

Livewell Southwest

**Fraud, Bribery & Corruption Policy and
Guidance**

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Notice to staff using a paper copy of this guidance

The policies and procedures page of LSW Sharepoint holds the most recent version of this guidance. Staff must ensure they are using the most recent guidance.

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2	Reviewed	July 2016	Local Counter Fraud Specialist	Review and update of content including removal of Appendix C. Section 12 added.
3	Reviewed	November 2018	Local Counter Fraud Specialist	Reviewed in line with NHS Counter Fraud Authority template guidance
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3.2	Reviewed	December 2019	Non-lead Local Counter Fraud Specialist	Updated contact details and fraud indicators at section A2. Job titles updated.
4	Reviewed	August 2021	Local Counter Fraud Specialist	Reviewed in line with NHS Counter Fraud Authority (NHSCFA) template guidance, inclusion of Fraud Champion role and Counter Fraud Functional Standards.
4.1	Update	November 2023	Local Counter Fraud Specialist	Para 5.1 and 7.2 updated.

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Fraud, Bribery & Corruption Policy and Guidance

1. Introduction

Livewell Southwest (hereafter referred to as the Company) aims to provide prompt high-quality treatment and care where it is needed. The Company is committed to ensuring its resources are used appropriately and efficiently, and it follows that any misuse of resources must be identified and stopped.

2. Purpose

The Company requires all staff to act honestly, with integrity and to safeguard the Company's reputation. It is the responsibility of all staff to read and be familiar with the contents of this Policy and related procedures, and to identify and notify the Director of Finance or the Local Counter Fraud Specialist of any suspected cases of fraud or fraud risk.

2.1 This Policy applies to the following:

- All staff engaged by Livewell Southwest.
- Bank and agency staff working for the Company.
- Volunteers working for the Company
- Staff providing services to the Company via a contracted arrangement or Service Level Agreement.
- Staff on honorary contracts whose payroll costs are partially or fully funded by a third party under a formal arrangement.
- Trainee professionals and students hosted by the Company for the provision of work or vocational experience.

3. Policy Statement

3.1 The Company is committed to maintaining an honest, open and well-intentioned culture. It is committed to the elimination of any fraud, bribery and/or corruption within the organisation, and to the rigorous investigation of any such cases.

3.2 Even though the vast majority of people are honest and diligent, the Company cannot afford to be complacent. There is a risk of fraud from various internal and external sources

3.3 Systems and procedures used by the Company must be designed so that the opportunity to commit theft, fraud or bribery or engage in corrupt practices is kept to a minimum. Some basic indicators of fraud are outlined in Appendix A.

- 34 Staff are required to report any suspicions of fraud or corruption they may have to the Director of Finance or the Local Counter Fraud Specialist. Guidance for staff who suspect fraud is outlined in Appendix B.
- 35 Any case of alleged fraud or corruption found or reported will be investigated and the findings of that investigation acted upon by LSW.
- 36 The Company will seek the application of the most appropriate, effective and extensive sanctions possible where fraud is believed to be present. These include disciplinary action, civil recovery and criminal proceedings.
- 37 No member of staff will be penalised for reporting alleged fraud, bribery or corruption unless it can be proven they made malicious allegations knowing that there was **no** reason to suspect fraud or corruption.

4. Organisational Values

- 4.1 The prevention of fraud and the protection of LSW's funds is the responsibility of all staff.
- 4.2 It is important that **all** staff know:
- **How to identify fraud.**
 - **How to prevent fraud.**
 - **What to do if they suspect fraud.**
- 4.3 One of the basic principles of organisation's funded by the public sector is to conduct business with probity and to achieve value from public funds. Therefore, it is important that all those who work in LSW are aware of the risk to the Company from fraud and corruption. This document sets out what action should be taken when fraud is detected or suspected.
- 4.4 The Company already has procedures in place that reduce the likelihood of fraud occurring. These include delegated financial authority, documented procedures, a system of internal control and a system of identifying and assessing risks. In addition, LSW will ensure that a risk and fraud awareness culture exists within the Company. New staff will be made aware of this Policy as part of their Core Induction training.
- 4.5 Livewell Southwest requires high standards of corporate and personal conduct based on recognition that patient/service users come first.

There are three crucial values which must underpin the work of the Company

Accountability: Everything done by those who work in the Company must be able to stand the tests of parliamentary scrutiny, public judgements on propriety and professional codes of conduct.

Probity: Absolute honesty and integrity should be exercised in dealing with patients, assets, staff, suppliers and customers.

Openness: The Company's activities should be sufficiently public and transparent to promote confidence between the Company and its patients, staff and the public.

- 4.6 Neither staff nor their families and friends must profit in any way from their employment within the Company apart from their salary. Staff must declare any interests, which may prejudice their requirement to act honestly and fairly at all times (Acceptance of Gifts & Hospitality and Declaration of Interest policies).
- 4.7 Staff must be seen to be honest and incorruptible in their dealings with colleagues, patients / service users, other persons or organisations.

5. Definitions

5.1 NHS Counter Fraud Authority (CFA)

The NHS CFA has the responsibility for the detection, investigation and prevention of fraud and economic crime within the NHS. Its aim is to lead the fight against fraud affecting the NHS and wider health service, by using intelligence to understand the nature of fraud risks, investigate serious and complex fraud, reduce its impact and drive forward improvements.

NHS CFA is a special health authority which is independent from NHS bodies and is directly accountable to the Department of Health & Social Care (DHSC).

The NHSCFA strategy 2023-2026 is available at <https://cfa.nhs.uk/resources/downloads/documents/corporate-publications/Strategy-2023-2026.pdf> . This follows the publication of the DHSC's 2023-2026 counter fraud strategy, which sets out the department's plan to prevent and tackle fraud across the healthcare system.

5.2 Counter Fraud Standards¹

Crimes against the NHS seriously undermine its effectiveness and ability to deliver the best quality of healthcare and patient experience. By tackling crime across the health service, it helps to achieve the best use of NHS resources.

A requirement in the NHS standard contract is that providers of NHS services (that hold a Monitor's Licence or is an NHS Trust) must take the necessary action to comply with the NHS CFA's counter fraud requirements. Others should have due regard to the standards. The contract places a requirement on providers to have policies, procedures and processes in place to combat fraud, corruption and bribery to ensure compliance with the standards. The NHS CFA carries out regular assessments of health provider organisations in line with the Government Functional Standard GovS013 Counter Fraud.

5.3 Fraud

Fraud can be defined as: A dishonest act or omission made with the intention of making a financial gain or causing a financial loss.

It should be noted that the dishonest act does not need to be successful for fraud to be committed, as long as an intention exists. It should also be noted that the financial gain does not have to be personal but can be for the benefit of another.

m¹ <https://cfa.nhs.uk/government-functional-standard>

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.

Some Fraud Act 2006 offences:

- Section 2 – **fraud by false representation** – lying about something using any means eg by words or actions
- Section 3 – **fraud by failing to disclose** – not saying something when you have a legal duty to do so eg failing to declare criminal convictions
- Section 4 – **fraud by abuse of position** – abusing a position where there is an expectation to safeguard the financial interests of another person or organisation
- Section 7 – **making or supplying articles for the use in fraud** eg false references
- Section 11 – **obtaining services dishonestly**

Examples of fraud:

- False qualifications and references
- Deception or falsification of records such as fraudulent time or expense claims
- Corruption concerning procurement or tendering
- Incorrectly claiming reimbursement
- Charging for goods and services not actually delivered
- Misuse of sick leave i.e. working elsewhere
- Falsified cash accounting records i.e., petty cash vouchers, patient's money
- False pharmaceutical/ophthalmic/dental claims

5.4 Bribery Act 2010

Bribery/Corruption is defined as the offering, promising or giving a payment of benefit-in-kind in order to influence others to use their position in an improper way to gain an advantage.

The Bribery Act 2010 makes it an offence to give, promise or offer a bribe, and to request, agree to receive or accept a bribe. The Act also introduces a corporate offence of failing to prevent bribery by an organisation. An organisation may avoid

conviction if it can show that it had procedures/protocols in place to prevent bribery. NHS organisations are liable under this Act.

If Company employees, contractors or temporary staff have any personal or business interest in an organisation which contracts with Livewell Southwest then they are required to declare them (Declaration of Interest policy).

All staff must take great care over offering or accepting gifts, hospitality, entertainment or sponsorship. To ensure protection against any accusation of compromise then a declaration must be made of any offer made and declined or accepted (Acceptance of Gifts and Hospitality policy). Theft Act 1968

Theft is defined as dishonestly appropriating property belonging to another with the intention of permanently depriving them of it (i.e., stealing). Fraud is distinct from theft because it involves an element of deception – making a false representation. All instances of theft within the organisation should be referred to the Local Security Management Specialist.

5.5 **Computer Misuse Act 1990**

The Computer Misuse Act is designed to protect computer users and organisations against intentional misuse, attack and/or theft of information.

The Act introduced three main criminal offences:

- Unauthorised access to computer material (Section 1).
- Unauthorised access with intent to commit or facilitate commission of further offences (Section 2).
- Unauthorised modification of computer material (Section 3).

The maximum penalties for computer misuse offences are 10 years' imprisonment and a fine.

6. **Roles and Responsibilities**

The Chief Executive

The Chief Executive as the Company's accountable officer, has the overall responsibility for funds entrusted to it. This includes instances of fraud, bribery and corruption.

The Chief Executive must ensure adequate policies and procedures are in place to protect the organisation and funds it receives. They will keep the Board informed of the progress of any investigation as necessary.

Role of the Board

The Board and non-executive directors are responsible for:

- Providing clear, demonstrable support and strategic direction for counter fraud, bribery and corruption work.
- Proactively managing, controlling and evaluating counter fraud, bribery and corruption work.
- Scrutinising NHS CFA assessment reports and where applicable ensures recommendations are actioned.

Director of Finance

The Director of Finance has responsibility for:

- Approving financial transactions initiated by directorates across the organisation.
- Preparation and maintenance of detailed financial procedures and systems applying principles of segregation of duties and internal checks.
- Reporting to the Board on the adequacy of internal financial controls and risk management as part of the Board's overall responsibility to prepare a statement of internal controls for the annual report.
- Ensuring that the Company complies with the requirements of Service Condition 24 of the NHS Standard Contract.
- Overseeing the Company's counter fraud arrangements.
- Informing third parties such as External Auditors of any significant cases when appropriate.

Audit Committee

The Audit Committee is responsible for reviewing, approving and monitoring counter fraud workplan, receiving regular updates on counter fraud activity and providing direct access and liaison with those responsible for counter fraud and discussing NHSCFA quality assessment reports.

They should ensure that the organisation has adequate arrangements in place for countering fraud and review the outcomes of counter fraud work.

Director of People and Professionalism

The Director of People and Professionalism will be responsible for ensuring that employment law and the Company policies and procedures are complied with throughout the investigation. Their role impacts on the application of parallel sanctions at the start of an investigation.

Human Resources

Human Resources (HR) has a key role in relation to suspected cases of fraud, bribery and corruption, including liaison with the LCFS and the conduct of any investigation, and providing advice and support on instigating the necessary disciplinary action against those who fail to comply with the policies, procedures and processes.

HR should also be aware of the guidance outlined in the Pursuing Sanctions section of the NHSCFA fraud manual; seeking to apply sanctions where fraud, bribery or corruption is proven [Applying appropriate sanctions consistently](#)

Fraud Champion

The NHSCFA introduced the Fraud Champion's role to help form part of the NHS organisation's counter fraud provision and meet the requirements of the Governments Counter Fraud Functional Standard which was introduced across the NHS in 2020-21.

The Fraud Champion is a nominated role and should be held by a person who is senior and directly employed by the organisation and has enough influence to raise awareness of fraud.

Fraud Champions will support and promote the fight against fraud at a strategic level and with other colleagues in their own organisation. Fraud Champions will support the Local Counter Fraud Specialist in the work they already do.

The role and duties of the Fraud Champion includes:

- Promote awareness of fraud, bribery and corruption within your organisation
- Understand the threat posed by fraud, bribery and corruption, and
- Understand best practice on counter fraud.

The Fraud Champion for LSW is Michael Howe.

Digital & Innovation Service (formally known as IM&T)

UHP D&IS and LSW have a duty to manage systems and hardware in accordance with the Computer Misuse Act 1990.

Any fraudulent use of information technology should be reported by the head of information security (or equivalent) to the Local Counter Fraud Specialist.

Local Counter Fraud Specialist (LCFS)

The LCFS is responsible for taking forward all counter fraud work locally in accordance with national standards and reports directly to the Director of Finance and the Audit Committee. They are responsible for ensuring all local counter fraud work is conducted in a professional comprehensive and ethical manner following guidance in the NHS Fraud Manual and any other guidance issued by the NHS Counter Fraud Authority.

Adhering to the NHSCFA counter fraud functional standard is important in ensuring that the organisation has appropriate counter fraud, bribery and corruption arrangements in place.

The LCFS will work with key colleagues and stakeholders to promote counter fraud work, apply effective preventative measures and investigate allegations of fraud and/or

corruption.

The LCFS can be approached confidentially and anonymously by any Company employee or member of the public who has suspicions of fraud within the organisation.

External audit

The role of external audit includes reviewing controls and systems and ensuring compliance with financial instructions. They have a duty to pass on any suspicions of fraud, bribery or corruption to the LCFS.

Managers

All managers are responsible for:

- ensuring that policies, procedures and processes within their local area are adhered to and kept under constant review.
- That staff are aware of fraud, bribery and corruption and understand the importance of protecting the organisation from it.
- Be responsible for the enforcement of disciplinary action for staff who do not comply with policies, procedures and processes.
- Be alert to the possibility that unusual events or transactions could be indications of fraud.
- Seeking advice from the Director of Finance or the LCFS if they have suspicions of fraud.
- Reporting all incidents or suspicions immediately to the Director of Finance or the LCFS and to not investigate the matter themselves.

All Employees

All employees are responsible for:

- Complying with the Company's policies, procedures and processes and apply best practice in order to prevent fraud, bribery and corruption.
- Being aware of their own responsibilities in accordance with the Company's Declaration of Interest and Acceptance of Gifts and Hospitality policies and acting in accordance with it. Thus, protecting the organisation and themselves from these crimes.
- Protecting the assets of the Company, including information and goodwill as well as property.
- Acting in accordance with the standards laid down by their professional bodies where applicable.

- Reporting all incidents or suspicions of fraud, bribery or corruption to the Director of Finance, the LCFS or the NHSCFA.
- Managing internal control systems (if applicable) and should receive adequate training and support in order to carry out their responsibilities.

If an employee suspects fraud, bribery or corruption has taken place, they should ensure it is reported to the LCFS and/or NHSCFA.

7. The Response Plan

7.1 Fraud, Bribery and Corruption

All fraud, bribery and corruption (collectively referred to as economic crime) is unacceptable and should not be tolerated. It affects the ability of the NHS Providers to improve health outcomes for people in England, as resources are wrongfully diverted and cannot be used for their intended purpose. In addition, the Company reputation can also be damaged, especially when its staff are involved in economic crime.

The Company conducts risk assessments in line with Ministry of Justice guidance to assess how bribery and corruption may affect the organisation. Where risks are identified, they are mitigated with proportionate procedures.

All staff must be aware of the Declaration of Interest and Acceptance of Gifts & Hospitality policies and comply with the conditions, in particular the following areas:

- Declarations of interests, including additional employment
- Gifts
- Hospitality

Any declarations of interests, gifts or hospitality offered or received must be declared, if staff are in any doubt, they should seek guidance from the Company Secretary; nina.gibson3@nhs.net.

7.2 REPORTING FRAUD AND GUIDANCE

Reporting Fraud

If you have reason to suspect a colleague, patient, contractor or other person of fraud or an offence against the Company you have a responsibility to report this.

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

Your Local Counter Fraud Specialist is:

- Tracy Wheeler – 01752 431378 / 0778 986 8568 – tracy.wheeler2@nhs.net
Counter Fraud, Ground Floor, Brittany House, Brest Road, Plymouth PL6 5YE

Alternatively you can inform the Director of Finance:

- Katherine Chilcott – 01752 434707/746– k.chilcott@nhs.net
Crownhill Court, Tailyour Road, Crownhill, Plymouth PL6 5UE

If staff wish to report any suspicions or concerns and feel that it cannot be done internally, they can contact the NHS Fraud and Corruption reporting line on 0800 028 40 60 (Freephone 24hours a day 7 days a week) or via the online fraud reporting form at <https://cfa.nhs.uk/reportfraud>. Please remember to give as much information as possible.

Once contacted the LCFS will ensure that the Director of Finance is notified and based on the information provided agree the best course of action to be taken.

The Director of Finance will liaise with the Director of People & Professionalism to ensure that good practice is adhered to. The following guidance will be followed:

- NHSCFA Fraud Manual
- Disciplinary Policy
- Whistleblowing Policy

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

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

Any individual raising a genuine concern can request support from the Company as detailed in the Whistleblowing Policy. Staff should also be aware of the guidance provided by NHS Improvement and NHS England: Freedom to speak up: raising concern's (whistleblowing) policy for the NHS, April 2016

Disciplinary Action

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

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

Sanctions and Redress

The Company is committed to pursuing all appropriate sanctions against those that have committed fraud against the organisation. Where the Company has incurred a loss, they will seek financial redress whenever possible to recover those

losses to fraud, bribery and corruption. The redress can take the form of confiscation and compensation orders, a civil order for repayment, or a local agreement between the organisation and the offender to repay monies lost. There are three main types of sanction the Company may pursue (more than one sanction may be applied):

- **Criminal** - The LCFS works in partnership with the NHS CFA, the police and/or the Crown Prosecution Service to bring a case to court against an alleged offender. Outcomes can range from a criminal conviction to fines and imprisonment.
- **Disciplinary** - If an employee is suspected of being involved in a fraudulent or illegal act disciplinary action will be initiated as per the Disciplinary Policy.
- **Civil** - Sanctions that can be taken against those who commit fraud, bribery and/or corruption. They are used to recover money and/or assets which have been fraudulently obtained, including interest and costs.
- **Professional body disciplinary** - If warranted, staff may be reported to their professional body (if applicable) as a result of a successful investigation/prosecution.

7.3 Recoveries Plan

Where fraud has been identified and loss calculated; the Company will employ the following actions:

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

The LCFS will keep records of all outstanding fraud losses. Cash management will provide a quarterly report to the LCFS on all outstanding invoices and payments received. Payroll will provide quarterly reports to the LCFS of any staff that have salary deductions. In this way the LCFS will ensure loss recovery is monitored and maximised.

8. Training Implications

- 8.1 All LSW staff and associated staff should be made aware of this policy and fraud awareness training can be arranged via the LCFS.
- 8.2 Counter Fraud elearning is mandatory training for all staff on a three-yearly basis.

9. Monitoring compliance

- 9.1 Monitoring is essential to ensuring that controls are appropriate and robust enough to prevent or reduce fraud. Arrangements should include reviewing system controls on an ongoing basis and identifying weaknesses in the processes.
- 9.2 Where deficiencies are identified recommendations will be made with action plans developed. The Audit Committee will be notified of all action plans issued.

All policies are required to be electronically signed by the Lead Director. Proof of the electronic signature is stored in the policies database.

The Lead Director approves this document and any attached appendices. For operational policies this will be the Head of Service.

The Executive signature is subject to the understanding that the policy owner has followed the organisation process for policy Ratification.

Signed: Director of Finance

Date 2nd January 2024

Appendix A

A. BASIC INDICATORS OF FRAUD

A.1 All Managers should ensure that controls are in place to prevent and detect fraud and error. However, fraud involves the falsification of records and managers need to be aware of the possibility of fraud when reviewing or being presented with claims and forms. Issues that may give rise to suspicion include:

- documents that have been altered. Tippex used thereon, over-writing or different pens and different handwriting.
- claims that cannot be checked, particularly if prior authorisation was not given.
- strange trends (use comparison and reasonableness).
- confused, illegible text and missing details.
- delays in documentation completion or submission.
- no vouchers or receipts to support claims.

A.2 There are also a number of indications of a staff member being in a situation whereby they could act fraudulently. Managers may need to be concerned where staff are:

- living beyond their means.
- under financial pressure (possibly caused by drinking, gambling or overextended credit).
- exhibiting stress.
- not taking annual leave and/or never taking more than a couple days at any one time.
- solely responsible for a "risk" area and/or possible refusal to allow another officer to be involved in their duties.

A3 There may be instances where local knowledge or the "network" leads to suspicions about the behaviour of independent contractors. These could emanate from:

- complaints from patients or members of the public.
- discussions with other organisations' staff.

B. HOW TO PREVENT FRAUD

B.1 Whilst it is impossible to create a 100% fraud-proof system, managers must ensure the systems they operate include a reasonable number of effective controls designed to detect and prevent fraud and error. The actions and controls managers should consider are as follows:

- Document procedures and controls and train all staff in their use.
- Where Company-wide procedures apply, ensure staff are aware and trained in them. Managers should check compliance to the procedures.
- Separation of duties between staff and staff rotation. Avoid a single employee being solely responsible from initiation through to completion of a transaction.
- Introduce adequate 'internal checks'. Most simply this involves an independent officer checking work, calculations or documents prepared by the initiating officer. For example, a manager could check a travel claim against original work records, e.g. diaries, or 'Auto-route' could be used.
- Expenses to be supported by appropriate receipts.
- Ensure the prior documented approval of expense generating courses, visits etc.
- Cross out the uncompleted part of claim forms, thereby making the addition of further expenses after approval more difficult.
- Minimise cash/stock holdings. Bank cash/cheques regularly, at least weekly, possibly more frequently depending on the value and the risk.
- Review budget statements and other management information and follow up variances. For example:
 - Why has **x** dropped by 50%.
 - Why expenditure on travel is exceeding the budget by 50% etc.

Appendix B

What to do if you suspect fraud, bribery or corruption

A report should be made as soon as there is a suspicion of fraud, bribery or corruption.

You should report your suspicions to the Director of Finance or the Local Counter Fraud Specialist (LCFS) without delay (see section 7 for contact details).

Record any details you can remember (names, dates, times, conversations) and retain any evidence in your possession.

Do not alert or confront the individual concerned.

Under no circumstances should you begin your own investigation.

Do not tell anyone else about your suspicions other than those with the proper authority – Director of Finance or the Local Counter Fraud Specialist.

In all cases the Director of Finance and the LCFS will ensure that the suspicions or concerns raised are investigated strictly in accordance with the Company's policies and the Fraud Manual.

Anonymity

Unless there are truly exceptional reasons, suspicions of fraud, bribery or corruption should not be reported by an anonymous letter or telephone call, as this can seriously limit the scope of any investigation because often too little information is disclosed. Please consider other options.

However, when requested it **shall be the policy** of LSW to take such steps as can reasonably be expected to protect the identity of the person making the report of suspected fraud, bribery or corruption.

Confidentiality

You should ensure that you do not discuss your suspicions with anyone else that you work with. This will protect your anonymity (should you wish) and will ensure that evidence is not tampered with.