

# NOTICE FRAUD

For NHS organisations

November 2021

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING



# NOTICE FRAUD

Welcome to the latest edition of our counter fraud newsletter. In this issue we focus on current fraud trends across the NHS, providing you with some useful insights into current fraud risk areas and details of some recent fraud investigations.

## Key fraud related risks you should be aware of.



### Mandate Fraud

This remains a hotspot for fraud attempts at the moment. Fraudsters will attempt various methods to divert payment for either genuine invoices or create false invoices for work. Please ensure appropriate processes are followed in all instances and if you have any reason for suspicion, please report your concerns and validate all details prior to sending any payments.



### Online shopping

With Christmas approaching, online shopping provides an opportunity for fraudsters to attack you personally.

Action Fraud has provided these top tips:

- choose where you shop carefully;
- keep your devices up to date with the latest security updates;
- secure your email account with a strong password;
- take care with links in emails and texts;
- turn on two-factor authentication;
- use a password manager to avoid re-using passwords and usernames; and
- don't give away too much information – you don't necessarily need to set up an account to make a purchase.

## International Fraud Awareness Week 2021

Fraud is estimated to cost the NHS more than £1bn each year - enough money to pay for over 40,000 staff nurses, or to purchase over 5,000 frontline ambulances. At a time when NHS resources are under significant pressure, many will be shocked to learn that some people, fortunately a small minority, seek to gain by targeting taxpayer funds that are meant for patient care.

As fraud is a hidden crime, knowing about it is the first step in dealing with it. That's why this week the NHS is joining hundreds of organisations around the world in promoting **International Fraud Awareness Week (IFAW)**.

The aim of this initiative is to raise awareness of fraud and bribery in the NHS and highlight some simple things that can be done to prevent it. We have prepared a range of materials to raise awareness, including screensavers; infographics; bulletins; and videos. There will also be daily live interactive training sessions on a variety of topics.

### What you can do to help

We know fraud against the NHS is an ever-present threat and no organisation is immune from it. That is why we support International Fraud Awareness Week and recognise the vital contribution of our fraud fighters in protecting precious NHS resources for patient care.

Please take a moment to read the various communications that will be issued during the week and do not hesitate to contact your LCFS, if you wish to find out more information, or refer to our dedicated counter fraud pages on the intranet.



## RECENT FRAUD CASES

**Trust Band 3 Clerical Worker found guilty of fraud by false representation claiming for work they did not undertake resulting in a conditional caution and repayment order.**

Between 1 January 2018 and 30 September 2019, a Trust Band 3 Co-ordinator, admin and clerical worker was accused of claiming for bank shifts that they did not work. This came to light when the Band 3 failed to attend work for two night shifts and it was noticed that the shifts were already approved for payment.

It was subsequently established that the Band 3 had used a computer where their line manager was still logged on to the Health Roster system and used their profile to authorise the Band 3 shifts without the manager's knowledge or consent.

The Band 3 was interviewed by the LCFS and they fully admitted to committing fraud by false representation against the Trust in relation to 11 fraudulent bank shifts identified. Following the interview, the LCFS was informed of a further 33 bank shifts of concern that had been identified by the Trust's internal disciplinary investigation. The total 44 shifts of concern claimed by the Band 3 caused a loss to the Trust of £ 5,061.77 Net (£ 7,296.47 Gross ).

The new evidence relating to the 33 bank shifts was passed to the Police who interviewed the Band 3, who admitted the offences under investigation.

A Conditional Caution was administered by the Police and an agreement signed to repay the Trust £100 per month until full re-payment was made with a standing order set up for this payment.

The Trust recovered £1,867.50 from the Band 3's final salary paid. The rest of the overpayment of £3,194.27 is in the process of being recovered by the £100 per month payment.

The subject was also dismissed from employment at the Trust for gross misconduct.

**GP suspended after being found guilty of fraud by abuse of position, writing prescriptions for personal use.**

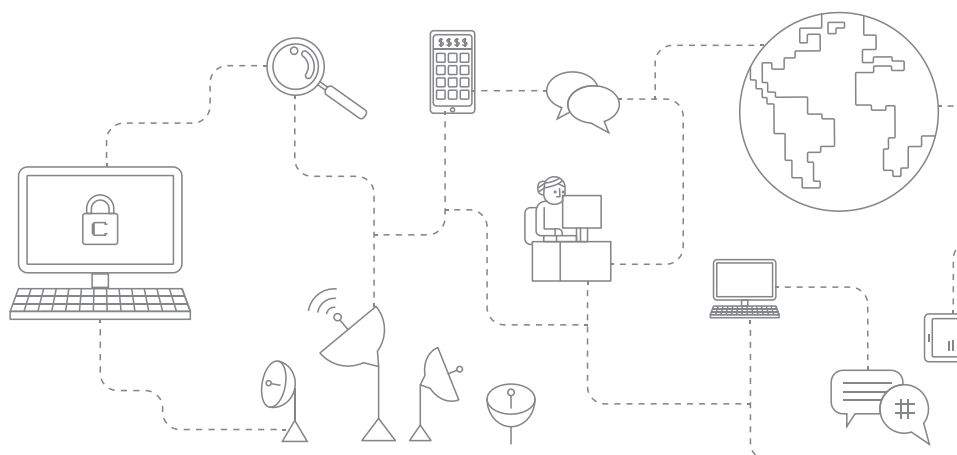
A GP partner at a practice was suspected of creating and issuing prescriptions for a controlled drug (Tramadol) for personal use, using an elderly patient's medical record on the practice's electronic patient record clinical system (EMIS) to create and print the prescriptions.

These prescriptions were subsequently dispensed at pharmacies local to the practice and collected by the GP. A community pharmacist raised concerns about the prescriptions to the issuing practice. Following contact with the patient, they confirmed they were not in receipt of Tramadol.

The GP resigned from the Practice and following a counter fraud investigation was charged with fraud by abuse of position for creating and issuing 15 false prescriptions for Tramadol. The drug costs are incurred by the clinical commissioning group (CCG) and the dispensing and service fees by NHS England and NHSEI. The total amount paid in respect of the false prescriptions was £47.51. The GP fully admitted the offences in interview and pleaded guilty at magistrates court.

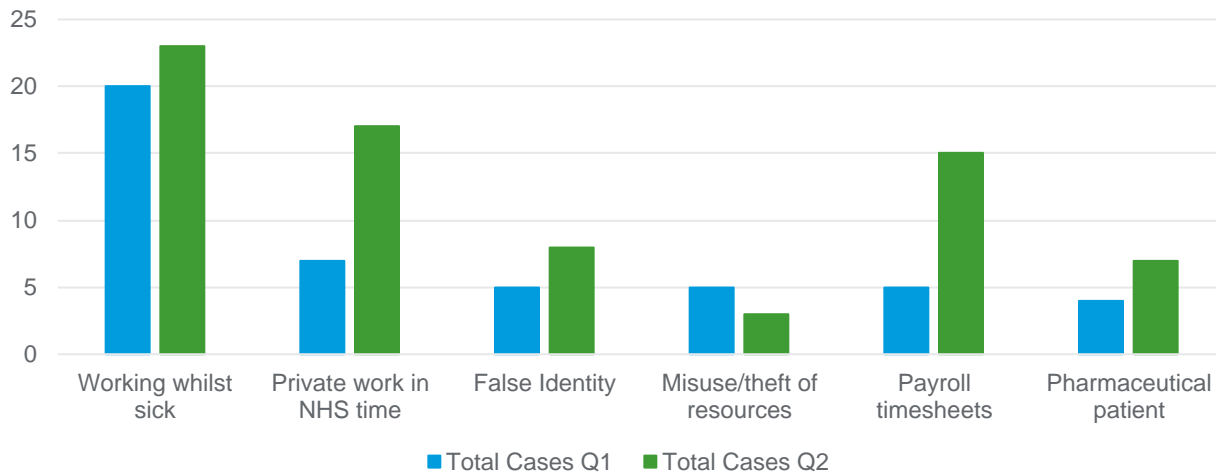
They were sentenced to a community order of 100 hours unpaid work to be undertaken within 12 months and a 10-day rehabilitation order. They were also ordered to pay £47.51 compensation to the NHS, £85 court costs and a victim surcharge of £85.

A Medical Practitioner's Tribunal also took place and the tribunal determined that the GP's fitness to practice was impaired and imposed a substantive order of 3 months suspension and an immediate order of suspension.

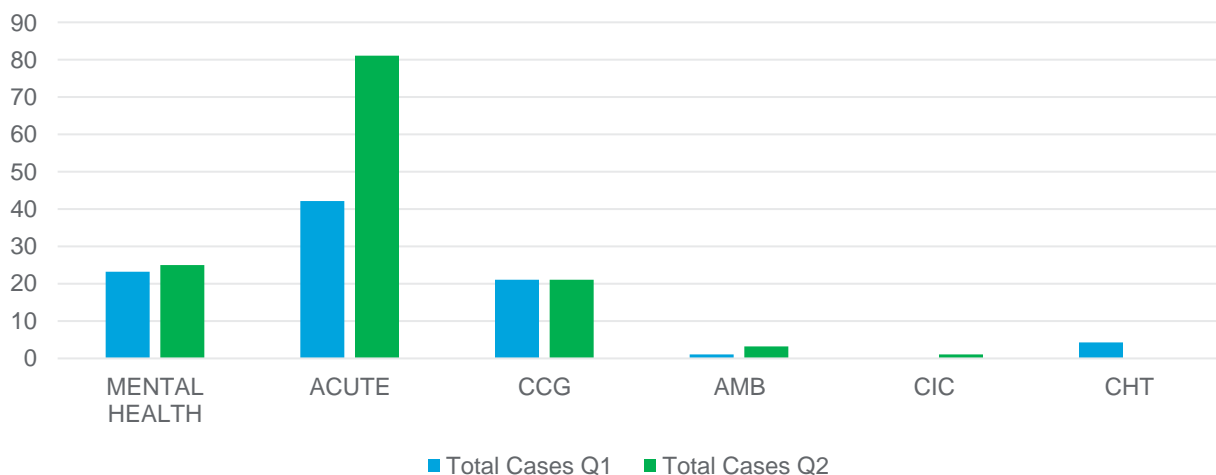


# CURRENT TRENDS ACROSS RSM'S NHS CLIENT BASE

Top fraud types Quarter 1 (Apr-Jun) and Quarter 2 (Jul-Sep)



Number of cases Quarter 1 & Quarter 2



Working whilst off sick remains the most common type of fraud we have seen during the first half of the year, with 19 per cent of the cases reported to us relating to this risk area. This is followed by staff undertaking private work during NHS paid time; at 11 per cent of the total cases this year.

Referrals received from NHS Acute Trust organisations (including Foundation Trusts) during the first half of this year represent 55 per cent of the total investigations.

Proportionally, 55 per cent of the NHS organisations for which we received referrals for during the first six months have been Acute Trusts (123 referrals), 22 per cent were Mental Health Trusts (48 referrals) and 19 per cent were Clinical Commissioning Groups (CCGs) (42 referrals).

---

# FRAUD FIGHTING IN THE SPOTLIGHT: INTERNATIONAL FRAUD AWARENESS WEEK

**As the NHS celebrates International Fraud Awareness Week (14-20 November 2021), read about the threat of fraud against the NHS, how fraud fighters tackle it, and how you can help them.**

As the NHS came under unprecedented pressure from the coronavirus pandemic, fraud was probably not at the top of most NHS staff's minds. Unfortunately, the same cannot be said for the criminals who target the NHS for financial gain. Fraudsters are always on the lookout for ways to make money from their victims, and their actions are a growing threat to individuals and organisations alike.

Fraud is estimated to cost the NHS more than £1bn each year – enough to pay for over 40,000 nurses. Many will be shocked to learn that some people, fortunately a small minority, seek to gain by targeting taxpayer funds that are meant for patient care – particularly at a time when NHS resources are under significant pressure.

Because fraud is a hidden crime, knowing about it is the first step in dealing with it. That's why this week [organisation name] is joining hundreds of organisations around the world in celebrating International Fraud Awareness Week (IFAW), or Fraud Week.

For this year's Fraud Week we are supporting the NHS Counter Fraud Authority (NHSCFA) campaign highlighting the role of professional fraud fighters in the NHS, particularly:

- Local Counter Fraud Specialists (LCFSs), who are on the frontline of the fight against NHS fraud and deliver a wide range of counter fraud work (from awareness to prevention to investigations, to name a few); and
- Counter Fraud Champions, senior leaders who support the counter fraud agenda at a strategic level within their organisations.

To follow their exploits and see some examples of how they fight NHS fraud, head to your counter fraud page on the intranet, or visit <https://cfa.nhs.uk> – and if you'd like to, contact your LCFS(s) or Counter Fraud Champions.

While some fraud fighters have superpowers, everyone can and should, play a part in tackling fraud against the NHS. So how can you help tackle fraud?

- by being vigilant and knowing how to spot fraud;
- by knowing how to report fraud if you suspect it;
- by following anti-fraud advice and guidance designed to stop fraud from happening in the first place; and
- by spreading the anti-fraud message among your networks.

Material will be circulated throughout the week to detail how NHS fraud fighters work together to stop, report and stop fraud, and how you can help them.

We know fraud against the NHS is an ever-present threat, and no organisation is immune from it. That is why we support International Fraud Awareness Week and recognise the vital contribution of our fraud fighters in protecting precious NHS resources for patient care.

**“And remember: all our people, our patients and the public can play a part in the fight against fraud – not just this week but all year round.”**

For more information about fraud against the NHS, please visit the NHSCFA's website, follow them on social media, or speak to your LCFS who can provide further advice and support.

If you have any suspicions or concerns about fraud in the NHS, report them to the NHSCFA at <https://cfa.nhs.uk/reportfraud> or by calling [0800 028 4060](tel:08000284060) (available 24 hours). All reports are treated in confidence, and you have the option to report anonymously. Alternatively, you can also speak to your LCFS.

Source: NHSCFA

# LEARN TO FIGHT FRAUD

Free **interactive virtual training sessions** will be delivered by our LCFS's every month, starting from 15 November during International Fraud Awareness Week (IFAW).

Use this MS Teams [meeting link](#) to join one or more of the following 45-minute sessions:

## General fraud, bribery, conflicts of interest (for all staff)

Mon 15 Nov:	On the hour, every hour from 09:00-16:00
Fri 19 Nov:	09:30 and 13:00
Wed 24 Nov:	12:00

## Cyber fraud (for all staff)

Tues 16 Nov:	13:00
Wed 17 Nov:	10:00
Thurs 18 Nov:	15:00
Fri 19 Nov:	11:00 and 16:00
Tues 23 Nov:	14:00

## Finance fraud update (for finance staff)

Tues 16 Nov:	11:00
Wed 17 Nov:	13:00
Fri 26 Nov:	15:00

## Recruitment fraud update (for HR/ recruitment staff)

Tues 16 Nov:	09:30
Wed 17 Nov:	15:00
Mon 22 Nov:	11:00



November 14-20, 2021



**Please report all concerns as soon as possible**

You should contact your Local Counter Fraud Specialist (LCFS) directly or call the national anonymous, 24-hour reporting line on 0800 028 4060.

You can also report online, completely confidentially via <https://cfa.nhs.uk/reportfraud>

# CONTACTS

## **RSM Counter Fraud Team:**

**Tim Merritt**

**Head of Fraud Risk Services**

tim.merritt@rsmuk.com

**Matt Wilson**

**Associate Director (LCFS)**

matt.wilson@rsmuk.com

**Heather Greenhowe**

**Assistant Manager (Lead LCFS)**

heather.greenhowe@rsmuk.com

## **Chief Finance Officer:**

**Pete Papworth**

pete.Papworth@uhd.nhs.uk

## **RSM UK Risk Assurance Services LLP**

25 Farringdon Street  
London  
EC4A 4AB  
United Kingdom  
T +44 (0)20 3201 8000  
rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, RSM Northern Ireland (UK) Limited and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.

© 2021 RSM UK Group LLP, all rights reserved