



Counter fraud, bribery and corruption policy

1. Introduction

The aim of this policy is to set out CES Medical Ltd policy on suspected and detected fraud, bribery and corruption, and to help individuals who may identify suspected fraud. It provides a framework for responding to suspicions of fraud.

CES Medical Ltd adheres strictly to one of the basic principles of public sector organisations which is the proper use of public funds. It is, therefore, important that all those who work for CES Medical Ltd are aware of the risk of, and means of enforcing the arrangements against fraud, bribery and corruption.

Our policies, procedures and staff training reflect our commitment to acting ethically in all our business relationships, and to implementing effective systems and controls to protect public funds and mitigate the risk of fraud.

The NHS counter fraud authority (NHSCFA) is accountable to the department for health anti-fraud unit and works collaboratively with key stakeholders, including NHS England, NHS improvement and the cabinet office. It has responsibility for overseeing counter fraud arrangements within the NHS and within those organisations funded to provide NHS care.

CES Medical Ltd has appointed an accredited person, to undertake the full range of counter fraud, bribery and corruption work, including proactive work to prevent and deter fraud, bribery and corruption, and reactive work to hold those who commit fraud, bribery or corruption to account.

2. Purpose

The purpose of this document is to set out CES Medical Ltd policy on suspected and detected fraud, bribery and corruption, and to help individuals who may identify suspected fraud. It provides a framework for responding to suspicions of fraud. Further guidance if you suspect fraud may be obtained by contacting our counter fraud specialist (CFS) who is also the Finance Director.

3. Scope

3.1 Policy principles

CES Medical Ltd have a zero tolerance to fraud, bribery and corruption within the organisation. The aim is to eliminate fraud, bribery and corruption as far as possible as they ultimately lead to a reduction in the resources available for patient care. CES Medical Ltd is required to always act honestly and with integrity to safeguard public resources it is responsible for.

CES Medical Ltd will not tolerate any acts of fraud, bribery or corruption perpetrated against it or involving its employees and will actively pursue all available criminal and civil actions, including the recovery of loss suffered as a result. The board of directors is committed to the elimination of fraud, bribery and corruption by ensuring that there is a strong anti-fraud, bribery and corruption

culture, proactive prevention, detection and deterrence through widespread awareness, and by rigorously investigating any such cases, and where proven, to ensure wrong doers are appropriately dealt with, including taking steps to recover assets lost as a result of fraud, bribery and corruption.

CES Medical Ltd in order to demonstrate its commitment to taking all necessary steps to counter fraud, bribery and corruption, CES Medical Ltd have adopted the NHSCFA functional standard 013 counter fraud ('the functional standard').

The purpose of the functional standard is to set the expectations for the management of fraud, bribery and corruption risk in government organisations and means that the whole counter fraud community in the public sector is working to a common counter fraud standard.

NHS funded services will be required to provide NHSCFA with details of their performance against the functional standard annually.

The term 'NHS funded services' above refers to any organisation with partial or full NHS funding. Currently this includes NHS trusts, foundation trusts, ambulance trusts, special health authorities, clinical commissioning groups, certain independent healthcare providers, health boards, NHS improvement and NHS England.

The policy outlines how CES Medical Ltd will conform to the 12 components of the Government Functional Standard 013 Counter Fraud requirements, which are;

Component 1, accountable individual

Have an accountable individual at board level who is responsible for counter fraud, bribery and corruption. For CES Medical Ltd this will be the Finance Director.

Component 2, counter fraud bribery and corruption strategy

Have a counter fraud, bribery and corruption strategy. This is set out in this policy under section 2 policy principles.

Component 3, fraud bribery and corruption risk assessment

Have a fraud, bribery and corruption risk assessment.

Component 4, policy and response plan

Have a policy and response plan for dealing with potential instances of fraud, bribery and corruption. This is set out as at appendix A of this policy.

Component 5, annual action plan

CES Medical Ltd maintains an annual work plan that is informed by national and local fraud, bribery and corruption risk assessments identifying activities to improve capability and resilience. This includes (but is not limited to) defined objectives, milestones for the delivery of each activity and measurable areas for improvement in line with strategic aims and objectives. The plan is agreed, and progress monitored by the CES Medical Oversight Committee.

Component 6, outcome-based metrics

CES Medical Ltd has outcome-based metrics summarising what outcomes it is seeking to achieve that year.

Component 7, reporting routes for staff, contractors and members of the public

CES Medical Ltd will have well established and documented reporting routes for staff, contractors and members of the public to report suspicions of fraud, bribery and corruption and a mechanism for recording these referrals and allegations.

Component 8, report identified loss

CES Medical Ltd will report identified loss from fraud, bribery, corruption and error and associated recoveries, in line with the agreed government definitions.

Component 9, access to trained investigators

CES Medical Ltd will have agreed access to trained investigators that meet the agreed public sector skill standard.

Component 10, undertake detection activity

CES Medical Ltd will undertake activity to try and detect fraud in high-risk areas where little or nothing is known of fraud, bribery and corruption levels, including loss measurement activity where suitable.

Component 11, access to and completion of training

CES Medical Ltd will ensure that all staff have access to and undertake fraud awareness, bribery and corruption training as appropriate to their role.

Component 12, policies and registers for gifts and hospitality and conflicts of interest

CES Medical Ltd have policies and registers for gifts and hospitality and conflicts of interest.

All staff have a duty to protect the assets of CES Medical Ltd and also to cooperate with any investigation. The Board recommends anyone having suspicions of fraud, bribery or corruption to report those suspicions. All reasonably held suspicions will be taken seriously.

For concerns which relate to fraud, bribery or corruption these should be reported through the provisions within this policy.

3.2 Definitions

The following definitions apply for the purposes of this policy and the corresponding fraud response plan.

3.2.1 Fraud

The Fraud Act 2006 came into force on the 15 January 2007 and introduced the general offence of fraud. It is no longer necessary to prove that a person has been deceived. The focus is now on dishonest behaviour and any intent to make gain or cause loss to another party. Put simply, fraud is a dishonest act intended for gain or to cause loss to another.

There are three main ways in which the offence of fraud can be committed:

- fraud by false representation (lying about something using any means, for instance words or actions)
- fraud by failure to disclose (not saying something when you have the legal duty to do so)
- fraud by abuse of position (abusing a position where there is an expectation to safeguard the financial interests of another person or organisation)

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

3.2.2 Bribery

The Bribery Act (2010) came into force on 1 July 2011 and created three general offences of bribery:

- offering, promising or giving a bribe to induce someone to behave improperly, or to reward someone for having already done so
- requesting, agreeing or accepting a bribe either in exchange for acting improperly or where the request or acceptance is itself improper
- bribery of a foreign public official
- A new corporate offence was also introduced
- failure by a company to prevent a bribe being paid, or a business advantage

Bribing anyone is absolutely prohibited. Employees will not pay a bribe to anybody. This means you will not offer or promise reward in any way, or give financial or other advantage to any person, in order to induce that person to perform activities improperly. It does not matter whether the other person is a UK or foreign official, political candidate, party official, private individual, public sector employee or any other person.

Bribery does not have to involve cash or an actual payment exchanging. It can take many forms such as a gift, lavish treatment during a business trip or tickets to an event.

3.2.3 Corruption

Bribery is a form of corruption, but corruption also includes many other dishonest practices such as fraud, nepotism, collusion and abuse of power or position. Corruption does not always result in a loss and the corrupt person may not always benefit directly from their deeds, however they may be unreasonably using their position to give some advantage to another.

This policy applies to all CES Medical Ltd employees and contractors who are working for the organisation.

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

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-fr>

4.3 Fraud

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

4.4 Bribery and Corruption

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.

4.5 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.

[Bribery Act 2010 guidance - GOV.UK](#)

5. Responsibilities, accountabilities and duties

5.1 CES Medical Board / Oversight Committee

The oversight committee should satisfy itself that the organisation has adequate arrangements in place for counter fraud, bribery and corruption to comply with the functional Standard.

5.2 Managing Director / CEO

As CES Medical Ltd accountable officer, the Managing Director has overall responsibility for funds entrusted to CES Medical Ltd. The Managing Director must ensure that adequate policies and procedures are in place to protect the organisation and the funds it receives from fraud, bribery and corruption.

5.3 Finance Director

The Finance Director accepts overall responsibility for all matters relating to fraud, bribery and corruption within CES Medical Ltd.

5.4 HR and Governance Lead

Human resources staff provide advice, guidance and support to CES Medical Ltd managers and officers investigating disciplinary matters. All disciplinary matters which involve suspected fraud, bribery or corruption offences will also be subject to parallel criminal investigation by the organisation's FINANCE DIRECTOR.

A liaison protocol is in place which details arrangements for the conduct of parallel disciplinary and criminal investigations. Close liaison between the FINANCE DIRECTOR and HR is essential to ensure that any parallel sanctions (for instance criminal, civil and disciplinary sanctions) are applied effectively and in a coordinated manner.

5.5 Local Counter Fraud Specialist

The local counter fraud specialist (LCFS) is responsible for conducting all anti-fraud work locally and ensuring that the organisation has appropriate anti-fraud, bribery and corruption arrangements in place.

The local counter fraud service will:

- ensure that the Finance Director is informed about referrals or cases
- be responsible for the day-to-day local implementation of the functional standard and NHSCFA strategy
- investigate cases of fraud in consultation with the Finance Director, report any cases to the police or NHSCFA in accordance with NHSCFA guidance
- adhere to the fraud response plan

5.6 Managers

Managers are responsible for implementing and maintaining the policy in their area of management, including ensuring that procedures are in place, individuals are adequately trained and controls are being complied with. The following examples (this list is not exhaustive) provide some areas of responsibility that managers have in the prevention of fraud, bribery and corruption:

- understanding financial decision-making such as authorisation limits for purchases, ordering of stock or goods and the authorising of expenses and time sheets
- understanding responsibilities in relation to fraud awareness
- understanding the need to inform HR of any transactional changes to be made to electronic staff records. Managers are responsible for submitting these for any changes required; these include base changes, manager changes, incremental stage, change of working hours and many more. Incorrect or delayed submission of transactional changes could lead to financial implications for staff such as overpayments
- Timesheet and expense claim checking to ensure that the details are accurate before submission to payroll.

5.7 Internal and External Audit

The role of internal and external audit includes reviewing controls and systems and ensuring compliance with financial instructions. While this role does not include uncovering instances of fraud, bribery and corruption, any incident or suspicion that comes to Internal or External Audit's attention will be passed immediately to the LCFS.

5.8 Employees

All employees are expected to ensure that they are familiar with, and act in accordance with, this policy and attend all fraud training as required.

All employees are required to comply with CES Medical Ltd policies and procedures and apply best practice in order to prevent fraud, bribery and corruption. All employees have a duty to ensure that public funds are safeguarded and where they have a suspicion that fraud exists they should report it to the Finance Director.

Alternatively you can report to the NHS fraud and corruption reporting line (0800 028 40 60), or through the online NHS fraud reporting tool found at [report fraud tool \(opens in new window\)](#).

5.9 Fraud response plan

CES Medical Ltd has developed a fraud response plan (appendix A) which should be used as a checklist of actions and a guide to follow in the event that fraud is suspected.

It covers:

- Notification of suspected fraud
- The investigation process
- Sanctions and redress
- Recovery action Roles and responsibilities
- Monitoring and review.

6. Strategy

CES Medical Ltd strategy is to drive down the risk of fraud in accordance with the four pillars:

- Understanding how fraud and bribery affects the organisation;
- Preventing future losses by implementing prevention controls;
- Responding through professional investigation and effective sanctions and;
- Providing assurance to the Board that the response is robust. all within the overarching anti-fraud culture.

This is aligned with the Fraud Bribery and Corruption Standards set out by the cross government functional fraud standards and the NHS Counter Fraud Authority strategy to reduce NHS Fraud for 2023 to 2026.

Through the implementation of this policy **CES Medical Ltd** undertakes to promote counter fraud activity by

- Informing and involving staff and other stakeholders by raising their awareness of fraud and creating and promoting an anti-fraud culture

- Deterring fraudulent actions and preventing fraudulent activity through both proactive and reactive means
- Holding fraudsters to account through detection and investigation of fraudulent activity, seeking appropriate sanctions and obtaining redress where appropriate

The organisation has already established a framework which will help to reduce the risk of fraud losses and bribery. This has a number of elements:

- The Standing Financial Instructions and the Schemes of Delegation.
- Standards of Business Conduct Policy
- CES Medical Oversight Committee, which covers Audit and Risk
- Effective employee vetting procedures (recruitment checks and DBS where appropriate and a set of values and behaviours which staff are expected to observe
- An induction programme for all staff
- Effective disciplinary procedures
- Internal controls
- Periodic checks by Internal Audit
- A confidential reporting code (Speaking Up)
- A counter fraud and bribery policy
- Dedicated Local Counter Fraud Specialists whose work programme includes proactive work, determined by a formal risk assessment and any requirements as set out by NHS Counter Fraud Authority.
- Participation in national anti-fraud initiatives.
- The promotion of awareness of anti-fraud and bribery issues, reinforced by training and publicity.

In relation to bribery the organisation will;

- Maintain adequate and proportionate procedures to prevent bribery
- Undertake anti-bribery risk assessments
- Make all employees aware of their responsibilities to adhere strictly to this policy
- Maintain appropriate gifts and hospitality procedures
- Encourage employees to report any suspicions of bribery;
- Investigate instances of alleged bribery and assist the police and other authorities in their investigations;
- Take a robust line against individuals found to have breached this policy or to have committed or facilitated bribery.

7. The Response Plan

7.1 The Response Plan - Fraud, Bribery and Corruption

All fraud, bribery and corruption (collectively referred to as economic crime) in the NHS is unacceptable and should not be tolerated. It affects the ability of the NHS to improve health outcomes for people in England, as resources are wrongfully diverted and cannot be used for their

intended purpose. In addition, the organisations reputation can also be damaged, especially when its staff are involved in economic crime.

CES Medical Ltd conducts risk assessments in line with Government Functional Standard 013 Counter Fraud guidance to assess how bribery and corruption may affect the organisation. Where risks are identified, they are mitigated with proportionate procedures.

All staff must be aware of the Declaration of Interests, Gifts and Secondary Employment policy guidance (HR12) and comply with the conditions, in particular the following areas:

- Declarations of interests
- Gifts
- Hospitality.

Any declarations of interests, gifts or hospitality offered or received must be declared to the HR and Governance Lead and reported to their line manager in the first instance.

If staff are in any doubt they should seek guidance from the FINANCE DIRECTOR.

8. Reporting Fraud

If you have reason to suspect a colleague, patient, contractor or other person of fraud or an offence against the organisation or a serious infringement of trust or NHS rules, you have a responsibility to report this.

Contact your FINANCE DIRECTOR if you have any suspicions or concerns. All referrals will be treated in the strictest of confidence.

Your Financial Director is:

David Ebdon, david@cesmedical.co.uk

Alternatively, you can inform the Managing Director;

- Elion Hyseni, e.hyseni@nhs.net

If staff wish to report any suspicions or concerns and feel that it cannot be done internally they can contact the NHS Fraud and Corruption reporting line on 0800 028 40 60 (Freephone 24hours a day 7

days a week) or via the online fraud reporting form at <https://cfa.nhs.uk/reportfraud> Please remember to give as much information as possible.

Once contacted the CES Medical Ltd Finance Director will agree the best course of action to be taken.

The Finance Director will liaise with HR to ensure that good practice is adhered to.

8.1 Investigation

Once fraud is suspected it is critical that any investigation is conducted in a professional manner aimed at ensuring that the current and future interests of both the organisation and the suspected individual(s) are protected. It is important to note that suspicion should not be seen as evidence of guilt. An investigation may be instigated purely to establish the facts.

Once the incident has been formally referred to the FINANCE DIRECTOR, they become responsible for its investigation in accordance with relevant legislation and the requirements of the NHS Anti-Fraud Manual.

Officers and staff of CES Medical Ltd should not take any action in connection with the investigation without seeking the approval of the Finance Director. The Finance Director will be responsible for informing the Managing Director of any investigation by NHS Protect. Other relevant Board members should also be informed at an appropriate stage.

Dependent upon the type of investigation, it may be useful for the Finance Director and any other appropriate staff to meet to discuss the case and agree an outline plan as to how it is to be progressed. The decision on whether such a meeting is appropriate will be made by the Finance Director.

The investigation will be progressed in a lawful manner and in accordance with relevant guidance issued by NHS Protect. All necessary action will be taken to appropriately acquire/access all relevant information and evidence deemed pertinent to the investigation.

In the conduct of this aspect, the Finance Director will assume the authority of the Managing Director in the performance of their investigations. Interviews under caution will only be carried out by the FINANCE DIRECTOR, if deemed appropriate and will be conducted in accordance with the Police and Criminal Evidence Act 1984 (PACE) normally at a local Police station.

Following the conclusion of any investigation if it is believed that no fraud has taken place and no further investigational action is necessary, this will be documented. However, due consideration will be given to any other possible sanctions that are available.

Criminal investigations are primarily used for dealing with any criminal activity. The main purpose is to determine if activity was undertaken with criminal intent. Following such an investigation, it may

be necessary to bring this activity to the attention of the criminal courts (Magistrates' and /or Crown Court).

Prosecution will only take place on the agreement of the Finance Director and in direct liaison with an appropriate person within NHS Protect and authority of the Crown Prosecution Service (CPS). Once the investigation has been concluded and the appropriate sanctions progressed, then the Finance Director will update NHS Protect (via FIRST).

8.2 Gathering Evidence

The FINANCE DIRECTOR will take control of any physical evidence as exhibits and record this in accordance with the procedures outlined in the NHS Anti-Fraud Manual. All evidence will be stored securely.

Interviews under caution are tape or digitally recorded and will only be carried out by the FINANCE DIRECTOR (or if appropriate, the investigating police officer) in accordance with the Police and Criminal Evidence Act 1984 (PACE).

Interviewees will be contacted in writing to inform them of the date & time and location of the interview. These interviews are not to be confused with disciplinary interviews and the types of person who can be present at the request of the interviewee are covered in the PACE Codes of Practice and will be explained by the FINANCE DIRECTOR.

The interviewee will be entitled to legal representation in such interviews, which will be highlighted in pre-interview correspondence. This is free when under arrest at a police station or generally at their own expense when voluntarily attending an interview under caution. The FINANCE DIRECTOR will take formal written statements from any person considered necessary in accordance with the Criminal Justice Act 1967 and other legislation.

At no stage should any member of staff speak or write to representatives of the media or any third party about a suspected fraud without the express authority of the Managing Director.

Any individual raising a genuine concern can request support from the HR and Governance Team as part of the Freedom to Speak Up policy. Staff should also be aware of the guidance provided by NHS England: Speaking Up to NHS England - <https://www.england.nhs.uk/ourwork/freedom-to-speak-up/how-to-speak-up-to-us-about-other-nhs-organisations/>

If there are any concerns that the Finance Director may be implicated in suspected fraud, bribery or corruption then employees can report them via the Managing Director.

8.3 Disciplinary Action

Any staff member involved in a fraudulent or illegal act will have disciplinary procedures initiated as described in the Sanctions and Redress section 8 below.

Where staff have acted negligently and the negligent action subsequently leads to a fraud being perpetrated, they may also face disciplinary action.

8.4 Police Involvement

The Finance Director will decide whether or not a case should be referred to the police. Any referral to the police will not prohibit action being taken under the Company's disciplinary procedures.

8.5 Sanctions and Redress

CES Medical Ltd is committed to pursuing all appropriate sanctions against those that have committed fraud against the organisation. Where the organisation has incurred a loss they will seek financial redress whenever possible to recover those losses to fraud, bribery and corruption. The redress can take the form of confiscation and compensation orders, a civil order for repayment, or a local agreement between the organisation and the offender to repay monies lost.

There are three main types of sanction we may pursue (more than one sanction may be applied):

- **Criminal** - The FINANCE DIRECTOR works in partnership with the NHSCFA, 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** - If an employee is suspected of being involved in a fraudulent or illegal act disciplinary action will be initiated as per the Disciplinary policy
- **Civil** - Sanctions that can be taken against those who commit fraud, bribery and/or corruption. They are used to recover money and/or assets which have been fraudulently obtained, including interest and costs.
- **Professional body disciplinary** - If warranted, staff may be reported to their professional body (if applicable) as a result of a successful investigation/prosecution.

8.6 Recovery Plan

Where fraud has been identified and loss calculated, CES Medical Ltd will employ the following actions:

- Staff payroll recoveries: deductions may be made from salary payments either as a one off sum or via a payment plan
- Post-criminal sanction recoveries: we will recover losses via compensation awarded as part of the trial or via a Proceeds of Crime Act application
- Civil recoveries: The Trust's cash management team will pursue the loss identified in civil proceedings to the extent of the law including as appropriate a civil court application.

Furthermore, in accordance with the Functional Standard guidance, CES Medical Ltd has undertaken a risk assessment to determine the extent to which bribery and corruption may affect the organisation. Proportionate procedures in place to mitigate the identified risk include the following requirements (the list is not exhaustive):

- the scheme of delegation (SoD for short) outlines the minimum level allowed to make certain decisions. These include high value, mid-value and low value
- management controls such as for the approval of overtime and expenses
- acting with propriety in the use of Company resources, including making accurate and honest expense claims and claims for sickness absence
- conducting oneself with integrity, accountability, openness and honesty
- all staff must disclose their business interests, prior to commencement of employment
- all staff must declare hospitality (other than modest hospitality) received by or offered to them as CES Medical Ltd employees
- all hospitality (other than extremely minor hospitality) provided by CES Medical Ltd staff to third parties must be declared
- staff must not solicit personal gifts and must declare all gifts received (in excess of a minimum value set)

8.7 Government functional standard

NHSCFA requires CES Medical Ltd to ensure appropriate anti-fraud, corruption and bribery arrangements are in place as set out in the NHS standard contract and as specified within the new government functional standard 013 for counter fraud.

It is the responsibility of the organisation to ensure that it complies with the functional standard.

In order to demonstrate compliance, NHSCFA quality inspectors require the organisation to submit an annual return detailing compliance and anti-fraud, corruption and bribery activity undertaken within the organisation. Upon completion, the return provides a red, amber, or green (RAG) rating for the organisation. The RAG system is a management method of rating for issues or status reports, based on levels of compliance with the standards. As such, the colours are used in a traffic light rating system with red being non-compliant, amber being partially compliant and green being fully compliant.

The NHSCFA Quality and Compliance team (QCT) use the annual return as a basis for selecting organisations for detailed assessment and engagement.

8.8 Proactive prevention and detection

CES Medical Ltd will ensure that its systems, policies and processes are sufficiently robust so that the risk of fraud, corruption and bribery is reduced to a minimum. Checks will be conducted in areas identified to be most at risk to fraud, corruption or bribery in order to proactively detect instances that might otherwise be unreported.

The CFS will review new and existing key policies and procedures to ensure that appropriate counter fraud measures are included. This includes (but is not limited to) policies and procedures in human resources, procurement, standing orders, standing financial instructions and other finance and operational policies.

CES Medical Ltd will carry out comprehensive local risk assessments to identify fraud, bribery and corruption risks. Risk analysis is undertaken and is recorded and managed in line with CES Medical Ltd risk management policy and included on the appropriate risk registers. Measures to mitigate identified risks are included in CES Medical Ltd annual work plan to counter fraud, bribery and corruption, progress is monitored at a senior level within the organisation and results are fed back to CES Medical Oversight Committee.

Additional preventative activities may also be conducted. These activities will be targeted at those areas of the organisation considered to be at a higher risk of fraud, bribery or corruption. The purpose of these activities is to identify gaps in the organisation's governance framework which could

allow fraud to be perpetrated. These activities will be conducted in line with guidance issued by the NHSCFA where appropriate.

8.9 Effective sanctions

Where fraud, bribery or corruption offences are committed, criminal sanctions (including prosecution) will be considered and pursued where appropriate. Employees of CES Medical Ltd found to have committed such offences will also be dealt with in accordance with internal disciplinary procedures and referred to professional bodies where appropriate.

8.10 Seeking redress

CES Medical Ltd will consider initiating civil recovery action if this is cost-effective and desirable for deterrence purposes.

8.11 Reporting suspicions

All concerns or suspicions relating to fraud, bribery or corruption must be reported to David Ebdon, Finance Director.

You can also use the fraud referral form attached at appendix 1 of this policy. Alternatively, fraud can be reported to NHSCFA via the NHS fraud and corruption reporting line on [08000 284060](tel:08000284060) or its [report fraud tool \(opens in new window\)](#).

8.12 Approval and ratification process

This policy will be approved by the CES Medical Oversight Committee and ratified by the board of directors.

8.13 Dissemination and implementation of this policy

This policy will be included on the intranet with other corporate governance documents.

9. Training and Implications

The CES Medical Ltd will promote fraud, bribery and corruption awareness through induction, the delivery of face-to-face presentations, the provision of eLearning modules and or the distribution of newsletters and other materials. Should staff require any other assistance, or advice, they should contact the FINANCE DIRECTOR.

9.1 All staff

- How often should this be undertaken: Annually.
- Delivery method: eLearning or face to face.
- Training delivered by whom: eLearning

- Where are the records of attendance held: Mentor and RotaCloud

As an organisational policy, all staff need to be aware of the key points that the policy covers.

Staff can be made aware through a variety of means such as:

- all user emails for urgent messages
- one to one meetings and supervision
- continuous professional development
- group supervision special meetings
- staff newsletters
- local induction

10. Monitoring Arrangements

Monitoring arrangements are set out below with Appendix Two of this policy.

Appendix One – Counter Fraud Referral Form

CFS1: CES Medical Counter Fraud Referral Form

All referrals will be treated in confidence and investigated by professionally trained staff.

Please note: Referrals should only be made when you can substantiate your suspicions with at least one reliable piece of evidence. Anonymous applications are accepted, but may delay any subsequent investigative process.

1. Date

2. Your name

3. Job Title / Team

4. Your contact details (address, telephone number, email)

5. This alleged fraud relates to:

Their name

6. Their organisation/profession

7. Their details (telephone number, email, employee number, date of birth))

CFS1: CES Medical Counter Fraud Referral Form

8. Your suspicion/allegation

Who was involved

What happened

When did it happen

Where it happened

Why – what do they stand to gain

How – they committed the offence

Your suspicion/allegation

CFS1: CES Medical Counter Fraud Referral Form

9. Useful contacts

Please return completed form by email to david@cesmedical.co.uk

Signed:.....

Appendix Two: Monitoring Matrix

| Monitoring | Lead | Reported to | Process | Frequency |
|--|--------------------------------|--|--|-------------------------|
| Number of instances of suspected fraud | Local Counter Fraud Specialist | Chief Financial Officer / CES Medical Oversight Committee. | LCFS referrals included in regular LCFS update. Year on year trend included in LCFS annual report. | Quarterly Annual |
| Number of proven cases of fraud | Local Counter Fraud Specialist | Chief Financial Officer / CES Medical Oversight Committee. | Actual fraud cases included in regular LCFS update. Year on year trend included in LCFS annual report. | Quarterly Annual |
| Attendance at counter fraud training sessions | Local Counter Fraud Specialist | Chief Financial Officer / CES Medical Oversight Committee. | Number of training sessions run and total number of staff attending is included in the LCFS annual report. | Annual |
| Meet criteria set by NHS Counter Fraud Authority | Local Counter Fraud Specialist | Chief Financial Officer / CES Medical Oversight Committee. | Agree annual work plan for counter fraud to meet the criteria set out by NHS Counter Fraud Authority. This will include a progress report on implementation of the plan. | Annual |

Appendix Three – Staff Do's and Don'ts

ACTION TO BE TAKEN IF YOU DISCOVER OR SUSPECT FRAUD OR CORRUPTION

| | | |
|-------------------|---|---|
| FRAUD | To act or attempt to act intentionally and dishonestly to deprive another for example by misrepresentation or failure to disclose information, whether or not it is successful or whether there is a personal benefit to the perpetrator. | This needs to be reported IMMEDIATELY. You therefore must discuss your suspicions or what you have discovered with one of the following: David Ebdon, Finance Director, david@cesmedical.co.uk Counter Fraud email account: <ul style="list-style-type: none">○ The Fraud & Corruption Reporting Line on 0800 028 40 60○ The Fraud & Corruption Email account www.reportnhsfraud@nhs.uk |
| BRIBERY | To give or receive dishonestly something of value to influence a transaction. | |
| CORRUPTION | The abuse of entrusted power for private gain, for example someone making a decision that benefits themselves rather than the Trust or its service users. | |
| THEFT | Includes any misappropriation, stealing, malicious damage, and actual or attempted break-in. | These need to be reported IMMEDIATELY to the Finance Director or out of hours to the senior on-call manager toni@cesmedical.co.uk . |

DOs & DON'Ts FOR FRAUD, BRIBERY AND CORRUPTION

If you are suspicious or have concerns.

- DO tell someone – confidentiality will be respected.
- DO keep or copy any document that arouses your suspicions.
- DO NOT confront the individual with your suspicions.
- DO NOT try to investigate your suspicions yourself.

Appendix Four – Equality Impact Assessment

The Equality Analysis (EA) form should be completed in the following circumstances:

- All new policies
- All policies subject to renewal
- Business cases submitted for approval to hospital management impacting service users or staff
- Papers submitted to hospital management detailing service redesign/reviews impacting on service users or staff
- Papers submitted to Board of Directors for approval that have any impact on service users or staff

| | |
|---|---|
| Name of Policy, Service, Function, Project or Proposal | Counter Fraud, Bribery and Corruption Policy |
| Lead Assessor | Karolina Ker |
| Date Completed | 02/05/2025 |
| What is being assessed? Please provide a brief overview. | The impact this policy will have on groups of various protected characteristics at CES Medical. |
| Who will be affected (staff, patients, community) | Staff and Patients and NHS Community |
| <p>Section 1 should be completed to analyse whether any aspect of your proposal/document has any impact (positive, negative or neutral) on groups from any of the protected characteristics listed overleaf. When considering any potential impact you should use available data to inform your analysis such as complaints data, Patient or Staff satisfaction surveys, local consultations or direct engagement activity. You should also consult available published research to support your analysis.</p> | |

Section 1 – Analysis

| What is the impact on the equality groups below? Rationale / Detail | | |
|--|---|--|
| Positive: <ul style="list-style-type: none"> • Advance equality of opportunity • Foster good relations between different groups • Address explicit needs of equality target groups | Negative: <ul style="list-style-type: none"> • Unlawful discrimination, harassment and victimisation • Failure to address explicit needs of equality target groups | Neutral: <ul style="list-style-type: none"> • It is quite acceptable for the assessment to come out as Neutral impact • Be sure you can justify this decision with clear reasons and evidence if you are challenged |

| Equality Group | Any Potential Impact? Positive, negative or neutral. | Rationale / Detail |
|--|--|---|
| Race | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Religion or belief | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Disabled people (including physical and mental health impairment) | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Sexual orientation | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Age (young people, older adults) | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Pregnancy and maternity | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Gender | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Gender Reassignment | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Human Rights | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Other, e.g. carers | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |
| Any other group (please detail) | neutral | The risk of impact is minimal if the policy and its procedures are adhered to |

If you have identified any negative impact, you should consider whether you can make any changes immediately to minimise any risk. This should be clearly documented on your paper cover sheet/policy document detailing what the negative impact is and what changes have been made.

If you have identified any negative impact that has a high risk of adversely affecting any groups defined as having a protected characteristic, then please continue to section 2. In all cases, you should submit this document with your paper and / or policy in accordance with the governance structure with copies to the Governance Lead.

If you have identified that there are potentially detrimental effects on certain protected groups, you need to consult with staff, representative bodies, local interest groups and customers that belong to these groups to analyse the effect of this impact and how it can be negated or minimised. There may also be published information available which will help with your analysis.

Section 2 – Full Analysis

| Who and how have you engaged to gather evidence to complete your full analysis? | What are the outcomes? | What is your overall analysis based on your engagement activity? |
|---|------------------------|--|
| | | |

Section 3 – Action Plan

You should detail any actions arising from your full analysis in the following table; all actions should be added to the risk register for monitoring.

| Issue | Lead | Action Required | How will you measure outcomes? |
|-------|------|-----------------|--------------------------------|
| | | | |
| | | | |
| | | | |

Agreed Review Date:

Signed by: Karolina Ker, HR and Governance Lead

Date: 02/05/2025