

WESTERN HEALTH & SOCIAL CARE
TRUST

FRAUD POLICY STATEMENT

November 2015

Title:	Fraud Response Plan
Author(s):	Assistant Director of Finance (Financial Accounting)
Ownership:	Directorate of Finance and Contracting
Reference Number	Fin04/15
Original Implementation Date	January 2008
Revised Date	Audit Committee (for recommendation of approval) Date: 19 October 2015 Trust Board Date: 5 November 2015
Review Date	October 2017

Links to Other Policies, Procedures, Guidelines or Protocols

Should be read in conjunction with the Trust's Standing Financial Instructions, Fraud Policy and Bribery Policy

VERSION CONTROL

DATE	VERSION	COMMENT
9 October 2015	0.1	No amendments requested

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INTRODUCTION

1. One of the fundamental objectives of the Trust is to ensure the proper stewardship and use of the public funds with which it has been entrusted. In pursuit of this objective, the Trust promotes an anti-fraud culture which requires all staff to act with honesty and integrity at all times and to take appropriate steps to safeguard resources.
2. The majority of people who work in the Trust and throughout the HSC are honest and professional and they rightly consider fraud to be wholly unacceptable. Nevertheless, fraud is an ever-present threat and must be a concern for all those with an interest in health and social care. Fraud may occur internally or externally and may be perpetrated by staff, external consultants, suppliers, contractors, service users and strategic partners, individually or in collusion with others.
3. The purpose of this document is to set out the Trust's position on fraud and thereby set the context for the ongoing efforts to reduce fraud to the lowest possible level.

DEFINITION

4. Under the Fraud Act 2006, fraud is a specific offence in law. The Fraud Act 2006 supplements the Theft Act (Northern Ireland) 1969 and the Theft (Northern Ireland) Order 1978. Fraud is used to describe acts such as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion.
5. For practical purposes, fraud may be considered to be the use of deception with the intention of obtaining an advantage, avoiding an obligation or

causing loss to another party. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

6. Computer fraud is where information technology equipment has been used to manipulate programs or data dishonestly or where an IT system was a material factor in the perpetration of a fraud.

TRUST POSITION ON FRAUD

7. The Trust Board is absolutely committed to maintaining an anti-fraud culture in the organization so that all staff who work in the Trust are aware of the risk of fraud, of what constitutes a fraud and the procedures for reporting it. The Trust adopts a zero-tolerance approach to fraud and will not accept any level of fraud within the organization. It is also Trust policy that there will be a thorough investigation of all allegations or suspicions of fraud and robust action will be taken where fraud is proven in line with the Trust's Fraud Response Plan.
8. The Trust Board wishes to encourage anyone having reasonable suspicions of fraud to report them. It is the policy of this Trust, which will be rigorously enforced, that no employee will suffer in any way as a result of reporting reasonably held suspicions of fraud. For these purposes "reasonably held suspicions" shall mean any suspicions other than those that are raised maliciously. Further guidance on the protection afforded to staff is contained in the Trust's policy on Whistle Blowing.
9. However, the Trust Board will take a serious view of allegations against staff that are malicious in nature and anyone making such an allegation may be subject to disciplinary action.
10. After proper investigation of any allegation or suspicion of fraud, in line with the Trust's Fraud Response Plan, the Trust will consider the most appropriate action or actions to take. Where fraud involving a Trust employee is proven,

the Trust will instigate disciplinary action against the employee which may result in dismissal.

11. Where a fraud is proven, whether involving an employee or an external party, the Director of Finance will report the matter to the Business Services Organisation (BSO) Counter Fraud & Probity Services Team who will liaise with PSNI with a view to pursuing a criminal prosecution. The Trust will also seek to recover all losses resulting from the fraud, if necessary through civil court proceedings.
12. The Trust has adopted the DHSSPS Counter Fraud Strategy as the basis for its anti-fraud activities. The key elements of this Strategy are as follows:
 - The creation of an anti-fraud culture
 - Maximum deterrence of fraud
 - Successful prevention of fraud
 - Prompt detection of fraud
 - Professional investigation of detected fraud
 - Effective sanctions, including appropriate legal action against anyone found guilty of committing fraud
 - Effective methods for seeking recovery of money defrauded or imposition of other legal remedies.

FRAUD PREVENTION AND DETECTION

13. The Trust wholeheartedly supports the role of the BSO Counter Fraud & Probity Services Team and will ensure that appropriate fraud prevention and detection measures are implemented in accordance with the Team's guidance.
14. The Trust has implemented a range of policies and procedures that are designed to ensure probity, business integrity and minimise the likelihood and impact of incidents of fraud arising. The Trust has an appointed Fraud

Liaison Officer who takes the lead role for the Trust in all matters pertaining to fraud prevention, detection and investigation.

15. The Trust has also put in place a robust Internal Audit service that is actively involved in the review of the adequacy and effectiveness of control systems thereby further deterring the commissioning of fraud.

AVENUES FOR REPORTING

16. The Trust has available a number of avenues by which staff can raise suspicions of fraud. These are detailed in the Trust's Fraud Response Plan and Whistle Blowing Policy. Concerns should be raised initially with the appropriate line manager. However, staff can raise their concerns directly with their Director, the Director of Finance or the Head of Internal Audit if they so wish. Staff should also be aware that DHSS&PS has in place a fraud reporting hotline that can be used to highlight concerns in confidence and anonymously if preferred. The telephone number for the Hotline is **08000 963396**. Staff can also report suspicions directly to the PSNI at Strandtown by telephoning 02890 650222.

CONCLUSION

17. Whilst the individual circumstances surrounding each fraud will vary, the Trust takes all cases very seriously and adopts a zero-tolerance approach. All reported suspicions will be fully investigated and robust action will be taken where fraud can be proven.

REVIEW

18. This Policy will be reviewed in 2017.