



Expenses fraud

It is important that measures are being undertaken to ensure your organisation does not fall victim to staff or patients submitting fraudulent or erroneous claims for expenses.

There are various types of expenses that can be claimed within the NHS, these include travel and subsistence and relocation expenses. A brief summary of the types of expense which are reimbursable is provided below:

- **Travel and subsistence** – reimbursement of all or some of the necessary extra costs of meals, accommodation and travel arising as a result of official duties away from home, or over and above the normal home to workplace travel.
- **Relocation expenses** – granted to new employees who need to move home as a result of taking up employment with the organisation.
- **Regular user allowance** – paid to those employees who are classified by their employer as a regular car user and for whom the employer has deemed it uneconomic, or is unable, to offer them a lease car.

In reviewing claims it is the responsibility of the approver to ensure that items within the claim represent expenses that have been legitimately incurred in accordance with the policy. All receipts should be checked together with any other supporting documentation provided by the claimant.

The organisation reserves the right to undertake random checks on expense claims. If exaggerated or false expense claims are identified then you may be committing fraud and will be referred to the Local Counter Fraud Specialist (LCFS) for further investigation. Where it is deemed appropriate prosecution can be sought under the Fraud Act 2006 and/or referred for internal disciplinary action.

Below is some advice as to how you can ensure that any attempt at committing expenses fraud is detected:

- review and update the expenses policy. Reviews should be undertaken annually;
- only authorised and allowable expenses should be submitted for payment;
- full descriptions of the item being claimed together with the original receipt and/ or supporting documentation;
- claims should be checked to ensure the information is accurate and reasonable;
- any queries should be raised with the claimant. Any suspicions of fraud should be brought to the attention of either the LCFS or Director of Finance/ Chief Financial Officer;
- any mistakes need be crossed out and initialled. Correction fluid must not be used.

If you require any further advice with regards to the above, please contact your LCFS.



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