



Department of
Health

An Roinn Sláinte

Máinnystrie O Poustie

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<p>Subject:</p> <p>DAO (DoF) 04/26: ANNUAL THEFT AND FRAUD REPORT 2022-23 & 2023-24</p>	<p>Circular Reference: HSC(F) 07-2026</p> <p>Date of Issue: 27 May 2026</p> <p>Document Reference: HE1/26/215514</p>
<p>For Information to:</p> <p>Chief Executive and Director of Finance of each HSC Body and NIFRS and Fraud Liaison Officers</p> <p>Summary of Contents:</p> <p>This circular announces the publication of DoF's Annual Theft and Fraud Report 2022-23 & 2023-24.</p> <p>Enquiries:</p> <p>Any enquiries about the contents of this Circular should be addressed to:</p> <p>Finance Policy, Accountability and Counter Fraud Unit Room D3 Castle Buildings Stormont Estate BELFAST BT4 3SQ</p> <p>fpau@health-ni.gov.uk</p>	<p>Superseded Documents:</p> <p>HSC(F) 20-2024</p> <p>Related Documents:</p> <p>DAO (DoF) 04/26</p> <p>Expiry Date:</p> <p>Not Applicable</p> <p>Status of Contents:</p> <p>For Information and action if appropriate</p>

ANNUAL THEFT AND FRAUD REPORT 2022-23 & 2023-24

Purpose

1. This is to inform you that the Department of Finance (DoF) has issued the following letter: **DAO (DoF) 04/26: ANNUAL THEFT AND FRAUD REPORT 2022-23 & 2023-24**. A copy of this letter is attached at **Annex A**.

Information

2. The Annual Theft and Fraud Report for 2022-23 & 2023-24 on actual, suspected and attempted theft and fraud within Northern Ireland Departments and their arm's length bodies has been published on the DoF website. A copy of this report can be accessed at the Accountability and Financial Management section of the DoF website under the Dear Accounting Officer letters or using the following link:

[Annual Theft and Fraud Report 2022-23 & 2023-24](#)

3. It is hoped that this report will assist managers and staff understand the areas which are particularly at risk from fraud and ensure that appropriate controls are established and implemented to help prevent and detect such cases.

2022-23 Financial Year

4. The 'Highlights' section on page 3 provides a high-level view of the fraud cases reported by NICS Departments and their associated bodies in the 2022-23 financial year: 162 cases reported with a total value of £1,207k which, when compared to the 2021-22 year, shows an increase of 36 (29%) cases and a significant decrease in value of £1,402k (54%).

2023-24 Financial Year

5. Page 4 provides the same information for fraud cases reported in the 2023-24 financial year: 177 cases reported with a total value of £1,332k which,

when compared to the 2022-23 year, shows an increase of 15 (9%) cases and an increase in value of £125k (10%).

6. The 'Key Findings' section, which gives an overview on the number and value of NICS fraud cases over the last five years, provides further detail on different types of fraud reported.

DoH Specific Cases

7. There are 3 DoH cases detailed on pages 5 and 6 of the report:
 - One high value fraud case in the Western Trust was in relation to 'pay/pay related allowances' with a value of £192k.
 - Western Trust also reported a case included in the 'theft of assets' category with a value of £114k. This was in relation to falsified records.
 - The Business Services Organisation reported an attempted but prevented 'payment process related' case in relation to forged cheques. The estimated value of this prevented case is £105k.
8. A breakdown by category is provided on page 7 for 2023-24, 2022-23 and for the 2021-22 year. This shows that recorded health service specific fraud, which includes prescription fraud (Fraudulent Medication Reports), has increased from 3 cases in 2021-22 to 6 cases in 2022-23 and then a decrease in the 2023-24 to 5 cases.
9. Whilst cyber crime related fraud cases were not the most prevalent in 2023-24 with an increase from 7 instances in 2021-22 to 8 instances in 2022/23 to 11 in 2023-24, this type of fraud was, in value terms, the most significantly increased. £43k value in 2021/22 compared to £143k in 2022-23, and £511k in 2023/24. Other significant increases in value terms in the categories include contractor, grant, pay or pay related, payment process and theft of assets.
10. The "Specific Fraud Risk Areas" section on page 12 (for 2022-23) and page 14 (for 2023-24) provides a breakdown of Health Service Fraud including exercises undertaken, recoveries and sanctions imposed. There were 89

Health Service cases in 2023-24 and 54 cases in 2022-23 included in the latest report, compared to 36 cases in 2020-21. The value for new cases in 2023-24 is £652k and 2022-23 is £679k, compared to £2,019k in 2021-22.

11. The report also includes COVID-19 and Cyber Crime sections followed by 'Fraud Prevention Activities and Lessons Learned' which provides more detail on the fraud prevention work undertaken.

12. I would draw your attention to the Cyber Crime section given the ever-increasing risk to government departments and their ALBs. DoH reported 2 cyber related cases in 2022-23 with a total value of £53k and 5 cases in 2023-24 with a value of £207k.

Action

13. Please ensure that this circular is brought to the attention of the appropriate staff within your organisation and that any relevant action points are noted.

14. Should you have any queries please contact Frances Ormsby frances.ormsby@health-ni.gov.uk Tel: 028 9052 0258.

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DAO (DoF) 04/26

26 May 2026

Dear Accounting Officer

Annual Theft and Fraud Report 2022-23 & 2023-24

Purpose

1. The purpose of this DAO is to advise departments of the publication of the Annual Theft and Fraud Report for 2022-23 & 2023-24.
2. The exercise to gather data relating to 2024-25 will be commissioned in the coming weeks, with the 2025-26 returns commissioned shortly afterwards, and again, I hope to publish both sets of data together in a single report in due course.
3. The annual report includes cases of actual, attempted and suspected thefts and frauds reported by NI departments, their agencies and Arm's Length Bodies (ALBs). Its purpose is to provide an analysis of the cases reported in order to assist organisations to identify risk areas and to help them to detect and prevent such cases through established control mechanisms.

Action

4. Departments should draw the 2022-23 & 2023-24 Report to the attention of staff in departments, agencies and ALBs. The report is available on the Accountability and Financial Management section of the DoF website under the Dear Accounting Officer letters and Anti-fraud guidance sections.
5. FD (DoF) 10/24 (which commissioned the annual fraud return exercise for 2023-24 data) is now withdrawn.

Queries

6. Any queries regarding this letter or report should be addressed to Fiona Doherty (Fiona.Doherty@finance-ni.gov.uk), telephone 028 90816774, ext. 76774.

Yours sincerely



STUART STEVENSON

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