost-effective action to recover any funds lost as a result of proven fraud or other financial irregularity. Irregularities that cannot be proved beyond reasonable doubt as offences under the Fraud Act 2006 will be rigorously pursued in the context of proving our right to recover funds.

7.6 The [Fraud Act 2006](#) defines a gain as “keeping what one has” as well as obtaining something and the ICB will consider prosecution or redress if any third party is dishonestly retaining funds obtained from the ICB through any financial irregularity or an error by either party.

## 8 [MONITORING AND REVIEW](#)

### 8.1 [Monitoring and Auditing of Policy Effectiveness](#)

Service Conditions Section 24 of the Standard NHS Contract relates to expectations surrounding anti-crime arrangements within a commissioner organisation. Under the NHS standard contract, all organisations commissioning NHS services are required to put in place appropriate counter fraud arrangements.

The [Government Functional Standard GovS 013: Counter Fraud](#) establishes a framework for public bodies to review their arrangements against the best practice guidance. The [NHS](#)

[Requirements of the Government Functional Standard S013: Counter Fraud](#) covers the full spectrum of counter fraud work undertaken at the ICB, including proactive prevention and deterrence work, fraud awareness training, publicity, policy development and review. Additionally, it provides guidance and best practice recommendations regarding detection and investigation management processes.

Annually, the ICB will submit a self-assessment against compliance with the requirements of the Functional Standard. The Local Counter Fraud Specialist (LCFS) will assist the ICB in the completion of the Counter Fraud Functional Standard Return (CFFSR), which is due for upload by the end of April each year.

The LCFS submits the return to NHS Counter Fraud Authority, after signed agreement and approval by the Director of Finance and the Chair of the Audit and Risk Committee.

The LCFS will produce an annual report, providing a summary of the work conducted within the areas, set out by NHS Counter Fraud Authority. To comply with the Standard, the annual report must also include a copy of the return statement, signed by the Director of Finance. The annual report is reported to the Audit and Risk Committee for approval.

- 8.1.1 Monitoring is essential to ensuring that controls are appropriate and robust enough to prevent or reduce fraud. Arrangements include reviewing system controls on an ongoing basis and identifying weaknesses in processes.
- 8.1.2 Where deficiencies are identified as a result of monitoring, the ICB's internal auditors will make recommendations for improvements in system controls and agree action plans with management on how the recommendations are to be implemented.

## 8.2 [Dissemination of the Policy](#)

- 8.2.1 It is important that staff understand and are aware of the policy, therefore this procedural document is published on the ICB's intranet. Staff will be informed of this and of any changes and updates via staff updates.

## 8.3 [Review of the Policy](#)

- 8.3.1 This policy will be reviewed every two years by the Head of Corporate Affairs, or sooner should changes in legislation or guidance require it. The LCFS will assist the ICB with any review before ratification.

## 9 [EQUALITY IMPACT](#)

- 9.1 This Policy will be applied consistently to anyone accused or suspected of a relevant fraud regardless of any other consideration, in the context of the "presumption of innocence" principle under English Law.
- 9.2 Anyone reporting a financial irregularity or acting as a witness in any investigation carried out under this Policy will be treated equally regardless of any other consideration.