

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

DYDDIAD Y CYFARFOD: DATE OF MEETING:	15 April 2025
TEITL YR ADRODDIAD: TITLE OF REPORT:	Counter Fraud Work Plan 2025/26
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Ben Rees, Head of Counter Fraud

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 2025/26. 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

Main Report:

To evidence the provision of services within a sound governance framework and provide a basis and strategic direction for counter fraud work in 2025/26.

Asesiad / Assessment

Main Report:

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 2024/25.

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:	3. Striving to deliver and develop excellent services 6. Sustainable use of resources
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:	2024/25 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 Parties / Committees consulted prior to Audit and Risk Assurance Committee:	Not applicable.
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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 2025/26

Benjamin Rees
Head of Counter Fraud Services

15 April 2025

COUNTER FRAUD WORK PLAN 2025/26

Introduction

The Health Board employs 2 full time Accredited, Local Counter Fraud Specialists (LCFS) within the Counter Fraud Team to operationally deliver the obligations for countering fraud bribery and corruption. Each LCFS is employed on a permanent full-time basis, which after annual leave deductions allows for 440 working days per annum.

In line with the Welsh Government Directions on Counter Fraud Measures, the counter fraud work undertaken by the Counter Fraud Team is set around four key principles:

Key Principle 1: Strategic Governance – to ensure that Strategic Governance arrangements are in place to ensure that Anti-Crime measures are embedded at all levels across the organisation. Good communication with Senior Staff within key staff areas as well as regular attendance and oversight from the Audit and Risk Assurance Committee will continue.

Key Principle 2: Inform and Involve – to raise awareness of fraud risks against the Health Board with the overall aim to have a workforce that is fraud aware, vigilant, and intolerant of fraud bribery and corruption in the NHS. Effective use of multi-media channels to reach staff across the Health Board will be vital to effective delivery of this principle.

Key Principle 3: Prevent and Deter – to utilise all available means to identify and mitigate anomalies indicative of fraud and to produce a ‘fraud-proofed’ environment to discourage individuals who may be tempted to commit fraud against the NHS and ensure that opportunities for fraud to occur are minimised.

Key Principle 4: Hold to Account – to ensure that all suspicions of fraud are investigated in a timely, professional manner and that all appropriate sanctions and redress actions are applied to send the message that fraud against the Health Board will not be tolerated.

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 WG directions, NHS bodies are also obliged to demonstrate compliance with the Government Functional Standards 013 - Counter Fraud (GovS 013). A self-review assessment against each of the standards is completed on an annual basis using a RAG rating system. Areas that will require development have been identified as:

COUNTER FRAUD WORK PLAN 2025/26

NHS Requirements Government Functional Standard 013 Counter Fraud (GovS 013) Component 3, Requirement 3 – Fraud bribery and corruption risk assessment. This is an area that has continued to be developed throughout 2024/25 and a review of the current reporting mechanism for reporting and recording Fraud Risks has been undertaken in partnership with Assurance and Risk.

The Government Functional Standards and NHS Requirements to meet those standards are available in full at <https://cfa.nhs.uk/government-functional-standard/NHS-requirements>.

This work plan has been developed to maintain the areas of work in which the Health Board is already strong, improve in the areas of potential weakness and ensure overall alignment to the GovS 013 standards. Where a Work Plan action is directly applicable to a Standard Component, these have been referenced (GovS 013 component X).

INFORM AND INVOLVE			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
1	<p>Design and deliver a programme of counter fraud awareness presentations to staff at all levels within the Health Board, including participation in the Health Board induction and Managers' Passport programme, 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	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.	GovS 013 component 11	Q1

COUNTER FRAUD WORK PLAN 2025/26

INFORM AND INVOLVE			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
3	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.	GovS 013 component 11	Q2 and Q4
4	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).	GovS 013 component 11	Throughout the Year
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	Arrange for pay-slip messages to be utilised during the year as appropriate.	GovS 013 component 11	As Appropriate
7	Publish a Counter Fraud Newsletter and Viva engage posts to raise awareness of key issues and Fraud risks.	GovS 013 component 11	Throughout the year
8	Utilise findings from fraud risk assessments to inform delivery of 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

COUNTER FRAUD WORK PLAN 2025/26

INFORM AND INVOLVE			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
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
TOTAL DAYS ALLOCATED			85

PREVENT AND DETER			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
11	Review key organisational policies, procedures, and documents, to ensure that they are adequately robust in terms of counter fraud. The communication of revised policies, procedures, and documents as appropriate, emphasising the organisational commitment to countering fraud.	GovS 013 component 3 and 10	As Appropriate
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 include on the risk registers 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

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PREVENT AND DETER			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
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
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 issued by NHS Counter Fraud Authority and/or Counter Fraud Services Wales as and where appropriate.	GovS 013 component 3	As Appropriate
19	Issue fraud alerts to all appropriate staff.	GovS 013 component 11	As Appropriate
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, 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

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PREVENT AND DETER			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
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	Membership of Local Intelligence Network and 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 Risk Register for entries which may have a fraud or corruption bearing.	GovS 013 component 3 and 10	Throughout the Year
TOTAL DAYS ALLOCATED			130

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HOLD TO ACCOUNT			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
31	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
32	Appropriate use of Clue3, the prescribed case management system, in line with NHS Counter Fraud Authority and NHS CFS Wales requirements.	GovS 013 component 6 and 8	As Required
33	Assist the NHS CFS with information as required for any regional or national fraud cases. Ensure comprehensive information to enable risk exercises to be carried out effectively is submitted in a timely manner.	GovS 013 component 9	As Required
34	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
35	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
36	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
37	Undertake review of information held, stored, and processed in relation to case files and evidence store.	Service level requirement	As required
38	Provision of information via Clue3 and secure information exchange channels to enhance national intelligence sharing.	GovS 013 component 6 and 9	As Required

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HOLD TO ACCOUNT			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
39	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			185

STRATEGIC GOVERNANCE			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
40	Attendance at all Fraud Forum meetings held by CFS Wales.	Service level requirement	As Required
41	Maintain regular contact with the Health Board's Fraud Champion.	GovS 013 component 1	Throughout the Year
42	Completion and agreement of the annual work plan and annual report with the Director of Finance or nominated deputy.	GovS 013 component 2	Q4
44	Regular meetings/liaison with Director and/or Assistant Director of Finance	GovS 013 component 1	Throughout the Year
45	Preparation for and attendance at Audit Committee meetings.	GovS 013 component 1	As Required
46	Full participation in the quality assurance process as directed by NHS Counter Fraud Authority	Service level requirement	Q4 and As Required

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STRATEGIC GOVERNANCE			
TASK/OBJECTIVE		GOVERNMENT FUNCTIONAL STANDARD	PROPOSED DELIVERY
47	Undertake additional training as required by the Health Board or NHS Counter Fraud Authority.	Service level requirement	As Required
48	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.	GovS 013 component 8	Q1 and Throughout the Year
49	Provide regular reports and <i>ad hoc</i> information to NHS Counter Fraud Authority and Welsh Government as required	Service level requirement	Throughout the Year
50	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
51	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.
52	Record and report on Investigation Recommendations to both Department leads and the Audit Committee, tracking relevant recommendations via the Corporate Governance Team, who will assist in tracking recommendations and reporting back compliance to the committee.	GovS 013 component 1, 5, 8 and 10	Throughout the Year
TOTAL DAYS ALLOCATED			40

SUMMARY TOTALS

COUNTER FRAUD WORK PLAN 2025/26

	STRATEGIC AREA OF ACTIVITY	RESOURCE ALLOCATED (in days)
A	INFORM AND INVOLVE	85
B	PREVENT AND DETER	130
C	HOLD TO ACCOUNT	185
D	STRATEGIC GOVERNANCE	40
	TOTAL	440

Conclusion

Key areas of work for this year will be a focus on Inform and Involve and awareness raising to further embed the culture fostered over preceding years, as well as further developing areas of work associated with Prevent and Deter, including building 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, 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 Counter Fraud Services