

# NOTICE FRAUD: SPRING 2024

Welcome to the RSM NHS counter fraud newsletter. We provide counter fraud services at Sandwell and West Birmingham hospitals NHS Trust, and RSM also looks after a further 57 health sector organisations. This enables us to share insights into current trends, recent cases, and risks with you.

## Alerts

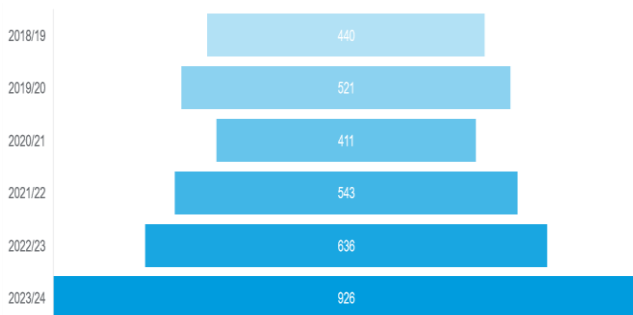


In 2023/24, RSM issued 36 fraud alerts across our client base. These alerts shared examples of successful and attempted frauds in the sector, aiming to alert other NHS organisations about circulating scams and how to prevent falling victim to them. As a result, staff across our NHS clients prevented over £1.8m of public funds from being lost.

## Fraud referrals

Fraud is increasing year-on-year and is estimated to account for [40% of all crime committed across the UK](#). It is a well-known and long-standing threat to public services. Whilst the overall cost of fraud in the UK is unknown, the [NHS Counter Fraud Authority](#) estimates the NHS is vulnerable to £1.264bn worth of fraud each year.

### Number of referrals across RSM's healthcare clients over time



### Top four fraud areas reported across our client base in 2023/24

Fraud referrals by area	Number
Working elsewhere whilst reporting sick	165
Timesheet fraud	93
Misuse of resource	58
Failure to work contracted hours	56

## The hidden history of an NHS employee

From an anonymous allegation, and following internal disciplinary proceedings, it was found that a Band 2 employee had failed to declare her previous NHS employment in her application to the Trust.

The subject had previously been dismissed by three employers, for displaying unprofessional and poor conduct at work, and repeatedly showing behaviours such as aggression, and intimidation towards staff and patients. It was also alleged that whilst working at a previous employer the subject had been investigated for theft and received a police caution. Had the Trust been aware of her prior employment history and caution, she would have not been employed.

The subject was prosecuted and received a sentence of two years imprisonment, suspended for two years with two conditions: a mental health treatment order, and a rehabilitation activity order for 50 days. In addition, a Criminal Behaviour Order was imposed preventing them from applying for employment within the NHS for the next seven years.

# KEEPING YOU UP TO DATE

## Upcoming fraud awareness sessions

### Recruitment and ID verification

Are you part of the recruitment process? Whether you're an HR professional, hiring manager, or team lead, our upcoming session is a must-attend. In this interactive session you will learn how to verify identity documents and discover common signs of fraudulent qualifications and references. The session is delivered by RSM staff that have previously worked at the Home Office and Passport Office.

**Session date and time:** 6 June 2024 10am – 1pm

Please click [here](#) to register for RSM's next Recruitment and ID Verification Awareness Session.

### Cyber fraud and security

Cyber fraud and security are crucial issues in both your personal and professional life. Our session raises awareness of the risks of cyber enabled fraud, data theft and wider cyber security issues. It provides information on the types of attacks we see, and how to identify and prevent cyber fraud to protect yourself and NHS resources.

**Session date and time:** 30 July 2024 10am – 11:30am

Your LCFS will share details of how to book on to this session once the link is available.

## Fake chief executive officer (CEO) emails

Phishing attempts have been made to staff across several organisations. Staff are receiving emails directly, either to their personal or work email addresses, by someone purporting to be their CEO.

### Example fraudulent email

Hi Maria,  
I'm looking forward to surprising some of the staff with gift cards, and I want this to be between you and I pending when they receive it. Let me know if you are able to purchase on my behalf quickly and what local store or online site do you think we have to make the purchase?  
Best Regards.  
A Smith  
CEO  
Sent from my iPhone

These emails are fraudulent, and any money spent will be lost. Your CEO:

- will not email your personal email accounts;
- will never ask to bypass procurement rules; and
- never ask you to make any purchases from your personal funds.

If you receive an email like this, you should report it to your supervisor or IT team.

If you would like more on this type of fraud and the steps that can be taken, please go to: [CEO Scam | Take Five \(takefive-stopfraud.org.uk\)](#)

To access training or report a fraud you should contact your Local Counter Fraud Specialist (LCFS) directly:

**T: +44(0) 121 214 3149**

**E: [manjit.sandhu@rsmuk.com](mailto:manjit.sandhu@rsmuk.com)**

You can also report fraud anonymously on 0800 028 4060, or online via <https://cfa.nhs.uk/reportfraud>

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, RSM Northern Ireland (UK) Limited and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.