

# FRAUD POLICY AND RESPONSE PLAN

**Finance Department**

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## **FRAUD POLICY**

### **1 Introduction**

- 1.1 NHS Highland is committed to maintaining strict ethical standards and integrity in the conduct of its business activities. All NHS Highland staff and individuals acting on NHS Highland's behalf are responsible for conducting NHS Highland's business professionally, with honesty, integrity and maintaining the organisation's reputation and free from bribery.
- 1.2 One of the basic principles of public sector organisations is the proper use of public funds. It is therefore important that all those who work in the public sector are aware of the risk of and the means of enforcing the rules against fraud/theft and other illegal acts involving corruption, dishonesty or damage to property.

### **2 The Bribery Act 2010 – Key Points**

- 2.1 The Bribery Act 2010 ("The Act") came into effect on 1 July 2011, aiming to tackle bribery and corruption in both the private and public sectors.
- 2.2 The Act is one of the strictest pieces of legislation on bribery and makes it a criminal offence for any individual (employee, contractor, agent) associated with NHS Highland, to give, promise or offer a bribe, and to request, agree to receive or accept a bribe (sections 1, 2 & 6 offences) and this can be punishable for an individual by imprisonment of up to ten years.
- 2.3 In addition, the Act introduces a corporate offence (section 7 offence) which means that NHS Highland can be exposed to criminal liability, punishable by an unlimited fine, if it fails to prevent bribery by not having adequate preventative procedures in place that are robust, up to date and effective. The corporate offence is not a standalone offence and will follow from a bribery/corruption offence committed by an individual associated with NHS Highland, in the course of their work. NHS Highland therefore takes its legal responsibilities very seriously.
- 2.4 If a bribery offence is proved to have been committed by an outside body corporate with the consent or connivance of a director or senior officer of NHS Highland, under the Act, the director or senior officer would be guilty of an offence (section 14 offence) as well as the body corporate which paid the bribe.

### **3 The Bribery Act 2010 – NHS Highland's Aims & Objective's**

- 3.1 NHS Highland welcomes the Act and is keen to ensure compliance with the Act's standards.
- 3.2 NHS Highland does not tolerate any form of bribery, whether direct or indirect, by its staff, agents or external consultants or any persons or entities acting for it or on its behalf.
- 3.3 NHS Highland will not conduct business with service providers, agents or representatives that do not support its anti-bribery statement and it reserves the right to terminate its contractual arrangements with any third parties acting for or on behalf of NHS Highland with immediate effect, where there is evidence that they have committed acts of bribery.
- 3.4 The success of NHS Highland's anti-bribery measures depends on all employees, and those acting for NHS Highland, playing their part in helping to detect and eradicate bribery. Therefore, all employees and others acting for or on behalf of NHS Highland are encouraged to report any suspected bribery.

## **4 National Fraud Initiative (NFI)**

- 4.1 NHS Highland is required by law to protect the public funds it administers. It may share information provided to it with other bodies responsible for auditing or administering public funds, in order to prevent and detect fraud.

## **5 Guidance to Staff on Fraud/Bribery/Corruption/Theft**

- 5.1 This guidance is not intended solely for staff. It is also intended for anyone acting on the Board's behalf including Non-Executive Directors, the Board's contractors, agents etc. Reference to 'staff' in this section will also mean all of these.
- 5.2 The Fraud Policy relates to all forms of fraud, bribery, corruption or theft and is intended to provide guidance to employees on the action, which should be taken when any of these are suspected. Such occurrences may involve employees of NHS Highland, suppliers/contractors or any third party. This document sets out the Board's policy and response plan for detected or suspected fraud, bribery, corruption or theft. It is not the purpose of this document to provide direction on the prevention of fraud.
- 5.3 Whilst the exact definition of fraud, bribery, corruption or theft is a statutory matter, the following working definitions are given for guidance:
- Fraud broadly covers deliberate material misstatement, falsifying records, making or accepting improper payments or acting in a manner not in the best interest of the Board for the purposes of personal gain.
  - Bribery is an inducement or reward offered, promised or provided in order to gain any commercial, contractual, regulatory or personal advantage.
  - Corruption relates to a lack of integrity or honesty, including the use of trust for dishonest gain. It can be broadly defined as the offering or acceptance of inducements, gifts, favours, payments or benefits in kind which may influence the action of any person. Corruption does not always result in a loss. The corrupt person may not benefit directly, however they may be unreasonably using their position to give some advantage to another.
  - Theft is removing property belonging to NHS Highland, its staff or patients with the intention of permanently depriving the owner of its use, without their consent.

For simplicity this document will refer to all such offences as "fraud", except where the context indicates otherwise.

- 5.4 NHS Highland already has procedures in place, which reduce the likelihood of fraud occurring. These are included within the Code of Corporate Governance (i.e. Standards of Business Conduct, Standing Orders, Standing Financial Instructions), financial procedures, systems of internal control and risk assessment. The Board takes part in post payment verification system which covers all Family Health Service expenditure.
- 5.5 It is the responsibility of NHS Highland and its management to maintain adequate and effective internal controls, which deter and facilitate detection of any fraud. The role of Internal Audit is to evaluate these systems of control. It is not the responsibility of Internal Audit to detect fraud, but rather to identify weaknesses in systems that could potentially give rise to error or fraud.

## **6 Collaborating to Combat Fraud**

- 6.1 NHS Highland will work closely with other organisations, including Counter Fraud Services, the Central Legal Office, Audit Scotland, the Cabinet Office, Department for Work and Pensions, the Home Office, Councils, the Police and the Procurator Fiscal/Crown Office to combat fraud.

- 6.2 NHS Highland will agree formal partnership agreements with other investigative bodies e.g. Counter Fraud Services (CFS) and, where appropriate, engage in joint investigations and prosecutions.
- 6.3 The Cabinet Office on behalf of Audit Scotland assists appointed auditors by conducting a National Fraud Initiative which is a data matching exercise. Data matching involves comparing computer records held by one body against other computer records held by the same or another body. This is usually personal information. Computerised data matching allows potentially fraudulent claims and payments to be identified. Where a match is found it indicates that there may be an inconsistency which requires further investigation. No assumption can be made as to whether there is fraud, error or other explanation until an investigation is carried out. The exercise can also help bodies to ensure that their records are up to date.
- 6.4 Audit Scotland currently requires NHS Highland to participate in a statutory data matching exercise under its powers in Part 2A of the Public Finance and Accountability (Scotland) Act 2000 to assist in the prevention and detection of fraud. We are required to provide particular sets of data to the Cabinet Office on behalf of Audit Scotland for matching in each exercise, and these are set out in Audit Scotland's instructions for Participants. It does not require the consent of the individuals concerned under the Data Protection Act 2018.
- 6.5 Data matching in Scotland is subject to a Code of Data Matching Practice, and information on Audit Scotland's legal powers and the reasons why it matches particular information, is provided in the full text Privacy Notice.

## **7 Public service values**

- 7.1 The expectation of high standards of corporate and personal conduct, based on the recognition that patients come first, has been a requirement throughout the NHS since its inception. MEL (1994) 80, "Corporate Governance in the NHS", issued in August 1994, sets out the following public service values:

**Accountability:** Everything done by those who work in the organisation must be able to stand the test 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, staff, suppliers and customers.

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

- 7.2 All those who work in the organisation should be aware of, and act in accordance with, the above values. In addition, NHS Highland will expect and encourage a culture of openness between NHS bodies and the sharing of information in relation to any fraud.

## **8 NHS Highland policy & public interest disclosure act**

- 8.1 NHS Highland is committed to maintaining an honest, open and well-intentioned atmosphere within the service. It is committed to the deterrence, detection and investigation of any fraud within NHS Highland.
- 8.2 NHS Highland encourages anyone having reasonable suspicion of fraud to report the incident. It is NHS Highland's policy that no staff member will suffer in any way as a result of reporting any reasonably held suspicions. For these purposes "reasonably held suspicions" shall mean any suspicions other than those which are groundless and/or raised maliciously.

- 8.3 In addition, the Public Interest Disclosure Act protects workers who legitimately report wrongdoing by employers or colleagues. The disclosure must be made in good faith and workers must have reasonable grounds to believe that criminal offences such as fraud or theft have occurred or are likely to occur. The disclosure must not be made for personal gain.

## **9 Instructions to staff**

- 9.1 Staff who suspect improper practices or criminal offences are occurring relating to fraud, theft, bribery or corruption, should normally report these to the Fraud Liaison Officer (FLO) via their line manager, but may report directly where the line manager or Head of Department is unavailable or where this would delay reporting. If the suspected improper practice involves the Head of Department, the report should be made to a more senior officer or the nominated officer as described in 13.1 below. Managers receiving notice of such offences must report them to the nominated officer.
- 9.2 It should be noted that staff who wish to raise concerns about unprofessional behaviour or decisions, where fraud, theft, bribery or corruption are not suspected, should do so by following the guidance contained in the NHS Highland's [Whistleblowing Policy](#). Following investigation of the complaint, if improper practices or criminal offences are suspected, the matter should be referred by the investigating officer, to the FLO. Any further action taken will follow the guidance contained within this policy.
- 9.3 Confidentiality must be maintained relating to the source of such reports.
- 9.4 Further choices for staff are:
- You may use the Counter Fraud Service (CFS) Fraud Hot Line which is 0800 151628 or report your suspicions (anonymously, if desired) through the CFS Website on [www.cfs.scot.nhs.uk](http://www.cfs.scot.nhs.uk)
- 9.5 It should be added that under no circumstances should a member of staff speak or write to representatives of the press, TV, radio, other third parties or use blogs or twitter to publicise details about a suspected fraud/theft. Care needs to be taken that nothing is done which could give rise to an action for slander or libel.
- 9.6 Please be aware that time may be of the utmost importance to ensure that NHS Highland does not continue to suffer a loss.

## **10 Roles & responsibilities**

- 10.1 Responsibility for receiving information relating to suspected frauds and for co-ordinating NHS Highland's response to the NFI exercises has been delegated to the FLO. This individual is responsible for informing third parties such as CFS, the Cabinet Office on behalf of Audit Scotland, Internal and External Audit or the Police when appropriate. The FLO shall inform and consult the Chief Executive, Director of Finance, the Board Chairman and the Chairman of the Audit Committee in cases where the loss may be above the delegated limit or where the incident may lead to adverse publicity. The contact name and address of the FLO, is as follows:

Sarah Macaulay  
Technical Accountant  
Assynt House  
Beechwood Park  
Inverness IV2 3BW  
01463 704836  
Email: [sarah.macaulay@nhs.scot](mailto:sarah.macaulay@nhs.scot)

- 10.2 Where a fraud is suspected within the service, including the Family Health Services i.e. independent contractors providing Medical, Dental, Ophthalmic or Pharmaceutical Services, the FLO will make an initial assessment and, where appropriate, advise CFS at the NHS National Services Scotland.
- 10.3 The Director of Human Resources or nominated deputy, shall advise those involved in the investigation on matters of employment law and other procedural matters, such as disciplinary and complaints procedures.
- 10.4 Where the incident is thought to be subject to either local or national controversy and publicity then the Board and the Scottish Government Health Directorates should be notified before the information is subjected to publicity.
- 10.5 It is the responsibility of NHS Highland's senior officers to ensure that their staff are aware of the above requirements and that appropriate reporting arrangements are implemented.
- 10.6 It is the responsibility of all staff to protect the assets of NHS Highland. Assets include information and goodwill as well as property.
- 10.7 It shall be necessary to categorise the irregularity prior to determining the appropriate course of action. Two main categories exist:
- Theft, burglary and isolated opportunist offences; and
  - Fraud, bribery, corruption and other financial irregularities.
- The former will be dealt with directly by the Police whilst the latter may require disclosure under the SGHSCD NHS Circular No. CEL (2013)11 – Strategy to Combat Financial Crime in NHS Scotland.
- 10.8 Responsibility for ensuring that recommendations from CFS investigation reports and from data matching exercises conducted under NFI have been implemented and steps taken to ensure full compliance has been delegated to the CFC, name and address below.

## 11 Contact Points

Relevant contact points are as follows:

Counter Fraud Champion:	Alasdair Christie Non Executive Director Assynt House, Beechwood Park Inverness IV2 3BW
Fraud Liaison Officer:	Sarah.Macaulay Assynt House, Beechwood Park Inverness IV2 3BW 01463 704836 E mail: <a href="mailto:sarah.macaulay@nhs.scot">sarah.macaulay@nhs.scot</a>
Deputy Fraud Liaison Officer:	Jacqui Fraser Assynt House, Beechwood Park Inverness IV2 3BW 01463 704884 Email: <a href="mailto:jacqui.fraser1@nhs.scot">jacqui.fraser1@nhs.scot</a>
Director of Finance:	Heledd Cooper Assynt House, Beechwood Park Inverness IV2 3BW 01463 704924 Email: <a href="mailto:heledd.cooper@nhs.scot">heledd.cooper@nhs.scot</a>

Board Secretary:	Ruth Daly Assynt House, Beechwood Park Inverness IV2 3BW 01463 704868 Email: <a href="mailto:ruth.daly2@nhs.scot">ruth.daly2@nhs.scot</a>
Accountable Officer for Controlled Drugs:	Ian Rudd Assynt House, Beechwood Park Inverness IV2 3BW 01463 706895 Email: <a href="mailto:ian.rudd2@nhs.scot">ian.rudd2@nhs.scot</a>
Associate Director of Pharmacy, (Community Pharmacy Services and CD Governance	Jackie Agnew Assynt House, Beechwood Park Inverness IV2 3BW 01463 706830 Email: <a href="mailto:jackie.agnew@nhs.scot">jackie.agnew@nhs.scot</a>
Associate Director of Pharmacy (Acute Services):	Rhona Gunn Raigmore Hospital Inverness 01463 705582 Email: <a href="mailto:rhona.gunn2@nhs.scot">rhona.gunn2@nhs.scot</a>
Lead Nurse for Medicines Governance:	Joanne Gemmill Assynt House Inverness 01463 705168 Email: <a href="mailto:joanne.Gemmill1@nhs.scot">joanne.Gemmill1@nhs.scot</a>
Associate Director of Pharmacy: (Primary Care))	Thomas Ross Assynt House Beechwood Park Inverness IV2 3BW 01463 706980 Email: <a href="mailto:thomas.ross2@nhs.scot">thomas.ross2@nhs.scot</a>
Lead Pharmacist: (Mental Health)	Karen MacAskill New Craigs Hospital Leachkin Road Inverness 01463 704663 Email: <a href="mailto:karen.macaskill@nhs.scot">karen.macaskill@nhs.scot</a>
Associate Director of Pharmacy: (Argyll & Bute)	Fiona Thomson Lorn & Islands Hospital Glengallan Road Oban PA34 4HH 01631 788942 Email: <a href="mailto:fiona.thomson5@nhs.scot">fiona.thomson5@nhs.scot</a>
Internal Auditor:	Azets Tel: 0131 473 3500

**Counter Fraud Services:** [CFS](#)  
**National Fraud Initiative:** [Audit Scotland](#)



## RESPONSE PLAN

### 12 Introduction

The following sections describe NHS Highland's intended response to a reported suspicion of fraud/bribery/corruption or theft. It is intended to provide procedures, which allow for evidence gathering and collation in a manner that will facilitate informed initial decision, while ensuring that evidence gathered will be admissible in any future criminal or civil action. Each situation is different therefore, the guidance will need to be considered carefully in relation to the actual circumstances of each case before action is taken.

### 13 Reporting fraud

13.1 A "nominated officer" will be appointed as the main point of contact for the reporting of any suspicion of fraud, corruption, bribery or theft. For NHS Highland, this officer is the FLO (see 11). In the absence of the FLO, the Deputy will deal with the issue. For incidents involving any Executive Directors, the nominated officer shall be the Board's Chairman, contacted through the FLO.

13.2 The FLO shall be trained in the handling of concerns raised by staff. Any requests for anonymity shall be accepted and should not prejudice the investigation of any allegations. Confidentiality should be observed at all times.

13.3 All reported suspicions must be investigated as a matter of priority to prevent any further potential loss to NHS Highland.

13.4 The FLO shall maintain a log of any reported suspicions. The log will document with reasons the decision to take further action or to take no further action. The log will also record any actions taken and conclusions reached. This log will be maintained and will be made available for review by Internal Audit.

13.5 The FLO should consider the need to inform the Highland NHS Board, the Chief Internal Auditor, External Audit, the Police and CFS, of the reported incident. In doing so, they should take cognisance of the following guidance:

- inform and consult the Director of Finance and the Chief Executive at the first opportunity, in all cases where the loss may exceed the delegated limit (or such lower limit as NHS Highland may determine) or where the incident may lead to adverse publicity.
- it is the duty of the Director of Finance to notify the Chief Executive and Chairman immediately of all losses where fraud/theft is suspected.
- CFS should normally be informed immediately in all but the most trivial cases.
- If fraud, bribery or corruption is suspected, it is essential that there is the earliest possible consultation with CFS. In any event, CFS should be contacted before any overt action is taken which may alert suspects and precipitate the destruction or removal of evidence. This includes taking action to stop a loss or tighten controls.
- if a criminal act of fraud, bribery or corruption is suspected it is essential that there is the earliest possible consultation with the Police. In any event the Police should be contacted before any overt action is taken which may alert suspects and precipitate the destruction or removal of evidence. This includes taking action to stop a loss or tighten controls.
- at the stage of contacting the Police, the FLO should contact the Director of Human Resources to consider whether/when to initiate suspension of the employee pending an enquiry.

13.6 All such contact should be formally recorded in the Log.

## **14 Managing the investigation**

14.1 The Director of Finance will appoint a manager to oversee the investigation. Normally, the manager will be an employee from CFS. The circumstances of each case will dictate who will be involved and when.

14.2 The manager overseeing the investigation (referred to hereafter as the “investigation manager”) should initially:

- initiate a Diary of Events to record the progress of the investigation.
- if possible, determine the nature of the investigation i.e. whether fraud or another criminal offence. In practice it may not be obvious if a criminal event is believed to have occurred. If this is established the Police, External Audit and the Chief Executive should be informed if this has not already been done.

14.3 If after initial CFS enquiries it is determined that there are to be no criminal proceedings then a NHS Highland internal investigation may be more appropriate. In this instance, all information/evidence gathered by CFS will be passed to NHS Highland. The internal investigation will then be taken forward in line with Employment law, PIN guidelines and relevant Workforce policies such as the Management of Employee Conduct, as appropriate.

14.4 The formal internal investigation to determine and report upon the facts, should establish:

- the extent and scope of any potential loss.
- if any disciplinary action is needed.
- the criminal or non-criminal nature of the offence, if not yet established.
- what can be done to recover losses; and
- what may need to be done to improve internal controls to prevent recurrence.

14.5 This report will normally take the form of a report to NHS Highland’s Audit Committee.

14.6 Where the report confirms a criminal act and notification to the Police has not yet been made, it should now be made.

14.7 Where recovery of a loss to NHS Highland is likely to require a civil action, arising from any act (criminal or non-criminal), it will be necessary to seek legal advice through the Central Legal Office, which provides legal advice and services to NHS Scotland.

14.8 This report should form the basis of any internal disciplinary action taken. The conduct of internal disciplinary action will be assigned to the Director of Human Resources or delegated officer within the Directorate, who shall gather such evidence as necessary.

## **15 Disciplinary/dismissal procedures**

15.1 Consideration should be made in conjunction with CFS/FLO on whether/when to suspend the employee(s) who are subject to any investigation, pending the results of the investigation. This should be carried out in line with NHS Highland’s Employee Conduct Policy.

15.2 The disciplinary procedures of NHS Highland must be followed in any disciplinary action taken by NHS Highland toward an employee (including dismissal). This may involve the investigation manager recommending a disciplinary hearing to consider the facts, consideration of the results of the investigation and making further recommendations on appropriate action to the employee’s line manager

Where the fraud involves a Family Health Services Practitioner, the Board should pass the matter over to the relevant professional body for action.

## 16 Gathering evidence

- 16.1 This policy cannot cover all the complexities of gathering evidence. Each case must be treated according to the circumstances of the case taking professional advice as necessary.
- 16.2 If a witness to the event is prepared to give a written statement, it is best practice for an experienced member of staff, preferably from the Human Resources Directorate, to take a chronological record using the witness's own words. The witness should sign the statement only if satisfied that it is a true record of their own words.
- 16.3 At all stages of the investigation, any discussions or interviews should be documented and where feasible agreed with the interviewee.
- 16.4 Physical evidence should be identified and gathered together (impounded) in a secure place at the earliest opportunity. An inventory should be drawn up by the investigating officer and held with the evidence. Wherever possible, replacement or new document etc. should be put into use to prevent access to the evidence. If evidence consists of several items, for example a number of documents, each one should be tagged with a reference number corresponding to the written record.
- 16.5 CFS staff acting on behalf of the Director of Finance require and are to receive access to;
- All records, documents and correspondence relating to relevant transactions
  - At all reasonable times to any premises or land of NHS Highland
  - The production or identification by any employee of any Board, cash, stores or other property under the employee's control

## 17 Interview procedures

- 17.1 Interviews with suspects should be avoided until the formal disciplinary hearing. The investigating officer should, wherever possible, gather documentary and third party evidence for the purposes of their report. If, however, an employee insists on making a statement it must be signed and dated and should include the following:
- “I make this statement of my own free will; I understand that I need not say anything unless I wish to do so and that what I say may be given in evidence”.
- 17.2 Informal contact with the Police should be made at an early stage in the investigation to ensure that no actions are taken which could prejudice any future criminal case through the admissibility of evidence, etc.

## 18 Disclosure of loss from fraud

- 18.1 Guidance on the referring of losses and special payments is provided in CEL10 (2010). External Audit should be notified of any loss as part of their statutory duties. Scottish Financial Return (SFR) 18.0 on Losses and Compensation Payments is submitted annually to the Audit Committee and will include all losses with appropriate description within the standard categories specified by the SGHSCD.
- 18.2 Management must take account of the permitted limits on writing off losses for “Category 2 Boards”, as outlined in circular [CEL \(2010\)](#).

## 19 Police Involvement

- 19.1 It shall normally be the policy of NHS Highland that, wherever a criminal act is suspected, the matter will be notified **to the Police, as follows:**
- During normal working hours, it will be the decision of the Director of Finance as to the stage that the Police are contacted. If the Director of Finance is unavailable, this decision will be delegated to the FLO.

- Out with normal working hours, the manager on duty in the area where a criminal act is suspected, may contact the Police and is duty bound to report the matter to the Director of Finance at the earliest possible time.

19.2 The FLO and investigating manager should informally notify the Police of potential criminal acts, to seek advice on the handling of each investigation at an early stage in the investigation.

19.3 Formal notification of a suspected criminal act will normally follow completion of the investigating manager's report and formal disciplinary action. It is important that the internal report is carried out in a timely manner to avoid delaying the Police investigation.

## **20 Press Release**

20.1 To avoid potentially damaging publicity to the NHS and/or the suspect, NHS Highland should prepare at an early stage, a Press release, giving the facts of any suspected occurrence and any actions taken to date e.g. suspension. The Central Legal Office and the Police should agree the release where applicable.

## **21 Resourcing the investigation**

21.1 The Director of Finance will determine the type and level of resource to be used in investigating suspected fraud. The choices available will include:

- Internal staff from within NHS Highland
- Human Resources
- Internal Audit
- External Audit
- CFS
- Specialist Consultant
- Police

21.2 In making a decision, the Director Finance, should consider independence, knowledge of the organisation, cost, availability and the need for a speedy investigation. Any decision must be shown in the Log held by the FLO. A decision to take "No action" will not normally be an acceptable option unless exceptional circumstances apply.

21.3 In any case involving a suspected criminal act, it is anticipated that CFS involvement will be in addition to NHS Highland resources. In any case involving other suspected criminal acts, it is anticipated that Police involvement will be in addition to NHS Highland resources.

## **22 The law and its remedies**

### **22.1 Criminal Law**

The Board shall refer all incidences of suspected fraud/criminal acts to Counter Fraud Services or the Police for decision by the Procurator Fiscal as to any prosecution.

### **22.2 Civil Law**

The Board shall refer all incidences of loss through proven fraud/criminal act to the Central Legal Office for opinion, as to potential recovery of loss via Civil Law action.

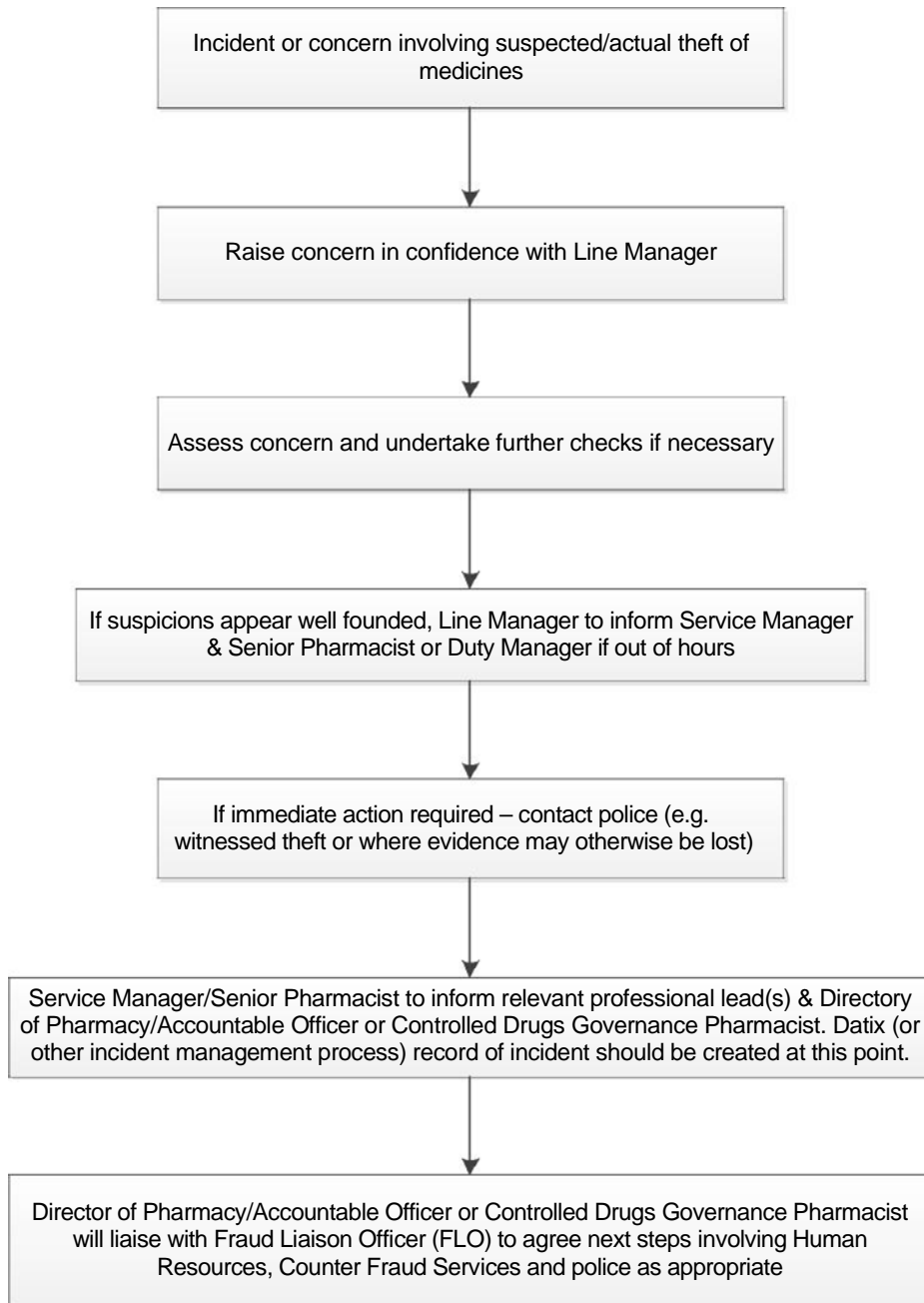
**Annex 1** to this policy gives guidance to staff on the action which should be taken in all cases where misappropriation of medicines is suspected.

### SAFE AND SECURE HANDLING OF MEDICINES

#### Suspected or actual theft of medicines

Theft of medicines is a serious criminal offence under the Medicines Act 1968, the Misuse of Drugs Act 1971 and other legislation and will be dealt with accordingly by NHS Highland, professional regulatory bodies and the police.

- 1.1 Any member of staff who has reason to believe that medicines have been taken without authority has a duty to report their concerns to the Nurse in Charge of the clinical area/ Line Manager.
- 1.2 All concerns will be treated in the strictest confidence subject to procedural requirements associated with any formal escalation. All investigations must be carried out in a discreet manner.
- 1.3 The Nurse in Charge/ Line Manager must take reasonable steps to ensure that medicines are in fact missing, for example check administration records, cupboards not normally used for storage of medicines and pharmacy delivery records. Any evidence must be retained pending further investigation.
- 1.4 If the Nurse in Charge/ Line Manager is unable to satisfy him or herself that all medicines can be accounted for, they must report their suspicions to the Senior Clinical Pharmacist and the relevant Service Manager (or Duty Manager out of hours) at the earliest opportunity. If immediate action is required (e.g. witnessed theft or where key evidence may otherwise be lost) the police must be contacted.
- 1.5 Where a Service Manager/Senior Clinical Pharmacist has been informed of suspected/ actual theft of medicines, they must inform the relevant professional lead(s) and the Head of Pharmacy/Accountable Officer for CDs who will liaise with the FLO and agree a course of action commensurate with the circumstances presented, which may include referring the matter to CFS or the Police.
- 1.6 The flowchart which follows this page must be followed in all cases of suspected/actual theft of medicines.
- 1.7 Note that the Incident Management Policy for Significant Events must also be followed in the event of any such incident. [link here](#)



**Note: All actions must be undertaken as discreetly as possible and in confidence**

PROCEDURES FOR DEALING WITH ALLEGATIONS FRAUD/OTHER IREGULARITIES

ANNEX 3

