



Anti-Fraud & Bribery Policy

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Audit Committee/Head of Financial Services		Counter Fraud Specialist
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POL002 – Anti-Fraud & Bribery Policy

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Draft V1.1	5 June 2019	Circulated to Senior Finance Manager, Head of Finance, Director of Finance & Commissioning, Head of Governance and Counter Fraud Specialist for comment
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V2.1	21 March 2022	Approved at Compliance and Risk Group
V3.0	28 March 2022	Approved at Executive Leadership Team

POL002 – Anti-Fraud & Bribery Policy

Document Reference	NHS Counter Fraud Authority Counter Fraud Functional Standard Return NHS Standard contract Directorate: Finance
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Linked procedural documents	Whistleblowing Policy Standards of Business Conduct Policy in Respects of Interest, Gifts, Hospitality, Sponsorship. Advertising and Partnership Policy Disciplinary Policy Security Management Policy
Dissemination requirements	All staff via email communication, placed on EEAST 24
Part of Trust's publication scheme	Yes

The East of England Ambulance Service NHS Trust has made every effort to ensure this policy does not have the effect of unlawful discrimination on the grounds of the protected characteristics of: age, disability, gender reassignment, race, religion/belief, gender, sexual orientation, marriage/civil partnership, pregnancy/maternity. The Trust will not tolerate unfair discrimination on the basis of spent criminal convictions, Trade Union membership or non-membership. In addition, the Trust will have due regard to advancing equality of opportunity between people from different groups and foster good relations between people from different groups. This policy applies to all individuals working at all levels and grades for the Trust, including senior managers, officers,

POL002 – Anti-Fraud & Bribery Policy

directors, non-executive directors, employees (whether permanent, fixed-term or temporary), consultants, governors, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with the Trust.

All Trust policies can be provided in alternative formats.

POL002 – Anti-Fraud & Bribery Policy

Contents

Paragraph		Page
1.	Introduction	6
2.	Purpose	6
3.	Duties	7
4.	Definitions	11
5.	The Response Plan	13
6.	Sanctions & Redress	14
7.	Document Development	15
8.	Equality Analysis	16
9.	Dissemination & Implementation	16
10.	Monitoring Compliance & Effectiveness	16
11.	Standards	16
12.	Associated Documents	16

Appendices

Appendix A	Definitions of Criminal Offences	17
Appendix B	Fraud Reporting Lines Summary	19
Appendix C	Monitoring Table	21
Appendix D	Equality Analysis	27

POL002 – Anti-Fraud & Bribery Policy

1. Introduction

The East of England Ambulance Service NHS Trust (EEAST) is committed to reducing fraud, bribery or corruption in the NHS and will seek the appropriate disciplinary, regulatory, civil and criminal sanctions and where possible will attempt to recover losses. To this end, the Trust's assets and interests must be accounted for and be safeguarded from losses arising from fraud, bribery or corruption. Included within this document are extracts from those sections of the criminal law under which charges might be brought and examples and definitions of fraud and bribery.

This policy applies to all employees of the Trust, regardless of position held, as well as consultants, vendors, contractors, and/or any other parties who have a business relationship with the Trust. It will be brought to the attention of all employees and form part of the induction process for new staff. All employees have a personal responsibility to protect the assets of the Trust, including all buildings, equipment and monies from fraud, theft, or bribery. It is incumbent on all the above to report any concerns they may have concerning fraud and/or bribery.

2. Purpose

This document provides a guide for employees on what fraud is in the NHS, what everyone's responsibility is to prevent fraud, bribery and corruption and how to report it. It is not intended to provide a comprehensive approach to preventing and detecting fraud and bribery. The overall aims of this policy are to:

- improve the knowledge and understanding of everyone in the Trust, irrespective of their position, about the risk of fraud and bribery within the organisation and its unacceptability
- assist in promoting a climate of openness and a culture and environment where staff feel able to raise concerns sensibly and responsibly
- set out the Trust's responsibilities in terms of the deterrence, prevention, detection and investigation of fraud and bribery
- ensure the appropriate sanctions are considered following an investigation, which may include any or all of the following:
 - Criminal prosecution
 - civil prosecution

POL002 – Anti-Fraud & Bribery Policy

- internal/external disciplinary action (including professional/regulatory bodies)

3. Roles and Responsibilities

3.1 Chief Executive

As the organisation's accountable officer, the Chief Executive has the overall responsibility for funds entrusted to it. This includes instances of fraud, bribery and corruption. The Chief Executive must ensure adequate policies and procedures are in place to protect the organisation and the public funds it receives.

3.2 Director of Finance & Commissioning

The Director of Finance & Commissioning has powers to approve financial transactions initiated by directorates across the organisation.

The Director of Finance & Commissioning prepares, documents and maintains detailed financial procedures and systems and that the Trust applies the principles of separation of duties and internal checks to supplement those procedures and systems.

The Director of Finance & Commissioning will ensure that appropriate resources are made available for the Local Counter Fraud Specialist role so that all reported suspicions can be promptly and adequately investigated.

The Director of Finance & Commissioning will agree and monitor the work plan for Anti-Fraud & Bribery work.

In the event of an investigation the Director of Finance & Commissioning and the LCFS will ensure that appropriate consultation with Human Resources is undertaken to enable the effective co-ordination of NHS parallel sanction practices (Criminal, Civil and Disciplinary actions). Where fraud or other criminal act is proven, to ensure that perpetrators are appropriately dealt with; the Trust will also take appropriate steps to recover any assets lost as a result of fraud.

3.3 Audit Committee

The Audit Committee will monitor the Anti-Fraud & Bribery work plan and ensure the Trust remains committed to the elimination of any fraudulent activity within and to the rigorous investigation of any such cases as required by the NHS Counter Fraud Authority Standards for NHS Providers: Fraud, Bribery and Corruption.

POL002 – Anti-Fraud & Bribery Policy

Through the Director of Finance & Commissioning and/or the LCFS, the Audit Committee will:

- be provided with an overview of ongoing activity, subject to sensitivity of legal proceedings;
- receive reasonable assurances that the Trust is complying with the requirements of the NHSCFA Counter Fraud Functional Standard Return and the NHS Contract regarding Anti- Fraud and Bribery work.

More information in relation to the Audit Committee's function can be found in the NHS Audit Committee Handbook 2018
<https://www.hfma.org.uk/publications?Type=Guide>

3.4 The Board

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

The Board will be liable to be called to account for failing to prevent bribery. The Trust therefore has a duty to ensure employees receive adequate training and support in order to carry out their responsibilities. The Chief Executive and Director of Finance & Commissioning will monitor and ensure compliance with this policy.

3.5 Internal and External Audit

The role of internal and external audit includes reviewing controls and systems and ensuring compliance with financial instructions. This includes a duty to pass on any suspicions of fraud, bribery or corruption to the LCFS.

3.6 Human Resources

Human Resources plays an important role in relation to suspected cases of fraud, bribery and corruption. This includes liaison with the LCFS and Director of Finance & Commissioning and advice in relation to matters of employment law and in other procedural matters, such as disciplinary and complaints procedures, as requested. The consideration of 'triple tracking' options, namely criminal, civil and disciplinary sanctions (including professional regulatory body disciplinary sanctions) shall be

POL002 – Anti-Fraud & Bribery Policy

taken in conjunction with HR, Director of Finance & Commissioning and the LCFS.

3.7 Local Counter Fraud Specialist

The LCFS is responsible for taking forward all anti-fraud work locally in accordance with national standards and locally agreed work plans. The LCFS reports directly to the Director of Finance & Commissioning.

It is important that the organisation has appropriate anti-fraud, bribery and corruption arrangements in place and that the LCFS will look to achieve the highest standards possible in their work.

The LCFS will work with key colleagues and stakeholders to promote anti-fraud work, apply effective preventative measures and investigate allegations of fraud and corruption.

The LCFS will conduct risk assessments in relation to their work to assist with the prevention of fraud, bribery and corruption.

Fraud investigations must only be undertaken by an accredited and nominated LCFS. Therefore any cases being investigated, within the Trust, where fraudulent activity is suspected must be referred to the LCFS.

3.8 Managers

Responsibility for the operation and maintenance of controls (policies, procedures and processes) falls directly to line managers and requires the involvement of all of the Trust employees. The Trust therefore has a duty to ensure employees who are involved in or who are managing internal control systems receive adequate training and support in order to carry out their responsibilities.

All managers are responsible for ensuring that policies, procedures and processes within their local area are adhered to and kept under constant review. This includes ensuring that staff are aware of fraud, bribery and corruption and understand the importance of protecting the organisation from it.

Managers should report any instances of actual or suspected fraud, bribery or corruption brought to their attention to the LCFS immediately. It is appreciated that some employees will initially raise concerns with their manager, however, in such cases managers must not attempt to investigate the allegation themselves; they have the clear responsibility to refer the concerns to the Local Counter Fraud Specialist as soon as possible.

POL002 – Anti-Fraud & Bribery Policy

3.9 All Employees

Through the normal working day, those providing EEAST services (employees, regardless of position held, as well as Non-Executive Directors, consultants, vendors, contractors, and/or any other parties who have a business relationship with the Trust) are in the best position to recognise any specific risks within their own areas of responsibility. All have a duty to ensure that those risks – however large or small – are identified and eliminated.

Employees must act in accordance with the Trust's Standards of Business Conduct, Gifts and Hospitality and Declaration of Interest policies which include guidance on the receipt of gifts or hospitality.

Employees are required to comply with the Trust's policies and procedures and apply best practice in order to prevent fraud, bribery and corruption (for example in the areas of procurement, personal expenses and ethical business behaviour). Staff should be made aware of their own responsibilities in protecting the organisation from these crimes.

If an employee suspects that fraud, bribery or corruption has taken place, they should ensure it is reported to the LCFS and/or to NHS Counter Fraud Authority as explained below.

3.10 Procurement

Procurement policies and processes will be conducted in a fair and transparent manner and not deal with contractors and suppliers known to be paying bribes. Before engaging contractors and suppliers, the Trust will undertake properly documented due diligence. Unless prospective contractors and suppliers have effective anti-bribery programmes in place, the Trust will contractually require them to comply with its Anti-Fraud & Bribery Policy.

Agreements with contractors and suppliers shall, at all times, provide for the necessary contractual mechanisms to enforce compliance with the anti-bribery arrangements. The Trust will monitor performance and, in case of non-compliance, require the correction of deficiencies, apply sanctions, or eventually terminate the agreement.

3.11 Information Management and Technology

For staff with access to information technology and the internet, usage is linked to the performance of their duties and any private use specifically agreed beforehand. Any instance of deliberate viewing of offensive material (e.g. pornography or hate material) must be reported immediately. The fraudulent use of information technology (this

POL002 – Anti-Fraud & Bribery Policy

includes inappropriate internet/intranet, e-mail, telephone and tablet/PDA use) will be reported by the Head of Information Technology to the LCFS.

4. Definitions

4.1 NHS Counter Fraud Authority

The NHS Counter Fraud Authority (NHSCFA) is a Special Health Authority, established on 1 November 2017 and charged with identifying, investigating and preventing fraud within the NHS and the wider health group. The legislation which created the NHSCFA transferred all functions and powers from NHS Protect to the NHSCFA. The NHSCFA is independent from other NHS bodies and is directly accountable to the Department of Health and Social Care.

4.2 Counter Fraud Standards ⁽¹⁾

A requirement in the NHS standard contract is that providers of NHS services (that hold a Monitor's Licence or is an NHS Trust) must take the necessary action to comply with the NHSCFA's counter fraud standards. Others should have due regard to the functional standard return. The contract places a requirement on providers to have policies, procedures and processes in place to combat fraud, corruption and bribery to ensure compliance with the standards. The NHSCFA carries out regular assessments of health organisations in line with the counter fraud standards.

1. <https://cfa.nhs.uk/counter-fraud-standards>

4.3 Fraud ⁽²⁾

Fraud can be defined as a dishonest act with a view to making a gain or causing a loss (or attempted gain or loss) for themselves or another.

The Fraud Act 2006 gives different ways of committing fraud, the most common ones being:

- Making a false representation
- Failing to disclose information or
- Abusing a position held

All offences include an element of dishonesty and the intention of making a financial gain or causing a financial loss. It does not matter

POL002 – Anti-Fraud & Bribery Policy

whether any gain or loss actually occurs. Similarly, a gain or loss does not always have to be of a financial nature.

2 Fraud Act 2006 1-4 <https://www.legislation.gov.uk/ukpga/2006/35/contents>

4.4 Bribery and Corruption (3)

Bribery and corruption involves offering, promising or giving/requesting, agreeing to receive or accepting a payment or a benefit-in-kind in order to influence others to use their position in an improper way to gain an advantage or as a reward for having done so.

The Bribery Act 2010 is one of the strictest pieces of legislation internationally on bribery. Notably, it introduces a new strict liability offence for organisations and partnerships of failing to prevent bribery.

The Basic Offences

Under the Act a person would be guilty of bribery if they:

- offered
- promised
- gave

a financial or other advantage to another person to induce them to perform a function or activity improperly

or

to reward that person or another person for such activity. A person would be guilty of bribery if they:

- requested
- agreed to receive
- accepted

a financial or other advantage intending that a function or activity should be performed improperly or

undertakes the activity above as a reward for himself or another for improper performance of a

relevant function or activity or

in anticipation of or in consequence of a person requesting, agreeing to receive or accepting a financial reward or other advantage, a function or activity is performed improperly.

3. Bribery Act 2010 <https://www.legislation.gov.uk/ukpga/2010/23/contents>

POL002 – Anti-Fraud & Bribery Policy

5. The Response Plan

5.1 *Bribery and Corruption*

The Trust has considered how bribery and corruption may affect the organisation and proportionate procedures have been put in place to mitigate the risks.

Whilst EEAST recognises that hospitality, gifts and sponsorship may be offered as part of legitimate business relationships, all individuals must refer to the Standards of Business Conduct Policy to ensure they understand what they must do and what is expected of them in such circumstances.

EEAST has conducted risk assessments in line with Ministry of Justice guidance⁽⁴⁾ to assess how bribery and corruption may affect the organisation and proportionate procedures have been put in place to mitigate identified risks.

4. <https://www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf>

5.2 *Reporting Fraud, Bribery or Corruption*

All reports of fraud, bribery and corruption are taken seriously and thoroughly investigated. If you suspect or have discovered fraud, bribery or corruption you should:

- Inform the nominated LCFS - contact details can be found <http://east24/Support-services/Finance/counter-fraud.htm> or EEAST's Director of Finance & Commissioning immediately.
- If the Director or Finance & Commissioning or LCFS is implicated, report it to the Chief Executive, who will decide on the action to be taken
- Employees can also call the NHS Counter Fraud Authority's Fraud and Corruption Reporting Line on freephone 0800 028 40 60 or online at <https://reportfraud.cfa.nhs.uk/> This allows individuals to report their concerns in the strictest confidence or anonymously.

Anonymous letters, telephone calls etc can be used to raise matters of concern. Whilst suspicions may be erroneous or unsubstantiated, they may also reflect a genuine cause for concern and will always be taken seriously.

All employees should be assured that there would be no recriminations against staff that report reasonably held suspicions. This and the confidentiality of reporting fraud allegation is outlined in more detail in

POL002 – Anti-Fraud & Bribery Policy

the Trust Whistleblowing Policy. Victimising or deterring staff from reporting concerns is a serious disciplinary matter. Any contravention of this policy must be reported to the Chief Executive or Chair of the Audit Committee. Equally however, abuse of the process by raising malicious allegations could be regarded as a disciplinary matter.

In some cases, e.g. if a major diversion of funds is suspected, speed of response will be crucial to avoid financial loss in following the processes laid out within this policy

At Appendix B to this policy you will find a reminder/summary of the key contacts and a checklist of the actions to take if fraud, bribery or corruption is discovered or suspected.

5.3 Clinical Considerations

When investigating suspicions of fraud, bribery or corruption, it is important to consider whether there may be any clinical or health and safety implications which could have an adverse impact on the organisation. An example of this would be an individual who is working with patients or vulnerable people and is suspected of using a false name/identity. In such cases, the overriding consideration must be one of patient care.

Fraud investigations will not compromise clinical issues and/or patient care.

6. Sanctions and Redress

The Trust will consider all options available when a financial offence has occurred:

- 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 an employee is suspected of being involved in a fraudulent, illegal or inappropriate act.

POL002 – Anti-Fraud & Bribery Policy

- Professional body disciplinary – if warranted, staff may be reported to their professional body as a result of a successful investigation/prosecution.

6.1 Disciplinary Action

EEAST's disciplinary procedures will be initiated where an employee is suspected of being involved in a fraudulent, illegal or inappropriate act.

<http://east24/connector/Policies%20on%20website/hr/disciplinary-policy.pdf>.

It should be noted, however, that the duty to follow disciplinary procedures will not override the need for legal action to be taken (e.g. consideration of criminal action). It is important that there is adequate liaison between the LCFS, Director of Finance & Commissioning and HR in these instances.

6.2 Recovery of Losses

The seeking of financial redress or recovery of losses should always be considered in cases of fraud or bribery that are investigated by the LCFS or NHS Counter Fraud Authority where a loss is identified. Any decision must be taken in the light of the particular circumstances of each case. Redress allows resources that are lost to fraud and bribery to be returned to the NHS for use as intended, for provision of high-quality patient care and services.

NHS Counter Fraud Authority can also apply to the courts to make a restraining order or confiscation order under the Proceeds of Crime Act 2002 (POCA). This means that a person's money is taken away from them if it is believed that the person benefited from the crime. It could also include restraining assets during the course of the investigation.

7. Document Development

7.1 Responsibility for Document's Development

Responsibility for the development and updating of this document lies with the Head of Financial Services, Senior Finance Manager and the Counter Fraud Specialist

POL002 – Anti-Fraud & Bribery Policy

8. Equality Analysis

Please see Appendix D for the Equality Analysis for this Policy.

9. Dissemination and Implementation

9.1 Dissemination

It is important that staff understand and are aware of the policy. This will be achieved through:

- Inserted on EEAST 24 Policies & communicated to all staff by email
- Referenced as part of Corporate Induction
- Referenced during Counter Fraud Awareness training

10. Monitoring Compliance and Effectiveness

The LCFS will monitor the effectiveness of this policy as part of the annual Anti-Fraud & Bribery work plan. The annual report for Anti-Fraud and Bribery work at the Trust will incorporate elements to show compliance with and the effectiveness of this policy. The annual report will be provided to and discussed at the Audit Committee with any action points recorded within the minutes and followed up by the Audit Committee.

11. Standards

This policy and its effectiveness will be measured against the NHS Counter Fraud Authority Standards for Providers: Fraud, Bribery and Corruption.

12. Associated Documents

Whistleblowing Policy
Standards of Business Conduct Policy
Advertising and Partnership Policy
Disciplinary Policy

POL002 – Anti-Fraud & Bribery Policy

Appendices

- A Definitions of Criminal Offences
- B Fraud Reporting Lines Summary
- C Monitoring Table
- D Equality Analysis

Appendix A – Definitions of Criminal Offences

The following are extracts from those sections of the Criminal Law under which charges might be brought arising from fraud investigations. This list is not exhaustive: -

THEFT

A person is guilty of theft if he/she dishonestly appropriates property belonging to another with the intention of permanently depriving the other of it

(S1(1) Theft Act 1968)

Property includes money and all other property, real or personal, including things in action and other intangible property.

(S4(1) Theft Act 1968)

FRAUD

Can be defined as a dishonest act by a person in order to make a gain or loss (or attempted gain or loss) for themselves or another. A person is guilty of fraud if he is in breach of any of the sections listed in subsection (2) (which provide for different ways of committing the offence;

Section 2 Fraud by false misrepresentation (e.g. false timesheets)

Section 3 Fraud by failing to disclose information (e.g. Not declaring criminal convictions)

Section 4 Fraud by abuse of position (e.g. Inappropriate authorisation)

Section 6 Possession of articles for use in frauds (e.g. fake qualifications)

Section 7 Making or supplying articles for use in frauds (e.g. Selling false qualification certificates)

Section 11 Obtaining services dishonestly (e.g. Obtaining free NHS treatment)

POL002 – Anti-Fraud & Bribery Policy

FORGERY

A person is guilty of forgery if he/she makes a false instrument

With the intention that he/she or another shall use it to induce someone to accept it as genuine. Also links to section 7 Fraud Act 2006

(S1 Forgery and Counterfeiting Act 1987)

It is an offence for a person to be in possession or control of an identity document to which they are not entitled, or of apparatus, articles or materials for making false identity documents...

(Identity Cards Act 2006 section 25-30)

COMPUTER MISUSE

Offences covering:

Section 1 Unauthorised access to computer material

Section 2 Unauthorised access with intent to commit or facilitate commission of further offences
Section 3 Unauthorised modification of computer material (Computer Misuse Act 1990 [c.18]) These may also constitute a breach of the Trust's IT Policy.

BRIBERY/CORRUPTION

Bribery/Corruption is defined as the offering, giving, soliciting or acceptance of an inducement or reward, which may influence the inappropriate action of any person.

General Bribery offences: Bribing another person | Being bribed | Failing to prevent bribery (company/organisation) (Bribery Act 2010)

EXAMPLES

Theft – taking £500 cash from a till

Fraud – submitting a fraudulent timesheet to gain remuneration that is not due

Bribery – accepting payments to source products from a particular supplier

POL002 – Anti-Fraud & Bribery Policy

Appendix B – Fraud Reporting Lines Summary**Action to be taken if you discover or suspect THEFT, FRAUD, BRIBERY, CORRUPTION or other IRREGULARITY**

THEFT/ASSAULT	Opportunist crime resulting in loss of Trust / patient property. Violence against staff, physical or verbal abuse, Security issues.	If you suspect theft, criminal/illegal act such as physical or verbal assault, violence towards staff or security issues please contact the Trust's Health and Safety Lead (HSL) in accordance with current guidelines and reporting requirements. (completion of Incident Reporting via DATIX)
FRAUD	Any deliberate intent to permanently deprive an employer of money or goods through the falsification of any records or documents (i.e. submission of false invoices, inflated time records, the use of orders to obtain goods for personal use).	This needs to be reported IMMEDIATELY to the Trust's Director of Finance & Commissioning or Local Counter Fraud Specialist (LCFS). You therefore should discuss your suspicions or what you have discovered with one of the following: <ul style="list-style-type: none"> • The Trust's LCFS directly – (Contact details can be found http://east24/Support-services/Finance/counter-fraud.htm) • Or the Director of Finance & Commissioning
BRIBERY	Where someone is influenced by bribery, payment or benefit in kind to use his or her position to give some advantage to another.	<ul style="list-style-type: none"> • Or the Director of Finance & Commissioning <p>Issues can also be reported externally to the Trust on the NHS National Fraud Hotline on 0800 028 4060.</p>

POL002 – Anti-Fraud & Bribery Policy

<p style="text-align: center;">OTHER IRREGULARITY</p>	<p>E.g. Viewing any offensive material on the internet. This includes fraudulently misappropriating Trust time.</p>	<p>Tell your line manager who must liaise with Human Resources and the LCFS. All instances of deliberate viewing of offensive and /or illegal material must be reported to Human Resources and the LCFS IMMEDIATELY. If you cannot inform your line manager for whatever reasons, then contact Human Resources or the LCFS directly.</p>
<p>If you are suspicious or have concerns DO tell someone – confidentiality will be respected.</p> <p>DO be persistent if you cannot get through to your LCFS or Director of Finance first time</p> <p>DO keep or copy any document that arouses suspicions</p>		<p>DO NOT be afraid to ring your LCFS for advice. DO NOT confront the individual with your suspicions DO NOT discuss the matter with anyone you think could be involved</p> <p>For Fraud DO NOT contact the police – notify your LCFS or Director of Finance & Commissioning For Fraud DO NOT suspend without taking advice from Human Resources/LCFS</p>

POL002 – Anti-Fraud & Bribery Policy

Appendix C – Monitoring Table

What	Who	How	Frequency	Evidence	Reporting arrangements	Acting on recommendations	Change in practice and lessons to be shared
Ensure the style and format of the document is in line with the Trust's requirements	Head of Financial Services/ Senior Finance Manager	The Head of Financial Services/ Senior Finance Manager will review this aspect of the document prior to it being proposed for recommendation for Approval, and if necessary, it will be returned to the author for amendment	At each review of the document.	The document register / library will act as an audit trail	Reported to and discussed at the Management Assurance Group.	The document author will address any actions or changes required.	n/a
All ambiguous language and non-generic terms are explained and elaborated to ensure the understanding of the	Information Governance Team	The Head of Financial Services/ Senior Finance Manager will review this aspect of the document prior to it being proposed for recommendation	At each review of the document.	The document register / library will act as an audit trail	Reported to and discussed at the Management Assurance Group.	The document author will address any actions or changes required	n/a

POL002 – Anti-Fraud & Bribery Policy

What	Who	How	Frequency	Evidence	Reporting arrangements	Acting on recommendations	Change in practice and lessons to be shared
audience is fully gained		for Approval, and if necessary, it will be returned to the author for amendment					
The document has been circulated to all relevant stakeholders for information and feedback	Head of Financial Services/ Senior Finance Manager	The Head of Financial Services/ Senior Finance Manager will review this aspect of the document prior to it being proposed for Approval, and if necessary, it will be returned to the author for amendment	At each review of the document.	The document register / library will act as an audit trail	Reported to and discussed at the Management Assurance Group.	The document author will address any actions or changes required	n/a.

POL002 – Anti-Fraud & Bribery Policy

What	Who	How	Frequency	Evidence	Reporting arrangements	Acting on recommendations	Change in practice and lessons to be shared
The document has passed through the correct route for approval to ensure that the relevant group / committee has given the final sign off.	Head of Financial Services/ Senior Finance Manager	The Head of Financial Services/ Senior Finance Manager will review this aspect of the document prior to it being proposed for recommendation for Approval, and if necessary, it will be returned to the author for amendment	At each review of the document.	The document register / library will act as an audit trail	Reported to and discussed at the Management Assurance Group.	The document author will Address any Actions or changes required	Required changes to practice will be identified and actioned. The LCFS or Head of Financial Services/ Senior Finance Manager will take each change forward where appropriate. Lessons will be shared with all the relevant stakeholders.
For the document to be reviewed in advance of its formal review date to ensure changes can be consulted on and approved in good time for it to be re-published before 'expiry'	Head of Financial Services/ Senior Finance Manager	The Head of Financial Services Officer/ Senior Finance Manager will note and record this aspect of the document's development process at respective stages	At each review of the document.	The document register / library will act as an audit trail	Reported to and discussed at the Management Assurance Group.	The document author will Address any Actions or changes required	n/a

POL002 – Anti-Fraud & Bribery Policy

What	Who	How	Frequency	Evidence	Reporting arrangements	Acting on recommendations	Change in practice and lessons to be shared
Ensure that the document has clear version control and archiving arrangements are outlined	Head of Financial Services/ Senior Finance Manager	The Head of Financial Services Officer/ Senior Finance Manager will review this aspect of the document prior to it being proposed for recommendation for Approval, and if necessary, it will be returned to the author for amendment	At each review of the document.	The document register / library will act as an audit trail	Reported to and discussed at the Management Assurance Group	The document author will address any actions or changes required	Required changes to practice will be identified and actioned. The LCFS or Head of Financial Services/ Senior Finance Manager will take each change forward where appropriate
All other procedural documents that either have an impact on or are to be read in conjunction with this document are clearly identified within its body	Head of Financial Services/ Senior Finance Manager & Counter Fraud Specialist	The Head of Financial Services Officer/ Senior Finance Manager will review this aspect of the document prior to it being proposed for	At each review of the document.	The document register / library will act as an audit trail	Reported to and discussed at the Management Assurance Group	The document author will address any actions or changes required	Required changes to practice will be identified and actioned. The LCFS or Head of Financial Services/ Senior Finance Manager will take each change

POL002 – Anti-Fraud & Bribery Policy

What	Who	How	Frequency	Evidence	Reporting arrangements	Acting on recommendations	Change in practice and lessons to be shared
		recommendation for Approval, and if necessary, it will be returned to the author for amendment					forward where appropriate
All legislative references are recognised within a section of the document using their full titles and dates	Head of Financial Services/ Senior Finance Manager & Counter Fraud Specialist	The Head of Financial Services Officer/ Senior Finance Manager will review this aspect of the document prior to it being proposed for recommendation for Approval, and if necessary, it will be returned to the author for amendment	At each review of the document.	The document register / library will act as an audit trail	Reported to and discussed at the Management Assurance Group	The document author will address any Actions or changes required	Required changes to practice will be identified and actioned. The LCFS or Head of Financial Services/ Senior Finance Manager will take each change forward where appropriate

POL002 – Anti-Fraud & Bribery Policy

What	Who	How	Frequency	Evidence	Reporting arrangements	Acting on recommendations	Change in practice and lessons to be shared
The process for raising concerns or suspicions in respect of fraud and bribery	Director of Finance & Counter Fraud Specialist	The Counter Fraud Specialist will undertake analysis of EEAST enquiry activity	Annually	The Counter Fraud annual report	Reported to and discussed with Director of Finance & Head of Financial Services/ Senior Finance Manager. Reported to and discussed at Audit Committee	The LCFS will address any Actions or changes required	Required changes to practice will be identified and incorporated into the annual fraud work plan on a risk basis.

POL002 – Anti-Fraud & Bribery Policy

Appendix D Equality Impact Assessment

EIA Cover Sheet																	
Name of process/policy	Anti-Fraud & Bribery Policy																
Is the process new or existing? If existing, state policy reference number	POL002																
Person responsible for process/policy	Head of Financial Services																
Directorate and department/section	Finance																
Name of assessment lead or EIA assessment team members	Head of Financial Services																
Has consultation taken place? Was consultation internal or external? (please state below):																	
<p>The assessment is being made on:</p> <p>Please tick whether the area being assessed is new or existing.</p>	<table border="1"> <tbody> <tr> <td>Guidelines</td> <td></td> </tr> <tr> <td>Written policy involving staff and patients</td> <td style="text-align: center;">X</td> </tr> <tr> <td>Strategy</td> <td></td> </tr> <tr> <td>Changes in practice</td> <td></td> </tr> <tr> <td>Department changes</td> <td></td> </tr> <tr> <td>Project plan</td> <td></td> </tr> <tr> <td>Action plan</td> <td></td> </tr> <tr> <td colspan="2">Other (please state) Training programme.</td> </tr> </tbody> </table>	Guidelines		Written policy involving staff and patients	X	Strategy		Changes in practice		Department changes		Project plan		Action plan		Other (please state) Training programme.	
Guidelines																	
Written policy involving staff and patients	X																
Strategy																	
Changes in practice																	
Department changes																	
Project plan																	
Action plan																	
Other (please state) Training programme.																	

POL002 – Anti-Fraud & Bribery Policy

<h2>Equality Analysis</h2>														
<p>What is the aim of the policy/procedure/practice/event?</p> <p>This document provides a guide for employees on what fraud is in the NHS, what everyone’s responsibility at EEAST is to prevent fraud, bribery and corruption and how to report it.</p>														
<p>Who does the policy/procedure/practice/event impact on?</p> <p>Employees, patients, service users, contractors, non-executive roles, service providers.</p>														
<p>Race <input type="checkbox"/></p> <p>Gender <input type="checkbox"/></p> <p>Age <input type="checkbox"/></p>	<p>Religion / Belief <input type="checkbox"/></p> <p>Disability <input type="checkbox"/></p> <p>Gender re-assignment <input type="checkbox"/></p>	<p>Marriage / Civil Partnership <input type="checkbox"/></p> <p>Sexual Orientation <input type="checkbox"/></p> <p>Pregnancy / maternity <input type="checkbox"/></p>												
<p>Who is responsible for monitoring the policy/procedure/practice/event? Senior Finance Manager</p>														
<p>What information is currently available on the impact of this policy/procedure/practice/event? N/A</p>														
<p>Do you need more guidance before you can make an assessment about this policy/procedure/ practice/event? No</p>														
<p>Do you have any examples that show that this policy/procedure/practice/event is having a positive impact on any of the following protected characteristics? No</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Race <input type="checkbox"/></td> <td style="width: 33%;">Religion/belief <input type="checkbox"/></td> <td style="width: 33%;">Marriage/Civil Partnership <input type="checkbox"/></td> </tr> <tr> <td>Gender <input type="checkbox"/></td> <td>Disability <input type="checkbox"/></td> <td>Sexual orientation <input type="checkbox"/></td> </tr> <tr> <td>Age <input type="checkbox"/></td> <td>Gender re-assignment <input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Pregnancy/maternity <input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>			Race <input type="checkbox"/>	Religion/belief <input type="checkbox"/>	Marriage/Civil Partnership <input type="checkbox"/>	Gender <input type="checkbox"/>	Disability <input type="checkbox"/>	Sexual orientation <input type="checkbox"/>	Age <input type="checkbox"/>	Gender re-assignment <input type="checkbox"/>	<input type="checkbox"/>	Pregnancy/maternity <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Pregnancy/maternity <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
<p>Please provide evidence:</p>														

POL002 – Anti-Fraud & Bribery Policy

Equality Analysis
<p>Are there any concerns that this policy/procedure/practice/event could have a negative impact on any of the following characteristics? No</p> <p> Race <input type="checkbox"/> Religion/belief <input type="checkbox"/> Marriage/Civil Partnership <input type="checkbox"/> Gender <input type="checkbox"/> Disability <input type="checkbox"/> Sexual orientation <input type="checkbox"/> Age <input type="checkbox"/> Gender re-assignment <input type="checkbox"/> Pregnancy / maternity <input type="checkbox"/> </p> <p>Please provide evidence:</p>
<p>Action plan/plans – SMART</p> <p>Specific</p> <p>Measurable</p> <p>Achievable</p> <p>Relevant</p> <p>Time Limited</p>
<p>Evaluation Monitoring Plan / how will this be monitored?</p> <p>Who</p> <p>How</p> <p>By</p> <p>Reported to:</p>