



**PWYLLGOR ARCHWILIO A SICRWYDD RISG
AUDIT AND RISK ASSURANCE COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	14 April 2026
TEITL YR ADRODDIAD: TITLE OF REPORT:	Counter Fraud Annual Work Plan 2026/27
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Executive Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Ben Rees, Head of Local Counter Fraud Services

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Ar Gyfer Penderfyniad/For Decision

ADRODDIAD SCAA

SBAR REPORT

Sefyllfa / Situation

NHS bodies in Wales must implement anti-fraud, bribery and corruption measures in accordance with Government Directions on Counter Fraud Measures and the service agreement under section 83 of the Government of Wales Act 2006. As well as the Welsh Government directions, NHS bodies are also obliged to demonstrate compliance with NHS Counter Fraud Authority Requirements of the Government Functional Standard GovS 013: Counter Fraud.

This document provides to Audit and Risk Assurance Committee the Counter Fraud Work Plan which sets out the intended actions for 2026/27. The Work Plan is devised to address identified fraud risks and to ensure compliance with both the Government Functional Standards 013 - Counter Fraud (GovS 013) and Welsh Government Directions to NHS Bodies on Counter Fraud Measures.

The workplan refers to a draft Self-Review Assessment, which has been undertaken and which has been submitted to the Committee as a separate item.

Cefndir / Background

To evidence the provision of services within a sound governance framework and provide a basis and strategic direction for counter fraud work in 2026/27.

Asesiad / Assessment

The Work Plan presented covers all aspects of applicable standards and directions as well as encompassing work around identified fraud risks. Contingency is built into the Plan to ensure response to emerging fraud risks.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is requested to **APPROVE** the Counter Fraud Work Plan 2026/27.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	3.2 In particular, the Committee will review the adequacy of: 3.2.4 the policies and procedures for all work related to fraud and corruption as set out in National Assembly for Wales Directions and as required by the Counter Fraud and Security Management Service.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not applicable.
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	3. Effective 4. Efficient
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	4. Learning, improvement and research
Amcanion Strategol y BIP: UHB Strategic Objectives:	1. Striving teams
Amcanion Cynllunio Planning Objectives	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable

Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base:	2025/26 Counter Fraud Annual Report.
Rhestr Termiau: Glossary of Terms:	LCFS – Local Counter Fraud Specialist/s CF – Counter Fraud CFS Wales – Counter Fraud Services Wales NHS CFA – NHS Counter Fraud Authority NWSSP – NHS Wales Shared Services Partnership LPE – Local Proactive Exercise FRA – Fraud Risk Assessment
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg	Not applicable.

Parties / Committees consulted prior to Audit and Risk Assurance Committee:	
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Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Not applicable.
Ansawdd / Gofal Claf: Quality / Patient Care:	Not applicable.
Gweithlu: Workforce:	Not applicable.
Risg: Risk:	Not applicable.
Cyfreithiol: Legal:	Not applicable.
Enw Da: Reputational:	Not applicable.
Gyfrinachedd: Privacy:	Not applicable.
Cydraddoldeb: Equality:	Not applicable.



Counter Fraud Work Plan 2026/27

Benjamin Rees
Head of Local Counter Fraud Services

14 April 2026

COUNTER FRAUD WORK PLAN 2026/27

Introduction

Hywel Dda University Health Board maintains a professionally accredited Local Counter Fraud Service delivered by two full-time Local Counter Fraud Specialists (LCFS), who collectively provide 435 operational working days per year. This service ensures that the organisation meets its statutory obligations in relation to fraud, bribery, and corruption. Historically, counter fraud activity was structured around four key principles under Welsh Government Directions:

Key Principle 1: Strategic Governance – ensuring robust governance arrangements that embed anti-crime measures at all levels of the organisation. This includes maintaining effective communication with senior leaders and ensuring ongoing oversight through the Audit and Risk Assurance Committee.

Key Principle 2: Inform and involve – promoting awareness of fraud risks across the Health Board to foster a workforce that is informed, vigilant, and intolerant of fraud, bribery, and corruption. Effective and varied communication channels will remain central to this principle.

Key Principle 3: Prevent and deter – identifying and mitigating anomalies indicative of fraud and developing a fraud-resistant environment that minimises opportunities for wrongdoing.

Key Principle 4: Hold to Account – ensuring that all suspicions of fraud are investigated promptly and professionally, with appropriate sanctions and redress applied to reinforce a zero-tolerance approach.

These principles continue to underpin the Health Board's counter fraud culture and remain essential to maintaining organisational resilience. However, as the national framework for NHS-funded services has evolved, the Health Board is now required to operate in full accordance with the Government Functional Standard GovS 013: Counter Fraud (GovS 013).

COUNTER FRAUD WORK PLAN 2026/27

GovS 013 sets out mandatory expectations for managing fraud, bribery, and corruption across government and the wider public sector. The NHS Counter Fraud Authority (NHSCFA) provides oversight and requires organisations to complete an annual RAG-rated self-assessment, which is externally validated. This assessment forms a key element of assurance to both the Cabinet Office and Welsh Government. Under GovS 013, counter fraud work is now organised into two principal streams:

Proactive Work – activities designed to prevent and reduce fraud risk, including awareness programmes, training, communication initiatives, proactive exercises, risk identification, and the development of fraud-resistant systems. NHSCFA guidance emphasises that this work must be protected and not displaced by reactive demand.

Reactive Work – activities undertaken in response to referrals and intelligence, including investigations, analysis of system weaknesses, and engagement with internal and external audit partners. This also includes applying appropriate sanctions and taking recovery action where necessary.

This Annual Work Plan aligns with the requirements of GovS 013 and ensures that the Health Board maintains strong governance, addresses areas requiring improvement, and continues to strengthen its resilience against fraud, bribery, and corruption. It is a dynamic, risk-based document and will be reviewed throughout the year to reflect emerging risks, operational pressures, and organisational priorities. Progress will be reported quarterly to the Director of Finance and the Audit and Risk Assurance Committee, with outcomes captured in the annual report and the NHSCFA Functional Standard Return.

A self-assessment against each component of GovS 013 is completed annually using a RAG-rating methodology. One area requiring continued development is:

GovS 013 Component 3, Requirement 3 – Fraud, bribery, and corruption risk assessment.

COUNTER FRAUD WORK PLAN 2026/27

Work to strengthen this area continued throughout 2025/26, including a review of the reporting and recording mechanism for fraud risks, undertaken in partnership with the Risk Management team, which will now be adopted into the 2026/27 work plan.

Full details of the Government Functional Standards and corresponding NHS requirements are available at:

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

This Work Plan has been designed to maintain areas of existing strength; address identified weaknesses and ensure full alignment with GovS 013. Where individual Work Plan actions relate directly to components of the Standard, the relevant reference is provided (e.g., GovS 013 Component X).

To safeguard the Health Board's resilience against fraud, bribery, and corruption, an Annual Work Plan is compiled by the Head of Local Counter Fraud Services, agreed with the Executive Director of Finance, and submitted to the Audit and Risk Assurance Committee (ARAC) for approval at the start of each financial year.

Engagement with key personnel and insight from staff surveys play a key role in shaping this plan. Survey feedback may also highlight emerging risks requiring proactive preventative or detection work. Any risks identified by Counter Fraud are recorded in accordance with the newly adopted Fraud Risk Strategy and nationally via the CLUE case management system. These risks will be shared with ARAC to ensure ownership and assurance that risks are being appropriately managed.

In addition to internal intelligence, external information, such as NHSCFA fraud alerts, fraud prevention notices, and identified inherent risks will be considered.

COUNTER FRAUD WORK PLAN 2026/27

PROACTIVE ACTIVITY (Inform & Involve, Prevent & Deter and Strategic Governance)			
Task / Objective		GovS 013 Component	Delivery Timescale
1	<p>Design and deliver a programme of counter fraud awareness presentations to staff at all levels within the Health Board, with the aim of ensuring that the organisation is proactive in raising fraud awareness and building an anti-fraud culture.</p> <p>Review and maintain materials and media used.</p> <p>Evaluate presentations, collate results, and amend presentations in line with feedback received.</p>	GovS 013 component 11	Throughout the year.
2	<p>Undertake a suitable exercise to identify the level of fraud awareness within the organisation utilising compliance data associated with ESR Mandatory Training and further develop communications / learning in areas of low compliance.</p>	GovS 013 component 11	Q1.
3	<p>To develop and maintain the counter fraud information contained on the Health Board intranet site and Newsletter, to include details of successfully prosecuted Counter Fraud cases – both local and national. Producing and publicising relevant media via Viva engage where appropriate.</p>	GovS 013 component 11	Q2 and Q4.
4	<p>Enhance awareness of the Health Board’s “Counter Fraud” Policies, and promote the correct lines for reporting fraud, bribery, or corruption (including the freephone Fraud, Bribery and Corruption Reporting Line, online reporting tool, and local reporting mechanisms).</p>	GovS 013 component 11	Throughout the year.

COUNTER FRAUD WORK PLAN 2026/27

PROACTIVE ACTIVITY			
(Inform & Involve, Prevent & Deter and Strategic Governance)			
Task / Objective		GovS 013 Component	Delivery Timescale
5	Engage with the Health Board's Learning and Development department to monitor compliance and promote the Counter Fraud mandatory E-Learning package.	GovS 013 component 11	Throughout the year.
6	Issue messages to all staff groups advising them of current data sharing arrangement in place between HDdUHB and the National Fraud Initiative.	Service Requirement and GovS 013 component 11	As required.
7	Publish a Counter Fraud Newsletters via the Counter Fraud Intranet site and Viva engage to raise awareness of key issues and Fraud risks.	GovS 013 component 11	Throughout the year.
8	Use findings from fraud risk assessments to inform delivery of bespoke counter fraud training to business areas of higher risk of exposure to fraud.	GovS 013 component 7 and 12	Throughout the year.
9	Undertake targeted surveys of staff to measure awareness of: Counter Fraud, Bribery and Corruption Policy and Response Plan. Fraud, Bribery and Corruption incident reporting routes; and Policy and procedures relating to Conflicts of Interests, Gifts and Hospitality.	GovS 013 component 4, 7 and 12	Q1.
10	Engage with the NHS Counter Fraud Services Wales / The Counter Fraud Authority to develop awareness materials focusing on identified trends, with a view of disseminating the information to staff via global messaging systems.	GovS 013 component 11	Q1 and 2.

COUNTER FRAUD WORK PLAN 2026/27

PROACTIVE ACTIVITY			
(Inform & Involve, Prevent & Deter and Strategic Governance)			
Task / Objective		GovS 013 Component	Delivery Timescale
11	Review key organisational policies, procedures, and documents, to ensure that they are adequately robust in terms of reducing the risk of fraud to a minimum. The communication of revised policies, procedures, and documents as appropriate, emphasising the organisational commitment to countering fraud.	GovS 013 component 3 and 10	As required.
12	Conduct risk analysis in line with Government Counter Fraud Profession (GCFP) fraud risk assessment methodology. Record and manage assessed risk in line with the Health Board's Risk Management policy and Fraud Risk Strategy, reporting on threats where appropriate.	GovS 013 component 3	Throughout the year.
13	Develop a fraud risk profile from risk assessment work to effectively evaluate, evidence, and measure the effectiveness of counter fraud work in mitigating and reducing fraud risk or expenditure and influencing of policy and procedure aimed at reducing fraud.	GovS 013 component 2 and 5	Throughout the year.
14	Review existing fraud risk assessments with Risk Owners.	GovS 013 component 2, 3 and 5	Throughout the year.
15	Use National Fraud Initiative data, which matches payroll records to creditors and suppliers, to undertake a proactive exercise to measure compliance with the conflicts of interest policy.	GovS 013 component 10 and 12	Q1.

COUNTER FRAUD WORK PLAN 2026/27

PROACTIVE ACTIVITY (Inform & Involve, Prevent & Deter and Strategic Governance)			
Task / Objective		GovS 013 Component	Delivery Timescale
16	Maintain regular contact with the Head of Internal Audit (NWSSP Audit and Assurance)	Service level requirement	Throughout the year.
17	Record and respond to ad-hoc requests for assistance received.	Service level requirement	Throughout the year.
18	Action Fraud Prevention Notices (FPN) and or Risk Alerts, issued by NHS Counter Fraud Authority and/or Counter Fraud Services Wales as and where appropriate.	GovS 013 component 3	As required.
19	Issue fraud alerts to all appropriate staff, raising awareness of existing or emerging threats.	GovS 013 component 11	As required.
20	Maintain regular liaison with the Post Payment Verification Location Manager (NWSSP Primary Care) and Primary Care leads to ensure that any contractor visits which result in the identification of anomalies are reported to the LCFS.	Service level requirement	Throughout the year.
21	Participate in mandatory national proactive exercises, as instructed by NHS Counter Fraud Authority, Counter Fraud Services Wales, Auditor General for Wales, and/or the Cabinet Office (e.g., NFI).	GovS 013 component 10	Throughout the year.
22	Participate in thematic fraud risk evaluation exercises as instructed by the NHS Counter Fraud Authority.	GovS 013 component 10	As required.

COUNTER FRAUD WORK PLAN 2026/27

PROACTIVE ACTIVITY			
(Inform & Involve, Prevent & Deter and Strategic Governance)			
Task / Objective		GovS 013 Component	Delivery Timescale
23	<p>Conduct proactive work to detect fraud using relevant information and intelligence to identify anomalies that may be indicative of fraud, bribery, and corruption. Results of this work will be recorded on Clue3, evaluated and where appropriate feed into improvements to prevent and deter fraud, bribery, and corruption.</p> <p>Any losses, recoveries or savings are to be identified and reported (data metrics).</p> <p>Areas of work will be linked to both locally and nationally identified risks which will be evidenced within Clue3 by way of referencing a Risk Assessment, FPN or Investigation.</p>	GovS 013 component 10	Throughout the year.
24	Maintain membership of Local Intelligence Network and regular attendance at meetings.	Service level requirement	As required.
25	Provide outturn reports for managers to recommend appropriate action following any weaknesses identified through investigative work. Monitor and report findings to the Director of Finance / Audit and Risk Assurance Committee.	Service level requirement	As required.
26	Periodically review the Health Board's Risk Register for entries which may have a fraud or corruption bearing.	GovS 013 component 3 and 10	As required.
27	Attendance at Fraud Forum meetings held by CFS Wales for the purpose of CPD and development of strategic objectives.	Service level requirement	As required.

COUNTER FRAUD WORK PLAN 2026/27

PROACTIVE ACTIVITY			
(Inform & Involve, Prevent & Deter and Strategic Governance)			
Task / Objective		GovS 013 Component	Delivery Timescale
28	Maintain regular contact with the Health Board's Fraud Champion, ensuring any concerns are raised, discussed, and actioned appropriately.	GovS 013 component 1	Throughout the year.
29	Completion and agreement of the annual work plan and annual report with the Director of Finance or nominated deputy.	GovS 013 component 2	Q4.
30	Regular meetings/liaison with Director and/or Assistant Director of Finance	GovS 013 component 1	Throughout the year.
31	Preparation for and attendance at Audit Committee meetings.	GovS 013 component 1	As required.
32	Full participation in the quality assurance process as directed by NHS Counter Fraud Authority	Service level requirement	Q4 and as required.
33	Undertake additional training as required by the Health Board or NHS Counter Fraud Authority.	Service level requirement	As required.
34	Ensure that all Fraud, Bribery, and Corruption investigative and proactive activity, including all outcomes, recoveries and system weaknesses identified during investigations and/or proactive prevention and detection exercise are recorded on Clue3 and presented to ARAC where required.	GovS 013 component 8	Q1 and throughout the year.

COUNTER FRAUD WORK PLAN 2026/27

PROACTIVE ACTIVITY			
(Inform & Involve, Prevent & Deter and Strategic Governance)			
Task / Objective		GovS 013 Component	Delivery Timescale
35	Review the Health Board's Counter Fraud Policy and Response Plan to ensure up to date and relevant contents as well as alignment to Government Functional Standards.	GovS 013 component 4 and 7	Q1.
36	Provide relevant data to CFS Wales on a quarterly basis to allow for the reporting and analysis of reported incidents of fraud, bribery and corruption, the value of identified fraud losses, the value of fraud recoveries, the value of fraud prevented, criminal sanctions and disciplinary sanctions.	GovS 013 component 6	Quarterly.
37	Record and report on recommendations to both Department leads and ARAC, tracking relevant actions.	GovS 013 component 1, 5, 8 and 10	Throughout the year.
38	Develop, complete and report on Local Proactive Exercises that are designed to assess system weaknesses and the effectiveness of existing controls used to mitigate the risk of fraud.	GovS 013 component 2, 3, 10 and 11	Throughout the year.
39	Undertake a review of all existing, previously reported risks in line with guidance / methodology issued by the NHS Counter Fraud Authority.	GovS 013 component 2, 3, 10 and 11	Throughout the year.
40	Undertake a review of Procurement related fraud risks, including those associated with existing due diligence processes.	GovS 013 component 2, 3, 10 and 11	Throughout the year.
TOTAL DAYS ALLOCATED			245

COUNTER FRAUD WORK PLAN 2026/27

REACTIVE (Hold to Account)			
Task / Objective		GovS 013 Component	Delivery Timescale
41	Conduct investigations into all allegations of economic crime as required, in line with the requirements of the NHS Counter Fraud Authority Counter Fraud Manual, and all relevant guidance and legislation.	GovS 013 component 9	As required.
42	Record and maintain accurate data on the designated Crime Management system, Clue3, in line with NHS Counter Fraud Authority and NHS CFS Wales requirements.	GovS 013 component 6 and 8	As required.
43	Assist NHS Counter Fraud Services Wales with information as required for any regional or national fraud cases. Ensure comprehensive information to enable risk exercises to be conducted effectively is submitted in a timely manner.	GovS 013 component 9	As required.
44	Ensure the application of sanctions in line with legislation and the policy document 'Applying Appropriate Sanctions Consistently'.	GovS 013 component 6 and 9	As required.
45	Where appropriate, apprise the Health Board's Workforce and OD department on investigations that involve HDdUHB employees and where applicable, share information that will assist in the assessment and mitigation of any risks associated with said person's employment and or ability to perform their duties.	GovS 013 component 1, 5, 8, 9 and 10	As required.

COUNTER FRAUD WORK PLAN 2026/27

REACTIVE (Hold to Account)			
Task / Objective		GovS 013 Component	Delivery Timescale
	This will include the submission of a case report at the conclusion of an investigation.		
46	Identify and maintain appropriate records and, wherever possible, seek financial redress/recovery in respect of any proven loss to the Health Board, having due regard to the circumstances of each case.	GovS 013 component 6 and 8	As required.
47	Review professional competencies and capabilities of accredited staff nominated to undertake the full range of counter fraud work to assess requirements for professional development opportunities.	GovS 013 component 9	Q1.
48	Undertake review of information held, stored, and processed in relation to case files and evidence store.	Service level requirement	As required.
49	Provision of information via Clue3 and secure information exchange channels to enhance national intelligence sharing.	GovS 013 component 6 and 9	As required.
50	Maintain an appropriate and correct interaction with NHS CFS Wales regarding the conduct and progression of an investigation.	GovS 013 component 9	As required.
TOTAL DAYS ALLOCATED			175

COUNTER FRAUD WORK PLAN 2026/27

STRATEGIC AREA OF ACTIVITY	RESOURCE ALLOCATED (in days)
PROACTIVE ACTIVITY	245
REACTIVE ACTIVITY	175
TOTAL	420

Conclusion

Key areas of work for this year will be a focus on 'Proactive' activity to further embed the culture fostered over preceding years, as well as further developing areas of work associated with prevention and deterrence of fraud by way of a robust and effect fraud risk management strategy, which will build on Fraud Risk Analysis, identifying specific fraud risk-based proactive exercises and recording outcomes on Clue3.

Overall, this work plan has been developed in response to identified fraud risks, offences under the Fraud Act 2006, the new offence of Failure to Prevent Fraud under the Economic Crime and Corporate Transparency Act 2023 Offence and in line with the Health Board's obligations derived from the Welsh Government Directions on Counter Fraud Measures and the Welsh Government Directions on Counter Fraud Measures.

The actions contained therein are aimed at reducing fraud, bribery, and corruption within the Health Board to an absolute minimum and embedding an anti-fraud culture. It is recommended that the Committee **approve** the work plan as presented.

Huw Thomas
Director of Finance

Ben Rees
Head of Local Counter Fraud Services