

Cover Sheet

Trust Board Meeting in Public: Wednesday 09 March 2022

TB2022.030

Title: **Audit Committee Chair's Report**

Status: **For Information**

History: **This is a regular report to the Board**

Board Lead: **Committee Chair**

Author: **Laura Lauer, Deputy Head of Corporate Governance**

Confidential: **No**

Key Purpose: **Assurance**

Audit Committee Chair's Report

1. Purpose

- 1.1. As a Committee of the Trust Board, the Audit Committee provides a regular report to the Board on the main issues raised and discussed at its meetings.
- 1.2. Since the last report to the Board held in public, the Audit Committee had met on 4 February and 23 February 2022.
- 1.3. Under its terms of reference, the Committee is responsible for providing assurance to the Trust Board on the Trust's system of internal control by means of independent and objective review of financial and corporate governance and risk management arrangements, including compliance with law, guidance, and regulations governing the NHS.

2. Audit and Counter Fraud

Internal Audit

- 2.1. The Committee reviewed the draft Internal Audit plan for 2022/23 presented by BDO and approved the Internal Audit Charter on behalf of the Trust Board.
- 2.2. The Trust's internal auditors presented a mapping document which clarified the relationship of their assurance ratings with those of the previous internal audit provider.
- 2.3. The Committee received the advisory report on Risk Maturity Assessment and reviewed the associated action plan, which would be finalised and included in the next internal audit report to the Committee.
- 2.4. The Committee approved changes to the internal audit programme for 2021/22 as follows:
 - 2.4.1. CQC Outcomes Replaced with an audit on 'Procurement – Direct Award Processes';
 - 2.4.2. Data Quality Replaced with an audit of 'IT Disaster Recovery';
 - 2.4.3. Outpatient Management C/F into 22/23 Internal Audit Plan;
 - 2.4.4. Divisional Governance C/F into 22/23 Internal Audit Plan.
- 2.5. The Committee noted that there were no overdue recommendations in relation to internal audit.

External Audit

- 2.6. The Committee reviewed the report of the External Audit Working Group and endorsed its recommendation regarding the appointment of the Trust's external auditors to the Council of Governors.
- 2.7. The Committee noted the External Audit Strategy Memorandum for the year ending 31 March 2022 and that statement of independence provided by the Trust's external auditors, Mazars.

Counter Fraud

- 2.8. The Trust's Counter Fraud Specialist Advisors, TIAA, summarised their report detailing activity carried out against the Counter Fraud work to February 2022¹.
- 2.9. The Committee discussed the proactive expenses review and sought additional information regarding management responses, action owners and completion dates.
- 2.10. The Committee reviewed the Counter Fraud and Bribery Policy (Appendix) which was to be approved by the Trust Board. The Committee **recommended** approval of the policy to the Trust Board.
- 2.11. The Committee discussed the complexity of the document and asked management to consider the creation of a suite of materials to support communication of the policy and procedures and to ensure staff had an understanding of their responsibilities in relation to the policy.

3. Annual Accounts

- 3.1. The Committee began its preparations for review of the Trust's Annual Accounts by considering:
 - 3.1.1. The Trust's internal timetable for assembling the information required for the Annual Report and Annual Accounts;
 - 3.1.2. The accounting policies and practice, judgements and material estimates for the 2021/22 annual accounts;
 - 3.1.3. The process for producing the Annual Governance Statement;
 - 3.1.4. The impact of the adoption of IFRS 16 on the 2021/22 and 2022/23 accounts;
 - 3.1.5. The Trust's litigation risks and any potential impact on the 2021/22 accounts.

¹ This report was in line with the Standards for Providers as set out by the NHS Counter Fraud Authority

4. Risk, Assurance, Governance and Regulation

Corporate Risk Register (CRR) and Board Assurance Framework (BAF)

- 4.1. The Committee received an update on work to assess the effectiveness of controls in relation to finance and performance. A further iteration of this work will be presented to a future meeting.

5. Financial Governance

- 5.1. The Committee agreed that system benefits arising from the procurement of the Fusion system should be tracked via Financial Governance Review reporting.
- 5.2. The Committee received the report that provided analysis of approved single tender waiver applications (inclusive of retrospective waivers) and a report that provided a summary of losses and special payments.

6. Other Updates on Existing Areas of Focus for the Committee

Digital/Information Governance

- 6.1. The Committee were briefed on progress towards achieving compliance in the three outstanding standards from the 2021 return and the changes for the 2022 Data Security and Protection Toolkit (DSPT), which included the introduction of three new standards.
- 6.2. It was noted that the December 2021 interim submission of the DSPT was cancelled by NHS Digital. In order to obtain external assurance regarding compliance with the standards, the Committee agreed that the Trust's internal auditors review the standards as part of their DSPT audit in their quarter 4 and report the results to the Committee.
- 6.3. A reporting schedule in relation to information governance was agreed.

7. Key Actions Agreed

- 7.1. The Committee has either put in place or requested monitoring in relation to internal audit assurance reports and advisory reports and counter fraud proactive reports.
- 7.2. The Committee will continue to monitor the DSPT submission and any arising compliance risks.

8. Recommendations

- 8.1. The Trust Board is asked to:

- 8.1.1. **Approve** the Counter Fraud and Bribery Policy as set out in the Appendix;
- 8.1.2. **Note** the Committee's view regarding communication of complex policies to staff (para 2.10 above);
- 8.1.3. **Note** the contents of this report.

Counter Fraud & Bribery Policy

Category:	Policy
Summary:	The Board is absolutely committed to maintaining an honest, open, and well-intentioned atmosphere within the Trust. It is therefore committed to eliminating any fraud within the Trust, and to the rigorous investigation of any such cases. Where any acts of fraud and /or bribery are proven, the Trust will ensure that the people involved are appropriately dealt with and will also take all appropriate steps to recover any losses in full.
Equality Impact Assessed:	November 2021.
Valid From:	10 th March 2022
Date of Next Review:	March 2024
Approval Date/ Via:	Trust Board 9 th March 2022
Distribution:	Trust wide
Related Documents:	<p>OUH Constitution</p> <p>Reservation and Delegation of Powers and Standing Financial Instructions</p> <p>Disciplinary Procedure</p> <p>Raising Concerns (Whistleblowing) Policy</p> <p>Declarations of Interests, Gifts, Hospitality and Sponsorship Policy</p> <p>Sickness Absence Management Procedure</p> <p>Workforce Equality Diversity and Inclusion Policy</p> <p>Discrepancy of Pay (Overpayments/Underpayments) Procedure</p>
Author(s):	Victoria Dutton; Anti-Crime Specialist (ACS); Melanie Alflatt-Anti-Crime Specialist (ACS)
Further Information:	Victoria Dutton; Anti-Crime Specialist
This Document replaces:	Counter Fraud & Bribery Policy and Reporting Procedure v3.0

Lead Director: Chief Finance Officer

Issue Date: 10th 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

Consultation Schedule

Use this table to evidence your involvement of staff and key stakeholders, where appropriate, in the development and review of documents.

Who? Individuals or Committees	Rationale and/or Method of Involvement
Counter Fraud Liaison Committee	Consideration & approval at meeting
Trust Management Executive	

Endorsement

Use this table to list relevant Divisional and/Directorate leads who have endorsed the policy/procedural document.

Endorsee Job Title

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Who should read this document?

1. This policy should be read by all employees, contractors, consultants, vendors, and other internal and external stakeholders.

Key Standards/Messages.

2. One of the basic principles of public sector organisations is the proper use of public funds. It is therefore imperative that those who work in the public sector are aware of the risk of and means of enforcing the rules against fraud and other illegal acts involving dishonesty. For the sake of simplicity, all such offences are hereafter referred to as “fraud”, except where the context indicates otherwise. This document sets out the approach to countering fraud, bribery and corruption in the NHS, the Trust’s role in this and the background to the NHS Counter Fraud Authority
3. Oxford University Hospitals NHS Foundation Trust is committed to maintaining high standards of honesty, openness, and integrity within the organisation. This extends to seeking to ensure all its Health and Social Care providers have reciprocal counter fraud and bribery arrangements in place. This will include the rigorous investigation of any suspicions of fraud or corruption that may arise.
4. This document, which has been approved by the Trust Board, is intended to promote an anti-fraud, bribery, and corruption culture and to provide support, direction, and guidance to Trust staff who find themselves faced with incidents of suspected fraud, bribery, or corruption
5. For quick reference the guide below is a summary of key policy points. This does not negate the need to be aware of and follow the detail of this policy.

Disclaimer: It is your responsibility to check that this is the most recent issue of this document.

- Oxford University Hospitals NHSFT has a zero tolerance to fraudulent and corrupt behaviour. This policy is endorsed by the Trust Board.
- All employees, and other persons working within the Trust must take effective action to minimise the risk of fraud and corruption to the organisation.
- The organisation has an appointed Anti-Crime Specialist, also known as a local counter fraud specialist (LCFS) who will take action to minimise the impact of fraud within the organisation.
- Employees must ensure all gifts and hospitality, and all outside business interests are reported in accordance with the Trust’s Declarations of Interests, Gifts, Hospitality and Sponsorship Policy.
- Any allegations or suspicions of fraud or corrupt behaviour should be reported to the ACS/LCFS immediately. All allegations are treated in confidence and will be taken seriously. Allegations can also be reported to the Trust’s Chief Finance Officer (CFO).
- If the concern relates to the LCFS/ACS or CFO, a report can also be made to the National Fraud and Corruption Reporting Line or on the fraud reporting website.
- All allegations will be investigated to determine whether offences have been committed contrary to the Fraud Act 2006, the Bribery Act 2010 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 oral and written warnings and dismissal), referral to professional body, and recovery of monies lost.

Background/Scope.

6. Oxford University Hospitals NHS Foundation Trust is committed to reducing the level of fraud, corruption, and bribery within the NHS to an absolute minimum. This document sets out Oxford University Hospitals NHS Foundation Trust's policy for dealing with suspected or detected fraud, bribery, and corruption.
7. This policy applies to all employees, (including individuals employed by a third party, by external contractors, as well as voluntary workers, students, locums or agency employees) Governors and Non-Executive Directors of Oxford University Hospitals NHS Foundation Trust, regardless of position held, as well as consultants, vendors, contractors, service users, committee members of organisations funded by the Trust, employees and principals of partner Trust's and organisations, 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 namely, age, disability, gender reassignment, race, religion or belief, gender, sexual orientation, marriage or civil partnership, pregnancy, and maternity; 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. All employees should be reminded of the existence and scope of this policy at least annually.

Key Updates

9. The policy has been updated to reflect the revised NHSCFA Strategy, the implementation of the Government Functional Standard, the appointment of the Trust's Counter Fraud Champion and the change of title from Local Counter Fraud Specialist to Anti-Crime Specialist.

Aim

10. This Counter Fraud and Bribery Policy and Reporting Procedure is intended to ensure that employees, patients, and contractors are:
 - 10.1. Able to recognise fraud, bribery and corruption and are aware of their responsibility to safeguard NHS funds.
 - 10.2. aware of the correct reporting requirements
 - 10.3. aware of the actions the organisation will take to counter fraud, bribery, and corruption.

Introduction

11. Dealing with fraud is a key part of building a new, modern, and dependable health service for the future. The NHS aims to provide prompt high-quality treatment and care when and where it is needed. All those working for the NHS must be committed to ensuring its resources are used appropriately and efficiently to this end and it follows that any misuse of resources must be identified and stopped.
12. Oxford University Hospitals NHS Foundation Trust (the Trust) is committed to maintaining honesty and integrity in all its activities. It is also committed to the prevention of fraud, bribery, and corruption within the organisation and to the rigorous investigation of any such allegations. This policy has been approved by the Trust

Board and endorsed by senior management, Trust Management Executive, and the Trust Audit Committee.

13. The Trust wholly endorses the NHS Counter Fraud Authority's (NHS CFA) strategy 2020-2023 towards the elimination of any fraud within 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.
14. The Trust wishes to encourage anyone that has reasonable suspicions of fraud to report them. All employees, patients and contractors can be confident that they will not suffer in any way because of reporting reasonably held suspicions of fraud. For these purposes "reasonably held suspicions" shall mean any suspicions other than those which are raised maliciously and found to be groundless
15. All staff have a duty to protect the assets of the Trust, co-operate with any counter fraud investigation and report any suspicions of financial crime to the LCFS. All reasonably held suspicions will be taken seriously. All employees should be aware of and act in accordance with the values set out in the Code of Conduct for NHS Boards, the Code of Conduct for NHS Managers and the Trust's Declarations of Interests, Gifts, Hospitality and Sponsorship Policy.
16. The Trust has approved a "Raising Concerns (Whistleblowing) Policy" in accordance with the Public Interest Disclosure Act 1998. Under the terms of this Act, a member of staff is protected if they act reasonably and responsibly.

NHS Counter Fraud Authority (NHS CFA).

17. Crime against the NHS can seriously undermine its effectiveness and ability to deliver healthcare services. NHS CFA has the responsibility for all policy and operational matters relating to the prevention, detection and investigation of fraud, bribery, and corruption in the NHS. It also has a responsibility to ensure that any investigations are conducted in accordance with the NHS CFA Strategy 2020 - 2023.

The Government Functional Standard

18. The Government Functional Standard (see appendix 2) has been developed to support organisations 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.
19. Annually, the Trust will submit a self-assessment against compliance with the Standard. The Anti-Crime Specialist (ACS) will assist the Trust in the completion of the Government Counter Fraud Functional Standard return, which is due for upload by the end of April each year.
20. The agreed counter fraud work-plan demonstrates compliance with the requirements of the Government Functional Standard, Counter Fraud twelve components 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
- Policies and registers for gifts, hospitality, and conflicts of interest

Fraud & Bribery

21. Fraud is defined as: 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).
22. The dishonest act does not need to be successful for fraud to be committed, as long as 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.
23. Petty theft, without the distortion of financial statements or other records, will normally be dealt with by the Trust Security Manager and reported to the Police. However, where an employee abuses their position to misappropriate cash or other Trust income this may be considered to be fraud and dealt with under this policy.
24. The Fraud Act 2006 is the relevant legislation, and the Act includes eight separate offences; those most applicable to the NHS and this policy are set out in Appendix 2 under the definition of Fraud.
25. In respect of bribery, the Bribery Act 2010 is the relevant legislation. The Act creates several criminal offences and those most applicable to the NHS and this policy are set out in Appendix 2 under the definition of Bribery.
26. The offence of being bribed - is defined by section 2 of the Act and 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.
27. In the offence of being offered a bribe, a "financial or other advantage" has a wide meaning and could include holidays or entertainment, contracts, non-monetary gifts and offers of employment etc.
28. Similarly, a "relevant function or activity" covers "any function of a public nature; any activity connected with a business, trade or profession; any activity performed in the course of a person's employment; or any activity performed by or on behalf of a body of persons whether corporate or unincorporated".
29. The conditions attached are that the person performing the function should be expected to perform it in good faith or with impartiality, or that an element of trust attaches to that person's role.
30. Activity will be considered to be "improperly" performed when there is a breach of good faith, impartiality, or a position of trust.
31. The standard in deciding what would be expected is what a reasonable person in the UK might expect of a person in such a position.
32. Any concerns about bribery should be referred to the Anti-Crime Specialist (ACS).

Information management and technology

33. The Computer Misuse Act became law in 1990; the Act identifies three specific offences:
 - 33.1. Unauthorised access to computer material
 - 33.2. Unauthorised access with intent to commit or facilitate commission of further offences
 - 33.3. Unauthorised acts with intent to impair, or with recklessness as to impairing operation of computer, etc.
34. Unauthorised access to computer material could include using another person's identifier (ID) and password without proper authority to use data or a program, or to alter, delete copy or move a program or data.
35. Unauthorised access with intent to commit or facilitate commission of further offences could include gaining unauthorised access to financial or administrative records with intent.
36. Unauthorised acts with intent to impair, or with recklessness as to impairing the operation of computer, could include destroying another user's files, modifying system files, creation of a virus, changing clinical records, and deliberately generating information to cause a complete system malfunction.
37. The fraudulent use of information technology will be reported by the Chief Digital and Partnership Officer (or his nominated deputy) to the ACS.
38. Further information on cyber enabled fraud can be found here:

<https://cfa.nhs.uk/fraud-prevention/reference-guide/cyber-enabled-fraud>

Human Resources

39. Human Resources staff are one of the staff groups playing a vital role in identifying and reporting incidents of suspected fraud, bribery, and corruption.
40. A joint working protocol has been established and agreed between the ACS and Human Resources. The protocol indicates the responsibilities of specific individuals, the frequency of liaison meetings and specific interaction points during parallel investigations.
41. Support and oversight are provided by the Chief Finance Officer (CFO) and Chief People Officer (CPO) and senior management as required to ensure this is implemented effectively.

Counter Fraud Liaison Committee

42. As part of the alignment with the new functional standards for counter fraud, the Trust has formalised the Terms of Reference of the monthly meeting the Trust holds with the Counter Fraud provider (TIAA) ever since their appointment.

43. These Terms of Reference (attached at appendix 8) codify the tasks the group have been undertaking but do not propose any additional roles or responsibilities.
44. The Terms of Reference do not remove the statutory duties of the Chief Finance Officer in respect of Counter Fraud and the role of the Committee is to advise the Chief Finance Officer in the discharge of these duties.

Response Plan

Bribery and Corruption

45. The Trust has conducted risk assessments across the Trust to assess how bribery and corruption may affect the organisation. Where the ACS has identified risks, the organisation will ensure that proportionate procedures are put in place to mitigate these risks.
46. The Trust has a comprehensive Declaration of Interests, Gifts, Hospitality and Sponsorship Policy that outlines the procedures in relation to the declaration of interests, gifts and hospitality and sponsorship. This policy is available on the Trust Intranet.

Reporting fraud, bribery, or corruption

47. Anyone discovering or suspecting fraud, bribery or corruption at the Trust should report the matter immediately to the Anti-Crime Specialist (ACS) or the CFO.
48. Details of how to contact the ACS and other key reporting lines are provided in **Appendix 5**. All information received is treated in the strictest confidence.
49. Any instances of actual or suspected fraud, bribery or corruption brought to the attention of a manager should be immediately reported to the ACS or CFO or via the national Fraud and Corruption Reporting Line (FCRL).
50. The NHS FCRL can be contacted on 0800 028 40 60, or alternatively, fraud can be reported confidentially online at www.cfa.nhs.uk/reportfraud, as an alternative to internal reporting procedures and if staff wish to remain anonymous.
51. These reporting methods are not intended to replace existing local reporting lines, but rather to provide another way for those who feel unable to use them.
52. If an employee is concerned that the ACS or the CFO themselves may be implicated in suspected fraud, bribery or corruption, the matter should be reported to the Accountable Officer.
53. A guide has been included in the appendix of this policy (Appendix 5), to provide a reminder of the key contacts and a checklist of the actions to follow if fraud, bribery and/or corruption, is discovered or suspected. Managers are encouraged to make staff aware of this and to place it on staff notice boards.
54. All reports of fraud, bribery, and corruption, however they are reported, will be taken seriously and thoroughly investigated in accordance with NHS CFA guidance and relevant legislation.

Investigations

55. The Trust is regularly updated on actions and progress for new and ongoing investigations. A case cannot be raised without prior agreement and discussion between the ACS and the CFO (subject to clause 52 above,). Once agreed the case

is then added to the NHS CFA CLUE system for the recording and management of investigation work. Updates are provided as and when required or at scheduled quarterly meetings with the CFO. The Audit Committee receives a progress report with clear updates and actions taken with cases discussed at each meeting.

56. Criminal and disciplinary processes have different purposes, different standards of proof, and are governed by different rules. As such, it would not be appropriate for one investigation to cover both criminal and disciplinary matters. However, a disciplinary enquiry can proceed in parallel with a criminal investigation if there is close co-operation between Human Resources staff, the Trust's investigating officer and the ACS.
57. 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 in a criminal prosecution must be proved 'beyond reasonable doubt'.**
58. The purpose of a disciplinary investigation is to establish the facts of the case, i.e., to ascertain whether there is a reasonable belief that the alleged misconduct has occurred; whether the employee has any explanation for the alleged misconduct; and whether there are any special circumstances to be taken into account. Disciplinary investigations and ensuing proceedings must adhere to the Advisory, Conciliation and Arbitration Services (ACAS) Code of Practice on Disciplinary and Grievance Procedures, as well as any local HR policies.
59. It is not unusual for the criminal and disciplinary processes to overlap. For example, an employee who is being investigated for suspected fraud may also be the subject of disciplinary proceedings by their employer arising out of the same set of circumstances.
60. In the case of parallel criminal and disciplinary processes, these should be conducted separately, but there needs to be close liaison between the Local Counter Fraud Specialist and the HR functions since one process may impact on the other. This may include the sharing of information where lawful and at the appropriate time.
61. Progress of cases are discussed at the Counter Fraud Liaison Committee monthly with the Counter Fraud Champion (see appendix 1), HR, and ACS.
62. The ACS and Human Resources have a protocol which underpins the working relationship during investigations of fraud against Trust employees.

Sanction and redress

63. Where an objective investigation has found that fraud, bribery, and corruption is present the organisation will seek to apply appropriate sanctions. This may include:
 - 63.1. **Criminal Prosecution** - The ACS will work in partnership with NHS Counter Fraud Authority, the Police and/or the Crown Prosecution Service to bring a case to court against the alleged offender.
 - 63.2. **Disciplinary** - Disciplinary procedures will be initiated where an employee is suspected of being involved in a fraudulent/illegal act. Fraud is defined by the Trust as gross misconduct and as such may result in the dismissal of an employee: however, each case will be considered on its individual circumstances and any appropriate sanction applied in accordance with the

Trust Disciplinary Procedure. The Disciplinary Procedure can be found on the Trust's intranet.

- 63.3. **Civil proceedings** - Civil sanction will be applied against those who commit fraud, bribery, and corruption to recover money and/or assets, including interest and costs, which have been fraudulently obtained,
- 63.4. **Professional body referral** – If the organisation is aware during an investigation that a Healthcare Professional or members of other professional organisations is involved in fraud, bribery or corruption, there is a risk to patient safety or there is a significant risk to public funds, a referral to the appropriate regulatory body will be made to consider whether fitness to practice procedures should be invoked.

The NHS Counter Fraud Authority's approach to pursuing sanctions in cases of fraud, bribery and corruption is that the full range of possible sanctions – including criminal, civil, disciplinary, and regulatory – should be considered at the earliest opportunity, and any or all of these may be pursued where and when appropriate. The consistent use of an appropriate combination of investigative processes in each case demonstrates an organisation's commitment to take fraud, bribery and corruption seriously and ultimately contributes to the deterrence and prevention of such actions

Redress

64. The Trust will seek to recover all losses due to fraud and this could be through deduction of salary or through an agreement to repay.
65. The Trust will consider initiating civil recovery action if this is cost-effective and appropriate for deterrence purposes.
66. This can take a number of routes including but not limited to applying through the Small Claims Court and/or recovery through debt collection agencies. Each case will be discussed with the Chief Finance Officer (or his nominated deputy) to determine the most appropriate action.

Review

67. This policy will be reviewed every two years by the ACS in conjunction with the CFO and senior management and in accordance with relevant guidance, best practice, and legislation.
68. *N.B. Policies may need to be revised before this date, particularly if national guidance or local arrangements change, where implementation is unsuccessful or where audits necessitate a policy review.*

References

- OUH Constitution
- Reservation and Delegation of Powers and Standing Financial Instructions
- Disciplinary Procedure
- Raising Concerns (Whistleblowing) Policy
- Declarations of Interests, Gifts, Hospitality and Sponsorship Policy
- Sickness Absence Management Procedure
- Workforce Equality Diversity and Inclusion Policy
- HR / ACS working protocol (memorandum of understanding)
- Sanctions and Redress Guidance
- Discrepancy of Pay ((Overpayments/Underpayments) Procedure

- <https://cfa.nhs.uk/fraud-prevention/fraud-guidance>
- <https://cfa.nhs.uk/fraud-prevention/reference-guide/cyber-enabled-fraud>

DRAFT

Appendix 1: Responsibilities

1. **Chief Executive Officer (CEO)** - as the **Accountable Officer** has the overall responsibility for funds entrusted to the organisation. The CEO 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.
2. **Chief Financial Officer (CFO)**
 - 2.1. The CFO is provided with powers to approve financial transactions initiated by staff across the organisation.
 - 2.2. The CFO prepares, documents, and maintains detailed financial procedures and systems that incorporate the principles of separation of duties and internal checks to supplement those procedures and systems.
 - 2.3. All anti-fraud, bribery and corruption work within the organisation is directed by the CFO. The CFO shall be responsible for operational matters such as authorising the investigation of alleged fraud, interviews under caution and the recovery or write-off of any sums lost to fraud.
 - 2.4. The Chief Finance Officer has a number of statutory duties in respect of Counter Fraud as set out in the "Directions to NHS Trusts and Special Health Authorities in respect of Counter Fraud 2017". Nothing in the Terms of Reference of the Counter Fraud Liaison Committee removes these duties and the role of the Committee is to advise the Chief Finance Officer in the discharge of these duties.
 - 2.5. The CFO will inform the ACS, of any incidents where fraud, bribery or corruption is suspected within the organisation. Depending on the outcome of initial investigations, the CFO shall inform and consult the Accountable Officer and appropriate senior management in cases where there may be a material loss due to fraud, bribery, or corruption, or where the incident may lead to adverse publicity.
 - 2.6. A decision on whether to refer the matter to the Crown Prosecution Service (or another agency), seek Police assistance or to commence criminal proceedings will be made with the agreement of the CFO and ACS.
3. **Counter Fraud Champion**
 - 3.1. The role of a Counter Fraud Champion was introduced by the NHS CFA in 2019 and forms part of the Trust's counter fraud provision. Having a Counter Fraud Champion is an essential part of compliance with the Government Functional Standard GovS 013: Counter Fraud.
 - 3.2. The Trust has appointed a Counter Fraud Champion who supports and promotes the fight against fraud at a strategic level and with other colleagues within the Trust. The Counter Fraud Champion also supports the ACS in the work that they already do.
4. **Anti-Crime Specialist (ACS) (Local Counter Fraud Specialist)**
 - 4.1. The ACS is responsible for tackling fraud, corruption and bribery affecting the Trust, in accordance with national NHS CFA standards. Adherence to standards is important to ensure that the Trust has appropriate anti-fraud, bribery, and corruption measures in place. The ACS will look to achieve the highest possible standards and will report directly to the CFO.

- 4.2. The ACS will report regularly to the Audit Committee and at least annually submit a report to the Audit Committee on the annual self-assessment against the counter fraud standards.
- 4.3. The ACS will be responsible for the day-to-day implementation of all components of the Government Functional Standard 013.
- 4.4. The ACS will work with key colleagues and stakeholders to promote anti-fraud work, conduct risk assessments, apply effective preventative measures, and investigate allegations of fraud and corruption.
- 4.5. The ACS will ensure that the NHS CFA case management system is used to record all allegations of suspected fraud, bribery, and corruption, and to provide information to inform national intelligence.
- 4.6. The ACS will use the NHS CFA case management system, CLUE, to support and progress the investigation of fraud, bribery, and corruption allegations, in line with NHS CFA guidance.
- 4.7. The ACS will follow NHS CFA guidance, as set out in the NHS anti-fraud manual and current case acceptance criteria, in supporting the investigation of all allegations of fraud, bribery and corruption. The ACS will ensure that relevant legislation, such as the Police and Criminal Evidence Act 1984 and the Criminal Procedure and Investigations Act 1996, is adhered to.
- 4.8. The ACS will complete witness statements that satisfy the NHS CFA training model and best practice, and follow national guidelines approved by the Crown Prosecution Service (CPS).
- 4.9. The ACS will ensure that interviews under caution are conducted following the NHS CFA training model, and the Police and Criminal Evidence Act 1984.
- 4.10. The ACS will develop and deliver comprehensive risk based anti-fraud work

5. Internal and external audit

- 5.1. The role of internal and external audit includes reviewing controls and systems and ensuring compliance with standing financial instructions. They have a duty to pass on any suspicions of fraud, bribery, or corruption to the ACS.

6. Human Resources (HR)

- 6.1. Human Resources staff are one of the staff groups playing a vital role in identifying and reporting incidents of suspected fraud, bribery, and corruption.
- 6.2. Human Resources Directorate staff provide advice, guidance and support to Trust managers and officers investigating disciplinary matters. All disciplinary matters which involve suspected fraud, bribery offences will also be subject to parallel criminal investigation with the Trust's ACS.
- 6.3. A joint working protocol has been established and agreed between the ACS and Human Resources. The protocol indicates the responsibilities of specific individuals, the frequency of liaison meetings and specific interaction points during parallel investigations. Support and oversight are provided by the CFO and senior management as required to ensure this is implemented effectively.

7. Information management and technology

- 7.1. The fraudulent use of information technology will be reported by the Director of Digital Services (or equivalent) to the ACS.

8. Managers

- 8.1. All managers are responsible for ensuring that local policies, procedures, and processes within their local area are adhered to and kept under constant review. In addition, managers responsible for corporate policies and procedures are responsible for reviewing and updating these policies, procedures, and processes within their area of responsibility and ensuring that there are systems in place to ensure that they are adhered to and kept under constant review.
- 8.2. Managers have a responsibility to ensure that employees are aware of fraud, bribery and corruption and understand the importance of protecting the organisation from it.
- 8.3. Managers will be responsible for progressing cases in accordance with the Trust Disciplinary Procedure where appropriate.
- 8.4. Managers must not investigate any suspected fraudulent activity or suspicions of bribery themselves.
- 8.5. Managers should immediately report any instances of actual or suspected fraud, bribery, or corruption to the ACS or via the national Fraud and Corruption Reporting Line (FCRL).
- 8.6. Managers will ensure that employees who are involved in, or manage, internal control systems receive adequate training and support to carry out their responsibilities.
- 8.7. Managers will promptly provide support and information to the ACS to enable them to carry out their duties. Managers and their staff will co-operate with, and participate in, activities at the request of NHS Counter Fraud Authority and the ACS, including the implementation of national anti-fraud, bribery, and corruption measures. Managers will also ensure that employees adhere to guidance provided in intelligence alerts, bulletins and local warnings issued by NHS Counter Fraud Authority and the ACS.
- 8.8. Managers will proactively identify and report any system weaknesses that could facilitate fraud, bribery, or corruption.

9. All employees

- 9.1. All employees are required to comply with the policies and procedures of the Trust and apply best practice to prevent fraud, bribery, and corruption.
- 9.2. All employees have a responsibility to protect NHS resources from such crimes.
- 9.3. Employees who are involved in, or manage, internal control systems should ensure that they receive adequate training and support to carry out their responsibilities.
- 9.4. If an employee suspects that fraud, bribery, or corruption has taken place, they should ensure it is reported to the ACS and/or use the other reporting methods explained in para's 47 to 54 and Appendix 5 of this policy.
- 9.5. An employee having reported a suspicion of fraud must not speak to the member of staff they suspect has committed the fraud about this.

- 9.6. Under no circumstances should a member of staff speak or write (including email) to representatives of the press, TV, radio, or to another third party, about suspected fraud, bribery, or corruption. The established lines of reporting concerns to the CFO, ACS or via the Fraud and Corruption Reporting Line should be used and staff can be reassured that all allegations will be investigated.

10. Counter Fraud Liaison Committee

- 10.1.** The Committee is responsible for monitoring and ensuring compliance with the NHS Counter Fraud Authority (CFA) standards for providers.
- 10.2.** The Committee will consider and review the work of the Local Counter Fraud Specialist, ensuring oversight of all counter fraud cases and advise the Chief Finance Officer on the action to be taken to progress the cases in a timely manner.
- 10.3.** The Committee will consider and review the annual counter fraud plan and advise the Chief Finance Office accordingly.
- 10.4.** The Committee will review and consider the draft Annual Report of Counter Fraud and advise the Chief Finance Office accordingly.

11. The Trust Board

- 11.1.** The Trust Board should take overall responsibility for the effective design, implementation and operation of the anti-bribery and corruption initiatives.
- 11.2.** The Trust Board should ensure that senior management is aware of and accepts the initiatives, and that they are embedded in the corporate culture.

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. **Bribery & Corruption** – The Bribery Act 2010 is the relevant legislation. The Act creates several criminal offences and those most applicable to the NHS and this policy are:
 - 3.1. **Offence of bribing another person** - is 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.
 - 3.2. **Offence of being bribed** - is 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.
 - 3.3. **Failure of a commercial organisation to prevent bribery** – is 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. **Counter Fraud Champion** - The Counter Fraud Champion's role forms part of an NHS organisation's counter fraud provision. ... They must be directly employed by the organisation that they represent, and their role is to: Promote and raise awareness of fraud, bribery, and corruption within the organisation.
5. **Fraud** - Fraud is defined as: 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). 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. The Fraud Act 2006 is the relevant legislation. The Act includes eight separate offences; those most applicable to the NHS and this policy are:
 - 5.1. **Fraud by false representation** - is 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 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.

- 5.2. **Fraud by failing to disclose information** - is 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.
- 5.3. **Fraud by abuse of position** - is 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.
- 5.4. **Possession of articles for use in fraud(s)** - is 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.
- 5.5. **Making or supplying articles for use in fraud(s)** - is 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.
6. **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.
7. **NHS Counter Fraud Authority (NHSCFA)**. - The NHSCFA is 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).

Appendix 3: Education and Training

1. 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.
2. 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.
3. 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. The Trust and the ACS will monitor the effectiveness of this policy to ensure that it remains appropriate and continues to provide clear direction and help to all those who become aware of fraud, bribery, or corruption against the NHS.
2. Where deficiencies or weaknesses are identified because of monitoring and/or reviewing system controls, the ACS will make appropriate recommendations for improvement. These will be considered by the Chief Financial Officer and the Audit Committee.
3. 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:
Awareness and Compliance with the Trust-approved Policy	Staff survey and uptake of e-learning	ACS	90% awareness of policy & 90% uptake of e-learning within prescribed staff groups	Audit Committee

Appendix 5 – Quick Guide



Fraud Awareness Do's and Don'ts Quick Guide

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

Anti-Crime Service
0845 300 3333
www.tiaa.co.uk

You can report or discuss your concerns or suspicions, in confidence, with your dedicated Anti-Crime Specialist:

Victoria Dutton, 07826 858746, victoria.dutton@nhs.net / victoria.dutton@tiaa.co.uk

You can also report your concerns in confidence to the NHS Counter Fraud Authority online at <https://cfa.nhs.uk/reportfraud> or on 0800 028 40 60.

KEY PERSONNEL AND CONTACT NUMBERS

Title	Email
Accountable Officer, Dr Bruno L Holthof	
Chief Finance Officer, Jason Dorsett	jason.dorsett@ouh.nhs.uk
Counter Fraud Champion, Richard Gardner	richard.gardner@ouh.nhs.uk
Anti-Crime Specialist Victoria Dutton	victoria.dutton@nhs.net
Oxford University Hospitals switchboard	0300 304 7777
National Fraud & Corruption Reporting Line	0800 028 40 60
Public Concern at Work	0207 404 6609

Written Referrals Can Be Made To:

Victoria Dutton
Anti-Crime Specialist
victoria.dutton@nhs.net

Appendix 6 - 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.

SECTION A			
Who does the alleged fraud relate to?			
Please delete as appropriate?			

Patient Please complete Section B, C Part 1 & 3	Yes / No	Trust Staff Please Complete Section B and C (in Full)	Yes / No
Member of the Public Please complete Section B, C Part 1 & 3	Yes / No	Company or Supplier Please complete Section B, C and D	Yes / No

SECTION B	
Reporting Person (s) Contact Details	
(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)

SECTION C	
Person the alleged fraud relates to	
Please complete as much information as known.	
PART 1	

Name	
-------------	--

Address	
Date of birth	
National Insurance Number	
Telephone number and e-mail address	
Period of fraud. Is the fraud still occurring?	

PART 2 **If relates to Trust staff, please complete**

Where they work?	(Organisation, Department, and site)
Job role	
Full time / Part time	(Including hours and shifts if known, and if relevant to allegation)

PART 3 **Please provide information and concerns of fraud**

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)

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

Signed.....

Date.....

The Local Counter Fraud Specialist will undertake to acknowledge receipt of this referral direct to you within 2 working days unless otherwise requested.

SECTION D
Company the alleged fraud relates to <i>Please complete as much information as known</i>
PART 1

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)

PART 2	Please provide information of concerns of fraud
---------------	--

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.

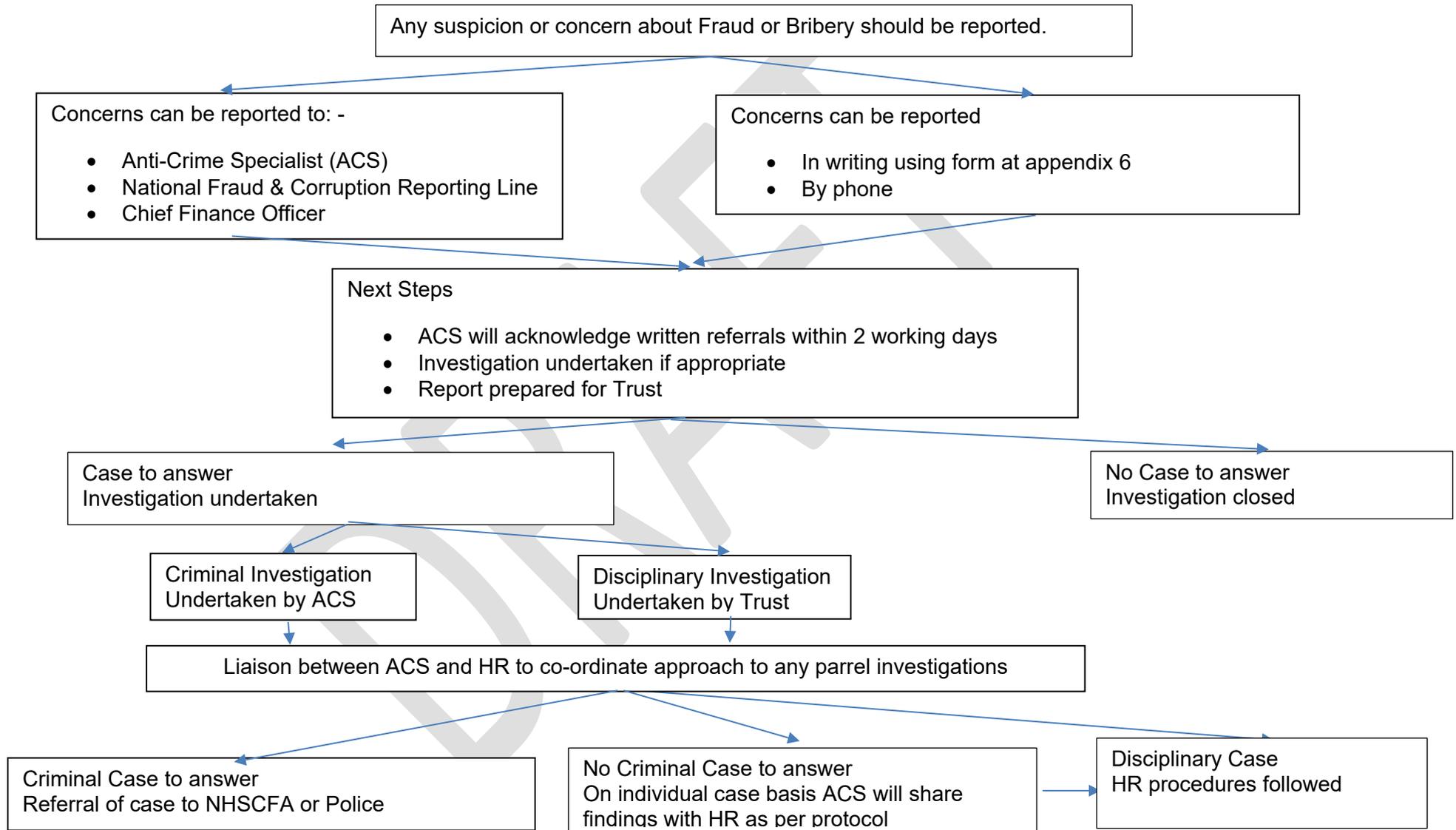
Signed.....

Date.....

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

DRAFT

Appendix 7 -Counter Fraud Referral Process



Appendix 8 – Terms of Reference of Counter Fraud Liaison Committee

Counter Fraud Liaison Committee Terms of Reference

1. Authority

- 1.1. The Counter Fraud Liaison Committee (the Committee) has delegated authority from the Chief Finance Officer.
- 1.2. The Committee has no executive powers, other than those specifically delegated in these Terms of Reference.
- 1.3. The Terms of Reference can only be amended with the approval of the Chief Finance Officer.

2. Purpose of the Committee

- 2.1. The Committee is responsible for planning and reviewing counter fraud issues, ensuring oversight of all counter fraud cases, and ensuring action is taken to progress the cases in a timely manner.

3. Membership

- 3.1. The membership of the committee shall be composed of the following: -
 - Deputy Director of Finance - Technical and Developments (chair)
 - Counter Fraud Champion (deputy chair) – (currently Senior Finance Manager – Governance and Assurance)
 - Assistant Director of Workforce - Employee Relations
 - TIAA Anti-Crime Specialist
 - TIAA Director of Anti-Crime Services
- 3.2. The Committee will seek advice, as required, from other officers of the Trust.
- 3.3. No other individuals are permitted to attend, and members may not send substitutes without the prior agreement of the Chief Finance Officer.

4. Confidentiality

- 4.1. The Trust has a duty to ensure that any allegations of fraud are kept confidential whilst they are being investigated.
- 4.2. Consequently, the Committee will only receive anonymised data relating to individual allegations and attendance at the Committee is restricted to the membership above, unless with the prior agreement of the Chief Finance Officer, a further member of staff is co-opted.

5. Attendance and Quorum

- 5.1. The quorum for any meeting of the Committee shall be attendance of a minimum of three members.
- 5.2. Dial –in arrangements will be made available as necessary.
- 5.3. The Chair / deputy chair may request attendance by other relevant staff at any meeting, with the prior agreement of the Chief Finance Officer.

6. Frequency of meetings

- 6.1. The Committee will meet monthly mid-month. A schedule of dates will be circulated in advance for each financial year.
- 6.2. The Chairman may at any time convene additional meetings of the Committee to consider business that requires urgent attention.

7. Specific Duties

The Chief Finance Officer has a number of statutory duties in respect of Counter Fraud as set out in the “Directions to NHS Trusts and Special Health Authorities in respect of Counter Fraud 2017”. Nothing in these Terms of Reference removes these duties and the role of the Committee is to advise the Chief Finance Officer in the discharge of these duties.

Ref	Specific duty	SFI section B Scheme of Delegation from SFI's reference
6.1	The Committee is responsible for monitoring and ensuring compliance with the NHS Counter Fraud Authority (CFA) standards for providers	2.5.1
6.2	The Committee will consider and review the work of the Local Counter Fraud Specialist, ensuring oversight of all counter fraud cases and advise the Chief Finance Officer on the action to be taken to progress the cases in a timely manner.	2.5.3
6.3	The Committee will consider and review the annual counter fraud plan and advise the Chief Finance Office accordingly.	2.5.1 & 2.5.4
6.4	The Committee will review and consider the draft Annual Report of Counter Fraud and advise the Chief Finance Office accordingly.	2.5.4
6.5	The Committee will ensure that a Counter Fraud Policy is in place, implemented and reviewed and updated to ensure compliance with the requirements of NHS CFA	2.5.5

8. Administrative Support

- 8.1. The Committee will be supported administratively by the Finance Directorate, whose duties in this respect will include:
- Agreement of the agenda with the Committee Chairman.
 - Keeping notes of the proceedings including a record of matters arising and issues to be carried forward.

9. Accountability and Reporting arrangements

- 9.1. The Committee shall be directly accountable to the Chief Finance Officer and shall report through him to the Audit Committee.
- 9.2. The Committee shall submit minutes and an action log to the Chief Finance Officer within one week of each meeting for his review and approval.

10. Review of Terms of Reference

- 10.1. The Terms of Reference of the committee shall be reviewed at least annually by the Committee and approved by the Chief Finance Officer.

Date approved:
Approved by:

DRAFT

Appendix 9: Equality Impact Assessment

1. Information about the policy, service, or function

What is being assessed?	
New Policy/Procedure <input type="checkbox"/>	New Service/Function <input type="checkbox"/>
Existing Policy/Procedure <input checked="" type="checkbox"/>	Existing Service/Function <input type="checkbox"/>
Staff member completing assessment: Richard Gardner; Counter Fraud Champion	
Name of policy/service/function: Counter Fraud & Bribery Policy and Reporting Procedure	
Details about the policy/service/function: This is an updated version of the previous Counter Fraud & Bribery Policy and Reporting Procedure, replacing version 3.	
Review Date: November 2021	Date assessment completed: 15 December 2021
Signature of staff member completing assessment: <i>Richard J Gardner</i>	Signature of staff member approving assessment: <i>Carol Ann Gourlay</i>

2. Screening Stage

Who benefits from this policy, service, or function? Who is the target audience? (tick all that apply)		
Patients <input checked="" type="checkbox"/>	Family/Carers <input checked="" type="checkbox"/>	Not applicable <input type="checkbox"/>
Staff <input checked="" type="checkbox"/>	Other (<i>specify</i>): Contractors	
Does the policy, service or function involve direct engagement with the target audience?		
Yes <input checked="" type="checkbox"/>	Continue with full equality impact assessment	
No <input type="checkbox"/>	Full equality impact assessment not required	

3. Research Stage

Notes:

If there is no impact for a particular group or characteristic, mention this in the Reasoning column and refer to evidence where applicable.

¹Race categories follow those used in the National Census by the Office for National Statistics. Consideration should be given to the specific communities within broad categories such as Bangladeshi people.

²Please select age groups which may be impacted by the policy, service, or function and complete as appropriate.

³Religion or Belief covers a wide range of groupings, the most common of which are Muslims, Buddhists, Jews, Christians, Sikhs, and Hindus; it also covers people who do not have a faith. Consider these individually and collectively when determining impacts.

Characteristic		Positive Impact	Negative Impact	Neutral Impact	Not Enough Information	Reasoning
Sex and Gender Reassignment	Men (incl. trans men)			X		There is no differential treatment based on this protected characteristic.
	Women (incl. trans women)			X		
	Non-binary people			X		
Race¹	Asian or Asian British			X		There is no differential treatment based on this protected characteristic.
	Black or Black British			X		
	Mixed Race			X		
	White British			X		
	White Other			X		
	Other:			X		
Disability	Disabled people			X		There is no differential treatment based on this protected characteristic.
	Carers			X		
Age²				X		There is no differential treatment based on this protected characteristic.
Sexual Orientation				X		There is no differential treatment based on this protected characteristic.
Religion or Belief³				X		There is no differential treatment based on this protected characteristic.
Pregnancy and Maternity				X		There is no differential treatment based on this protected characteristic.
Marriage or Civil Partnership				X		There is no differential treatment based on this protected characteristic.
Other Groups /Characteristics	For example: homeless people, sex workers, rural isolation.			X	.	There is no differential treatment based on this protected characteristic.

List the sources of information used in the table below	
Government Functional Standard 013: Counter Fraud NHSCFA	
Using the table below, list any protected groups you will target during the consultation process, and give a summary of those consultations.	
Group	Summary of consultation
n/a	
List any other individuals/groups that have been or will be consulted on this policy, service, or function.	
HR Counter Fraud Liaison Group TME Audit Committee	

4. Summary Stage

Outcome Measures List the key benefits that are intended to be achieved through implementation of this policy, service or function and state whether or not you are assured that these will be equitably and fairly achieved for all protected groups. If not, state actions that will be taken to ensure this.
Positive Impact List any positive impacts that this policy, service, or function may have on protected groups as well as any actions to be taken that would increase positive impact.
N/a
Unjustifiable Adverse Effects List any identified unjustifiable adverse effects on protected groups along with actions that will be taken to rectify or mitigate them.
N/a
Justifiable Adverse Effects List any identified unjustifiable adverse effects on protected groups along with justifications and any actions that will be taken to mitigate them.
N/a

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					