

**East of England Ambulance Service  
NHS Trust**

**Fraud and Corruption Policy**

# Contents

<b>Section</b>		<b>Page Number</b>
1	Introduction	2
2	Scope	2
3	Policy	2
4	Definitions	3
5	Public Service Values	4
6	Roles and Responsibilities	5
7	Reporting fraud, corruption or other illegal acts	8
8	Disciplinary Action	8
9	Police Involvement	8
Appendix A	Action to be taken if you discover or suspect fraudulent activity.	
Appendix B	Summary of the Fraud Act 2006.	

## **1. INTRODUCTION**

- 1.1 This document sets out the East of England Ambulance Service NHS Trust's policy and advice to employees in dealing with fraud or suspected fraud. This policy sets out the arrangements made in the East of England Ambulance Service NHS Trust for such concerns to be raised by employees or members of the public.
- 1.2 The aim of the policy and procedure is to protect the property and finances of the NHS and of patients in our care.
- 1.3 This document sets out the East of England Ambulance Service NHS Trust's policy for dealing with detected or suspected fraud and corruption, incorporated in the Secretary of State for Health's Directions to NHS Bodies on Counter Fraud Measures that were issued in November 2004.

## **2. SCOPE**

- 2.1 This policy applies equally to all employees as well as locum, bank & agency staff, contractors and suppliers. It is incumbent on all of the above to report any concerns they may have concerning fraud and corruption.
- 2.2 In implementing this policy, managers must ensure that all staff are treated fairly and within the provisions and spirit of the East of England Ambulance Service NHS Trust's Equal Opportunities Policy. Special attention should be paid to ensuring the policy is understood where there may be barriers to understanding caused by the individual's circumstances, where the individual's literacy or use of English is weak, or where the individual has little experience of working life.

## **3. POLICY**

- 3.1 All employees have a personal responsibility to protect the assets of the East of England Ambulance Service NHS Trust's, including all buildings, equipment and monies from fraud, theft, corruption or any other irregularity.
- 3.2 The East of England Ambulance Service NHS Trust's is absolutely committed to maintaining an honest, open and well-intentioned atmosphere within East of England Ambulance Service NHS Trust so as to best fulfil the objectives of the East of England Ambulance Service NHS Trust and of the NHS. It is, therefore, also committed to the elimination of fraud within the East of England Ambulance Service NHS Trust, to the rigorous investigation of any such allegations and to taking appropriate action against wrong doers, including possible criminal prosecution, as well as undertaking steps to recover any assets lost as a result of fraud.
- 3.3 The East of England Ambulance Service NHS Trust wishes to encourage anyone having reasonable suspicions of fraud to report them. The East of England Ambulance Service NHS Trust's policy, which will be rigorously enforced, is that no individual will suffer any detrimental treatment as a result of reporting reasonably held suspicions. The Public Interest Disclosure Act 1998 came into force in July 1999 and gives statutory protection, within defined parameters, to staff who make disclosures

about a range of subjects, including fraud and corruption, which they believe to be happening within the Trust employing them. Within this context, 'Reasonably Held' means suspicions other than those that are raised maliciously and are subsequently found to be groundless.

- 3.4 Any unfounded or malicious allegations will be subject to a full investigation and appropriate disciplinary action.
- 3.5 The East of England Ambulance Service NHS Trust expects anyone having reasonable suspicions of fraud to report them. It recognises that, while cases of theft are usually obvious, there may initially only be a suspicion regarding potential fraud and, thus, employees must report the matter to their Local Counter Fraud Specialist who will then ensure that the East of England Ambulance Service NHS Trust procedures are followed.
- 3.6 All employees should be aware that fraud (of finances of the NHS or of patients in our care) will normally, dependant upon the circumstances of the case, be regarded as gross misconduct thus warranting summary dismissal without previous warnings. However, no such action will be taken before a proper investigation and a disciplinary hearing have taken place. Such actions may be in addition to the possibility of criminal prosecution.
- 3.7 Recovery of any losses will always be sought.

#### **4. DEFINITIONS**

- 4.1 **Fraud** - any person who dishonestly makes a false representation to make a gain for himself or another or dishonestly fails to disclose to another person, information which he is under a legal duty to disclose, or commits fraud by abuse of position, including any offence as defined in the Fraud Act 2006. Appendix B is a summary of the Fraud Act 2006.

**Corruption** - where someone is influenced by bribery, payment or benefit-in-kind to unreasonably use their position to give some advantage to another.

**Irregularity** - An irregularity may be any significant matter or issue, other than fraud or corruption, which may warrant consideration or investigation. An example of an irregularity may be where a member of staff makes a genuine error or mistake in the course of their duties/responsibilities, but where this error or mistake is subsequently hidden, perhaps to the on-going detriment to the East of England Ambulance Service NHS Trust. Additionally, an irregularity may also involve consideration of the possible inappropriate use of NHS funds or assets, which may or may not constitute fraud, theft or corruption.

- 4.2 The East of England Ambulance Service NHS Trust has procedures in place that reduce the likelihood of fraud occurring. These include Standing Orders, Standing Financial Instructions, documented procedures, a system of internal control (including Internal and External Audit) and a system of risk assessment. In addition, the East of England Ambulance Service NHS Trust seeks to ensure that a comprehensive anti fraud and corruption culture exists throughout the East of England Ambulance Service NHS Trust via the appointment of a dedicated Local Counter Fraud Specialist, in

accordance with the NHS Secretary of State's Directions to NHS Bodies on Counter Fraud Measures that were re-issued in November 2004.

- 4.3 It is expected that Non-Executive Directors and staff at all levels will lead by example in acting with the utmost integrity and ensuring adherence to all relevant regulations, policies and procedures.

## **5. PUBLIC SERVICE VALUES**

- 5.1 High standards of corporate and personal conduct, based on the recognition that patients come first, have been a requirement throughout the NHS since its inception. The three fundamental public service values are:

**Accountability** Everything done by those who work in the East of England Ambulance Service NHS Trust 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 NHS patients, assets, employees, suppliers and customers.

**Openness** The East of England Ambulance Service NHS Trust actions should be sufficiently public and transparent to promote confidence between the East of England Ambulance Service NHS Trust and its patients, our employees and the public.

In addition, all those who work for or are in contract with the East of England Ambulance Service NHS Trust should exercise the following when undertaking their duties:

*Selflessness* ...should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family or their friends

*Integrity* ...should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties

*Objectivity* ... should, in carrying out public business, (including making public appointments, awarding contracts, or recommending individuals for rewards and benefits), make choices on merit

*Accountability* ...are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office

*Openness* ...should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest demands

*Honesty* ...have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest

*Leadership* ...should promote and support these principles by leadership and example

- 5.2 These standards are national benchmarks that inform our local policies and procedures. The arrangements made in this policy have been designed to ensure compliance with the national standards.

## **6. ROLES & RESPONSIBILITIES**

This section states the roles and responsibilities of East of England Ambulance Service NHS Trust employees and other relevant parties in reporting fraud or other irregularities.

### **6.1. Employees**

For the East of England Ambulance Service NHS Trust's purposes of this policy, 'Employees' includes the East of England Ambulance Service NHS Trust's staff, Board, Executive and Non-Executive Members (including Co-Opted Members) and Honorary Members to the Board.

- 6.1.1. Employees must act in accordance with the East of England Ambulance Service NHS Trust Standards of Business Conduct, which include guidance on the receipt of gifts or hospitality.

Employees also have a duty to protect the assets of the East of England Ambulance Service NHS Trust including information and goodwill, as well as property.

- 6.1.2. Employees are expected to act in accordance with the standards laid down by their Professional Institutes, where applicable.

- 6.1.3 The East of England Ambulance Service NHS Trust Standing Orders and Standing Financial Instructions place an obligation on all staff and Non-Executive Directors to act in accordance with best practice. In addition, all East of England Ambulance Service NHS Trust's staff and Non-Executive Directors must declare and register any interests that might potentially conflict with those of the East of England Ambulance Service NHS Trust's or the wider NHS.

- 6.1.4. When an employee suspects that there has been fraud or corruption, they must report the matter to the nominated Local Counter Fraud Specialist. See Section 7 below.

### **6.2. Managers**

- 6.2.1. Managers must be vigilant and ensure that procedures to guard against fraud and corruption are followed. They should be alert to the possibility that unusual events or transactions could be symptoms of fraud. Where they have any doubt they must seek advice from their nominated Local Counter Fraud Specialist.

They must establish an anti-fraud and corruption culture within their team and ensure that information on procedures is made available to all staff.

6.2.2. All instances of actual or suspected fraud or corruption, which come to the attention of a manager, must be reported immediately. It is appreciated that some employees will initially raise concerns with their manager, however, in such cases managers must not attempt to investigate the allegation themselves, and they have the clear responsibility to refer the concerns to the Local Counter Fraud Specialist as soon as possible. See Section 7 below.

6.2.3 Where staff have access to the Internet, managers need to ensure that any use is linked to the performance of their duties and any private use specifically agreed beforehand. Any instance of deliberate viewing of offensive material (e.g. pornography or hate material) must be reported immediately. See Section 6.7 below.

### **6.3. Local Counter Fraud Specialist**

6.3.1 The Directions to NHS Bodies on Counter Fraud Measures 2004 require the East of England Ambulance Service NHS Trust to appoint a Local Counter Fraud Specialist (LCFS). This officer's role is to ensure that all cases of actual or suspected fraud are notified to the East of England Ambulance Service NHS Trust Director of Finance and reported to the NHS Counter Fraud and Security Management Service (CFSMS).

6.3.2. The LCFS and the Director of Finance, in conjunction with the CFSMS, will decide who will conduct the investigation and when/if referral to the police is required. Cases, for instance, where more than £15,000 or where possible corruption is involved will usually be investigated by CFSMS themselves (though the LCFS may assist); otherwise the investigation will normally be undertaken by the East of England Ambulance Service NHS Trust's own LCFS directly.

6.3.3. The LCFS will;

- Ensure that the Director of Finance is kept apprised of all referrals/cases.
- Investigate all cases of fraud, as per 6.3.2 above.
- In consultation with the Director of Finance and the CFSMS, will report any case to the Police as agreed.
- Report any case and the outcome of the investigation to the CFSMS and Director of Finance, and provide required reports to CFSMS.
- Ensure that other relevant parties are informed where necessary e.g. Human Resources will be informed where an employee is a suspect.
- Ensure that the East of England Ambulance Service NHS Trust's incident and losses reporting systems are followed.
- Ensure that any system weaknesses identified as part of the investigation are followed up with management or Internal Audit.

### **6.4. Director of Finance**

6.4.1 The Director of Finance, in conjunction with the Chief Executive, shall monitor and ensure compliance with NHS Secretary of State's Directions on Fraud and Corruption.

- 6.4.2 The Director of Finance, in consultation with CFSMS and the LCFS, will decide whether there is sufficient cause to conduct an investigation, and whether the Police and External Audit need to be informed.
- 6.4.3 The Director of Finance will, depending on the outcome of investigations (whether on an interim/ongoing or a concluding basis) and/or the potential significance of suspicions that have been raised, inform the Chair of the East of England Ambulance Service NHS Trust and the Chair of the Audit Committee of cases, as may be deemed appropriate or necessary.
- 6.4.4 The Director of Finance is also responsible for informing the Audit Committee of all categories of loss.

## **6.5. Internal and External Audit**

- 6.5.1. Any incident or suspicion that comes to Internal or External Audit's attention will be passed immediately to East of England Ambulance Service NHS Trust's LCFS.

## **6.6. Human Resources**

- 6.6.1 Human Resources will liaise closely with Managers and the LCFS, from the outset, where an employee is suspected of being involved in fraud. Human Resources are responsible for ensuring the appropriate use of the East of England Ambulance Service NHS Trust Disciplinary Procedure. The Human Resources Department shall advise those involved in the investigation in matters of employment law and in other procedural matters, such as disciplinary and complaints procedures. Close liaison between the LCFS and HR will be essential to ensure that any parallel sanctions (i.e. criminal and disciplinary) are applied effectively and in a coordinated manner.
- 6.6.2 Human Resources will take steps at the recruitment stage to establish, as far as possible, the previous record of potential employees as well as the veracity of required qualifications and memberships of professional bodies, in terms of their propriety and integrity. In this regard, temporary and fixed term contract employees are treated in the same manner as permanent employees.

## **6.7. Information Management & Technology**

- 6.7.1. The Head of Information Security (or equivalent) will contact the LCFS immediately in all cases where there is suspicion that IT is being used for fraudulent purposes. This includes inappropriate Internet or e-mail use as outlined in paragraph 6.2.3. Human Resources will be informed if there is a suspicion that an employee is involved.

## **6.8. External Communications**

- 6.8.1 Individuals (be they employees, agency staff, locums, contractors or suppliers) must not communicate with any member of the press, media or another third party about a suspected fraud as this may seriously damage the investigation and any subsequent actions to be taken. Anyone who wishes to raise such issues should discuss the matter with either the Director of Finance or the Chief Executive.

## **7. REPORTING FRAUD, CORRUPTION OR OTHER ILLEGAL ACTS**

7.1. This section outlines the action to be taken where fraud, corruption or other illegal acts involving dishonesty, inappropriate Internet use, or damage to property are discovered or suspected. For completeness, it also deals with the action to be taken where theft is discovered or suspected.

7.2. If any of the concerns mentioned in this document come to the attention of an employee, they must **inform the Local Counter Fraud Specialist or the Director of Finance immediately.**

Contact information for the above is listed in Appendix A.

7.3. The attached Appendix A is designed to be a reminder of the key “what to do” steps - as well as contact details - to be taken where fraud or other illegal acts are discovered or suspected.

Managers are encouraged to copy this to staff and to place it on staff notice boards in their department.

7.4. Anonymous letters, telephone calls etc. are received from time to time from individuals who wish to raise matters of concern, but not through official channels. While the allegations may be erroneous or unsubstantiated, they may also reflect a genuine cause for concern and should always be taken seriously.

Sufficient enquiries will be made by the LCFS to establish whether or not there is any foundation to the allegations. If the allegations are found to be malicious, they will also be considered for further investigation as to their source.

## **8. DISCIPLINARY ACTION**

8.1 The disciplinary procedures of the Trust must be followed where an employee is suspected of being involved in a fraudulent or other illegal act.

8.2 It should be noted, however, that the duty to follow disciplinary procedures will not override the need for legal action to be taken (e.g. consideration of criminal action). In the event of doubt, legal statute shall prevail.

## **9. POLICE INVOLVEMENT**

9.1. In accordance with the NHS Counter Fraud & Corruption Manual, the Director of Finance, in conjunction with the LCFS and the CFSMS, will decide whether or not a case should be referred to the police. Human Resources and line managers will be involved as necessary. Any referral to the police will not prohibit action being taken under the disciplinary procedures.

**Any abuse or non compliance with this policy or procedures will be subject to a full investigation and appropriate disciplinary action.**

**This policy will be subject to regular review.**

## East of England Ambulance Service NHS Trust

### ACTION TO BE TAKEN IF YOU DISCOVER OR SUSPECT ANY FRAUDULENT ACTIVITY!

<p><b>This includes:</b></p> <p><b><i>Fraud / Theft</i></b></p> <ul style="list-style-type: none"> <li>▪ Any fraud, theft, misappropriation of assets, stealing, actual or attempted break-in.</li> <li>▪ Any deliberate intent to permanently deprive an employer (i.e. the NHS) of money or goods through the falsification of any records or documents or obtaining any service(s) fraudulently.</li> </ul> <p><b><i>Corruption</i></b></p> <ul style="list-style-type: none"> <li>▪ Where someone is influenced by bribery, payment of benefit-in-kind to unreasonably use their position to give some advantage to another.</li> </ul> <p><b><i>Irregularity</i></b></p> <ul style="list-style-type: none"> <li>▪ For example, viewing or sending offensive material via the Internet and inappropriate use of phones and mobile phones</li> </ul>	<p><b>What to do:</b></p> <p>If any of these concerns come to light you must immediately report your suspicions and what you have discovered to one of the following:</p> <ul style="list-style-type: none"> <li>▪ <b>The Local Counter Fraud Specialist:</b> <b>Robert Brooker</b> Tel: 07721 977523 Email: <a href="mailto:Robert.Brooker@RSMBentleyJennison.com">Robert.Brooker@RSMBentleyJennison.com</a></li> <li>▪ <b>Interim Director of Finance: John Brebner</b> Tel: 01234 408999</li> <li>▪ <b>The NHS Fraud Reporting Line</b>  <b>0800 028 40 60</b></li> </ul> <p>Confidentiality will be maintained and all matters will be dealt with in accordance with the NHS Counter Fraud standards.</p> <p>You will not suffer any recriminations as a result of raising concerns – You have protection under The Public Interest Disclosure Act 1998.</p>	<b>DO</b>
		<ul style="list-style-type: none"> <li>▪ Tell someone! <ul style="list-style-type: none"> <li>– Confidentiality will be respected.</li> <li>– Any delay might cause the organisation to suffer further financial loss.</li> </ul> </li> <li>▪ Make a note of your concerns! <ul style="list-style-type: none"> <li>– Note all relevant details, what was said, the date time and names of all parties involved.</li> <li>– Keep a record or copy any documentation that arouses your suspicion.</li> </ul> </li> </ul>
		<b>DO NOT</b>
		<ul style="list-style-type: none"> <li>▪ Confront the individual(s) with your suspicions.</li> <li>▪ Try to investigate the matter yourself.</li> <li>▪ Contact the police directly.</li> <li>▪ Convey your suspicions to anyone other than those with the proper authority as listed.</li> <li>▪ Do nothing!</li> </ul>

## **THE FRAUD ACT 2006**

### **SUMMARY**

Section 1 of The Fraud Act sets out provisions for a general offence of fraud. There are several new offences created the main three being sections 2, 3 and 4. The act also creates new offences of obtaining services dishonestly and of possessing, making and supplying articles for use in fraud, as well as containing a new offence of fraudulent trading applicable to non-corporate traders.

### **Section 2: Fraud by False Representation**

It is an offence to commit fraud by false representation. The representation must be made dishonestly. This test applies also to sections 3 and 4 below. The current definition of dishonesty was established in *R v Ghosh* [1982] Q.B.1053. That judgment sets a two-stage test. The first question is whether a defendant's behaviour would be regarded as dishonest by the ordinary standards of reasonable and honest people. If answered positively, the second question is whether the defendant was aware that his conduct was dishonest and would be regarded as dishonest by reasonable and honest people.

The person must make the representation with the intention of making a gain or causing loss or risk of loss to another. The gain or loss does not actually have to take place.

A representation is defined as false if it is untrue or misleading and the person making it knows that it is, or might be, untrue or misleading. A representation means any representation as to fact or law, including a representation as to a person's state of mind.

A representation may be express or implied. It can be stated in words or communicated by conduct. There is no limitation on the way in which the representation must be expressed. It could be written or spoken or posted on a website.

A representation may also be implied by conduct. An example of a representation by conduct is where a person dishonestly misuses a credit card to pay for items. By tendering the card, he is falsely representing that he has the authority to use it for that transaction. It is immaterial whether the merchant accepting the card for payment is deceived by the representation.

This offence would also be committed by someone who engages in "phishing": i.e. where a person disseminates an email to large groups of people falsely representing that the email has been sent by a legitimate financial institution. The email prompts the reader to provide information such as credit card and bank account numbers so that the "phisher" can gain access to others' personal financial information.

A representation may be regarded as being made if it (or anything implying it) is submitted in any form to any system or device designed to receive, convey or respond to communications (with or without human intervention). The main purpose of this provision is to ensure that fraud can be committed where a person makes a

representation to a machine and a response can be produced without any need for human involvement. (An example is where a person enters a number into a "CHIP and PIN" machine.)

### **Section 3: Fraud by Failing to Disclose Information**

Section 3 makes it an offence to commit fraud by failing to disclose information to another person where there is a legal duty to disclose the information. A legal duty to disclose information may include duties under oral contracts as well as written contracts.

For example, the failure of a solicitor to share vital information with a client within the context of their work relationship, in order to perpetrate a fraud upon that client, would be covered by this section. Similarly, an offence could be committed under this section if for example an NHS employee failed to disclose to the Trust that certain patients referred by him for private treatment are private patients, thereby avoiding a charge for the services provided by that NHS employee during NHS time.

### **Section 4: Fraud by Abuse of Position**

Section 4 makes it an offence to commit a fraud by dishonestly abusing one's position. It applies in situations where the defendant has been put in a privileged position, and by virtue of this position is expected to safeguard another's financial interests or not act against those interests.

The necessary relationship will be present between trustee and beneficiary, director and company, professional person and client, agent and principal, employee and employer, or between partners. It may arise otherwise, for example within a family, or in the context of voluntary work, or in any context where the parties are not at arm's length.

The term "abuse" is not limited by a definition, because it is intended to cover a wide range of conduct. The offence can be committed by omission as well as by positive action. For example, an employee who fails to take up the chance of a crucial contract in order that an associate or rival company can take it up instead at the expense of the employer commits an offence under this section.

An employee of a software company who uses his position to clone software products with the intention of selling the products on would commit an offence under this section.

Another example covered by this section is where a person who is employed to care for an elderly or disabled person has access to that person's bank account and abuses his position by removing funds for his own personal use.

*Note: It is now no longer necessary to prove a person has been deceived in the above offences. The focus is now on the dishonest behaviour of the suspect and their intent to make a gain or cause a loss.*

### **Section 5: (not relevant for the purposes of this document)**

## **Section 6: Possession etc. of Articles for Use in Frauds**

Section 6 makes it an offence for a person to possess or have under his control any article for use in the course of or in connection with any fraud. This wording draws on that of the existing law in section 25 of the Theft Act 1968 (These provisions make it an offence for a person to "go equipped" to commit a burglary, theft or cheat, although they apply only when the offender is not at his place of abode.

Proof is required that the defendant had the article for the purpose or with the intention that it be used in the course of or in connection with the offence, and that a general intention to commit fraud will suffice.

## **Section 7: Making or Supplying Articles for Use in Frauds**

Section 7 makes it an offence to make, adapt, supply or offer to supply any article knowing that it is designed or adapted for use in the course of or in connection with fraud, or intending it to be used to commit or facilitate fraud. For example, a person makes devices which when attached to electricity meters cause the meter to malfunction.

## **Section 8: "Article"**

Section 8 extends the meaning of "article" for the purposes of sections 6 and 7 and certain other connected provisions so as to include any program or data held in electronic form. Examples of cases where electronic programs or data could be used in fraud are: a computer program can generate credit card numbers; computer templates can be used for producing blank utility bills; computer files can contain lists of other peoples' credit card details or draft letters in connection with 'advance fee' frauds.

## **Section 9: Participating in fraudulent business carried on by sole trader etc.**

Section 9 makes it an offence for a person knowingly to be a party to the carrying on of fraudulent business where the business is not carried on by a company or (broadly speaking) a corporate body.

- A person commits the offence of fraudulent trading
- dishonesty is an essential ingredient of the offence;
- the mischief aimed at is fraudulent trading generally, and not just in so far as it affects creditors;
- the offence is aimed at carrying on a business but that can be constituted by a single transaction; and
- It can only be committed by persons who exercise some kind of controlling or managerial function within the company.

## **Section 10: (not relevant for the purposes of this document)**

## **Section 11: Obtaining Services Dishonestly**

Section 11 makes it an offence for any person, by any dishonest act, to obtain services for which payment is required, with intent to avoid payment. The person must know that the services are made available on the basis that they are chargeable, or that they might be. It is not possible to commit the offence by omission alone and it can be committed only where the dishonest act was done with the intent not to pay for the services as expected.

It requires the actual obtaining of the service. For example, data or software may be made available on the Internet to a certain category of person who has paid for access rights to that service. A person dishonestly using false credit card details or other false personal information to obtain the service would be committing an offence under this section. The section would also cover a situation where a person climbs over a wall and watches a football match without paying the entrance fee - such a person is not deceiving the provider of the service directly, but is obtaining a service which is provided on the basis that people will pay for it.

Section 11 also covers the situation where a person attaches a decoder to her television to enable viewing access to cable / satellite television channels for which they has no intention of paying for.

## **Section 12: Liability of Company Officers for Offences by Company**

This section repeats the effect of section 18 of the Theft Act 1968. It provides that company officers who are party to the commission of an offence under the Bill by their body corporate will be liable to be charged for the offence as well as the company. It applies to directors, managers, secretaries and other similar officers of a company. If the body corporate charged with an offence is managed by its members the members involved in management can be prosecuted too.

The Fraud Act 2006 repeals the following Theft Act offences:

Theft Act 1968

- ◆Section 15 (obtaining property by deception).
- ◆Section 15A (obtaining a money transfer by deception).
- ◆Section 15B (Section 15A: supplementary).
- ◆Section 16 (obtaining a pecuniary advantage by deception).
- ◆Section 20(2) (procuring the execution of a valuable security by deception).

Theft Act 1978

- ◆Section 1 (Obtaining services by deception).
- ◆Section 2 (evasion of liability).

The Act came into force on 15<sup>th</sup> January 2007 and carries a maximum sentence of 10 years imprisonment with the exception of the 'going equipped offence', which is 5 years.

Any suspicions of fraud against the Trust should be reported to Robert Brooker Local Counter Fraud Specialist on 07721 977523 or by emailing:

[Robert.Brooker@RSMBentleyJennison.com](mailto:Robert.Brooker@RSMBentleyJennison.com)

Alternatively you can telephone the NHS Fraud & Corruption Line on [0800 028 40 60](tel:08000284060)