

## CHIEF EXECUTIVE STATEMENT

### on the new 'Failure to Prevent Fraud' offence and other financial crimes against the NHS

On 1<sup>st</sup> September 2025 a new fraud offence came into force. This is a corporate offence of '*failure to prevent fraud*', which is part of the Economic Crime and Corporate Transparency Act 2023.

This new type of fraud occurs where **someone connected with the organisation (what the Act calls an 'associated person') commits a fraud offence that intentionally benefits the Trust, or a related body, rather than just the individual, and where the Trust should have had reasonable procedures in place to prevent this from happening.**

In these circumstances the legislation holds large organisations (including NHS organisations) criminally liable.

An 'associated person' can be any employee of the Trust, including volunteers, as well as contractors, subsidiaries, agents and other service providers or partner organisations.

Any breach of this new law could mean this Trust is criminally prosecuted and subject to an unlimited fine unless it has put reasonable anti-fraud measures in place even if these were intentionally ignored or by-passed.

I can assure everyone that this organisation takes its responsibilities very seriously and we have been working with our anti-fraud provider (MIAA) to ensure all 'associated persons' know their responsibilities in this area and that robust arrangements to prevent all forms of fraud, bribery or corruption are in place.

Should you wish to read about the new legislation in more detail, the NHS Counter Fraud Authority has provided specific guidance, [failure to prevent fraud offence | NHS Counter Fraud Authority](#), or you can speak to our dedicated Anti-Fraud Specialist whose contact details can be found below and in our Anti-Fraud Policy.

### Tackling financial crime against the NHS

In addition to the new 'failure to prevent fraud' offence, there are other existing fraud, bribery and corruption offences and now is a good time to re-affirm that this Trust takes a vigorous, zero tolerance, approach to those who commit any of these offences against the NHS.

Anyone who commits fraud against the Trust could be subject to any, and all, sanctions available (criminal, civil, disciplinary, and regulatory body). The Trust employs MIAA to undertake anti-fraud, bribery and corruption work and we will provide the necessary resources to enable our Anti-Fraud Specialists to conduct criminal enquiries against any alleged perpetrators of such offences.

In addition, this Trust does not, and will not, pay bribes or offer improper inducements to anyone for any purpose; nor do we, nor will we, accept bribes or improper inducements. This approach applies to **everyone** who works for us, or with us. To use a third party as a conduit

to channel bribes to others is a criminal offence. We do not, and will not, engage indirectly in, or otherwise encourage, bribery.

## Counter Measures

The Trust is committed to the prevention, deterrence and detection of fraud, bribery, and corruption. To this end, everyone associated with the Trust is expected to play their part and act in accordance with both the law and all our policies and procedures.

The Trust adopts and implements the 'reasonable procedures' approach suggested by the new *'failure to prevent fraud'* offence (and which are similar to the 'adequate procedures' introduced in relation to the Bribery Act 2010).

The approach will, amongst other steps, involve:

- Top-level commitment: Active involvement and leadership from senior management, with a clear culture established and embedded from the top to ensure a 'no tolerance' approach towards fraud, bribery, and corruption.
- Risk Assessment: Regular identification and evaluation of fraud and corruption risks across all levels of the organisation, including third-party and supply chain risks.
- Proportionate risk-based prevention procedures: Tailored fraud controls that are suitable for the organisation's specific fraud risk exposure and complexity.
- Due diligence: Assessing the background, integrity, and reliability of individuals or entities performing services for or on behalf of the organisation.
- Communication (including training): Ensuring staff, contractors, and associates understand fraud policies and risks through regular awareness training.
- Monitoring and review: Continual evaluation of the effectiveness of fraud, bribery, and corruption prevention measures, with regular updates based on new risks or incidents.

## Reporting Concerns

If you have any concerns or suspicions regarding bribery, corruption, or fraud, please contact:

- Your Anti-Fraud Specialist: **Sarah Bailey**  
Tel: **07721488602**  
Email: [sarah.bailey@miaa.nhs.uk](mailto:sarah.bailey@miaa.nhs.uk)
- NHS Fraud & Corruption Reporting Line  
Tel: **0800 028 4060**
- NHS Fraud & Corruption Reporting Form (online)  
<https://cfa.nhs.uk/report-fraud>