NHS 24
BOARD MEETING

29 FEBRUARY 2024
ITEM 9.3
FOR ASSURANCE

COUNTER FRAUD STRATEGY 2023-2026

Executive Sponsor:	John Gebbie, Director of Finance
Lead Officer/Author:	Damien Snedden, Deputy Director of Finance
Action Required	The report is presented to the NHS 24 Board for assurance.
Key Points for this Committee to consider	This paper outlines the key points from the Counter Fraud Strategy 2023-2026 prepared by Counter Fraud Services on behalf of NHS Scotland.
Governance process	This report was presented to the EMT in January 2024 for assurance and to the Audit and Risk Committee on 15 February 2024.
Strategic alignment and link to overarching NHS Scotland priorities and strategies	This paper supports the overall strategic objectives of NHS 24.
Key Risks	Fraud is always a risk and something that is taken very seriously within NHS 24. There is continuous testing of our controls via Internal Audit and internal reviews of processes to ensure this is minimised as much as possible.
Financial Implications	There are no direct financial implications associated with this paper. This report highlights possible financial implications relating to fraud within NHS 24.
Equality and Diversity	The Audit and Risk Committee supports NHS 24 in meeting its duties with regard to equality and patient engagement.

1. RECOMMENDATION

This paper is presented to the NHS 24 Board for assurance on the work that Counter Fraud Services is undertaking with NHS Boards.

2.   INTRODUCTION

In an era marked by technological advancements and evolving criminal tactics, the need for a robust and adaptive counter fraud strategy has never been more pressing. Counter Fraud Services have developed the Counter Fraud Strategy to serve as a roadmap to safeguarding NHS Scotland from the threat of fraud, bribery, and corruption.

3.   CURRENT CONTEXT, RISKS AND CHALLENGES

3.1   Fraud continues to rise in Scotland, increasing by 86% since 2012-13, and a 10% rise, year on year, to 2021/22. The Public Sector Fraud Authority estimates fraud in the public sector costing between 0.5% to 5% of annual expenditure.

3.2   Counter Fraud Services' Strategic Assessment 2023-26 identified:

- Vulnerability to fraud in the higher risk area is assessed between 0.5% - 2.5% per annum.
- Impact and harm including reputational damage to NHS Scotland
- Likelihood and frequency of occurrence, identifying risk areas as a priority.
- Capability and capacity to mitigate such risks.

2.3   The National Cyber Security Team assess ransomware as the biggest threat to the cyber security of NHS Scotland. Even if data is not stolen as part of an attack, the impact to ongoing delivery of service can be significantly impacted due to affected networks having to be isolated and rebuilt.

4.   OUR VISION, MISSION AND PURPOSES

Vision
Our vision is for an NHS which can protect its valuable resources from fraud.

Mission
Our Mission is to minimise the financial impact by delivering specialist counter fraud services to NHS Scotland.

Purpose
Lead NHS Scotland in protecting its resources by using intelligence to:
- Understand the nature of fraud risks.
- Investigate serious and complex fraud.
- Reduce the impact of fraud and drive improvements.

5.   COUNTER FRAUD PRINCIPLES

CFS aligns to the five internationally recognised counter fraud principles.

- There is always going to be fraud.
- Finding fraud is a good thing.
- There is no one solution.
- Fraud and corruption are ever changing.
- Prevention is the most effective way to address fraud and corruption.

6.   OUR RESPONSES

6.1   We will understand how fraud, bribery and corruption adapts and impacts the NHS.

6.2   We will support health boards to prevent fraud losses.

6.3   We are equipped to respond to fraud.

6.4   We can confidently assure our key partners, stakeholders, service users and the public that the overall response to fraud across NHSScotland is robust.

7.   FOUR STRATEGIC PILLARS

Strategic Pillar	Strategic Objective	Why it is important	Strategic actions years 1-3	End State 2026
Understand	Understand how fraud, bribery and corruption adapt and impacts the NHS.	The more we know, the more effective our response will be	*Produce assessment of the risk, threat, and impact of fraud against the NHS *Deliver intelligence gathering and dissemination function to support all parts of the NHS * Develop and maintain an enterprise level Fraud Risk Assessment (FRA). * Grow our collaboration on FRA with the NHS Counter Fraud Authority and other UK NHS fraud organisations. * Direct our data analytical function to find fraud and	*An improved intelligence picture with increased confidence in the assessment of fraud affecting the NHS. • Timely dissemination of actionable intelligence. • Increased quantity of intelligence and allegations received by CFS. • More comprehensive suite of fraud risk assessments conducted and evaluated by CFS. • Effective horizon scanning for new and emerging risks across the NHS. • Data will support our understanding and drive key decision making.

			measure its prevalence.	
Prevent	We will ensure the NHS is equipped to take proactive action to prevent future losses from occurring.	Fraud prevention is a critical factor in reducing organisational vulnerability to fraud.	*Lead and promote a fraud prevention and deterrence programme for the NHS. • Proactively promote a counter fraud culture within the NHS. • Develop and share good practice and lessons learned from all aspects of counter fraud activity in the NHS. • Support the delivery of fraud impact assessments across areas of NHS expenditure and promoting the fraud-proofing of all NHS systems and processes. • The innovative use of data to support the opportunities for prevention across key areas of business by designing, developing, and delivering proactive analysis. • Exploit multiple media channels to promote fraud awareness and deterrence messaging and advice.	Major new systems and processes adopted by the NHS are routinely fraud risk assessed in design. • Emerging risks are identified and responded to collaboratively across the sector. • Operational intelligence and lessons learned reviews inform a programme of fraud prevention action. • Data analysis is used to direct/ inform prevention activity across the sector. • Focused communications campaigns and the associated impact is realised. • Promotion of impactful counter fraud activity across the system as a means of revenue protection and recommendations widely adopted across the system. • Value of counter fraud activity more widely recognised and improved awareness and confidence in our counter fraud function.
Respond	When we know that fraud has occurred, we are equipped to respond.	Timely information and intelligence are disseminated for action.	•Use our understanding of fraud to develop a control strategy, agree priorities, develop action plans, manage strategic and tactical tasking of resources and close intelligence gaps. • Through developing a response to	•Action is initiated to meet intelligence requirements and performance targets are set. • Prevention and disruption activity are routinely initiated, recorded, monitored, and used.

			allegations of fraud we will prioritise prevention and disruption to reduce harm and loss. • We will conduct and support, criminal, financial and civil investigations to establish whether a) fraud, bribery or corruption has occurred b) determine or influence appropriate action/sanctions and c) initiate recovery of funds lost. • We will provide support and advice to health boards to respond to fraud. • We will develop our analytical capability to provide insight that presents patterns in data indicative of fraud.	• Investigative activity and resulting outcomes are recorded. • Our counter fraud professionals have awareness of and access to appropriate professional development and training. • A reduced vulnerability to fraud. • Our response is quantified as a demonstration of impact. • Data modelling and analytical learning will support the formulation of 'fraud flags' in data which are indicative of fraud. • All investigation, risk assessment and prevention activity are comprehensively recorded on our fraud management system.
Assure	We can assure our key partners, stakeholders, service users and the public that the overall response to fraud across NHS Scotland is robust.	The public expects health boards to mitigate effectively against the risk of fraud.	• Support health boards to achieve the NHS Scotland Counter Fraud Standard. • Provide a robust evidence base demonstrating the positive impact of the NHS counter fraud response. • Provide and manage a case management system for the NHS • Lead the health boards to drive measurable improvements in the counter fraud response through collaborative partnerships. • Protect NHS funds by reducing vulnerability to fraud	• Achievement of the NHS Scotland Counter Fraud Standard has increased across health boards. • Demonstrating a return on the investment in CFS. • Performance methodology delivering demonstrable return on investment is established. • Increased volume and quality of information and intelligence entered onto our case management system. • UK-wide benchmarking informs our approach to continuous improvement.

			and reducing fraud losses. • Continued development of the NHS capability to counter fraud.	

8.   HOW WE WORK

CFS supports service-users to deliver their services more efficiently and effectively using best-in-class systems and standards. CFS aim to help our service-users save money and free up resources so they can be re-invested into essential services.

NHS SCOTLAND

Working together to reduce fraud across NHSScotland

Counter Fraud Strategy 2023 - 2026

"Our vision is for an NHS which can protect its valuable resources from fraud".

NHSSCOTLAND CFS COUNTER FRAUD SERVICES

Contents

Foreword

I am pleased to share the NHSScotland Counter Fraud Strategy 2023–2026, setting out our key priorities for the coming years, and detailing how they will be delivered, in order to reduce fraud affecting our NHS.

The Scottish Government is determined to protect NHS resources from any form of financial crime. The loss of any resources to fraud has significant consequences on service delivery.

It is therefore imperative that we do all we can to protect NHS resources from fraud. To this end, it is vital that NHSScotland's Counter Fraud Services (CFS) continues to develop its approach to understanding the ever-changing nature of fraud, preventing it where possible, responding appropriately and assuring service users, key partners and the public that our response to fraud across NHSScotland is robust.

To be wholly effective in tackling fraud within healthcare, we need to look beyond the NHS in Scotland, joining up common themes and fraudulent approaches. The Scottish Government and CFS have built partnerships with other organisations, including counterparts in NHS England, Wales and Northern Ireland and will continue to establish relationships with other organisations, to support our collective aim to combat fraud.

The size and scope of our NHS means that we have a huge and complex task on our hands to protect NHS resources, especially where there is the potential for fraud. CFS has experience and expertise not available elsewhere in the NHS in Scotland to professionally investigate allegations of fraud. CFS is committed to developing its specialist prevention and detection skills, including fraud risk assessments to counter fraud, bribery and corruption within NHSScotland.

Through this Counter Fraud Strategy we will continue to work with CFS, Health Boards and other partners to combat fraud and to ensure that health funding is used where it is needed most – treating patients.

Michael Matheson
Cabinet Secretary for NHS Recovery, Health and Social Care

1. Introduction

In an era marked by technological advancements and evolving criminal tactics, the need for a robust and adaptive counter fraud strategy has never been more pressing. This document serves as a roadmap for our commitment to safeguarding NHSScotland from the threat of fraud, bribery, and corruption.

Our collaborative approach is at the heart of our strategy. The strategy will be implemented through annual delivery plans. This will allow us, through partnership working, to provide NHSScotland with the support, guidance, and tools to enable effective counter fraud responses at national and board level.

It is through this collaborative approach we will achieve our objectives. This strategy is a declaration of our intent and vision - "For an NHS which can protect its valuable resources from fraud."

At the forefront of the delivery of this strategy will be our Service User Experience Mission Statement of: -

"Service users expect CFS to deliver timely, accurate and reliable services by experts who support them to provide the best possible care for their communities, now and in the future. Service users expect us to deliver these services in a way that is clear, professional and empathetic to their needs, highlighting that we listen to what matters to them."

We will work with our key service users and our Scottish Government sponsor, the Directorate of Health Finance, Corporate Governance and Value to deliver against our strategic aims.

In 2022, we introduced the NHSS Counter Fraud Standard, a UK-wide framework that allows health boards to demonstrate that they are taking the fundamental steps to counter the threat of fraud and corruption. Effective counter fraud measures are an important part of ensuring that every pound spent on the NHS is used for its intended purpose, that of patient care. We will therefore continue to support the development of the Counter Fraud Functional Standard.

Underpinning the strategy is a desire to maximise the use of data and data analytical techniques, including the use of fraud risk assessments. This is the key to unlocking savings as can be seen in the significant increase in hard cash recoveries made by our Patient Claims Team. We will continue to develop new skills and techniques to ensure we keep abreast of an ever-changing digital environment.

Supporting the implementation of our strategy with clear annual delivery plans, combined with oversight of our progress and ongoing monitoring of impact and benefits will be key to achieving our vision and goals. This includes achieving financial targets in respect of fraud prevention, detection, and recovery.

It is clear there are significant benefits to be achieved from working across UK borders with our NHS colleagues in the other nations which is bringing greater understanding of both threats and responses. This collaboration is captured in our joint statement:

"We have a collective determination to work together to find, report and stop NHS fraud across the UK. Our joint agency approach involves exploring opportunities and sharing knowledge, skills, expertise, and intelligence. We know that by doing this and understanding how each territory operates we can continue to develop and deliver the most effective counter fraud measure across England, Scotland, Wales, and Northern Ireland, ensuring that NHS funds go to patient care and not into the hands of fraudsters."

The result of this collaborative work is the creation of four key pillars of activity which will support the delivery of our vision and mission. These pillars – Understand, Prevent, Respond and Assure will form the basis of everything we do.

Regular feedback and evaluation will help us to evolve our operational objectives and be responsive to new opportunities and changing demands, ensuring we continue to develop and improve our counter fraud service.

Gordon Young
Head of Counter Fraud Services

This strategy has been prepared by NHS National Services Scotland (NSS) Counter Fraud Service (CFS). NSS works at the heart of the health service supporting customers to deliver their services more efficiently and effectively. CFS works in partnership with teams across NHSScotland and the Scottish public sector to provide a comprehensive service to reduce the risk of fraud.

2. Current context, risks and challenges

Fraud offending continues to rise in Scotland, increasing by 86% since 2012-13, and a 10% rise, year on year, to 2021/22. While the rate of offending becomes predictable in its escalation, the methods deployed by fraudsters changes as new opportunities emerge.

The public sector has always presented opportunities to fraudsters and crime groups. Consequently, the Public Sector Fraud Authority estimates fraud in the public sector as costing between 0.5 to 5% of annual expenditure .
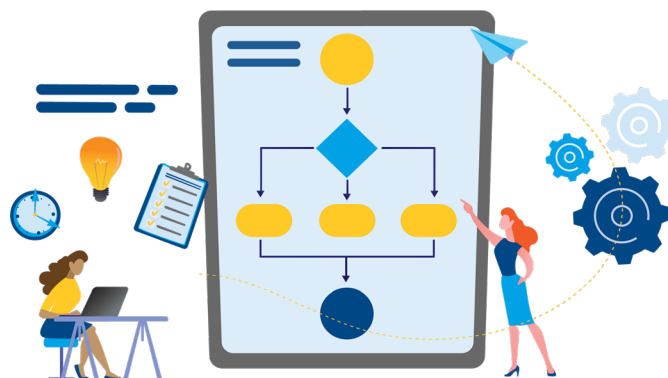
With an annual budget of £18bn, there are areas of the health service known to be vulnerable to fraud. Protecting taxpayers' money from fraudsters has always to be balanced with the important and often urgent delivery of healthcare.

Our Strategic Assessment 2023-26 identified the: -

- Vulnerability to fraud in the higher risk area is assessed between 0.5% - 2.5% per annum

- Impact and harm including reputational damage to NHSScotland

- Likelihood and frequency of occurrence identifying risk areas as a priority

- Capability and capacity to mitigate such risks

NHSScotland is resourced from public funds and when fraudulent activity occurs,

monies are diverted from patient care which decreases the ability to purchase new equipment or technology in the advancement of health care. It also diminishes services and impacts frontline and specialist staff making it difficult to retain their skills.

COVID-19 had a systemic impact on NHSScotland, with resources at capacity dealing with effects of the pandemic and patient care as a priority. In addition the increased spend and sourcing of Personal Protection Equipment during this time.

The National Cyber Security Team assess ransomware as the biggest threat to the cyber security of NHSScotland. Even if data is not stolen as part of an attack, the impact to ongoing service delivery as affected networks are isolated and rebuilt can be significant.

A counter fraud capability is crucial to detect, investigate and mitigate fraudulent or criminal activity which impacts NHSScotland's ability to deliver health services for the people of Scotland.

[1] Recorded Crime in Scotland, 2021-22, Scottish Government, ISBN 978-1-80435-651-7, p.33

[2] Fraud and Error: good practice guide, 2021, National Audit Office

3. Our Vision, Mission and Purpose

Our Vision

Our vision is for an NHS which can protect its valuable resources from fraud.

Our Mission

Our Mission is to minimise the financial impact by delivering specialist counter fraud services to NHSScotland.
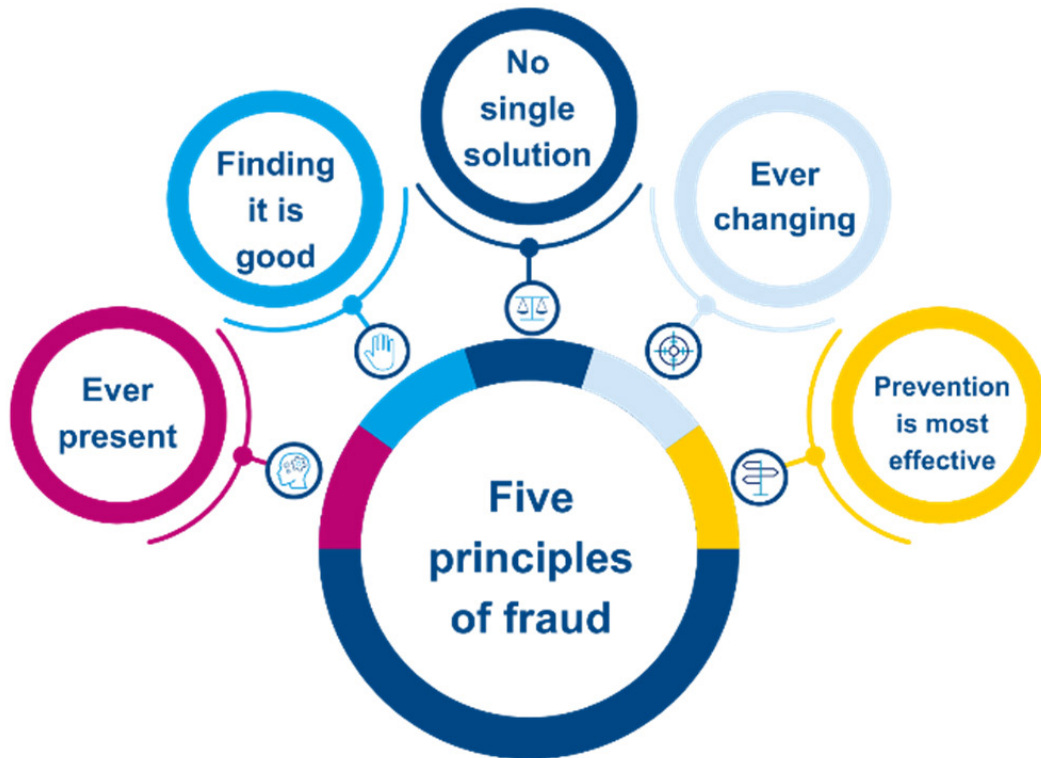
Our Purpose

Lead NHSScotland in protecting its resources by using intelligence to:

- Understand the nature of fraud risks.

- Investigate serious and complex fraud.

- Reduce the impact of fraud and drive improvements.

4. Counter Fraud Principles

CFS aligns to the five internationally recognised counter fraud principles.

There is always going to be fraud

It is a fact that some individuals will look to make gains where there is opportunity, and organisations need robust processes in place to prevent, detect and respond to fraud and corruption.

Finding fraud is a good thing

If you do not find fraud you cannot fight it. This requires a change in perspective, so the identification of fraud is viewed as a positive and proactive achievement.

There is no one solution

Addressing fraud needs a holistic response incorporating detection, prevention, enforcement, and redress, underpinned by a strong understanding of risk. It also requires cooperation between organisation under a spirit of collaboration.

Fraud and corruption are ever changing

Fraud, and counter fraud practices, evolve very quickly and organisations must be agile and change their approach to deal with these evolutions.

Prevention is the most effective way to address fraud and corruption

Preventing fraud through effective counter fraud practices reduces the loss and reputational damage. It also requires less resources than an approach focused on detection and recovery.

5. Our response

Delivering our vision and mission will require a strategic focus on the following four pillars.

- We will **understand** how fraud, bribery and corruption adapts and impacts the NHS.

- We will support health boards to **prevent** fraud losses.

- We are equipped to **respond** to fraud.

- We can confidently **assure** our key partners, stakeholders, service users and the public that the overall response to fraud across NHSScotland is robust.

In this approach, the first of our three-year strategies, we require to prioritise activities that offer the greatest financial impact from the available resource. CFS will use its extensive access to data from procurement and primary care to optimise its impact on a 'once for Scotland' basis.

Our control strategy is flexible to emerging threats and a changing environment. It informs our annual planning and strategic tasking to focus activities on the right priorities with the greatest impact.

6. Four Strategic Pillars

Understand

Strategic Objective

Understand how fraud bribery and corruption adapt and impacts the NHS.

Why it is important

The more we know about fraud in the NHS the more effective our response will be. We will develop and manage a range of processes, tools, knowledge, and expertise to ensure we have a comprehensive understanding of the threat.

Strategic actions years 1 to 3

- Produce a comprehensive assessment of the risk, threat, and impact of fraud against the NHS together with recommendations to respond to them.
- Deliver a comprehensive intelligence gathering and dissemination function to support all parts of the NHS to evaluate, initiate and deliver an appropriate and effective operational response to fraud.
- Develop and maintain an enterprise level Fraud Risk Assessment (FRA) which proactively identifies, describes, and assesses the fraud risks and mitigating controls across the NHS.
- grow our collaboration on FRA with the NHS Counter Fraud Authority and other UK NHS fraud organisations.
- direct our data analytical function to find fraud and measure its prevalence.

End State 2026

- An improved intelligence picture with increased confidence in the assessment of fraud affecting the NHS.
- Timely dissemination of actionable intelligence.
- An increased quantity of intelligence and allegations received by CFS.
- More comprehensive suite of fraud risk assessments conducted and evaluated by CFS.
- Effective horizon scanning for new and emerging risks across the NHS.
- Data will support our understanding and drive key decision making. This will underpin our response, prevention, and assurance across the NHS.

Prevent

Strategic Objective

We will ensure the NHS is equipped to take proactive action to prevent future losses from occurring.

Why is it important

Fraud prevention is a critical factor in reducing organisational vulnerability to fraud. As a default position we will seek to identify and remove the enablers of fraud. We will achieve this through raising awareness and understanding of fraud, greater use of fraud impact assessments and influencing organisational level changes designed to drive down vulnerability.

Strategic actions years 1 to 3:

- Lead and promote a fraud prevention and deterrence programme for the NHS.
- Proactively promote a counter fraud culture within the NHS that develops fraud awareness and understanding across all areas of spend.
- Develop and share good practice and lessons learned from all aspects of counter fraud activity in the NHS.
- Support the delivery of fraud impact assessments across areas of NHS expenditure and promoting the fraud-proofing of all NHS systems and processes.
- The innovative use of data to support the opportunities for prevention across key areas of business by designing, developing, and delivering proactive analysis.
- Exploit multiple media channels to promote fraud awareness and deterrence messaging and advice.

End State 2026

- Major new systems and processes adopted by the NHS are routinely fraud risk assessed in design (initial fraud impact assessments).
- Emerging risks are identified and responded to collaboratively across the sector through effective horizon scanning and fraud risk assessments.
- Operational intelligence and lessons learned reviews inform a programme of fraud prevention action (systems weakness).
- Data analysis is used to direct/ inform prevention activity across the sector.
- Focused communications campaigns and the associated impact is realised.
- Promotion of impactful counter fraud activity across the system as a means of revenue protection and recommendations widely adopted across the system.
- Value of counter fraud activity more widely recognised and improved awareness and confidence in our counter fraud function.

Respond

Strategic objective

When we know that fraud has occurred, we are equipped to respond.

Why is it important?

Timely information and intelligence are disseminated for action. Our response is increasingly proactive and led by our understanding of the threat. Enforcement resources are suitably trained and configured to maximise the impact of investigation.

Strategic Actions years 1 to 3

- Use our understanding of fraud to develop a control strategy, agree priorities, develop action plans, manage strategic and tactical tasking of resources and close intelligence gaps.
- Through developing a response to allegations of fraud we will prioritise prevention and disruption to reduce harm and loss.
- We will conduct and support, criminal, financial and civil investigations to establish whether a) fraud, bribery or corruption has occurred b) determine or influence appropriate action/sanctions and c) initiate recovery of funds lost.
- We will provide support and advice to health boards to respond to fraud.
- We will develop our analytical capability to provide insight that presents patterns in data indicative of fraud.

End State 2026

- Action is initiated to meet intelligence requirements and performance targets are set.
- Prevention and disruption activity are routinely initiated, recorded, monitored, and used.
- Investigative activity and resulting outcomes are recorded.
- Our counter fraud professionals have awareness of and access to appropriate professional development and training.
- A reduced vulnerability to fraud.
- Our response is quantified as a demonstration of impact.
- Data modelling and analytical learning will support the formulation of 'fraud flags' in data which are indicative of fraud.
- All investigation, risk assessment and prevention activity are comprehensively recorded on our fraud management system.

Assure

Strategic objective

We can assure our key partners, stakeholders, service users and the public that the overall response to fraud across NHSScotland is robust.

Why is it important?

The public expects health boards to mitigate effectively against the risk of fraud. Using our technical expertise, impartiality, and independence we will lead on providing assurance through standard setting, legislative levers, providing a sound basis for statements on loss and being the organisational voice on matters of fraud.

Strategic Actions years 1 to 3

- Support health boards to achieve the NHSScotland Counter Fraud Standard.
- Provide a robust evidence base demonstrating the positive impact of the NHS counter fraud response.
- Provide and manage a case management system for the NHS to ensure all counter fraud activity and outcomes are captured.
- Lead the health boards to drive measurable improvements in the counter fraud response through collaborative partnerships.
- Protect NHS funds by reducing vulnerability to fraud and reducing fraud losses.
- Continued development of the NHS capability to counter fraud.

End State 2026

- Achievement of the NHSScotland Counter Fraud Standard has increased across health boards.
- Demonstrating a return on the investment in CFS.
- Performance methodology delivering demonstrable return on investment is established.
- Increased volume and quality of information and intelligence entered onto our case management system.
- UK-wide benchmarking informs our approach to continuous improvement.

7. How we work

CFS operates within a Directorate of NHS National Services Scotland (NSS). NSS supports service-users to deliver their services more efficiently and effectively, offering shared services on a national scale using best-in-class systems and standards. NSS aims to help our service-users save money and free up resources so they can be re-invested into essential services. NSS aims to achieve this through four strategic objectives:

Service Excellence

We will continuously improve the way in which we deliver existing and new services, with a focus on quality, to ensure they are safe, efficient, effective, and meet the needs of our service users, partners, and stakeholders

Financial Sustainability

An organisational financial stewardship culture that will drive effective use of assets, infrastructure, and value for money.

Workforce Sustainability

A diverse, knowledgeable, and skilled workforce deployed in an environment where the organisation is adaptable to the changing lifecycle of employees and delivers leadership and behaviours reflecting the values of NHSScotland.

Climate Sustainability

Embed climate sustainability in everything that we do to ensure that NHSScotland becomes a net zero greenhouse gas emissions health service by 2040 or earlier. CFS has a well-established delivery structure directed at three approaches to countering fraud.

The Prevention Team delivers the Fraud Risk Assessment service and prevention interventions that reduce fraud vulnerability and create measurable savings. Communicating the counter fraud message through campaigning, advice notices and through our training and awareness programme is key to reducing the extent of fraud loss to the service.

The Detection Team, gathers, assesses, and disseminates intelligence both to initiate investigations and to alert health boards of their potential to be targeted in ongoing system attacks. The data analysts in this teamwork with large datasets to seek out anomalies' indicative of fraud, bribery and corruption and refer these for intelligence assessment.

The Investigation Team works both proactively and reactively to deliver a criminal investigation service that holds perpetrators to account and recovers lost monies back to the health service. Where the accused person is a regulated professional, the team seeks to deliver the triple-track approach in partnership with the appropriate health boards and the professional regulator to deliver the appropriate sanctions for fraud.

CFS is also the home of the Patient Claims Team which undertakes an exemption-checking service for dental and ophthalmic claims on behalf of the territorial health boards. This team has two primary aims; to recover debts to the health boards and to provide effective measurement of the extent of fraud and error in this area. This work is delivered in a civil-Regulatory framework within which the team is demonstrating increasing effectiveness in recovering monies and deterring future incorrect claims.

Following the National Intelligence Model, CFS strives to be intelligence-led; a model that encourages the targeting of the risks that present the greatest harm.

Section 4 above, outlines the Strategic Assessment that seeks to determine the key thematic risk areas around which a 'Control Plan' is created.

The Control Plan brings focus to the allocation of tasks across CFS and resources to meet its strategic priorities.

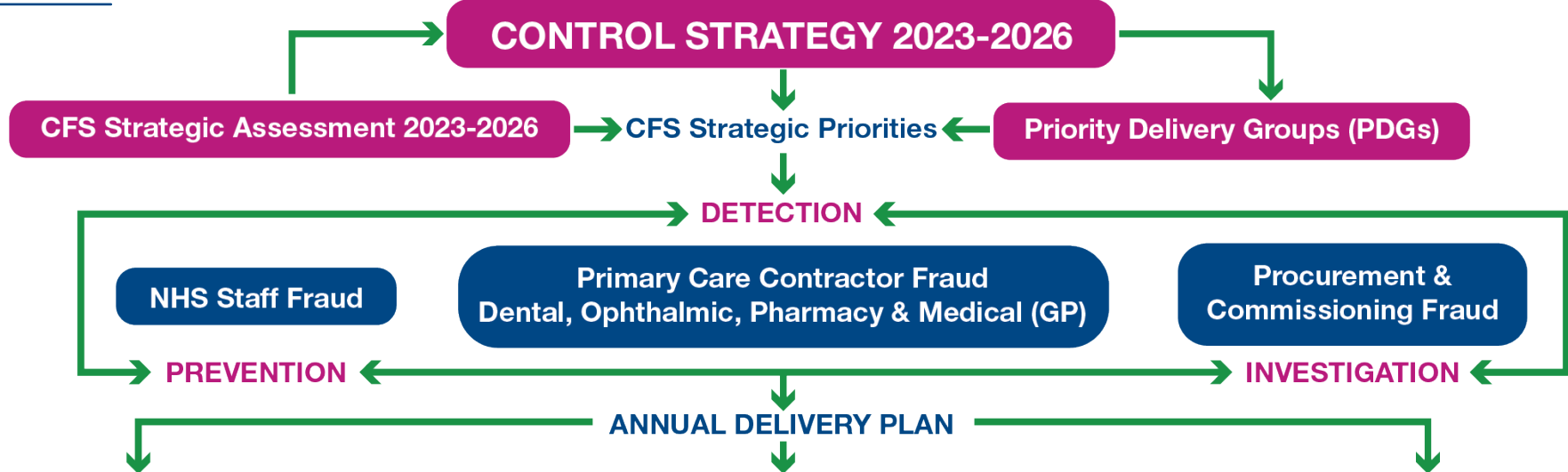**Control Strategy and Strategic Tasking Group (CSSTG)**

The purpose of strategic tasking is for members of the wider health service to collectively agree priorities areas for counter fraud activity throughout the strategic cycle. This group forms the Control Strategy for the health boards and CFS to deliver in partnership. CFS aims to constitute a CS&STG in late 2023 with a view to it becoming operational in year two of this strategic cycle.

8. Collaboration and Partnerships

Our operating relationship with Scotland's health bodies is detailed in our Partnership Agreement with Chief Executives of all health boards. These Partnership Agreements are refreshed every three years and are published on the Scottish Government website. The current Partnership commenced on 1 April 2022.

Our sponsor at the Scottish Government is the Directorate of Health Finance, Corporate Governance and Value. CFS collaborates with our sponsor to promote a framework of policies and activities designed to counter fraud in the health service.

CONTROL STRATEGY 2023-2026

CFS Strategic Assessment 2023-2026 → **CFS Strategic Priorities** ← **Priority Delivery Groups (PDGs)**

DETECTION

NHS Staff Fraud

Primary Care Contractor Fraud
Dental, Ophthalmic, Pharmacy & Medical (GP)

Procurement & Commissioning Fraud

PREVENTION ← → **INVESTIGATION**

ANNUAL DELIVERY PLAN

2023/2024

*Increase fraud awareness through online training for all NHSScotland staff and targeted in-person training for priority areas.
*Fraud prevention policy and operational initiatives to reduce and control Sickness Absence Fraud.
*Trial Fraud Risk Assessment (FRA) methodology.
*National Fraud Initiative.
*Patient Exemption Checking programme, increased financial recoveries, change in behaviour and application of civil court action.
*Reduction in fraud, error and waste in community pharmacy.
*Programme of fraud detection exercises across Procurement and Primary Care.
*Increased intelligence and referral submission to CFS targeting strategic priority areas.
*Enforcement programme including application of criminal sanctions through COPFS, financial recovery and disciplinary action.

2024/2025

*Increase fraud awareness through online training for all NHSScotland staff and targeted in-person training for priority areas.
*Fraud prevention policy and operational initiatives to reduce and control Sickness Absence Fraud.
*Programme of Fraud Risk Assessment across national and health board high-risk areas.
*National Fraud Initiative.
*Patient Exemption Checking, increased financial recoveries and application of civil court action.
*Reduction in fraud, error and waste in community pharmacy (Yr 2).
*Programme of fraud detection exercises across Procurement and Primary Care.
*Enforcement programme including application of criminal sanctions through COPFS, financial recovery and disciplinary action.

2025/2026

*Increase fraud awareness through online training for all NHSScotland staff and targeted in-person training for priority areas.
*Fraud prevention policy and operational initiatives to control Sickness Absence Fraud.
*Programme of Fraud Risk Assessment exercises across national and health board high-risk areas.
*National Fraud Initiative.
*Patient Exemption Checking, increased financial recoveries and application of civil court action.
*Reduction in fraud, error and waste in community pharmacy (Yr 3).
*Programme of fraud detection exercises across Procurement and Primary Care.
*Enforcement programme including application of criminal sanctions through COPFS, financial recovery and disciplinary action.
*Compile Strategic Assessment 2026-2029.