

Chief Executive statement on the Failure to Prevent Fraud offence and other financial crimes against the NHS

As Chief Executive of Sherwood Forest Hospitals NHS Foundation Trust I am pleased to set out our commitment to remaining transparent, ethical and accountable in all that we do. In line with our overall mission to deliver safe, high-quality care for patients and communities, we also recognise our responsibility to maintain the highest standards of integrity, including preventing and detecting fraud.

On 1st 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.

Under the "failure to prevent fraud" offence, organisations may be held criminally liable when a person associated with the organisation (for example an employee, agent or subsidiary) commits a specified fraud offence for the benefit of the organisation, and the organisation did not have reasonable procedures in place to prevent that fraud.

In that context, I confirm that Sherwood Forest Hospitals NHS Foundation Trust has in place, and will maintain, procedures which we believe to be reasonable and proportionate in preventing fraud, consistent with the guidance issued by government. Specifically:

1. Leadership & culture

We are committed to fostering a culture of honesty, trust and transparency across the organisation. I personally endorse the principle that any suspected fraudulent or dishonest behaviour should be reported, investigated and addressed appropriately.

2. Risk assessment

We undertake regular assessments of the fraud risk profile facing the Trust, considering where and how fraudulent activity might arise within our operations, including the supply chain, agency arrangements and other partnerships. These assessments are reviewed and updated periodically.

3. Prevention procedures

We have implemented proportionate, risk-based procedures designed to prevent fraud. These include, but are not limited to, due diligence checks, financial controls, procurement oversight, contract monitoring, segregation of duties, clear scheme of delegations, and a whistle-blowing mechanism. Where appropriate, we provide fraud-awareness training to our staff, contractors and partners.

4. Communication and training

We communicate clearly to all staff and partners that fraud is unacceptable and that we expect conduct in line with the Trust values and standards of behaviour. We provide guidance, policies and training to support staff in identifying and reporting concerns.

5. Monitoring, review and continuous improvement

We monitor our procedures and controls to ensure they remain effective and relevant. Where weaknesses or control gaps are identified, we act promptly to remediate them. We review our policy and governance framework to ensure alignment with evolving risks and external guidance.

6. Whistle-blowing & speaking up

We have in place mechanisms for staff, contractors, agency workers and others to raise concerns without fear of reprisal. We encourage openness and will treat as a priority any

reports suggesting potential fraud or misconduct, investigating them thoroughly and impartially.

7. Governance and accountability

The Board of Sherwood Forest Hospitals NHS Foundation Trust receives regular assurance on fraud risk, prevention activity and control effectiveness, through reports from the Audit and Assurance Committee. I, as Chief Executive, take ultimate responsibility for the arrangements and for embedding the anti-fraud culture within the organisation.

I believe the procedures set out above reflect our commitment to acting ethically, lawfully and in the best interests of patients, staff, public funds and the public we serve. We will continue to review and refine our approach to ensure that we remain vigilant and compliant with the requirements of the Act and the associated guidance.

This statement has been approved by the Board of Sherwood Forest Hospitals NHS Foundation Trust and is published on the organisation's website and internal governance portal.

Reporting Concerns

If you have any concerns or suspicions regarding bribery, corruption, or fraud, please contact:
360assurance.counterfraud@nhs.net

Or alternatively please contact:
NHS Fraud & Corruption Reporting Line
Tel – 0800 028 4060
<https://cfa.nhs.uk/report-fraud>