

**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 Draft review of NHS Requirements Government Functional Standards
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)

Er Gwybodaeth/For Information

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. A self-review assessment against the standards is completed on an annual basis using a RAG rating system.

This report provides to the Audit and Risk Assurance Committee the Counter Fraud Draft review of NHS Requirements Government Functional Standards.

The report will present a breakdown as to how each requirement is met and the review rating applied. The Assessment provides an overall rating of Green, with one identified area of improvement.

Please note – the Counter Fraud Authority has imposed a word count limit; as such, abbreviations have been used throughout.

Cefndir / Background

To evidence the provision of services within a sound governance framework in line with the Government Functional Standards 013 – Counter Fraud and NHS Requirements.

Asesiad / Assessment

Main Report:

The Health Board is compliant with the Welsh Government Directives.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is requested to **RECEIVE FOR INFORMATION** this draft report, prior to it being submitted via the Counter Fraud Authority.

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:	Counter Fraud Workplan 2024/25
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.



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CYMRU
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Bwrdd Iechyd Prifysgol
Hywel Dda
University Health Board

COUNTER FRAUD, BRIBERY & CORRUPTION

HYWEL DDA UNIVERSITY HEALTH BOARD

**Review of NHS Requirements Government Functional
Standards - 013 Counter Fraud**

Overall Rating – GREEN

To be submitted to the Counter Fraud Authority.



Counter Fraud Functional Standard Return – Organisational Information	Comments
Name of the organisation	HYWEL DDA UNIVERSITY LHB
Annual budget of the organisation	Over £1 billion.
Staff headcount at the organisation including contracted employees	10,000 to 15,000
Organisation code	7A2
Organisation / provider type	Health Board
Co-ordinating Commissioner for this provider	WALES
Region	WALES
NHS England Region	WALES
The STP / ICS that the organisation belongs to	WALES
Name of the member of the executive board or equivalent body responsible for overseeing and providing strategic management	Mr Huw Thomas
Name and email of the Local Counter Fraud Specialist	Mr Benjamin Rees
Email of the Local Counter Fraud Specialist	Benjamin.Rees2@Wales.nhs.uk
Name of the counter fraud provider organisation (including in-house)	In House
Counter Fraud provide type	WALES
Name of the Chair of the Audit Committee	Rhodri EVANS
Email of the Chair of Audit Committee	Rhodri.Evans7@wales.nhs.uk
Pro-active days used	254
Reactive days used for counter fraud work	176
Total days used for Counter Fraud work	430
Cost of Counter Fraud staffing per financial year – Pro-active	£116,319
Cost of Counter Fraud staffing per financial year – Reactive	£80,599
Total costs for Counter Fraud work	£196,918
Number of referrals received during the most recent financial year	55
Number of cases opened during the most recent financial year	55
Number of cases closed during the most recent financial year	56
Number of cases open as at 31/03/2024	11
Amount of fraud losses identified during the most recent financial year	£64273
Amount of fraud losses recovered during the most recent financial year	£64273
Amount of fraud losses prevented from reactive work during the most recent financial year	£64273
Number of criminal sanctions applied during the year	4
Number of civil sanctions applied during the year	12
Number of disciplinary sanctions applied during the year	8 referrals made.

Functional Standard		Rating	Comments
NHS Requirement 1A	<p>A member of the executive board or equivalent body is accountable for provision of strategic management of all counter fraud, bribery, and corruption work within the organisation. The accountable board member is responsible for the provision of assurance to the executive board in relation to the quality and effectiveness of all counter fraud bribery and corruption work undertaken.</p> <p>The accountable board member is responsible for ensuring that nominations to the NHSCFA for the accountable board member, audit committee chair and counter fraud champion are accurate and that any changes are notified to the NHSCFA at the earliest opportunity and in accordance with the nominations process.</p>	GREEN	<p>The UHB's Chief Executive Officer (CEO) and Director of Finance (DoF) are responsible for ensuring there are appropriate arrangements to counter fraud, and that procedures for dealing with suspected cases are complied with.</p> <p>The DoF is the delegated person responsible for providing strategic management on all aspects of economic crime. This is evidenced by the preparation of the antifraud, bribery and corruption work plan, agreement of the annual Self Review Tool (SRT), along with counter fraud annual report and progress reports presented on a quarterly basis to Audit & Risk Assurance Committee (ARAC).</p> <p>Additional to this, the LCFS presents regular updates and briefings directly to the DoF and Assistant DoF when required with clear lines of communication between all parties, allowing the DOF to engage with Exec Directors on issues involving their portfolios, ensuring appropriate action is taken where necessary. All LCFS Nominations are reviewed and approved by the DOF.</p>
NHS Requirement 1B	The organisation's non-executive directors, counter fraud champion or lay members and board/governing body level senior management are accountable for gaining	GREEN	There are clear communication lines with the Senior Health Board Management and Independent Members (IMs) by way of



Functional Standard		Rating	Comments
	<p>assurance that sufficient control and management mechanisms in relation to counter fraud, bribery and corruption are present within the organisation.</p> <p>The counter fraud champion understands the threat posed and promotes awareness of fraud, bribery, and corruption within the organisation.</p> <p>Board level evaluation of the effectiveness of counter fraud, bribery and corruption work undertaken is documented. Where recommendations have been made by NHSCFA following an engagement, it is the responsibility of the accountable board member to provide assurance to the board surrounding the progress of their implementation.</p> <p>The organisation reports annually on how it has met the requirements set by NHSCFA in relation to counter fraud, bribery and corruption work, and details corrective action where requirements have not been met.</p>		<p>regular attendance at Audit Committees (AC) which provides an opportunity for members to be updated on matters and provide input on direction. At these meetings regular update reports are presented, including any identified risks. Learning arising from LCFS work around risk reduction and investigation outcomes are shared with relevant leads and updates provided via the AC. Any arising actions are reviewed and monitored by the AC in subsequent meetings.</p> <p>Standards are reviewed on a regular basis and cross referenced against work undertaken. The annual report is presented to the DOF for approval and is presented to the AC for approval and assurance of meeting the standards. Additionally, as part of the Quality Assurance process, the HB undertakes a self-review (SR) to assess continued compliance.</p> <p>A Fraud Champion has been nominated..</p>
NHS Requirement 2	<p>The organisation aligns counter fraud, bribery, and corruption work to the NHSCFA counter fraud, bribery, and corruption strategy. This is documented in the organisational over-arching strategy or counter fraud, bribery, and corruption policy, and is submitted upon request. The counter fraud work plan and resource</p>	GREEN	<p>The HB has a Counter Fraud Policy & Response Plan (CFPRP) in place which includes the overall strategic aims of counter fraud work and operational response aligned to the NHSCFA counter fraud, bribery, and corruption strategy.</p>



Functional Standard		Rating	Comments
	allocation are aligned to the objectives of the strategy and locally identified risks.		<p>In addition, the Health Board has in operation a Standards of Behaviour Policy which incorporates professional behaviour with reference to Fraud, Corruption, and the Bribery Act.</p> <p>Awareness work around requirements is carried out by both the Corporate Governance Team and LCFS. Proactive work is undertaken utilising databases such as the National Fraud Initiative (NFI) to assist in measuring compliance levels. Having proactively promoted the policies there has been a demonstrable increase in returns / compliance.</p> <p>An annual work plan is developed in line with key objectives of the strategy, alignment to national standards and includes response to nationally and locally identified risks. The CFPRP are reviewed (within the policy review cycle) and agreed by DoF and AC.</p>
NHS Requirement 3	The organisation has carried out comprehensive local risk assessments to identify fraud, bribery, and corruption risks, and has counter fraud, bribery and corruption provision that is proportionate to the level of risk identified. Risk analysis is undertaken in line with Government Counter Fraud Profession (GCFP) fraud risk assessment methodology and is recorded and managed in line with the organisation's risk management policy	AMBER	<p>Risk assessments(RA) are carried out in line with the HB Risk Management Policy. The HB DATIX system has a fraud specific module allowing managers to add fraud risks(FR). The LCFS receives updates to new or existing themes. The annual CF plan is informed by RA. The work plan is reviewed and agreed by the DoF and Audit</p>



Functional Standard		Rating	Comments
	<p>and included on the appropriate risk registers, and the risk assessment is submitted upon request. Measures to mitigate identified risks are included in an organisational work plan, progress is monitored at a senior level within the organisation and results are fed back to the audit committee (or equivalent body).</p> <p>For NHS organisations the fraud risk assessments should also consider the fraud risks within any associated sub company of the NHS organisation.</p>		<p>Committee (AC), who monitor progress and receive updates on Fraud risks. The level of pro-active resource is approved by the DoF & AC. Arrangements have been agreed and will be embedded in next review cycle to improve. These include:</p> <ul style="list-style-type: none"> NHSCFA is to develop a national FR directory for use at a local level to undertake RA. Assessed risks will be included on the Finance Risk Register and an organisational fraud risk profile will be developed. Actions and recommendations arising from a RA will be fed back to ARAC by way of an in-committee paper & outstanding actions recorded & monitored. Fraud RA's will consider fraud risks within any associated sub company of the HB.
NHS Requirement 4	<p>The organisation has a counter fraud, bribery and corruption policy and response plan (the policy and plan) that follows NHSCFA's strategic guidance and has been approved by the executive body or senior management team.</p> <p>The plan is reviewed, evaluated, and updated as required, and levels of staff awareness are measured.</p>	GREEN	<p>The HB has a CF Policy & Response Plan in place which includes the overall strategic aims of counter fraud work and operational response aligned to the NHSCFA counter fraud, bribery, and corruption strategy. In addition, the HB has a Standards of Behaviour Policy which incorporates professional behaviour with reference to fraud, corruption, and the Bribery Act 2010. Executive approval of policies is provided</p>



Functional Standard		Rating	Comments
			<p>via the Policy Review Process. The CF policy is available to all staff and highlighted within the CF intranet page and policy library. The Policy is actively promoted within the HB's programme of awareness.</p> <p>A mandatory online training package is in place, reinforcing key messages and local policies, measuring compliance, and identifying areas of improvement.</p> <p>Areas of work undertaken are communicated to ARAC by way of committee papers.</p> <p>Awareness is also raised by way of CF newsletters, social media posts and bespoke training, including to high risk groups.</p>
NHS Requirement 5	<p>The organisation maintains an annual work plan that is informed by national and local fraud, bribery and corruption risk assessment identifying activities to improve capability and resilience. This includes (but is not limited to) defined objectives, milestones for the delivery of each activity and measurable areas for improvement in line with strategic aims and objectives. The plan is agreed, and progress monitored by the audit committee (or equivalent body).</p>	GREEN	<p>The HB has a CF Policy & Response Plan in place which includes the overall strategic aims of counter fraud work and operational response aligned to the NHSCFA counter fraud, bribery, and corruption strategy. An annual work plan is developed in line with key objectives of the strategy, alignment to national standards and includes response to identified risks. The resource within the annual work plan is proportionally allocated according to risk based need in the context of 4 strategic areas of counter fraud work.</p>



Functional Standard		Rating	Comments
			The plan is presented to ARAC, who review & agree in conjunction with the DoF. Progress against the plan is monitored and evaluated throughout the year with regular meetings with DoF and regular reporting to ARAC. Objectives and activity are planned around milestones in year to allow progress to be monitored. Policy reviews are undertaken and reviewed for fraud risk. Recommendations are made, recorded, and implemented. National CF guidance is reviewed & utilised for improvement.
NHS Requirement 6	<p>The organisation identifies and reports on annual outcome-based metrics with objectives to evidence improvement in performance. This should be informed by national and local risk assessment, national benchmarking, and other comparable data. Proactive and reactive outcomes and progress are recorded on the approved NHS fraud case management system.</p> <p>Metrics should include all 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.</p>	GREEN	<p>Clue3 has allowed the LCFS to record all investigations, documenting the types of offences, subjects, outcomes, system weaknesses.</p> <p>Further to these details of local proactive exercises are being recorded, documents financial values, which will allow the LCFS / CFA to identify cost savings associated with pro-active work.</p> <p>This is currently in operation and data is being reported to CFS Wales on a quarterly basis.</p> <p>Benchmarking data is expected to be produced in 2024/25.</p>
NHS Requirement 7	The organisation has well established and documented reporting routes for staff, contractors, and members of the public to report incidents of fraud, bribery, and	GREEN	The HB has well documented reporting routes for any party to report incidents. Reporting routes are formalised in the CF



Functional Standard		Rating	Comments
	<p>corruption. Reporting routes should include NHSCFA's Fraud and Corruption Reporting Line and online reporting tool. All incidents of fraud, bribery and corruption are recorded on the approved NHS fraud case management system.</p> <p>The incident reporting routes are publicised, reviewed, evaluated, and updated as required, and levels of staff awareness are measured.</p>		<p>and Bribery Policy & Response Plan. This includes NHSCFA Reporting Line and Online Reporting Tool. The reporting routes are publicised on the Health Board's intranet and internet sites and are included within the CF awareness programme. The effectiveness is evaluated by use of statistical referral data and this is reported to DoF and ARAC. Staff awareness is measured via surveys. Mandatory CF training is in operation for all staff groups. The HB has in place an 'All Wales NHS staff to Raise Concerns Procedure', which provides reassurance to staff those concerns will be recorded, reviewed, and actioned. The LCFS has received referrals for investigation as a result, allowing the identification, recording and management of Fraud Risks. All cases are recorded appropriately via the NHSCFA, and case updates provided to both the DOF & ARAC.</p>
NHS Requirement 8	<p>The organisation uses the approved NHS fraud case management system to record all incidents of reported suspect fraud, bribery, and corruption, to inform national intelligence and NHS counter fraud functional standard return submission by the NHSCFA. The case management system is used to record all fraud, bribery, and corruption investigative activity, including all</p>	GREEN	<p>The HB currently utilises Clue3 to record all investigations and LPE's, which allows for the reporting of crimes & case management in line with CPI. It also allows the reporting of system weaknesses alongside documented intelligence surrounding the subject of concern but has</p>



Functional Standard		Rating	Comments
	outcomes, recoveries and system weaknesses identified during the course of investigations and/or proactive prevention and detection exercise.		no functionality to record outcomes of proactive prevention and detection exercises. The HB supports all investigations of fraud, bribery, and corruption with adherence to legislative requirements and the guidance outlined in the CF manual & case file toolkit. This being evidenced in the investigation plans and recorded actions undertaken. As well as recording cases, Clue3 provides an opportunity to record outcomes of both proactive/reactive work. Outcomes will be recorded, & data utilised. Clue3 will include a formula to standardise the calculation and reporting of identified fraud loss and ongoing savings/preventions values – to be utilised from 2024/25 onwards.
NHS Requirement 9	The organisation employs or contracts in an accredited, person (or persons) nominated to the NHSCFA to undertake the full range of counter fraud, bribery, and corruption work, including proactive work to prevent and deter fraud, bribery and corruption and reactive work to hold those who commit fraud, bribery, or corruption to account. The organisation will ensure that any changes to nominations are notified to the NHSCFA at the earliest opportunity and in accordance with the nominations process.	GREEN	The HB employs 2 full time LCFS. Both LCFS are qualified, nominated & accredited. Both conduct the full range of anti-fraud, bribery & corruption work on behalf of the HB. All work is undertaken in line with the CF work plan devised around the 4 strategic areas and organisational risks. The LCFSs continue to receive relevant training to enhance their abilities to deliver the role effectively. The LCFS undertakes all interviews under caution in accordance with Code C of the Police and



Functional Standard		Rating	Comments
	The accredited nominated person (or persons) must demonstrate continuous professional competencies and capabilities on an annual basis by examples of practical application of skills and associated training to include (but is not limited to), obtaining witness statements, conducting interviews under caution, and maintaining up to date knowledge of legal and procedural requirements.		Criminal Evidence Act 1984 and retains documented details surrounding interviews completed and witness statements obtained in accordance with Achieving Best Evidence. Witness statements are reviewed in line with issued guidance to ensure best practice. Relevant training will be undertaken in line with emerging risks.
NHS Requirement 10	<p>The organisation undertakes proactive work to detect fraud using relevant information and intelligence to identify anomalies that may be indicative of fraud, bribery and corruption and takes the appropriate action, including local exercises and participation or response to national exercises. Results of this work are evaluated and where appropriate feed into improvements to prevent and deter fraud, bribery, and corruption.</p> <p>Relevant information and intelligence may include (but is not limited to) internal and external audit reports, information on outliers, recommendations in investigation reports and NHSCFA led loss measurement exercises. The findings are acted upon promptly.</p>	GREEN	<p>The HB undertakes proactive work to detect fraud using relevant info, RA's & intel to identify anomalies indicative of fraud, bribery & corruption(FBC), undertaking proactive work, investigations & participation in national exercises where necessary. This work & its result are recorded, evaluated & where appropriate fed into improvements to prevent & deter FBC. Relevant info & intel are utilised to identify & investigate instances of fraud. Information is obtained by way of communication & sharing of information with both internal/external partners, including.</p> <p>Internal/external audit, Payroll, Finance, Procurement, PPV, Primary care & NHSCFA/CFS Wales.</p>



Functional Standard		Rating	Comments
			Utilising Audit reports, RA's, NHSCFA alerts / bulletins / circulars and guidance allowing CF to undertake measurement exercises and acting on findings. Where anomalies are identified the HB carries out proactive exercises/investigations/RAs to address. Recommendations are reported to ARAC & fed into improvements in the detecting of anomalies.
NHS Requirement 11	<p>The organisation has an ongoing programme of work to raise awareness of fraud, bribery, and corruption and to create a counter fraud, bribery, and corruption culture among all staff, across all sites, using all available media. This should cover the role of the NHSCFA, LCFS and the requirements and national implications of Government Counter Fraud Functional Standard providing a standardised approach to counter fraud work.</p> <p>Content may be delivered through presentations, newsletters, leaflets, posters, intranet pages, induction materials for new staff, emails, and other media, making use of the NHSCFA's fraud awareness toolkit as appropriate. The effectiveness of the awareness programme is measured.</p>	GREEN	<p>The HB has a programme of work (in line with work plan) to raise awareness of CF. Key methods of delivering this are by way of presentations and a mandatory CF e-learning package, supported by newsletters & intranet pages, all of which promote,</p> <ul style="list-style-type: none"> • The NHSCFA reporting line & online reporting tool, • The Health Board's CF strategy & the role of the LCFS. <p>Awareness materials, including animations & posters are utilised to raise awareness amongst HB employees, primary care, contractors and public. The CF Dept provides an input into the HB's induction programme, Medicines Management & Managers Passport. Attendance at sites have also added to enhancement of an</p>



Functional Standard		Rating	Comments
			anti-fraud culture. Internal & External Web pages have also been updated, alongside frequent use of global messages & social media. Bespoke training is offered to departments & tailored training has been delivered to high-risk areas. Sessions are evaluated through feedback. Statistics are maintained & analysed to assess awareness levels.
NHS Requirement 12	<p>The organisation has a managing conflicts of interest policy and registers that include gifts and hospitality that is proactively communicated to all staff.</p> <p>The managing conflicts of interest policy and registers that include gifts and hospitality is fully implemented and is demonstrably effective.</p> <p>The organisation measures levels of awareness of the managing conflicts of interest policy and registers that include gifts and hospitality among staff.</p> <p>The results are used to determine where further awareness raising needs to be undertaken.</p>	GREEN	<p>The HB has a Standards of Behaviour Policy which incorporates professional behaviour (including, declarations of interest, gifts, hospitality, and sponsorship) with reference to fraud, corruption, and the Bribery Act 2010. This is reinforced by the CF Bribery & Corruption Policy and SOP's. Relevant records / lists are maintained for review. Awareness work around requirements is carried out by both the Governance Team and LCFS. Proactive work is undertaken utilising NFI to assist in measuring compliance levels. Having proactively promoted the policies there has been a demonstrable increase in returns / compliance. Awareness in this area is also delivered by way of presentations, communications & mandatory online training. An increase in FRA will assist in developing actions / proactive exercises to</p>



Functional Standard		Rating	Comments
			mitigate risks, such as actively promoting declarations of interest and Fraud awareness to high-risk groups of staff. Nil return of declarations are expected of high risks roles.

Counter Fraud Functional Standard Return - ACC Declaration

I declare that the anti-fraud, bribery, and corruption work carried out during the year to date has been self-reviewed against the NHS CFA requirements for anti-fraud, bribery, and corruption.

As the Audit Committee Chair, and in line with the audit committee's responsibility for the strategic assurance and oversight of counter fraud work as described in section 5.6 of the NHS Audit Committee Handbook, I confirm that the information contained in this self-review for HYWEL DDA UNIVERSITY LHB reflects the work reported and considered by the Audit Committee.

Submitted by:

Counter Fraud Functional Standard Return – DOF Declaration

I declare that the anti-fraud, bribery, and corruption work carried out during the year to date has been self-reviewed against the NHS CFA requirements for WALES anti-fraud, bribery, and corruption.

As the responsible member of the executive board or equivalent body I confirm that by ticking this authorisation box the information contained in this self-review for HYWEL DDA UNIVERSITY LHB is correct and complete.



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Review of NHS Requirements Government Functional Standards - 013 Counter Fraud

Submitted by:

Counter Fraud Functional Standard Return Declaration

Please ensure that this Functional Standard Return has been fully completed. If your director of Finance and/ or audit committee chair have not authorised or reviewed the functional standard return you will not be able to submit it. Once you have submitted the functional standard return, no further changes are possible.

Submitted by: lcfs12510