

## COUNTER FRAUD INVESTIGATION REPORT

Investigation:	Alleged timesheet fraud/abuse of position
Case reference:	INV801 INV/24/01162
Report date:	10.02.2025
LCFS:	██████████

**IN CONFIDENCE  
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[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

## 1 Executive Summary

[REDACTED]

NELBANK was run by East London NHS Foundation Trust (ELFT) and it provided temporary staff (bank staff) for the vaccination programme. NELBANK no longer exists.

[REDACTED]

[REDACTED]

[REDACTED]

there were grounds to commence a fraud investigation.

1.4 Enquiries by the LCFS, which included interviewing [REDACTED] as a key witnesses, indicated that [REDACTED] had been paid for bank shifts which weren't worked.

1.5 It transpired that despite the pharmacy being liable for charges for any bank staff used from NELBANK from April 2022, when the previous owner managed the pharmacy, ELFT had not invoiced the pharmacy until March 2024 and the invoice only covered the charges for finalised bank shifts for the period April 2023 to December 2023.

1.6 The available evidence indicates that neither the previous nor current owners of Wanstead Pharmacy were aware they were liable for paying for bank staff from NELBANK from April 2022.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

1.11 The Trust's failure to raise invoices to Wanstead Pharmacy when they became liable for charges in April 2022, the fact that the pharmacies were not required to confirm in writing that they understood they would be charged when the rules changed, and the reliance on emails to communicate the significant change, has led to a situation where the Trust has paid in excess of £160,000 for bank shifts, without receiving any reimbursement from the pharmacy.

[REDACTED] The elements of a fraud offence cannot be proven in this case [REDACTED]  
[REDACTED]

1.13 The criminal investigation will not progress and no further action will be taken in respect of the subject. There is also no basis to recover monies from the subject.

1.14 Recommendations have been made in respect of an invoice which was raised to the current owners of Wanstead Pharmacy for bank shifts, as well as a recommendation in respect of whether [REDACTED] should be invoiced for bank shifts which to date, they have not been invoiced for.

1.15 Whilst the LCFS has made these recommendations, it is the decision of senior management in Finance to make the decisions in respect of invoicing and it is for Finance/SBS to liaise with the owners accordingly.

1.16 Once [REDACTED] has been informed by the LCFS that the criminal case is not progressing, the LCFS' involvement will cease.

1.17 This report is provided to the Chief Finance Officer (CFO) and other senior management in Finance to consider the appropriate action to take in respect of the invoicing and lessons learnt.

**2 Allegation/ Background**

2.1 [REDACTED]

[Redacted]

■

[Redacted]

■

[Redacted]

2.4 The LCFS responded to [Redacted] email on the same day to acknowledge it. [Redacted]

[Redacted] The LCFS responded to advise [Redacted] was waiting for the People and Culture Team (HR) to get back to [Redacted]

2.5

[Redacted]

■

[Redacted]

■

[Redacted]

[REDACTED]

[REDACTED]

2.9 The LCFS commenced an investigation.

**3 Conduct of Investigation**

3.1 The LCFS liaised with [REDACTED] for NELBANK at ELFT. [REDACTED] has since left ELFT. Agreed notes and a formal witness statement were obtained and twenty documents exhibited.

3.1.1 BankStaff was the temporary staffing solution used by NELBANK. Bank shifts were booked via BankStaff and it was used to record timesheets of the hours worked by bank staff and to finalise their timesheets.

3.1.2 The process for a service to request access to our system typically begun with the completion of a staffing request form, which was then forwarded to NELBANK for action. Upon receipt of the form, processes were carried out between the HealthRoster, Temporary Staffing, and Finance teams to configure the system to handle the requests. Following this, a [REDACTED] [REDACTED] contacted the service manager to provide training and access to the system via a Teams call. After the training, [REDACTED] was provided with user credentials and quick reference guides, enabling them to independently request workforce through the platform. Logins for bank staff were provided to services using NELBANK by the temporary staffing team.

3.1.3 Once a service had access to the BankStaff system, they could easily add a request using a simple one-page form. On this form, they could indicate whether they wanted a NELBANK team member to start sourcing suitable candidates for the requirement or if they preferred to direct book a temporary staffing worker who had previously worked at their service and with whom they were in ongoing discussions. To request bank staff via Bank Staff, [REDACTED] [REDACTED] logged into the system, filled out the staffing request form with all necessary details, and submitted it for processing. The NELBANK team then reviewed the request and either started the candidate sourcing process or confirmed the direct booking, ensuring that the staffing needs were met efficiently.

3.1.4 Managers of services who had access to the BankStaff system were required to adjust the hours worked by the staff deployed to their service on the system. Once completed, they had to undertake a function on the system to sign off their timesheet for payment. During this stage, a window would appear, asking them to confirm if the times were correct and allowing them to amend the actual

times the employees worked if necessary. The second stage involved the presentation of the following disclaimer:

*"I am an authorised signatory for my ward/department. I am signing below to confirm that both the 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 Trust and the NHS Counter Fraud and Security Management Services for the purpose of verification of this claim and the investigation, prevention, detection, and prosecution of fraud."*

- 3.1.5 To finalise the bank shifts, services should have ensured that the times recorded accurately reflect the hours worked by the staff. They should have also verified that the grade and shift details were correct and matched the actual work undertaken. Additionally, they should have confirmed that all amendments made to the timesheet were accurate and justified. Services should also have been vigilant in ensuring that all necessary checks and approvals were completed before finalising the bank shifts to avoid any discrepancies or potential issues with payment processing.
- 3.1.6 If a bank worker could no longer work a shift they were booked for, they should have contacted the Temporary Staffing Team (TST). The TST would update this information in the system for audit purposes and system calculation of predictions. Simultaneously, they would have manually informed the manager while endeavouring to find a replacement. If the service manager directly booked the employee, there were two options: the employee could call the manager who booked them to work to inform them of their unavailability, or they could inform the temporary staffing team. In the latter case, the temporary staffing team would notify the manager and inquire whether they required the duty to be filled. If so, the team would initiate the search process to find a suitable alternative candidate.
- 3.1.7 The responsibilities of bank workers in such situations included promptly informing the TST if they couldn't work a shift they were booked for. They should have provided accurate reasons for their unavailability and cooperate with the team to find a replacement.
- 3.1.8 Service managers who directly booked bank workers should have ensured they had updated contact details for the employees. They should promptly have informed them if they couldn't work a shift. Alternatively, they should have informed the temporary staffing team to facilitate the search for a replacement.
- 3.1.9 [REDACTED] confirmed that the subject completed his NELBANK training in [REDACTED] so [REDACTED] could start working bank shifts.
- 3.1.10 The subject's role within the [REDACTED]  
[REDACTED]

- 3.1.11 [REDACTED] obtained a report from Allocate of all the finalised bank shifts for the subject for the period 1.01.2023 to 6.04.2024. There were 321 bank shifts. [REDACTED]. The report details the start and end time of the shifts which was finalised, the date and time it was finalised and the name of the person who finalised the shift. For all of the 321 bank shifts the unit is showing as NEL Wansted Pharmacy. The correct spelling is Wanstead. The report shows that with the exception of two bank shifts on the 24<sup>th</sup> and 25<sup>th</sup> May 2023 all of [REDACTED] shifts were finalised under the BankStaff log in of [REDACTED] log in, [REDACTED].
- 3.1.12 The two shifts scheduled for the 24<sup>th</sup> and 25<sup>th</sup> May 2023 could not be finalised using [REDACTED] log in due to an administrative error within the People & Culture team resulting in the inadvertent termination of the subject's assignment, triggering system notifications and manual payment processes.
- 3.1.13 [REDACTED] noted a strange pattern with some of the times the bank shifts were finalised, for example at 1.52am and 04.24am, which is outside of pharmacies opening hours.
- 3.1.14 Prior to April 2023, [REDACTED] worked quite frequently at Wanstead Pharmacy, which included when the pharmacy was under a different ownership.
- 3.1.15 On the [REDACTED] [REDACTED] sent an email to the NELBANK generic email. [REDACTED]
- 3.1.16 Subsequently [REDACTED] spoke to [REDACTED] on the [REDACTED] [REDACTED]
- 3.1.17 [REDACTED] communicated with [REDACTED], who claimed to be [REDACTED], stating that the [REDACTED]. Despite this, [REDACTED] received a demand for nearly £59,000 [REDACTED] without prior invoices or communications from any team. The demand [REDACTED] was referring to was the invoice that ELFT's Finance Department had issued to [REDACTED] for the bank shifts which had been finalised on BankStaff as having been worked by NELBANK staff for the period 1.04.2023 to 28.12.2023 [REDACTED] for invoice.
- 3.1.18 When [REDACTED] queried the invoice received, the debt team informed [REDACTED] that the charges covered JUNE/JULY 2023 to the date on the invoice (the LCFS knows this date is incorrect). [REDACTED]
- 3.1.19 [REDACTED]



- 3.2.3 Attached to the email was a document called 'Accessing Additional Workforce through the Lead Employer'. [REDACTED] On page one of this document it states 'EAST LONDON NHS FOUNDATION TRUST (ELFT), IN THEIR ROLE IN THE WORKFORCE MANAGEMENT MODEL FOR NORTH EAST LONDON, WILL CONTINUE SUPPORTING MASS VACCINATION SITES, PCN'S AND COMMUNITY PHARMACIES FOR THE NEXT 12 MONTHS BY SUPPLYING FULLY TRAINED REGISTERED AND UNREGISTERED VACCINATORS AS WELL AS ADMIN STAFF. ELFT WILL ENSURE THAT APPROPRIATE RECHARGE MECHANISMS ARE RE-ESTABLISHED FOR WORKFORCE BEING DEPLOYED TO SUPPORT PRIMARY CARE AND COMMUNITY PHARMACY PROVIDERS.'
- 3.3.4 On the same page under a section 'IF WORKFORCE IS REQUESTED FROM THE WORKFORCE MANAGEMENT MODEL, ELFT WILL' it states 'OFFER A SIMPLIFIED INVOICING PROCESS. PLEASE SEE DETAILS ON OUR PRICING SCHEDULE'.
- 3.3.5 On page six is the pricing schedule which details the rates the NELBANK charged for the provision of bank staff.
- 3.4 [REDACTED]. Prior to APRIL 2022, all workforce supplied to areas were absorbed by the national team. Workforce would be provided, and ELFT's internal finance team would recharge NHS England for the workforce costs. This procedure had been in place since the inception of the programme, which [REDACTED] believed dated back to September 2020 when the government initiated the vaccinations programme.
- 3.4.1 [REDACTED] stated it was the role of ELFT's Finance Department to invoice services who were using NELBANK. The procedure was that ELFT paid the bank staff weekly for the bank shifts they had worked via NELBANK and then ELFT invoiced the service for the staff they had been provided with.
- 3.4.2 [REDACTED] wasn't directly involved in the invoicing process, except when ELFT's Finance Team required additional information to generate an invoice. This involved providing a breakdown of duties from the system, especially in cases where finance couldn't allocate a specific cost centre for each area due to the high volume of areas that were managed. Consequently, a generic cost centre was used. In this process, when hours were sent from Optima to ESR for payment after a manager finalised the timesheet, this information would appear in the finance ledger by cost centre. However, finance faced challenges attributing this information to specific areas to raise an invoice.
- 3.4.3 Periodically, upon request, NELBANK would extract data from the Optima system, detailing a breakdown of the cost centre, staff assigned, and the requesting area. This information would be provided to finance to facilitate the invoicing process.
- 3.4.4. [REDACTED] located an email chain in the NELBANK inbox which shows that on the 28.11.2003 someone purporting to be [REDACTED] sent an email to the NELBANK inbox [REDACTED]



APPROPRIATE RECHARGE MECHANISMS RE-ESTABLISHED FOR WORKFORCE BEING DEPLOYED TO SUPPORT PRIMARY CARE, COMMUNITY PHARMACY AND SCHOOL AGED IMMUNISATION SERVICE PROVIDERS. IT IS ESSENTIAL THAT ANY RECHARGE ARRANGEMENT IS IN ACCORDANCE WITH HMRC REQUIREMENTS TO CHARGE VAT FOR WORKFORCE. LOCAL RECHARGE ARRANGEMENTS SHOULD NOT INCLUDE OVERHEAD COSTS BEING CHARGED TO OTHER NHS ORGANISATIONS AS LEAD EMPLOYERS ARE ABLE TO RECLAIM ANY COSTS INCURRED THROUGH THEIR MONTHLY PROVIDER FINANCIAL RETURN'. [REDACTED] name does not appear in the circulation list but in the email it states 'Action for SVOCS: Cascade to ICS Workforce Leads, Regional Chief Operating Officers, Site Leads; HR and Training Leads for all Vaccination Sites', so it should have been cascaded to [REDACTED]

3.4.12 On the 22.05.2024 [REDACTED] was copied into an email from a member of staff from NELBANK to Zenda BUTLER, LCFS. NELBANK had picked up an email that the subject had sent to the NELBANK inbox that day, [REDACTED] [REDACTED] had copied [REDACTED] into the email. [REDACTED]

3.4.13 On the 2.01.2024 [REDACTED] received an email [REDACTED]

3.4.14 On the same day [REDACTED] provided [REDACTED] with a report of all the bank hours worked according to the shifts finalised on BankStaff, submitted for payment to the bank workers, and paid to the bank workers from 1.04.2023 until the 31.12.2023. This included charges for Wanstead Pharmacy, although on the system it was spelt incorrectly as Wansted.

3.4.15 On the 8.05.2024 [REDACTED] asked [REDACTED] for a report of all filled bank requests for NEL vaccination the period January to March 2024. [REDACTED] provided [REDACTED] with the report, which included charges for Wanstead Pharmacy.

3.4.16 [REDACTED]



3.5.9 [REDACTED] checked to see if ELFT invoiced Wanstead Pharmacy for using NELBANK in 2022.2023 and no invoices were raised.

3.6 The LCFS sought permission from [REDACTED], [REDACTED] for the invoice for £58,331.76 to be put on hold whilst the investigation was undertaken.

3.7 The LCFS obtained from Allocate a spreadsheet of all finalised bank shifts for Wanstead Pharmacy for the period 1.04.2022 to the 29.04.2024. The first shift is actually on the 2.04.2022.

3.8 At the LCFS' request, [REDACTED] accessed the report from Allocate and removed all of the shifts from 1.04.2023 onwards and saved it as a new document. He added a column to record the hourly rate for the shift and another column to record the recharge cost of the shift. [REDACTED] calculated the cost of all the finalised bank shifts and recorded the calculation at the bottom of the spreadsheet. The finalised shifts total 4179 hours which equates to £101,466.12 for the period April 2022 to 31.03.2023. This is the amount that Wanstead Pharmacy should have been invoiced for the bank staff, but due to an oversight no invoice was raised. [REDACTED]

3.8.1 As the [REDACTED] of the pharmacy changed during 2022.2023, some of the shifts should have been invoiced to [REDACTED], and the rest to [REDACTED]. However, in light of the ongoing investigation [REDACTED] was requested not to raise invoices at present.

3.9 The LCFS liaised with [REDACTED] and agreed notes and a formal witness statement was obtained.

3.9.1 [REDACTED] advised that on the 29.04.2024 [REDACTED] received a CMR from Yaseen IMRAN from SBS in relation to the invoice that had been issued to Wanstead Pharmacy. [REDACTED] had rang SBS regarding the invoice. [REDACTED]

3.9.2 On the same day [REDACTED] forwarded the email to [REDACTED] and asked him to provide the backing as requested.

[REDACTED]

3.9.4 On the 21.05.2024 [REDACTED] received an email from [REDACTED], [REDACTED]

[REDACTED]

3.10 The LCFS met with [REDACTED] and agreed notes and a formal witness statement were obtained.

3.10.1 [REDACTED] has [REDACTED] Wanstead Pharmacy since the 1.11.2022 and is [REDACTED] in the pharmacy and also [REDACTED]

3.10.2 [REDACTED] first met the [REDACTED] in November 2022 when [REDACTED]

3.10.3 [REDACTED]

3.10.4 There were a couple of bank staff who worked in the pharmacy already. These were [REDACTED] both from NELBANK. [REDACTED] told [REDACTED] that the bank staff were all paid by the NHS and were part of the Covid vaccination scheme.

3.10.5 Around a month or so before the autumn campaign of 2023, [REDACTED] was the lead responsible for booking any bank staff from NELBANK. As far as [REDACTED] was aware [REDACTED] was booking bank staff to work in Wanstead Pharmacy [REDACTED]. [REDACTED] was messaging [REDACTED] via WhatsApp what hours were actually worked by [REDACTED] and then he was doing whatever he needed to do to make sure the bank workers were paid for the hours they worked. [REDACTED] had several conversations with [REDACTED] about booking bank staff from NELBANK or [REDACTED] would call [REDACTED] randomly to see if [REDACTED] needed vaccination staff and during most of these conversations [REDACTED] would ask [REDACTED] if the pharmacy would be charged for the bank staff supplied. [REDACTED] clarified on all occasions that the pharmacy were not being charged for the bank staff provided and the Trust, meaning ELFT, had a budget to pay for the staff.

3.10.6 When [REDACTED] was busy [REDACTED], [REDACTED] was very supportive in terms of bank staff. [REDACTED] was called by someone from NELBANK in November 2022, December 2022 or January 2023 who asked if

█ really needed two or three bank staff working █ in the pharmacy. █ said █ only needed █ if there was no cost to the pharmacy as █ thought it was a waste of NHS resources having any more.

3.10.7 █ stated █ was first aware that the pharmacy was responsible for paying for the bank shifts worked at the pharmacy through NELBANK, when █ received an invoice from ELFT around April 2024 for £58,331.76 which was for the period April to December 2023.

3.10.8 █ stated █ did not receive the email from the ICB on the 13.04.2023 to advise that services could continue to access bank staff via NELBANK but they would be charged. The only time █ heard about this email was when █ spoke to █ from NELBANK and █ said █ was sent an email. After this █ checked █ nhs.net account but couldn't find it.

3.10.9 Prior to receiving the invoice from ELFT around April 2024 █ stated █ wasn't aware they were providing staff on a charging basis.

3.10.10 █ had a video meeting with █ after receiving the invoice. █ gave █ information of all the staff that were booked in the pharmacy. █ confirmed █ did not book them and █ was not aware of there being a charge to the pharmacy for the staff.

█. When █ was first in the pharmacy █ was told the owner's son booked shifts and that there was a system to book bank staff through. █ confirmed █ had a quick video demonstration of BankStaff early on after taking over the pharmacy, however █ never used that account to book anyone or access it for any reason. █ asked NELBANK if █ could just call if █ needed staff and they said that was okay so █ contacted █ few times to make the bookings. █ was not told during that meeting that there will be a charge for the staff supplied.

█ stated █ had never used his BankStaff account to physically book or finalise bank shifts himself and had never shared my log in details for BankStaff.

█ reviewed the spreadsheet of finalised bank shifts for Wanstead Pharmacy for the period 1<sup>st</sup> April 2023 to 26<sup>th</sup> April 2024. █ added a column to the spreadsheet to record if the shift that was finalised was actually worked. █ used to record the start and finish time of the bank shifts worked in a book in the clinic room so █ looked at this in order to confirm if the finalised shift was actually what was worked. █ no longer has the book as it was shredded at the end of the campaign █. When █ started dealing with █ and █ was booking the bank staff, █ sent █ the shift times via WhatsApp so █ also looked at this when checking if the shifts were worked.

3.10.14 When █ reviewed the spreadsheet █ saw that the subject was booked in to work pretty much every day and even longer shifts than the opening hours

of the clinic which was 9am to 6pm. [REDACTED] was booked 9am to 7pm. [REDACTED] confirmed the subject didn't work any of those days. According to the annotation on the spreadsheet [REDACTED] only worked three of the 244 shifts finalised for [REDACTED]

[REDACTED] also noticed issues with the shifts finalised [REDACTED], either where they didn't work at all or they didn't work the full hours that were finalised.

[REDACTED] t the end of the week, as advised by [REDACTED] [REDACTED] would message him the times [REDACTED] worked.

[REDACTED]

[REDACTED]

3.10.18 When [REDACTED] found out about the invoice [REDACTED] had to cancel all the bookings. [REDACTED]

3.10.19 There was no requirement for the bank staff to sign in when they arrived for their shift or sign out at the end of the shift. They reported to [REDACTED] on attendance and on leaving as the vaccinating room was not to be left unattended.

[REDACTED] used Outcomes for Health when they worked in the pharmacy to enter patient details. [REDACTED]

[REDACTED] did not have their own log in details for Outcomes for Health. [REDACTED] logged in to [REDACTED] account and they helped [REDACTED] input some of the details. The system allows one to enter who administered the vaccine.

3.10.21 When [REDACTED] received the invoice from ELFT [REDACTED] contacted SBS and found out the invoice was for charges relating to bank staff as [REDACTED] had not been provided with the backing information at that point. [REDACTED] was then in contact with [REDACTED] regarding why we they charged. [REDACTED]

3.10.22 On the 29.04.2024 [redacted] sent [redacted] a message via WhatsApp. [redacted]

[redacted] responded with [redacted]

[redacted] spoke to the subject on the 29.04.2024 and got [redacted] in the pharmacy to record the conversation with [redacted] on their phone as a video. [redacted].

When [redacted] asked [redacted] to prove [redacted] admitted to ELFT about the fraudulent claim, but [redacted] never did. [redacted] asked [redacted] to copy [redacted] into emails or names of persons [redacted] spoke to but [redacted] never did. In [redacted] statement write that [redacted]

3.11 [redacted]

3.12 [redacted] informed the LCFS that [redacted] asked [redacted] for the invoice which he sent [redacted] via WhatsApp on the 20.05.2024. [redacted] contacted SBS and on the second time they said someone else had contacted them. [redacted] was suspicious. They said someone had asked for a repayment plan. [redacted] asked SBS to only speak to [redacted], as it wasn't [redacted] who had asked SBS if the pharmacy [redacted]

[redacted] also advised that [redacted] had approached [redacted]

3.12.2 [REDACTED] spoke to the other partner, [REDACTED] and asked [REDACTED] if [REDACTED] could pay the invoice and he would pay the pharmacy back in monthly instalments. [REDACTED] is [REDACTED] was shocked. [REDACTED] admitted to [REDACTED] that he misled [REDACTED] but not intentionally as [REDACTED] thought the Trust were paying for the bank shifts. [REDACTED] admitted to [REDACTED] that [REDACTED] booked himself and did not attend. [REDACTED]

3.12.3 With regard to the email that [REDACTED] sent to NELBANK on the 22.05.2024 to request that all shifts allocated to [REDACTED] be deducted from the invoice as [REDACTED] agrees to pay back to the Trust and a new invoice should be raised, [REDACTED] had a couple of conversations and asked [REDACTED] to put in an email the shifts which weren't worked and were not authorised by [REDACTED] and that he had told [REDACTED] there would be no charges. [REDACTED] asked the subject to email the Trust about this where [REDACTED] claimed for shifts [REDACTED] did not work.

3.12.4 [REDACTED] confirmed [REDACTED] never gave him permission to do this.

3.13 [REDACTED] was shown [REDACTED] which is a report of all the finalised bank shifts for the subject for the period 4.01.2023 to 6.04.2024. There are a total of 321 bank shifts and with the exception of two shifts, it shows all were finalised by [REDACTED] confirmed he did not finalise any of the shifts where [REDACTED] name is recorded as the person who finalised them and [REDACTED] wasn't aware someone was using [REDACTED] account, but [REDACTED] now realised that [REDACTED] accessed [REDACTED] account. [REDACTED] again reiterated that [REDACTED] never gave [REDACTED] permission to finalise them for [REDACTED] and [REDACTED] was not aware [REDACTED] was finalising them under [REDACTED] name. [REDACTED]

3.13.1 The LCFS asked [REDACTED] if [REDACTED] was aware if [REDACTED] had read [REDACTED] emails. [REDACTED]



3.13.7

[REDACTED]

3.14 The LCFS asked [REDACTED] to confirm if [REDACTED] recalled [REDACTED]

[REDACTED]

[REDACTED]

3.15

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] TO ADVISE THEM OF YOUR CANCELLATION IMMEDIATELY.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[Redacted]

[Redacted]

[Redacted]

3.16 The LCFS accessed the report from Allocate of all finalised bank shifts for Wanstead Pharmacy for the period 1.04.2022 to the 29.04.2024 and extracted the bank shifts for the period 02.04.2022 to the 31.10.2022. These are the shifts that were finalised during the period the pharmacy became liable for paying for bank staff prior to [Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**4 Conclusions and Recommendations**

[REDACTED]

4.2 Enquiries by the LCFS then established that [REDACTED] had initially [REDACTED] in Wanstead Pharmacy [REDACTED] when it was [REDACTED], and [REDACTED] had continued [REDACTED] in the pharmacy when [REDACTED] in November 2022.

4.3 From April 2022 the pharmacy became liable for the cost of any bank staff used from NELBANK. [REDACTED] was [REDACTED] at this point. An email from the ICB went to all pharmacies to notify them that from April 2022 they would be responsible for paying for any bank staff they used. [REDACTED] name was not

on the circulation list for the email. The LCFS has been unable to establish if [REDACTED] was aware of the charges or received the email.

- 4.4 Due to an oversight, [REDACTED] was never invoiced by ELFT for the bank staff [REDACTED] used for the period April 2022 to when [REDACTED] [REDACTED] in November 2022.
- 4.5 The first time Wanstead Pharmacy were invoiced for bank staff from NELBANK was in March 2024 and the invoice for £58,331.76 covered the period 01.04.2023 to 31.12.2023.
- 4.6 Wanstead Pharmacy, [REDACTED], has also not invoiced for the cost of bank staff used from NELBANK for the period 01.11.2022 to the 31.03.2023 or from 01.04.2024 to 26.04.2024. The latter was not invoiced due to the ongoing investigation which needed to establish if the shifts that were finalised for this period were actually worked.

[REDACTED]

- 4.8 [REDACTED] informed the LCFS that [REDACTED] told [REDACTED] [REDACTED] was the lead responsible for booking bank staff from NELBANK and, as such, [REDACTED] allowed [REDACTED] to manage the bookings for [REDACTED] [REDACTED] would confirm to [REDACTED] via WhatsApp the shifts [REDACTED] worked. [REDACTED] advised that [REDACTED] would chat to staff when it was quiet and help with deliveries.
- 4.9 [REDACTED] claims that [REDACTED] never shared [REDACTED] log in details for [REDACTED] nhs.net account or StaffBank account with [REDACTED] and that at the time, [REDACTED] wasn't aware that [REDACTED] was using [REDACTED] StaffBank account to book and finalised shifts under [REDACTED] name. [REDACTED] claims [REDACTED] became suspicious when [REDACTED] received a call to advise there was suspicious activity on [REDACTED] nhs.net and when [REDACTED] was in the dispensary on the computer and he would turn the screen away.
- 4.10 There is documentary evidence to demonstrate that [REDACTED] told [REDACTED] on multiple occasions there was no charge to the pharmacy for the bank staff from NELBANK and [REDACTED] stated to the LCFS [REDACTED] only agreed to have [REDACTED] from NELBANK on that basis, as [REDACTED] could have used volunteers if [REDACTED] knew [REDACTED] was going to be charged. The investigation has found no evidence to dispute [REDACTED] claim that [REDACTED] wasn't aware the pharmacy would be charged.
- 4.11 On review of all the finalised bank shifts for Wanstead Pharmacy for the period 01.04.2023 to the 26.04.2024 (which is a longer period than the invoice covers), [REDACTED] confirmed that [REDACTED] had only worked three of the 244 shifts finalised for [REDACTED] and for the shifts finalised for [REDACTED], some of those shifts were either not worked or [REDACTED] did work not work all the hours that were finalised as they went home early as the clinic was not busy or they didn't work the full shift as the end time was after the clinic had closed.

4.12 According to [REDACTED] [REDACTED] had approached [REDACTED] [REDACTED] and said [REDACTED] was booked in when [REDACTED] didn't work and told them if they paid the invoice [REDACTED] would pay them back in instalments. [REDACTED] also claimed that [REDACTED] admitted to [REDACTED] that [REDACTED] booked [REDACTED] and did not attend. [REDACTED]

[REDACTED]

4.14 Prior to the interview [REDACTED]

[REDACTED]

[REDACTED] Based on the account given by [REDACTED] it was suspected that [REDACTED] had accessed [REDACTED] nhs.net account and StaffBank account without [REDACTED] knowledge or permission and that [REDACTED] had not given the subject [REDACTED] log in details.

4.15 [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

4.20 [REDACTED] account that [REDACTED] never saw the email from the ICB in April 2023 or the emails with NELBANK in the same month querying whether the pharmacy would be charged, tallies with [REDACTED]

[REDACTED]

4.22 The points to prove for Abuse of Position, Section 4 of the Fraud Act 2006, are as follows;

- the defendant's conduct must be dishonest;
- his/her intention must be to make a gain; or cause a loss or the risk of a loss to another.
- No gain or loss needs actually to have been made.

4.23 A case review following the interview concluded that there was insufficient evidence to prove the elements of a fraud offence. [REDACTED]

[REDACTED]

4.25 Based on the evidence available, the LCFS will not be pursuing the criminal investigation in respect of the subject. [REDACTED]

[REDACTED]



- 4.36 It is ultimately the decision of senior management in the Finance Department at ELFT to decide on whether further invoices for Wanstead Pharmacy are raised to seek reimbursement of the bank shifts as follows;
- 01.04.2022 to 31.10.2022 [REDACTED]
  - 01.11.2022 to the 31.03.2023 [REDACTED]
  - 01.01.2024 to the 26.04.2024 [REDACTED]
- 4.37 Furthermore it is the decision of management whether to pursue the pharmacy for payment of the invoice for £58,331.76, which is currently on hold. However the LCFS has made some recommendations for the Trust to consider.
- 4.38 If payment for the bank shifts for the period 01.04.2022 to 31.03.2023 is not pursued, a non-fraud loss of £101,466.12 will be recorded for this investigation.
- 4.39 The value of the bank shifts for Wanstead Pharmacy for the period 01.01.2024 to the 26.4.2024 has not been calculated by Finance, but the LCFS has requested the Deputy Business Finance Manager to calculate. [REDACTED]

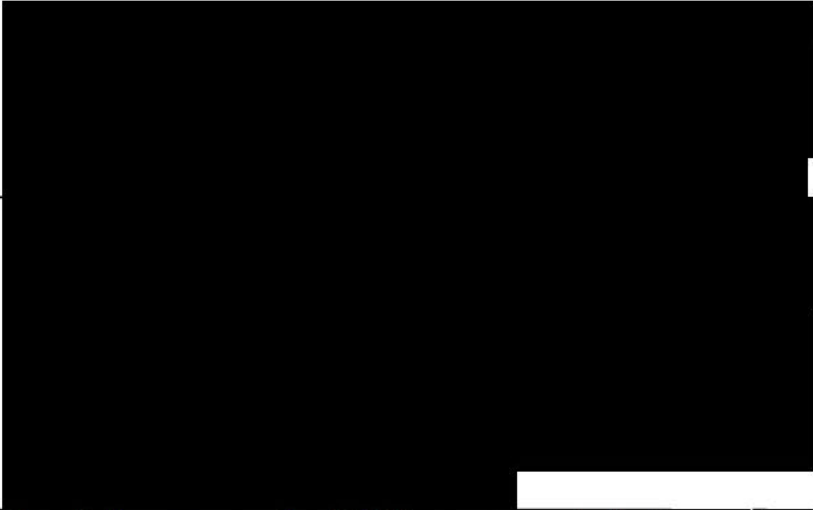
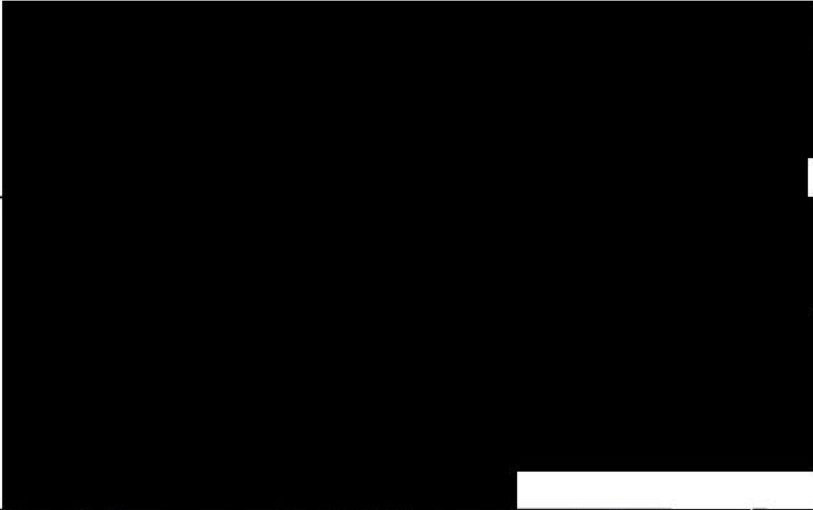



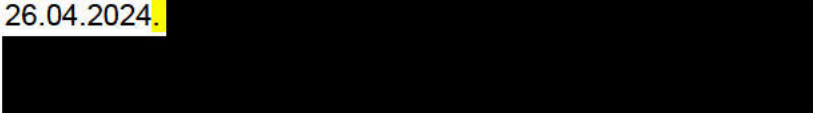
[REDACTED]


[REDACTED] the LCFS recommends that [REDACTED] are not invoiced for the cost of bank staff for the period 1.11.2022 to the 31.03.2023 and from the 01.01.2024 to the 26.04.2024. [REDACTED]

4.42 As [REDACTED] in the LCFS' criminal investigation, the LCFS will be informing [REDACTED] that the criminal case will not be progressing. [REDACTED] will also be told that the Trust will be in contact with regard to the invoice for £58,331.76 which remains on hold, as it is for senior management in Finance to make a decision in respect of this. [REDACTED]

4.43 The LCFS can see the benefits of the Trust pursuing the invoice for £58,331.76. [REDACTED]

- 4.44 This report is provided to Finance for a decision to be made with regard to the invoices to Wanstead Pharmacy and to consider the lessons learnt from this case.
- 4.45 Once the LCFS has informed [REDACTED] and [REDACTED] that the criminal case will not be progressing, the LCFS' involvement will cease.
- 4.46 The LCFS requests that [REDACTED] is updated with regard to the invoicing so that the NHSCFA case management system and Counter Fraud metrics can be updated accordingly.
- 4.47 Not all documents gathered during the course of the investigation have been included as appendices.

RECOMMENDATION	PRIORITY	MANAGEMENT RESPONSE	DATE FOR COMPLETION	MANAGER RESPONSIBLE
<p>Senior management in Finance to make a decision in respect of the invoice for £58,331.76, which is currently on hold.</p> 	N/A			
	N/A			
<p>For similar reasons the LCFS recommends that    are not invoiced for the cost of bank staff for the period 1.11.2022 to the 31.03.2023 and from the 01.01.2024 to the 26.04.2024. </p>	N/A			

				
<p>In the future, if ELFT provides a similar function to NELBANK where the service it provides is chargeable, it is important that before any services are provided, written confirmation is obtained from the service who intend to utilise ELFT's service, which confirms they are aware of the charges and that they proceed on this basis.</p>	<b>HIGH</b>			