

HEALTH & SOCIAL CARE BOARD

Title:	Anti-Fraud and Anti-Bribery Policy Statement & Response Plan
Author(s):	Lyn Benson - Fraud Liaison Officer, Financial Accounts & Governance Andrea Henderson – Assistant Director of Finance

Equality Screening Completed:	23/06/21
SMT Date of Review:	03/08/21
Governance & Audit Committee Date of Review:	29/09/21
Review Frequency:	3 years or as required
Responsible Director:	Tracey McCaig

CONTENTS

Anti-Fraud and Anti-Bribery Policy Statement & Response Plan

	Page
1. Introduction / Purpose of policy	3
2. Scope of the policy	3-4
3. Roles / Responsibilities	4-5
4. Monitoring	5
5. Equality Statement	6
6. Appendices;	
1. <i>Anti-Fraud and Anti-Bribery Response Plan</i>	8-16
2. <i>Definition of Fraud</i>	17-19
3. <i>Examples of common types of Fraud</i>	20
4. <i>Fraud Liaison Officer (FLO) – Roles and responsibilities</i>	21
5. <i>Contact details – FLO and Business Services Organisation Counter Fraud Services (CFS)</i>	22
6. <i>Fraud Reporting Process Map</i>	23

ANTI-FRAUD and ANTI-BRIBERY POLICY STATEMENT

1.0 INTRODUCTION / PURPOSE OF POLICY

- 1.1 The majority of people who work in the Health & Social Care Board (HSCB) are honest and professional and they rightly consider fraud and bribery to be wholly unacceptable. Nevertheless, fraud and bribery are an ever-present threat and must be a concern for all members of staff. Fraud and bribery may occur internally or externally and may be perpetrated by staff, clients, suppliers, contractors, FHS contractors or development partners, individually or in collusion with others.
- 1.2 HSCB is committed to the highest possible standards of openness, probity and accountability in the exercise of its duties.
- 1.3 This policy is intended to provide advice to all staff on their responsibilities to prevent and detect fraud or bribery and to report all cases of actual, suspected or potential of the same. The purpose of this document is to set out the HSCB's position on fraud and bribery and thereby set the context for the ongoing efforts to reduce fraud and bribery to the lowest possible level.
- 1.4 To this end HSCB is committed to maintaining an anti-fraud and anti-bribery culture in the organisation and takes all cases very seriously, adopting a zero-tolerance approach. It is also HSCB policy that there will be a thorough investigation of all allegations or suspicions of fraud or bribery and robust action will be taken where fraud or bribery is proven in line with the HSCB's Anti-Fraud and Anti-Bribery Response Plan.
- 1.5 In addition, the HSCB works closely with the Business Services Organisation's (BSO's) Counter Fraud Service (CFS) with regard to all of these matters.

2.0 SCOPE OF THE POLICY

- 2.1 This policy is for the attention of all staff within the organisation, particularly line managers, who need to be aware of their responsibilities in, not only minimising fraud and bribery, but also ensuring that all incidents of suspected or actual fraud and bribery are reported to the Fraud Liaison Officer (FLO) within the HSCB, for onward reporting to the BSO CFS.
- 2.2 Throughout the document the term **fraud** is used in its widest sense, and covers acts such as deception, **bribery**, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, money laundering, concealment of material facts and collusion. Appendix 3 sets out some common types of fraud. Fraud

and bribery offences are criminal acts as defined in the Fraud Act 2006 and the Bribery Act 2010. For more information please see Appendix 2. After proper investigation of any allegation or suspicion of fraud, in line with the HSCB's Anti-Fraud and Anti-Bribery Response Plan, the HSCB will consider the most appropriate action to be taken, including disciplinary if involving employees, or instigating criminal or civil proceedings in conjunction with the CFS and the Police Service of Northern Ireland (PSNI).

- 2.3 This document should be read in conjunction with the organisation's Whistleblowing Policy.

3.0 ROLES/ RESPONSIBILITIES

- 3.1 The ultimate responsibility for ensuring awareness of this Protocol rests with the Chief Executive and the Director of Finance.
- 3.2 Directors and Managers have responsibility for ensuring their staff are familiar with this Protocol, and for adhering to the Fraud and Anti-Bribery Response Plan in respect of allegations / suspicions of fraud reported.
- 3.3 The FLO is responsible for supporting the promotion and development of an anti-fraud and anti-bribery culture in the organisation; co-ordination of the Fraud and Anti-Bribery Response Plan, where necessary and liaising with the CFS in all matters relating to fraud within the HSCB (see Appendix 4 for Roles and Responsibilities).
- 3.4 The FLO is the key point of contact when a member of staff suspects, or has been informed of, a suspected fraud. The FLO is responsible for reviewing the situation and either:
 - Advising the staff member to carry out further internal investigations alongside seeking advice from CFS to ensure the chain of evidence is not hampered; or
 - Reporting the suspicions directly to CFS.

If after discussions between FLO and CFS it is concluded an investigation should occur, the FLO should formally refer the case for investigation through the CFS case management system, the REFRAIN portal.

- 3.5 All members of staff must also be aware of their responsibilities if they suspect fraud or bribery and know how to report any suspicions (Please refer to DoH Circular Reference HSC (F) 54-2015 Counter Fraud Responsibilities of all HSC & NIFRS Employees).
- 3.6 It is the responsibility of the Accounting Officers, senior managers, finance staff, procurement professionals, contract managers and any staff within HSCB who are involved in any way, no matter how small,

in the procurement life cycle to be mindful of procurement fraud – from identifying a need for goods or services through to contract management and contract exit. (See DoH Circular Reference HSC (F) 41-2020).

- 3.7 It is the responsibility of all staff of the HSCB, including permanent, temporary, staff in training working within the HSCB, independent contractors engaged to provide services, volunteers and agency staff to adhere to this Protocol and the **Anti-Fraud and Anti-Bribery Response Plan** in as detailed in Appendix 1.

4.0 MONITORING

- 4.1 The FLO ensures the Protocol for reporting fraud and bribery within the HSCB is reviewed and amended as necessary in light of any legislative changes or local decisions.
- 4.2 The FLO is responsible for recording reported cases of actual / suspected fraud on the REFRAIN System and, in conjunction with BSO CFS, regularly reviewing and monitoring the status of cases.
- 4.3 The FLO is responsible for providing a report to HSCB Governance & Audit Committee as a scrutiny of the management of cases reported under this policy.
- 4.4 The FLO has a lead role in monitoring cases under this policy for the purposes of completing the HSCB Annual Fraud Return and Annual Whistleblowing Return (fraud related) to the DoH.
- 4.5 The Internal Audit team is actively involved in the review of the adequacy and effectiveness of control systems, thereby further deterring the commissioning of fraud. In addition, the Governance & Audit Committee is responsible for the oversight of all Audits giving further assurance in monitoring fraud.

5.0 EQUALITY STATEMENT

This policy and response plan has been screened for equality implications as required by Section 75 and Schedule 9 of the Northern Ireland Act 1998. The screening has identified no equality impacts. Mitigation has been outlined in relation to the potential Human Rights impacts identified. The equality screening has been published and can be accessed here <https://hscbusiness.hscni.net/services/3229.htm>

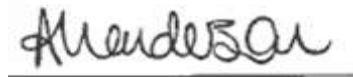
SIGNATORIES

(Protocol – Guidance should be signed off by the author of the Protocol and the identified responsible director).



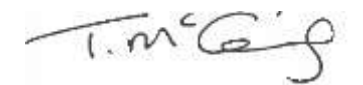
Date: 13th July 2021

Lyn Benson
Fraud Liaison Officer



Date: 13th July 2021

Andrea Henderson
Assistant Director of Finance



Date: 13th July 2021

Tracey McCaig
Director of Finance

6.0 APPENDICES / ATTACHMENTS

- Appendix 1: Anti-Fraud and Anti-Bribery Response Plan**
- Appendix 2: Definition of Fraud and Bribery**
- Appendix 3: Examples of Common Types of Fraud**
- Appendix 4: Fraud Liaison Officer**
- Appendix 5: Contact Details**
- Appendix 6: Fraud Reporting Process Map**

APPENDIX 1: Anti-Fraud and Anti-Bribery Response Plan

1.0 ACTIONS TO BE TAKEN WHEN FRAUD/ BRIBERY IS SUSPECTED BY A MEMBER OF STAFF.

- 1.1 When a member of staff suspects that a fraud or act of bribery may have occurred by another member of staff, they must report their suspicion without delay. Confidentiality should be maintained at all times as there may be a reasonable explanation for the suspicion or the perpetrator(s) may be alerted. To help your understanding of the process please refer to the HSCB Fraud/Bribery reporting process map (Appendix 6)
- 1.2 Suspicions should normally be reported to line managers (who should subsequently report to the Fraud Liaison Officer), however there may be occasions when it is not deemed appropriate to inform the line manager, in these matters the suspicion should be reported to any of the following:
 - Their Director/Assistant Director (who must onward report to the Fraud Liaison Officer)
 - Fraud Liaison Officer directly
 - Director of Finance / Assistant Director of Finance (who must onward report to the Fraud Liaison Officer)
 - The confidential HSC Fraud Hotline 0800 096 33 96
 - Online reporting www.cfs.hscni.net
 - In line with the organisation's whistleblowing policy
- 1.3 Each HSC organisation has a dedicated Fraud Liaison Officer (FLO). The role of the FLO is attached at Appendix 4. The contact details of the HSCB FLO and Counter Fraud Services CFS can be found at Appendix 5.
- 1.4 Staff can also contact the Counter Fraud Services (CFS) at the Business Services Organisation (BSO) for help and advice in respect of HSC fraud at any time. CFS is the regional department tasked by the Department of Health (DoH) to investigate frauds within or against the HSC, in conjunction with the appropriate organisation.

2.0 KEY AREAS WHERE SUSPECTED FRAUD OR BRIBERY CAN OCCUR.

Within the HSCB there are key areas where potential fraud or bribery can occur. Below details such areas and the subsequent steps required to report the suspected fraud or bribery.

AVENUES BY WHICH SUSPECTED FRAUD BY A PRACTITIONER IS REPORTED AND SUBSEQUENT REQUIRED ACTIONS.

Suspected fraud by a practitioner is often reported by one of the following methods (not an exhaustive list):

Pharmacy and Medicines Management

- Whistle-blower to HSCB offices
- Whistle-blower to BSO CFS hotline
- Patient complaint reported to HSCB
- Monitoring by HSCB pharmacy / probity team
- Pharmaceutical Society of NI
- DoH Medicines Regulatory Group
- Monitoring of trends/outliers of GPS claims by BSO payments team and pharmacy advisers working within the BSO

Ophthalmic Services

- Whistle-blower to HSCB offices
- Whistle-blower to BSO CFS hotline
- Patient complaint reported to HSCB
- Monitoring by HSCB ophthalmic services / probity team
- Monitoring of trends/outliers of GOS claims by BSO payments team and Ophthalmic advisers working in the BSO

Dental Services

- Whistle-blower to HSCB offices
- Whistle-blower to BSO CFS hotline
- Patient complaint reported to HSCB
- Monitoring of the GDS by HSCB Dental Advisers working in the Referral Dental Service (post treatment checks)
- Monitoring of GDS claims by Dental Advisers working with BSO Probity services
- Monitoring of trends/outliers of GDS claims by BSO payments team and dental advisers working in the BSO

General Medical Service

- Whistle-blower to HSCB offices from within the practice or other connected organisation or local practice.
- Whistle-blower to BSO CFS hotline
- Patient complaint reported to HSCB
- Probity visits to practices
- Prepayment scrutiny of claims
- Routine contract monitoring visits
- Concerns can also be raised from monitoring in other contractual areas within our department such as pharmacy.

2.1 ACTIONS TO BE TAKEN WHEN FRAUD IS SUSPECTED BY A PRACTITIONER

- 2.1.1 Actions to be taken following the reporting of a suspected fraud are set out in subsequent paragraphs.
- 2.1.2 When a staff member within Integrated Care receives notification that a fraud may have occurred by a practitioner, they must report the suspicion without delay. Confidentiality should be maintained at all times as there may be a reasonable explanation for the suspicion or the perpetrator(s) may be alerted.
- 2.1.3 Suspicions should normally be passed to Business Managers within Integrated Care to commence internal preliminary enquiries, which should be concluded in a timely manner.
- 2.1.4 The suspicion should be reported to the FLO immediately. It is recommended that Business Managers contact CFS for advice before commencing enquiries as actions taken might impact any subsequent investigation.

3.0 ACTIONS TO BE TAKEN WHEN PRESCRIPTION FRAUD*, PERPETRATED BY MEMBERS OF THE PUBLIC, IS SUSPECTED
**Known as Fraudulent Medication Requests (FMRs).*

- 3.1 FMRs are primarily reported directly to CFS by the following methods:
- CFS hotline
 - Pharmacy suspects prescription has been altered and contact CFS
 - GP notices when a person tries to register as a patient, that they are already registered with another practice and contacts CFS
- 3.2 CFS contact the Pharmacy and Medicines Management department to ensure an investigation is commenced. CFS also contacts the HSCB FLO to advise them of the report that has been received. Any subsequent action is taken either by the PSNI or CFS.

4.0 ACTIONS TO BE TAKEN WHEN PROCUREMENT FRAUD IS SUSPECTED

4.1 Procurement

Procurement is a complex area due to the various stages involved including:

- Pre-tender stage
- Tender stage
- Award of Contract
- Monitoring of Contract
- Non-competitive procurement

All staff involved in the various stages should be proactive in looking for fraud and bribery due to the level of expenditure, volume of transactions and number of stakeholders involved including contractors and sub-contractors.

Staff should be alert to:

- Unethical behaviour including bribery and corruption
- Undeclared conflict of interest
- Tender/contract award manipulation
- Concerns from bidders/customers
- Excessive contract variations/cost overruns.
- Investigating Whistle blowing concerns immediately

For more information, NIAO has published the following guide to Procurement Fraud (November 2020):

<https://www.niauditoffice.gov.uk/sites/niao/files/NIAO%20Procurement%20Fraud%20Risk%20Guide.pdf>

5.0 ACTIONS TO BE TAKEN WHEN FRAUD RELATING TO FUNDING PROVISION IS SUSPECTED

5.1 All staff involved in the funding of projects / purchasing of services from third parties (not through procurement route outlined in section 4 above) should be mindful of the potential for fraud and bribery from the outset of the agreement/contract through to the monitoring process.

Staff should be alert to:

- Unethical behaviour including bribery and corruption
- Excessive variations/cost overruns.
- Becoming too familiar with clients/service providers
- Concerns from service users
- Investigating Whistleblowing concerns immediately

- 5.2 When staff suspects that a fraud or bribery may have occurred within the delivery of services or funding process they must report their suspicion without delay. Confidentiality should be maintained at all times as there may be a reasonable explanation for the suspicion or the perpetrator(s) may be alerted.
- 5.3 Suspicions should normally be reported to line managers (who should subsequently report to the Fraud Liaison Officer) however there may be occasions when it is not deemed appropriate and the FLO can be contacted directly (or through any avenue outlined in paragraph 1.2 of this Anti-Fraud and Anti-Bribery Response Plan).

6.0 ORGANISATION RESPONSE

- 6.1 As stated previously, the organisation will undertake a preliminary review to determine if there is substance to the allegation. At this stage the FLO may be involved and they will support the most appropriate senior officer in undertaking initial discreet enquiries to determine whether or not there is a plausible explanation for the allegation.
- 6.2 This action must be undertaken on a timely basis as failure to act immediately could have implications for any subsequent investigation. Steps must also be taken to ensure that any action taken does not prejudice any future investigation or corrupt evidence where necessary. The organisation should contact CFS for advice and guidance when undertaking a preliminary review.
- 6.3 Where no satisfactory explanation can be found the allegation must be reported and where appropriate, referred for investigation by the FLO to CFS. This process is set out at Appendix 6. **Under no circumstances should staff or line management contact the Police directly.**

7.0 MAKING A DECISION

- 7.1 Once the matter has been reported to CFS and depending on the nature of the allegation, the FLO and the most appropriate senior officer must decide the next steps. This may involve undertaking further internal enquiries. The CFS investigation team can advise organisations regarding the most appropriate action to take based on the particular circumstances of the matter. This advisory service also includes matters that may not be referred to CFS for formal investigation.
- 7.2 Due to the diversity of the HSC there cannot be one generic process that can be applied to all allegations. However, in every situation the full range of sanctions should be considered at the earliest opportunity. It should also be noted that in some matters it may be appropriate to pursue more than one sanction simultaneously.

When the organisation's review is complete, the most likely outcomes are as follows:

- No action necessary, a satisfactory explanation has been established. The FLO will update CFS and close the matter and there will be no need to formally refer the matter to CFS.
- Internal disciplinary investigation/referral to Regulatory Body (dependent on the circumstances of each matter, disciplinary and criminal investigations may run in parallel ensuring that steps taken do not interfere with the PSNI investigation).
- The matter will be referred to CFS requesting that an investigation takes place.

7.3 If the findings of the initial enquiry suggest that a fraud has been attempted or perpetrated, then the relevant Director must be advised to immediately take steps to prevent the possible destruction of evidence and ensure that all original documentation is preserved in a safe place for further investigation. If the removal of documentation would impair the efficient operation of work, arrangements should be made to have copies available for continued use. The safe retention of original documents is essential for any potential future legal action.

7.4 The decision as to how to progress a potential allegation may be reviewed at any time as new information comes to light.

8.0 DISCIPLINARY PROCESS

8.1 Where it is deemed that a disciplinary process should be instigated this will be done in accordance with HSCB disciplinary policy.

9.0 FORMAL REFERRAL TO CFS

9.1 If it appears that a criminal offence may have been committed the matter will be formally referred to CFS for investigating. CFS deliver a specialist fraud investigation service across all of the HSC organisations. A team of specially trained investigators are employed to undertake this work.

9.2 All investigations are required to comply with a range of legal requirements, including those specified in the Police and Criminal Evidence (PACE) (Order) 1989, the Criminal Procedure and Investigations (CIPA) Act 1996 and the Human Rights Act 1998.

9.3 Once a referral has been made to CFS, it will be assessed against case acceptance criteria and where appropriate reviewed by a named Investigating Officer (IO) who will undertake an assessment to determine whether the case should be pursued criminally.

10.0 CFS RESPONSIBILITY

- 10.1 On receipt of a fraud/bribery report, CFS immediately forward the report to the Comptroller and Auditor General (C&AG) at the Northern Ireland Audit Office (NIAO), the Accountability and Financial Management Division (AFMD) within the Department of Finance (DoF) and the Finance Policy, Accountability Unit (FPAU) at the Department of Health (DoH).
- 10.2 If a suspicion is reported to CFS directly via the HSC fraud hotline or website, the information will be forwarded to the FLO who will instigate the process as set out at Section 2.

11.0 MANAGING THE INVESTIGATION

- 11.1 The objective of any investigation is to establish the facts. This is done by undertaking enquiries into all the circumstances of the case. This process may involve interviewing members of staff.

12.0 INTERVIEWING

- 12.1 Fraud and bribery investigation is a specialist area of expertise and staff tasked with carrying out an investigation should have appropriate experience and training. For the purposes of criminal proceedings, the admissibility of evidence is governed by the Police and Criminal Evidence (NI) Order 1989 (PACE).
- 12.2 Where criminality is suspected, interviewing of suspects must not be carried out by HSCB staff but must be conducted by PSNI/CFS.
- 12.3 Where disciplinary action is being pursued, interviews are usually carried out by the appropriate line manager in conjunction with a representative from BSO Human Resources directorate. In these circumstances it is essential that specialist HR advice is sought regarding the appropriate disciplinary procedures before interviewing takes place.
- 12.4 It is the responsibility of the FLO to ensure appropriate co-ordination between BSO HR staff on behalf of HSCB and CFS.

13.0 FINDINGS OF A CFS INVESTIGATION

13.1 On conclusion of the investigation by CFS a final report will be produced.

This report will include information under the following headings:

- Introduction
- Background to the Case
- CFS actions
- Findings
- Recommendations

13.2 The CFS IO will make recommendation as to the most appropriate next steps based on the evidence gathered during the investigation which could be:

- **Closure of the case with no further action**
There is insufficient evidence to pursue the case further or the evidence gathered shows that there is no case to answer.
- **Closure of the case with recovery of funds**
There will be no further proceedings but agreement will be sought to recover the funds.
- **Referral to PSNI for criminal prosecution**
Where CFS suspects that there is criminality they will recommend that the case is referred to the Police Service of Northern Ireland (PSNI). In these instances, the decision will then be made by the Director of Finance as to whether the case should be referred to the PSNI.

CFS will prepare the evidence pack on behalf of the organisation.

Under no circumstances should staff or line management contact the Police directly.

- **Disciplinary proceedings**
The CFS IO may recommend that it is more appropriate to consider disciplinary action. All disciplinary proceedings will be carried out in line with the organisation's disciplinary policy.
- **Referral to professional body**
Depending on the nature of the allegation the organisation may consider it necessary to report the individual to their professional body.
- **Civil proceedings**
Civil actions may be recommended but only after the organisation receives advice from the Directorate of Legal Services.

14.0 RECOVERY OF LOSS

- 14.1 Preventing further loss and recovery of any losses incurred are the key elements of any investigation. The Director of Finance shall ensure that in all fraud investigations, the amount of any loss shall be quantified, where possible. Every effort should be made to recover any losses incurred as a result of fraud.
- 14.2 Where the loss is substantial, legal advice should be obtained without delay and consideration should be given on the potential to freeze the suspect's assets through the court, pending conclusion of the investigation. Legal advice should also be obtained on the prospect for recovering losses through the civil court, should the suspect refuse to repay the loss.

15.0 LESSONS LEARNED

- 15.1 The Director of Finance shall discuss with the FLO and the IO the findings of investigations (relating to internal matters) and consider any recommendations made.
- 15.2 Action should be taken immediately where any system weakness has been identified by the investigation.
- 15.3 The Director of Finance may also initiate a follow-up examination of the relevant areas to ensure that any revised procedures are operating effectively.

16.0 PUBLIC RELATIONS

- 16.1 In the case of criminal proceedings the FLO in conjunction with relevant senior officers within the organisation will work with CFS to produce a press release. The organisation should ensure that this complies with any Departmental direction.
- 16.2 The organisation will decide whether it is necessary to convey any other information regarding the investigation to other members of staff within the wider organisation.

APPENDIX 2

1.0 DEFINITION OF FRAUD

- 1.1 The Fraud Act 2006 was introduced on 15 January 2007. Under the Act fraud is now 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.
- 1.2 For practical purposes, the term “Fraud” is usually used to describe depriving someone of something by deceit, which might take the form of a straightforward theft, bribery, misuse of funds or other resources, or a more complicated crime, such as false accounting or the supply of false information.
- 1.3 The Fraud Act 2006 gives a statutory definition of the criminal offence of fraud, defining it in three classes – fraud by false representation, fraud by failing to disclose information and fraud by abuse of position. The following classifications are used to determine what should be reported under the auspices of fraud, whether actual or suspected.
 - 1.3.1 Fraud by false representation - this is defined in the Act as a case where a person makes “any representation as to fact or law expressed or implied” which they know to be untrue or misleading.
 - 1.3.2 Fraud by failing to disclose information - this is defined by Section 3 of the Act as a case where a person fails to disclose any information to a third party when they are under a legal duty to do so.
 - 1.3.3 Fraud by abuse of position - this is defined in Section 4 of the Act as a case where a person occupies a position where they are expected to safeguard the financial interests of another person and dishonestly abuses that position. This includes cases where the abuse consists of an omission rather than an overt act.
- 1.4 Theft
 - 1.4.1 This is defined as dishonestly appropriating the property of another with the intention of permanently depriving them of it (Theft Act (Northern Ireland) 1969).
 - 1.4.2 False Accounting - dishonestly destroying, defacing, concealing or falsifying any account, record or document required for any accounting purpose, with a view to personal gain or gain for another, or with intent to cause loss to another or furnishing information which is or may be misleading, false or deceptive (Theft Act (Northern Ireland) 1969).

2.0 DEFINITION OF BRIBERY

The Bribery Act 2010, which came into effect in 2011, defines bribery as giving someone a financial or other advantage to encourage that person to perform their functions or activities improperly or to reward that person for having already done so.

OFFENCES UNDER THE BRIBERY ACT 2010

2.1 The act creates the following offences for activities in the public or private sector:

Under sections 1 and 2 of the Act, it is an offence to promise, offer or give (active bribery) or request, agree to receive or accept (passive bribery) an advantage (financial or otherwise), in circumstances involving the improper performance of a relevant function or activity.

Offences of bribing another person

- General Offence (active bribery) – the offering, promising or giving of a bribe. It does not matter whether the person giving the bribe is the same person who will perform the function or activity concerned

Offences relating to being bribed

- General Offence (passive bribery) – the requesting, agreeing to receive or accept a bribe. It does not matter whether the recipient of the bribe receives it directly or through a third party, or whether it is for the recipient's benefit or not.

Failure of commercial organisations to prevent bribery

- Corporate liability for failing to prevent bribery – applies to a commercial organisation where it fails to prevent bribery by those performing services on its behalf.

2.2 Under section 7 of the Act, a corporate organisation is guilty of an offence where an active general offence or the Foreign Public Official (FPO) offence is committed anywhere in the world by someone performing services on the corporate's behalf in any capacity intending to obtain/retain business or a business advantage for the corporate.

2.3 An organisation will have a defence if it can show that it had adequate procedures' in place to prevent any 'associated persons', i.e. employees, agents or other third parties acting on the organisation's behalf, including any contractors or suppliers from committing bribery.

2.4 This defence cannot apply where it has been proved that a senior officer of the organisation has consented to the offence and both the organisation and senior officer will be guilty of the offence.

2.5 Penalties

The penalties under the Act for bribery and corruption are severe.

There is a maximum penalty of 10 years' imprisonment and/or an unlimited fine for individuals.

3.0 DEFINITION OF COLLUSION

- 3.1 The term "collusion" in the context of reporting fraud is used to cover any case in which someone incites, instigates, aids and abets, conspires or attempts to commit any of the crimes listed above.
- 3.2 The criminal act is the attempt to deceive; attempted fraud is therefore treated as seriously as an accomplished fraud.
- 3.3 The act provides that a person found guilty of fraud is liable to a fine or imprisonment on summary conviction, or fine or imprisonment of up to ten years on conviction of indictment.
- 3.4 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.

APPENDIX 3

Examples of Common Types of Fraud:

- Payment for work not performed
- Forged endorsements
- Altering amounts and details on documents including FMRs
- Collusive bidding
- Overcharging
- Writing off recoverable assets or debts
- Unauthorised transactions
- Selling information
- Altering stock records
- Altering sales records
- Cheques made out to false persons
- False persons on payroll
- Theft of official purchasing authorities such as order books
- Unrecorded transactions
- Transactions (Expenditure/Receipts/Deposits) recorded for incorrect sums
- Cash stolen
- Supplies not recorded
- False official identification used
- Damaging or destroying documentation
- Using copies of records and receipts
- Charging incorrect amounts with amounts stolen
- Delayed terminations from payroll
- Bribes
- Over-claiming expenses
- Running private business with official assets
- False compensation and insurance claims
- Using personal loyalty cards for work purchases
- Selling waste/scrap metal

APPENDIX 4

FRAUD LIAISON OFFICER

Roles and Responsibilities:

- To work with Counter Fraud Services (CFS) to promote and develop an anti-fraud culture within their respective HSC organisations;
- To develop distribution network(s) within their organisation for receipt of information including fraud circulars from the Department;
- To provide advice and guidance where required to mitigate the risk of fraud within their HSC organisation;
- To be involved in the development, production and updating of the organisation's Fraud Response Plan;
- To be involved in the planning, organising and delivering of Fraud Awareness training within the organisation;
- To ensure the organisation's Governance and Audit Committee is kept apprised of fraud developments and the status of cases under investigation;
- In all cases of suspected fraud, to work with the lead officer for the case to ensure that appropriate actions are followed;
- To participate in discussions and training sessions with other Fraud Liaison Officers and CFS on the development and revision of operational protocols through the sharing of information and knowledge;
- To ensure compliance within the organisation in respect of fraud reporting requirements as currently set out in Departmental Circular HSC (F) 37-2017 both in terms of reporting and providing updates;
- To be the key point of contact when a member of staff suspects or has been informed of a suspected fraud. The FLO should review the situation and either:
 - Advise the staff member to carry out further internal investigations and receive advice from CFS to ensure the chain of evidence is not hampered; or
 - Report directly to CFS.

If after discussions between FLO and CFS it is concluded an investigation should occur the FLO will then formally refer the case for investigation through the CFS case management system, the REFRAIN portal.

- To co-ordinate as required participation in counter fraud initiatives such as the National Fraud Initiative and provide reports on outcomes to CFS and/or NIAO.

APPENDIX 5

Contact Details for HSCB's Fraud Liaison Officer (FLO)

Name: Lyn Benson
Email: lyn.benson@hscni.net
Telephone Number: 028 95 363232

Contact Details for HSCB's Assistant Director of Finance

Name: Andrea Henderson
Email: andrea.henderson@hscni.net
Telephone Number: 028 95 363341

Contact Details for HSCB's Director of Finance

Name: Tracey McCaig
Email: tracey.mccaig@hscni.net
Telephone Number: 028 95 363298

Contact Details for Counter Fraud Services (CFS)

Telephone: Regional HSC Fraud Hotline: 0800 096 33 96

Website/ Reporting Tool;

www.cfps.hscni.net or www.reporthealthfraud.hscni.net

Email: cfs@hscni.net

Contact Details for Head of Counter Fraud & Probity

Name: Donna Scott
Email: donna.scott@hscni.net
Telephone Number: 028 95 36291

APPENDIX 6: HSCB Fraud and Bribery Reporting Process Map

