

NOTICE FRAUD

NEWSLETTER:
SUMMER 2022

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NOTICE FRAUD

SUMMER 2022 EDITION

Welcome to the latest edition of our counter fraud newsletter. In this issue we focus on current fraud trends, providing you with useful insights into current fraud risk areas, and details of some recent fraud investigations. We also give you the dates of some upcoming key events we have planned for the coming months, including our support of International Fraud Awareness Week 2022.

PLEASE REPORT ALL CONCERNS AS SOON AS POSSIBLE.

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

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

EMERGING RISKS

BELOW WE IDENTIFY THOSE KEY AREAS OF FRAUD RELATED RISK YOU SHOULD BE AWARE OF.

Imposter fraud

We have been made aware of an incident where a band 5 RMN has booked agency shifts through two agencies and colluded with an unqualified friend to send them to one of the shifts in their place. This has resulted in an individual that usually works band 2 shifts, and has no formal nursing training, undertaking around 110 shifts as a band 5. This action poses a significant clinical safety issue to patients.

Mandate fraud

Since April 2022 we have been made aware of 11 attempts of mandate fraud across our NHS client base. These attempts include fraudsters using copycat email addresses and domain names, lookalike email addresses and email takeovers. Staff are reminded to remain vigilant when receiving and actioning emails from external sources, especially those requesting payment.

We have prepared a guidance document to reinforce this message.

Vaccine passport fraud / misuse of Pinnacle

We recently shared a report of intelligence which suggested that some people are falsifying vaccine records in exchange for money. This action results in a patient showing as vaccinated on NHS spine when they have not received any vaccine. We have received reports that administrative staff passwords may have been compromised which could expose the organisation to the fraudulent input of vaccine records. Organisations should ensure that access to systems that can update vaccine records is only provided to those that need it, for the period they need it. You should also seek to review usage to identify any suspicious entries.



GOODS RECEIVABLE FRAUD

We have seen fraudsters purporting to be an NHS organisation place orders for equipment, usually expensive IT equipment, from an existing Trust supplier.

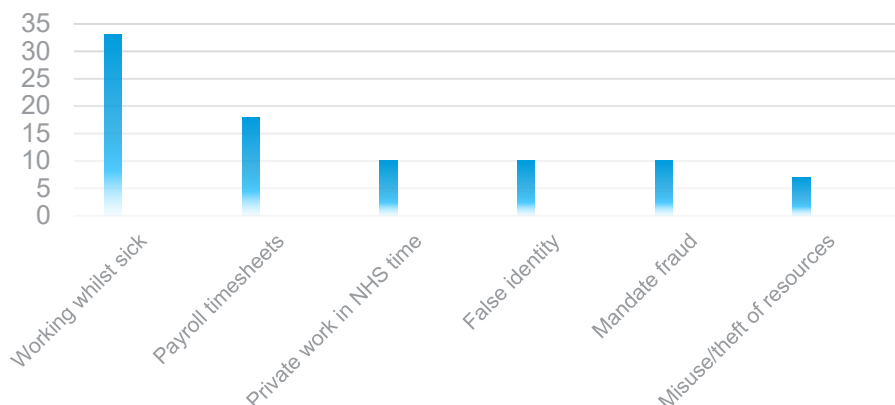
Once ordered the items were delivered to two Trust sites. Shortly after delivery, an individual attended the site stating they had been asked to collect the items to move them to another location, or that the items have been incorrectly delivered and need to be returned. On one occasion the fraudster phoned the reception desk purporting to be a Trust employee before delivery, to advise that the items would be collected. As the goods had not actually been ordered by the Trust no one noticed that they had not arrived.

The stolen goods are estimated to be worth around £750,000.

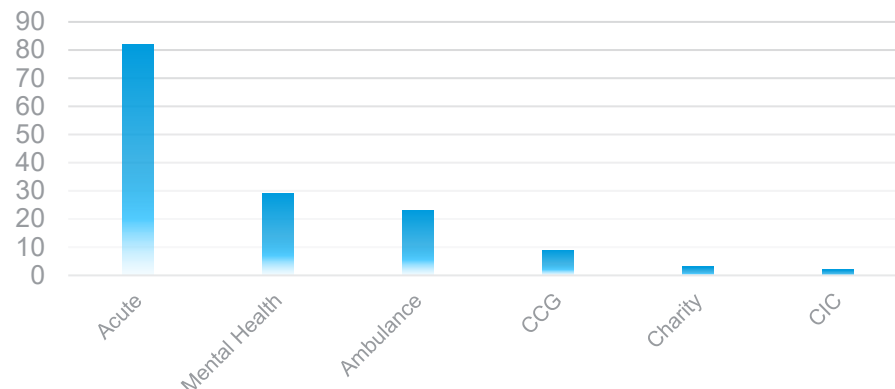
The matter has been reported to action fraud and is being investigated by the Metropolitan Police.

CURRENT TRENDS ACROSS RSM'S NHS CLIENT BASE

TOP FRAUD TYPES QUARTER 1



NUMBER OF CASES QUARTER 1



WHAT DOES THIS SHOW?

Working whilst off sick remains the most common type of fraud we have seen during quarter one 2022/23, with 22% of the cases reported to us relating to this area. This is followed by payroll timesheets, which accounted for 12% of reported fraud referrals.

Proportionally, 55% of the NHS organisations which we received referrals from during quarter one 2022/23 have been acute trusts (82 referrals). During the same period, 20% of referrals were from mental health trusts (29 referrals) and 16% were from ambulance trusts (23 referrals).

Year on year we see a comparative increase in referrals, from 91 in quarter one 2021/22 to 148 referrals during the same period in 2022/23.

NHS CASE STUDY

MANAGER SENTENCED FOR DEFRAUDING THE PRACTICE AND THE NHS PENSION AUTHORITY

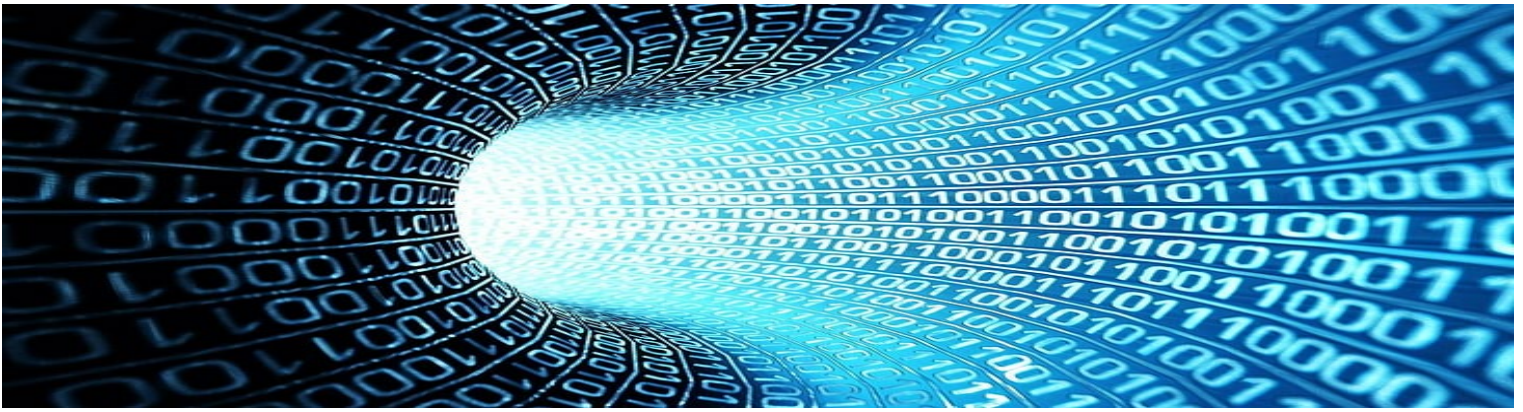
An NHS Practice Manager has been found guilty of defrauding an NHS Practice and the NHS Pension Authority over an 18-month period, gaining in excess of £35,000 in remuneration and pension that they were not entitled to. During a meeting held on 24 September 2018, the Practice Manager informed the surgery's partners that the Practice had insufficient funds to pay staff wages in October 2018. Due to the unprecedented circumstances, the matter was reported to NHS Counter Fraud Officers.

As a result of the NHS Counter Fraud Investigation, it was established that during the period 1 April 2016 to 27 October 2018, the subject made unauthorised overtime claims totalling £18,506.30, equivalent to approximately twenty-to-thirty hours per month.

The subject was able to do so by manipulating and circumventing financial data they had entered into the Practice's GP Payroll System, by amending their wages and dishonestly adding the overtime figures, which were also made pensionable. At no point did the subject seek authorisation for the alleged overtime worked in accordance with the Practice's Overtime Policy. The subject had also increased their salary on a monthly basis, with the first occasion being identified as April 2016.

The subject was recently sentenced to six months' imprisonment, suspended for 12 months.

For further information read the full article available [here](#).



NATIONAL FRAUD INITIATIVE 2022

WHAT IS THE NATIONAL FRAUD INITIATIVE?

The National Fraud Initiative (NFI) is a bi-annual exercise undertaken by the Cabinet Office that matches electronic data within and between public and private sector organisations. RSM participates in the NFI, where the data matching exercise is used to assist in the prevention and detection of fraud.

TIMETABLE OF ACTIONS

The below activity and dates have been extracted from the official NFI webpage. Further details can be found here:

[National Fraud Initiative: timetables - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/107147/nfi-2022-23-timetables.pdf)

Source: Cabinet Office

Activity	Who	Timing
Issue DRAFT data specifications for each data set	NFI Team (Cabinet Office)	By Friday 8 April 2022
Issue the FINAL data specifications for each data set	NFI Team (Cabinet Office)	By Friday 29 July 2022
Issue the instructions to bodies participating in NFI 2022/23	NFI Team (Cabinet Office)	By Friday 29 July 2022
Make the 2022/23 national exercise part of the web application available	NFI Team (Cabinet Office)	From Wednesday 3 August 2022
Check the list of expected data sets is accurate	NFI Key Contact	Between Wednesday 3 August and Wednesday 31 August 2022
Communicate data quality criteria / guidance	NFI Team (Cabinet Office)	By Wednesday 31 August 2022
Ensure the person uploading data has a web application account	NFI Key Contact	By Friday 16 September 2022, and as and when future changes occur
Complete the 2022/23 privacy notice compliance declaration in the web application	NFI Key Contact	By Friday 30 September 2022
Extract data from systems in accordance with the data specifications and upload data to the NFI web application	NFI Key Contact / User (data upload)	Data must be uploaded between Friday 7 October 2022 and Friday 18 November 2022
Cut off for the main 2022/23 NFI release	NFI Key Contact /Senior Responsible Officer	5pm on Friday 2 December 2022
Set up/review accounts for those reviewing matches	NFI Key Contact	By Friday 22 January 2023 and as and when future changes occur
The 2022/23 exercise matches are available	NFI Team (Cabinet Office)	From Thursday 26 January 2023



November 13-19, 2022

FRAUD AWARENESS WEEK 2022

BACKGROUND

The NHS Counter Fraud Authority (NHSCFA) require all NHS organisations to have an ongoing programme of work to raise awareness of fraud and bribery and corruption. This is a key part of creating a strong anti-fraud, bribery and corruption culture. Fraudulent and corrupt activity will not be tolerated, and through the awareness programme, all staff and contractors become aware of their responsibilities in protecting NHS funds, and the correct reporting procedures as well as learning about the outcomes of real life fraud investigations.

In previous years, RSM has supported the NHSCFA campaigns successfully across our NHS client base providing a suite of materials and training. This year International Fraud Awareness Week (IFAW) will take place from 13-19 November 2022.

AIM OF IFAW

The overall aim is to help staff identify fraud and bribery risks against the organisation and increase awareness of the reporting routes available.

COMMUNICATION OBJECTIVES

- To generate and share information regarding key organisational risks, as well as emerging national risks.
- To increase staff awareness of the reporting routes in place.
- To ensure all staff are aware of relevant policies and know where to find them.
- To empower members of staff so they feel confident and supported by the organisation in reporting fraud and bribery concerns.

PLANNED ACTIVITIES

For 2022, we will be assisting all of our NHS clients in supporting the IFAW campaign in a variety of ways. We have reviewed feedback from previous years and built this into our planned approach.

Remote training sessions

We will be hosting a number of training sessions remotely via Teams, to enable as many staff as possible to attend. Throughout the week from 14-18 November 2022, we are pleased to confirm the following sessions, dates and times.

All sessions are 45 minutes only and event meeting links have been sent to our client's communications teams.

Monday 14 November	Tuesday 15 November	Wednesday 16 November	Thursday 17 November	Friday 18 November
Session 1: 11am General Fraud Awareness (Available to all staff)	Session 3: 11am Cyber Fraud (Available to all staff)	Session 5: 11am Finance (Available to finance team staff)	Session 7: 11am HR/Recruitment (Available to HR and recruitment team staff)	Session 9: 11am General Fraud Awareness (Available to all staff)
Session 2: 2pm General Fraud Awareness (Available to all staff)	Session 4: 2pm Cyber Fraud (Available to all staff)	Session 6: 2pm Procurement (Available to procurement team staff)	Session 8: 2pm GP Practice Managers (Available to all GP Practice Managers)	Session 10: 2pm Budget Holders (Available to budget holders)

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