NHS

Protect

Payroll fraud

Guidance for prevention, detection and investigation

Version 1.0 – June 2015

Tackling fraud and managing security

Contents

1   Introduction

Background

1.1   NHS Protect leads on work to protect NHS staff, patients and resources from crime. We provide support, guidance and direction to the NHS, enabling effective prevention, disruption and enforcement action to take place against criminals and criminal activity. We also develop and manage criminal intelligence and information flows across the health service.

1.2   NHS Protect seeks to prevent crime within the NHS by targeting and co-ordinating work effectively, building in anti-crime measures at all stages of national and local policy development, and reflecting wider government initiatives where appropriate. We set standards for tackling crime across NHS funded services, and seek to use an evaluation model to assess the effectiveness of prevention activity and improve future proactive work.

1.3   NHS Protect is an intelligence-led organisation and has adopted this business model to:

- ensure that decisions about priorities and competing demands are made on the best available assessment of threats
- provide a sound basis for, and record of, decision making, and
- deliver investment of resources in areas where they are most likely to be effective.

1.4   During the 2013-14 financial year, NHS Protect collated and analysed available data and supporting information regarding the nature of crime risks facing the NHS and, in particular, NHS commissioners. We produced a Strategic Intelligence Assessment to highlight key crime threat areas. Based on the strategic assessment of crime risk within the NHS, and the consideration of an appropriate threat response plan, NHS Protect established strategic priority areas on which it focused in 2014-15.

1.5   Payroll fraud was highlighted in the strategic assessment as a risk area with potential for growth, and it was identified as an organisational priority in NHS Protect's business plan for 2014-15. This guidance document has been developed to provide an understanding of the payroll fraud threat facing the NHS as well as advice and guidance on how to respond to it in the most effective way.

1.6   This document provides Local Counter Fraud Specialists (LCFSs) with guidance which can be used to support work to prevent, detect and investigate the most common kinds of payroll fraud at a local level. It provides an introduction to the subject area, an overview of the NHS payroll environment, practical advice on the most effective ways of tackling payroll fraud and details of how to report suspected fraud, bribery or corruption. It reflects NHS Protect's current understanding of the key threats facing the NHS and includes advice on raising awareness of payroll fraud. It is intended to supplement existing polices, directives and guidance available more widely in the NHS by providing an overview of NHS payroll processes from an anti-crime perspective.

1.7   Sections 3-6 in this document cover four main categories of payroll fraud:

- Misrepresentation of qualifications/skills or experience
- Timesheet fraud

- Working elsewhere while sick
- Expenses and allowances fraud

Each section provides a description of the fraud category, advice on prevention and detection and an illustrative case example.

1.8   This guidance incorporates feedback received from LCFSs during the course of payroll fraud workshops, held in in 2014, which covered fraud prevention in the four main categories.

Standards for providers and commissioners

1.9   NHS Protect's anti-fraud, bribery and corruption standards for providers of NHS services and for NHS commissioners state that organisations should use all available sources of information and intelligence to identify local anomalies that may be indicative of fraud, bribery or corruption (standard 3.2). To meet this standard, organisations should be able to demonstrate that where anomalies are identified that may be indicative of fraud, bribery and corruption, proactive exercises to assist in the prevention and detection of fraud are conducted to address them and all recommendations are actioned.

The standards are available at **http://www.nhsbsa.nhs.uk/3577.aspx**

1.10   This document aims to assist LCFSs in identifying potential areas of payroll fraud risk within their organisations, so that proactive exercises can be undertaken if appropriate.

Scale of payroll fraud

1.11   The National Fraud Authority (NFA) estimated in 2013 that payroll fraud losses across central government amounted to £181 million, with a median fraud loss of £29,863 per case. The NFA Annual Fraud Indicator 2013 report is available at **https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/206552/nfa-annual-fraud-indicator-2013.pdf**

1.12   From the estimate of payroll fraud used by the NFA (0.2% of payroll spend) and taking into account that the total net staffing costs for the NHS in 2011/12 were £46,389 million, it can be estimated that payroll fraud costs the NHS £92.8 million per annum.

1.13   Referrals of information detailing allegations of fraud must be recorded as information reports on NHS Protect's Fraud Information Reporting System Toolkit (FIRST). Information reports must be completed on FIRST as soon as practicable and no later than 10 working days after receipt of the referral.

Table 1 – Analysis of information reports recorded on FIRST for the period 1 June 2012 to 31 May 2014 indicating level of reporting on the main payroll fraud categories

Category	Information reports (IRs)	% of info reports per key area	Turned into cases	% of IRs turned into cases
Working while sick	600	40.80	301	50.20
Timesheet and overtime fraud	515	35.05	208	40.38
Expenses and allowances	178	12.11	83	46.62
Misrepresentation of qualifications and skills	176	11.98	64	36.36
Total	**1469**		**656**	**44.65**

2   The NHS payroll environment

2.1   The Electronic Staff Record (ESR) system, commissioned by the Department of Health, replaced the 29 payroll and 38 human resources (HR) systems previously used in the NHS. About 1.4 million employees are paid through ESR, covering 7 per cent of the working population in England and Wales.

2.2   The HR module is at the heart of ESR because it contains all the core employee information used by the other components of the system. The HR functionality covers the three major areas of workforce management: new joiners, changes and leavers. The information held includes employee personal details (name, address, emergency contacts, equal opportunities data, competencies, memberships and qualifications) and assignment information (grade, post, contracted hours, place of work and salary).

2.3   ESR supports the recruiting process from the identification of the initial vacancy, through the selection of suitable applicants, to an offer being made to the successful candidate. The data that is captured during this process forms the employee record. This also links with records held by professional registration bodies, such as the General Medical Council and the Nursing and Midwifery Council, and by NHS Jobs.

2.4   ESR holds the information required to make payments to staff. This includes personal details, which are shared with the HR side of the system so that there is no duplication of information.

2.5   ESR's self service capabilities enable any staff member to access the system through a browser-based interface. Employees have the ability to view and update their personal information, such as emergency contacts and bank details. They can also: view payslips, talent profiles, P60s, and Total Reward Statements; request annual leave; participate in a development review; do e-learning; browse learning opportunities; and request enrolment on courses.

2.6   ESR has a variety of User Responsibility Profiles (URPs) which control the access rights of the user and protect system integrity. It is a matter for each local organisation how they allocate the URPs within ESR. Guidance on this is available in the document 'ESR-NHS0202-URP Allocation Guidance', which is part of the NHS ESR Knowledge Base; LCFS should contact their Local HR and payroll departments who have access to the Knowledge Base. Where an organisation deviates from ESR recommendations, they should do so with full internal audit processes in place in order to minimise any risk of fraud or security breaches.

2.7   The reporting module has a suite of standard reports that allows organisations control and audit of all aspects of the payroll process. It produces the mandatory information required for relevant internal and external purposes such as HMRC and pension returns and it facilitates the balancing of payrolls with the general ledger.

3   Misrepresentation of qualifications/skills or experience

Description

3.1   This type of payroll fraud occurs when someone purports to have qualifications or experience that they do not actually have. This is particularly serious in senior and medical positions. This type of fraud is easier to perpetrate where robust pre-employment processes are not in place, or are not followed.

Prevention and detection

NHS Employers standards

3.2   NHS Employers have developed the NHS Employment Check Standards with the Department of Health (DH) and employers in the NHS. The standards, last updated in July 2013, include those that are required by law, those that are determined by DH policy in relation to compliance with the government's core standards outlined within the Standards for Better Health, and those required
for access to the NHS Summary Care Record. The NHS Employers standards are available at **http://www.nhsemployers.org/your-workforce/recruit/employment-checks/nhs-employment-check-standards**

3.3   All NHS providers (including both NHS organisations and private providers) are required to be registered with the Care Quality Commission (CQC). The CQC provides guidance for providers on meeting the requirements of two sets of Regulations: the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014 and the Care Quality Commission (Registration) Regulations 2009. The 2008 Regulations, together with the associated guidance, require providers to have in place robust recruitment practices (Regulation 19). The CQC guidance is available at **http://www.cqc.org.uk/sites/default/files/20150210_guidance_for_providers_on _meeting_the_regulations_final_01.pdf**

3.4   The NHS Employment Check Standards are also embedded in the Crown Commercial Service (formerly known as the Government Procurement Service) National Agency Framework Agreement and annual audit checks of agencies, which cover compliance with the standards in relation to contracted and sub-contracted staff.

3.5   The NHS Employment Check Standards apply to all applications for NHS positions (prospective employees) and staff in ongoing NHS employment. This includes permanent staff, staff on fixed-term contracts, volunteers, students, trainees, NHS contractors, highly mobile staff, temporary workers (including locum doctors), those working on a trust bank, and other workers supplied by an agency. Trusts using agency, contractor or other external bodies to provide services must ensure, through regular audit and monitoring, that their suppliers comply with these standards.

3.6   NHS Employment Check Standards with respect to professional registration checks, qualification checks, alert notices, and employment history and reference checks are outlined below.

Professional registration checks

3.7   It should be a contractual condition of employment for healthcare professionals that they have registration throughout their employment. Employers must check the

registration of health professionals with the relevant regulatory body. Employers must have the consent of the health professional and their registration number in order to check the registration.

Qualifications checks

3.8   Qualification checks are necessary to validate the information provided by an applicant in relation to their educational or professional qualifications. Applicants may not always have the original documentation and employers will need to make an appropriate risk based assessment taking into account the priority given in the person specification to the relevant qualification and the level of checks required.

3.9   If qualifications have been checked by a professional regulatory body and the individual's registration has been confirmed, then further documentary evidence about qualifications that are relevant to their registration should not be required. Employers must verify that the applicant is actually the person registered with the regulatory body, that there are no restrictions to their registration, and there are no pending investigations on their fitness to practise.

3.10   For non-health professionals, qualifications that are specified as a pre-requisite for the position must be checked. Where a qualification is essential for the position, employers must:

- request original certificates and retain a copy on file
- check that the details on certificates match the information provided by the applicant in their application form. For example, do the names, dates, course title(s) and grades match? It is quite possible that the name given in a qualification certificate will not match that given by the applicant due to a number of reasons, such as marriage/civil partnership or divorce. In such cases, employers must obtain additional evidence to validate the change of name.
- contact the awarding body directly, where possible, to confirm the applicant's attendance, course details and grade awarded. Employers will be required to provide a copy of the applicant's consent in order to obtain any such information.

3.11   Where the applicant has gained their qualifications overseas, employers will need to check that this qualification exists, that it is equivalent to the stated UK qualification and that the prospective employee does, in fact, hold the qualification. These checks should, wherever possible, be carried out directly with the awarding institution. Where this is not possible, employers should seek advice from the relevant country's UK embassy, consulate or high commission.

Alert notices

3.12   NHS bodies are required to implement and manage an alert scheme in accordance with the Healthcare Professionals Alert Notices Directions 2006. These requirements are mandatory for NHS bodies covered by the Directions (they are advisory for foundation trusts).

3.13   An alert notice is a way of notifying NHS bodies, or other organisations providing services to NHS bodies, about registered health professionals whose performance or conduct could pose a significant risk of harm to patients, staff or the public. Employers must check their alert notice files prior to recruiting an individual. If an

individual is subject to an alert notice, employers must check whether they are suitable to be employed in the position being offered. Further guidance on what to do when an applicant is the subject of an alert notice can be found on the NHS Employers website at
http://www.nhsemployers.org/RecruitmentAndRetention/Employment-checks/alert-notice-system/

Employment history

3.14   The main purpose of an employment history and reference check is to obtain information about an applicant's employment and/or training history in order to determine whether or not they are suitable for a particular position. As part of their duty of care to patients and staff, employers should carry out all reasonable checks to identify any circumstances that, if known, would result in an individual not being employed or appointed to undertake any activity on their behalf.

3.15   At a minimum, the following information should be obtained and verified:

- where the individual has been employed/has studied
- dates employed/studied
- position held/course undertaken
- recent or ongoing disciplinary action or referrals

3.16   Any gaps or discrepancies in employment or training history should be further investigated at interview so that the employer can get an informed view as to the probity of the individual. Where there are gaps in employment or training history, employers will need to seek appropriate assurances from the applicant and, where in any doubt, should obtain suitable personal references.

Electronic Staff Record

3.17   Employers should complete the employment checks fields in ESR, including the date that employees' qualification checks were undertaken and the supporting documentation. Reports can be produced in the system to identify when qualification fields have not been completed, and further investigations should be undertaken if appropriate. Further details regarding the recruitment module of ESR can be found in the document 'ESR-NHS0202-URP Allocation Guidance', which is part of the NHS ESR Knowledge Base; LCFS should contact their Local HR and payroll departments who have access to the Knowledge Base.

3.18   ESR has a professional registration interface facility with organisations such as the Nursing and Midwifery Council and the General Medical Council.

Job application form

3.19   Applicants should be required to sign a declaration which includes the following wording:

- The information in this form is true and complete. I agree that any deliberate omission, falsification or misrepresentation in the application form will be grounds for rejecting this application or subsequent dismissal if employed by the organisation. Where applicable, I consent that the organisation can seek clarification regarding professional registration details.

Case example

An NHS Protect investigation proved that between November 2011 and February 2013, Dr N had submitted 245 unsuccessful job applications to numerous NHS trusts to work as a doctor. A sample of these applications was studied by NHS Protect investigators, and they all contained misrepresentations regarding N's previous educational qualifications, professional memberships and employment history. N claimed to be registered as a doctor with the General Medical Council, to have been awarded an MSc from University College London and to be a member of the Royal College of Physicians - none of these assertions were true. N was then arrested in a joint operation with the police.

N had studied as a doctor in Russia and moved to the UK in 1994. He trained as a podiatrist and worked for some time on a self-employed basis. In 2013, an NHS trust contacted NHS Protect after interviewing N for a job. NHS Protect issued an alert to trusts across England and Wales, requesting any information on job applications received from Dr N.

N was found guilty of 12 counts of fraud by false representation after making a series of applications to numerous NHS trusts to work as a doctor. He was sentenced to 15 months' imprisonment for each offence, to run concurrently. Dr N admitted to making over 1,000 job applications, none of which were successful.

4   Timesheet fraud

Description

4.1   Timesheet fraud occurs when staff keep a record of hours worked (timesheet) for the purposes of payment, and this record is falsified. The risk of this type of fraud taking place is higher where appropriate oversight and controls are lacking.

Prevention and detection

4.2   Health bodies should have clear written instructions and procedures for all staff and managers on completing, submitting and authorising timesheets.

Timesheets

4.3   Timesheets should include the following:

- Counter fraud declaration to be signed by the staff member:

I declare that the information I have given on this form is correct and complete and that I have not claimed elsewhere for the hours/shifts detailed on this timesheet. I understand that if I knowingly provide false information this may result in disciplinary action and I may be liable for prosecution and civil recovery proceedings. I consent to the disclosure of information from this form to and by the NHS organisation and NHS Protect for the purposes of verification of this claim and the investigation, prevention, detection and prosecution of fraud.

- Counter fraud declaration signed by the authoriser:

I am an authorised signatory for my ward/department. I am signing below to confirm that both the grade and the shift that I am authorising are accurate and I approve payment. I understand that if I knowingly authorise false information this may result in disciplinary action and I may be liable for prosecution and civil recovery proceedings. I consent to the disclosure of information from this form to and by the NHS organisation and NHS Protect for the purposes of verification of this claim and the investigation, prevention, detection and prosecution of fraud.

- NHS Fraud and Corruption Reporting Line details:

Any questionable timesheet must be immediately brought to the attention of your Local Counter Fraud Specialist or reported to the NHS Fraud and Corruption Reporting Line (FCRL). You may report any suspicions of fraud, in confidence, to the FCRL on **0800 028 40 60** or online at **www.reportnhsfraud.nhs.uk.**

4.4   Timesheets should be self-carbonated to facilitate record keeping and assist in identifying any timesheets that are fraudulently amended post-authorisation.

4.5   A model timesheet is included in Annex A.

Process

4.6   When developing their timesheet procedures, health bodies should consider the following:

- Staff should be required to record the hours they have worked on a daily basis.
- Health bodies should ensure that original timesheets are submitted before any payment is made.
- Faxed and photocopied timesheets should not be accepted.
- Forms should be completed using black ink and block capitals.
- Time of hours worked should be entered in 24 hour format.
- Any incomplete or illegible timesheets should be returned to the member of staff.
- Correction fluid should not be used on timesheets, and any alterations should be initialled by the authorised signatory.
- Health bodies should ensure that clear procedures are in place with respect to rest breaks.
- Authorised signatory lists should be kept up to date.
- Completed timesheets should be kept for a minimum of two years.
- Nominated managers should be responsible for submitting termination forms in the prescribed way immediately upon knowing the effective date of an employee's resignation, termination or retirement. Where an employee fails to report for duty in circumstances that suggest they have left without notice, the Director of Finance must be informed immediately.
- Training and guidance should be provided to staff on the completion of timesheets.

Electronic timesheets

4.7   The following principles apply specifically to electronic timesheets:

- Users of electronic timesheet systems should be required to change their password on a regular basis.
- When the system has not been used for a specified amount of time, the user should be automatically logged out.
- System login should be blocked after three incorrect attempts.
- The authorising officer should be able to view relevant staff timesheets at any time.
- A unique username and password should be available for the authorising officer.
- Staff access to the timesheet system should be stopped immediately upon termination of an employment contract.

Case example

S, who worked in the finance department of an NHS health body, was not sure whether to bring his concerns to the attention of his supervisor. He was almost certain that the timesheet he was processing could not be right. When he did talk to his manager, a quick enquiry established that S was correct – the name of the authorising nurse was wrongly spelt. It also turned out that the nurse

claiming the payment had stopped working at the hospital four months earlier. A fraud investigation quickly established that she was simply visiting the hospital once a week with photocopied claim forms and putting them into the finance department mail tray on the reception desk. As a result, she had been paid £15,000 for work she did not do.

The nurse was given a suspended prison sentence and required to pay back the money.

5 Working elsewhere while sick

Description

5.1   This type of fraud can occur when a member of staff who is off sick, and being paid by one NHS organisation, is in fact working for another employer (often another NHS organisation).

5.2   As a general rule, there is nothing to stop employees from working for more than one employer (provided they are not working in competition against their main employer) and they are under no obligation to inform their employers about any second job. However, if they falsely declare that they are unfit to work or fail to declare the other employment, this may constitute fraud.

5.3   HM Revenue and Customs (HMRC) guidance makes it clear that it is possible for an employee to qualify for statutory sick pay from one employer while continuing to work for another. The fact that an employee is fit to do one job does not necessarily mean that they are fit to do another. For example one job may be sedentary and the other mobile.
HMRC guidance is available at
http://www.hmrc.gov.uk/manuals/spmmanual/spm10270.htm

Prevention and detection

Process

5.4   Health bodies should have policies and procedures on employees undertaking secondary employment. The policies and procedures should be communicated to staff at all levels.

5.5   The health body's employee code of conduct should include a requirement for staff to inform their manager of any secondary employment.

5.6   A standard clause can be included in contracts of employment to prohibit employees from undertaking any other employment without their employer's consent. This may not be applicable for all staff, for example those working part-time. If employees are allowed to carry out other work, they should still be required to inform their manager.

5.7   If unpaid or paid work, study or training is authorised, managers should put this in writing to the employee and a copy of the letter should be emailed to the HR manager.

5.8   Managers should ask employees during the return to work interview whether they have done any unpaid or paid work, study or training during the period of sick leave and record their answer on the sickness/absence notification form sent to payroll.

5.9   Return to work forms should include the following declaration:

- Employee declaration (delete as appropriate):

  I confirm that during the period of being unfit for work I did not undertake any unpaid or paid work, study or training which was not approved in advance and in writing by my line manager.

> I confirm that during the period of being unfit for work I undertook unpaid or paid work, study or training which was not approved in advance and in writing by my line manager.

5.10   In cases of long-term absence, line managers must arrange to conduct regular review meetings to discuss possible courses of action should the absence continue. The meetings should be recorded and notes sent to the employee concerned.

5.11   Employees should be required, on an annual basis, to complete a form declaring any business interests which may be relevant to the work of the health body and details of any other employment they may have. A model form is included in Annex B. If needed, information from this form can be compared with employee sickness records to establish whether any further investigation is required.

Case example

While off sick from her full time job, M worked with a private GP as a locum nurse. In a year's absence because of a back-related medical issue, M had assisted with fitness tests for the Ministry of Defence, as well as working at a local private hospital. During all this time, she was receiving sick pay from her employer.

The health body not only paid M's salary but also had to pay for locum cover for her post. When M was confronted, she claimed not to know that she wasn't allowed to work elsewhere.

M lost her job, gained a criminal conviction, had to appear before a professional disciplinary committee and was ordered to pay back the money she had stolen.

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6   Expenses and allowances fraud

Description

6.1   This type of fraud occurs when employees submit claims for expenses and allowances which are either entirely false, or are inflated.

Examples of fictitious claims for expenses and allowances include:

- claiming for travel and expenses that were never incurred
- using inflated mileage totals when seeking reimbursement
- collusion among employees who claim separately for travel or mileage reimbursement when they travelled together
- seeking reimbursement for items that were never purchased
- falsifying or manipulating receipts
- charging for items used for personal reasons

Prevention and detection

    Process

6.2   Health bodies should ensure that they have robust authorisation and monitoring procedures in place for the payment of expenses and allowances, including the following:

- Expenses and allowances policies and procedures should be communicated to staff.
- Claims should be submitted promptly within a specified time.
- Original documentation such as receipts should be maintained for a period of time for audit purposes.
- Claims should be authorised by an appropriate officer.
- The health body should maintain an up to date list of authorisers.
- Budget holders should be provided with sufficient information to enable them to monitor expenses and allowances costs against budget.
- If corporate charge cards are being used, managers should review credit activity reports on a regular basis.

6.3   Expense forms declarations should include the following wording:

- I declare that the expenses I have claimed were incurred wholly, necessarily and exclusively in the execution of my duties as an employee.
  I confirm that I have personally incurred the expenditure and have not previously submitted any item on this claim.

    Expenses systems

6.4   Electronic expenses systems should include the following features:

- procedures covering the granting of appropriate access rights to users
- a requirement for users to change their passwords on a regular basis
- automatic user logout when the system has not been used for a specified amount of time
- system login blocked after a specified number of failed attempts

Checks

6.5 Checks that managers should undertake to verify claims and detect fraud include the following:

- Random checks to verify details on claims
- Requiring original documentation
- Checking travel and subsistence claims for reasonableness
- Checking claims relating to attendance at meetings against meeting minutes/attendance records
- Consistency checks on claims made by staff attending the same meeting
- Checks to ensure that the correct rate per mile has been claimed
- Annual audits on a sample of expenses claims

Case example

Over several years T had inflated his travel expense claims for petrol, which amounted to a loss of around £30,000 of NHS funds. His manager hadn't checked these claims properly; he hadn't read the organisation's guidance, dismissing it as too much paperwork as he was "too busy". It was only when T went on to use the organisation's credit card for personal purchases amounting to £6,000 that the full extent of his fraud was discovered. In court, he defended himself by saying it was "just too easy".

T was given a 15 month prison sentence.

7 Investigating payroll fraud

7.1 This section provides guidance on investigating payroll fraud.

NHS Anti-fraud manual

7.2 The NHS Anti-fraud manual sets out NHS Protect's investigative procedures, to ensure that a common approach and best practices are adopted at both national and local level when investigating allegations of fraud, bribery and corruption. The manual is available on FIRST at **https://first.cfsms.nhs.uk** (under policy documents).

Investigation case file toolkit

7.3 An NHS Protect investigation case file toolkit is available on FIRST. This is designed to enable all those engaged in the investigation of fraud, bribery and corruption within the NHS to review and evaluate their investigations and the case files they produce throughout the investigative process. The toolkit enables self-review, peer review and management review, as well as assisting in the evaluation of cases before they are transferred to the Crown Prosecution Service, other enforcement agencies and authorities or NHS Protect's Tactical Tasking and Coordination Group. The toolkit should be applied to all anti-fraud investigations conducted within the NHS. The toolkit is available on FIRST at **https://first.cfsms.nhs.uk** (under policy documents).

7.4 Investigations into allegations of fraud and corruption usually generate a considerable amount of material. This may take the form of evidence, correspondence, records of meetings and records of decisions or steps taken over a considerable period of time. It is essential that this material is rigorously recorded and securely maintained, particularly to ensure that there is a clear audit trail.

Criminal and disciplinary investigations

7.5 Disciplinary investigations must be conducted separately from criminal investigations. These two processes have different purposes, rules of evidence, standards of proof and outcomes; it would not be appropriate for one process to cover the other.

7.6 The LCFS's remit covers criminal investigations only, and NHS Protect does not endorse the use of LCFS provision for carrying out disciplinary investigations at a health body. This is because the criminal and disciplinary investigations should be conducted by different individuals. If an LCFS were to conduct a disciplinary investigation, and it later came to light that criminal offences may have been committed, he/she would not then be able to investigate the criminal allegations; this may undermine the integrity of both the disciplinary proceedings and any criminal proceedings, as well as their outcomes.

7.7 Close liaison is vital to ensure that action in one area does not interfere with action in the other. For guidance on this please see NHS Protect's policy on 'Parallel criminal and disciplinary sanctions: liaison between the LCFS and HR', which is available on NHS Protect's Anti Fraud Extranet at **https://nww.cfsms.nhs.uk/Extranet/** (under Documents>Policy Documents>General).

8   Raising awareness of payroll fraud

General

8.1   LCFSs should cover payroll fraud in their local fraud awareness initiatives and campaigns. Resources to support LCFSs in delivering fraud awareness initiatives are available on NHS Protect's crime awareness toolkit at **http://www.nhsbsa.nhs.uk/3643.aspx**

8.2   LCFSs should work with communications departments in their health bodies to identify ways to raise awareness of payroll fraud among health body staff. This could include, for example, putting an article in the staff newsletter, developing local posters and leaflets, and making use of available social media channels (in accordance with the health body's social media policies) to reach all staff.

Media relations

8.3   Proactive engagement with the media remains an excellent and cost-effective way to reach large public and NHS audiences with a deterrent, anti-fraud message. TV and radio stations, newspapers and health trade publications have all shown a keen interest in invoice fraud, given the potential scale of losses. This should be led locally by health body communications teams.

8.4   NHS Protect's media relations team will present the national picture on NHS payroll fraud. Contacts are available on the NHS Protect website at **www.nhsprotect.nhs.uk**

9   Reporting suspected fraud, bribery and corruption

9.1   NHS Protect receives allegations of fraud, bribery or corruption from a number of sources. Referrals will normally be made through the NHS Fraud and Corruption Reporting Line or directly by an LCFS or a health body. However, they may also come from a number of other sources, such as the police, other law enforcement agencies, members of the public, and NHS employees.

9.2   If members of the public or staff have concerns about a suspected fraud in the NHS, they can:

- Call the NHS Fraud and Corruption Reporting Line on (freephone) **0800 028 40 60** (lines are open 8am–5pm Monday to Friday)

- Fill in the online fraud reporting form at **www.reportnhsfraud.nhs.uk**

- Ask their Local Counter Fraud Specialist for advice. Contact details are available from the relevant NHS organisation.

9.3   Whatever the source of the allegation, it is important that as much information as possible is obtained and that this is recorded clearly and consistently using FIRST. FIRST is NHS Protect's information gathering, intelligence-disseminating and case management tool designed and provided specifically for all those engaged in NHS anti fraud work. FIRST helps anti fraud specialists to manage referrals, intelligence, fraud enquiries, case preparation and a range of other investigative tasks and includes useful editing tools that help to keep information and cases up to date. The use of FIRST is mandatory for all NHS Protect Anti Fraud Specialists and LCFSs. Comprehensive guidance on the use of FIRST is available within the FIRST help library at **https://first.cfsms.nhs.uk**

9.4   It is important that all allegations of fraud and corruption are recorded and investigated in a professional, consistent, objective and timely manner. If investigations are conducted in this way, they will form a good foundation for the application of appropriate sanctions.

Annex A - Model timesheet

A model timesheet is provided on the following two pages.

TIMESHEET

Please complete one timesheet for each ward worked using black pen and block capitals as per example.

Forename(s):

Surname:

Speciality:

Trust:

Hospital/Location:

Ward/Department:

Supplier company name and/or logo

Suppliers company address

Copies: GREEN/NHS health body - WHITE/Temporary worker - BLUE/Supplier

Booking reference	Shift date	Shift start time (24 hours)	Shift end time (24 hours)	Less total break time (hours:minutes)	Total hours worked (hours:minutes)	Grade Worked	Initial (s) and surname of Authoriser:
9 9 0 0 1 2 3 *Example*	10/06/04	09 00	18 30	01 20	08 10	A	J SMITH

Total hours worked in long hand: EIGHT HOURS AND TEN MINUTES

Jane Smith   10/06/04

Total hours worked in long hand

Authorised Signature — Date / /

Total hours worked in long hand

Authorised Signature — Date / /

Total hours worked in long hand

Authorised Signature — Date / /

Total hours worked in long hand

Authorised Signature — Date / /

Total hours worked in long hand

Authorised Signature — Date / /

Total hours worked in long hand

Authorised Signature — Date / /

Additional Trust authorisation *(optional according to Trust authorisation policy)*

Authorised Signature — Date / /

Total hours

Temporary Worker Signature: Date:

TIMESHEET COMPLETION – BEST PRACTICE

Temporary workers should have their timesheet with them for all worked shifts to be signed by an authorised signatory for the Ward or Department.

The authorised signatory should sign to confirm the hours worked by the temporary worker at the end of each shift.

The authorised signatory should send the top copy of the fully completed timesheet to the NHS health body payments section.

All entries must be made in black ink and no correction fluid must be used on the timesheet. Any corrections or alterations must be initialled by the authorised signatory.

Before the timesheet is submitted for payment any uncompleted boxes must be crossed through.

Faxed and photocopied timesheets will not be accepted by the NHS health body payments section.

Completed timesheets should be retained by the NHS health body for two years. If the timesheet has been scanned the original does not need to be stored.

Under Article 4 of the European Working Time Directive, where the working day is longer than six hours, every worker is entitled to a rest break and the total break time should be deducted from the total shift time and recorded in the less total break time column on each submitted form.

ANY TIMESHEET WHICH IS INCOMPLETE OR ILLEGIBLE WILL RESULT IN THE FORM BEING RETURNED TO YOU AND A DELAY IN PAYMENT

Annex B - Model standards of business conduct declaration form

Please print this form and complete it in BLOCK CAPITALS.

Name:	
Business area:	
Tel:	
Department:	
Signature:	
Date:	

As an employee of ……………………………… you are required to declare, on an annual basis, any interests under the following sections, in accordance with the organisation's Standing Financial Instructions:

- Business interests of yourself, your partner or spouse, which are, or may be, relevant to the work of [insert name of organisation] or your work within the organisation.
- Details of any other employment you have or may undertake.
- Any gifts or hospitality offered to you, whether accepted or not.

If at any time your declaration changes and you are affected by one or more of the above, you must complete this form at that time (and in any other instance that you feel appropriate).

Declaration

I have read and understood the organisation's Standing Financial Instructions.			
Name:			
Signature:		Date:	

Business interests relevant to the work of …………………………..

Please give details of any relevant business interests held by you or your associates.

Name of organisation:	
Relationship:	
When did the business interest begin?	
How is this relevant to the work of the organisation?	

Additional employment

There should be no conflict of interest between your duties and any other job. If you have another job but there is no conflict of interest, you must still declare it below.

Employer:	
Your post:	
Date employment began:	
Hours and time worked:	

Gifts and hospitality

All gifts and hospitality must be declared, whether accepted or not. Your line manager will decide whether acceptance is appropriate.

Details of gifts/hospitality:	
Value (if known):	
Date offered:	
By whom: (please give as much detail as possible)	

Declaration

I have read and understood the organisation's code of business conduct as it relates to conflicts of interest, personal activities and hospitality. I understand that failure to abide by Standing Financial Instructions will render me liable for disciplinary action, including termination of employment.

I declare that the information I have provided on this form is correct and complete.

Name:			
Signature:		Date:	

Thank you for completing this form, please ensure that it is returned, fully completed and signed, to your line manager, for onward submission to human resources.

Line manager use only

Declaration is: (please delete as appropriate)	Acceptable	Unacceptable

Comments:		
Would you like an HR advisor to contact you regarding this declaration? (please delete as appropriate)	Yes	No
If yes, please give details of your query:		
Name:		
Signature:	Date:	