Health bodies should have clear written timesheet instructions and procedures for all staff and managers. Timesheets should have counter fraud declarations signed by the staff member and authoriser and details of the NHS Fraud and Corruption Reporting Line (please see overleaf).

Staff member declaration:
“I declare that the information I have given on this form is correct and complete and that I have not claimed elsewhere for the hours/shifts detailed on this timesheet. I understand that if I knowingly provide false information this may result in disciplinary action and I may be liable for prosecution and civil recovery proceedings. I consent to the disclosure of information from this form to and by the health body and NHS Protect for the purpose of verification of this claim and the investigation, prevention, detection and prosecution of fraud.”

Authoriser declaration:
“I am an authorised signatory for my ward/department. I am signing below to confirm that both the staff member’s grade and the shift that I am authorising are accurate and I approve payment. I understand that if I knowingly authorise false information this may result in disciplinary action and I may be liable for prosecution and civil recovery proceedings. I consent to the disclosure of information from this form to and by the health body and NHS Protect for the purpose of verification of this claim and the investigation, prevention, detection and prosecution of fraud.”

Timesheet procedures should include the following:
- Staff should be required to enter the hours they have worked into a timesheet on a daily basis.
- Health bodies should ensure that original timesheets are submitted before any payment is made.
- Faxed and photocopied timesheets should not be accepted.
- Forms should be completed using black ink and block capitals.
- Hours worked should be entered in 24 hour format.
- Any incomplete or illegible timesheets should be returned to the member of staff.
- Correction fluid should not be used on the timesheet and any alterations should be initialled by the authorised signatory.
- Health bodies should ensure that clear procedures are in place with respect to rest breaks.
- Authorised signatory lists should be kept up to date.

Payroll fraud – Timesheets

Jake, who worked in the finance department of an NHS health body, was not sure whether to bring his concerns to the attention of his supervisor. He was almost certain that the timesheet he was processing could not be right. When he did talk to his manager, a quick enquiry established that Jake was correct; the name of the authorising nurse was wrongly spelt. It also turned out that the nurse claiming the payment had stopped working at the hospital four months earlier. A counter fraud investigation quickly established that she was simply visiting the hospital once a week with photocopied claim forms and putting them into the finance department mail tray on the reception desk. As a result, she had been paid £15,000 for work she did not do. The nurse was given a suspended prison sentence and required to pay back the money.

What could have prevented this fraud?

NHS Protect leads on work to protect NHS staff and resources from crime. For more information and resources on payroll fraud, and more details on the rest of our work, please visit our website at www.nhsprotect.nhs.uk

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Completed timesheets should be kept for a minimum of two years.
Managers should have delegated responsibility for submitting termination forms in the prescribed format as soon as they know the effective date of an employee’s resignation, termination or retirement.

Where electronic timesheets are used, procedures should also include the following:
- Users of electronic timesheet systems should be required to change their password on a regular basis.
- Users should be logged out automatically when the system has not been used for a specified amount of time.
- Users should be prevented from logging in to the system after three incorrect attempts.
- Authorising officers should be able to view staff timesheets at any time.
- A unique username and password should be available for the authorising officer.
- Employees’ access to the timesheet system should be stopped immediately upon termination of the employment contract.

How can I help prevent fraud in the NHS?

It is much more effective to prevent fraud than to detect it and stop it, particularly in an organisation as large as the NHS. Therefore, we always recommend that measures are put in place to prevent fraud from occurring in the first place.

Besides the specific measures listed above, please consider the following for all your policies and procedures:
- Do you know if there are clear rules and procedures/processes in place? Who is responsible for making sure they are followed?
- Check that monitoring arrangements exist.
- Are all staff and patients aware of the rules governing what they can and cannot do?

Who pays for NHS fraud? We all do.

How can I report a fraud (or suspected fraud) taking place in the NHS?
- Call the NHS Fraud and Corruption Reporting Line on 0800 028 40 60 (freephone). Lines are open 9am–5pm Monday to Friday.
- Fill in the online fraud reporting form at www.reportnhsfraud.nhs.uk
- Ask your Local Counter Fraud Specialist for advice. Contact details are available from the relevant NHS health body.

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