

fraud factsheet

TIMESHEET FRAUD



What is it?

The falsification of claims or records resulting in the payment for hours that were not worked. The most common examples include members of staff adding extra hours to timesheets, claiming for hours or shifts not worked or getting colleagues to clock in and out for them.

Example

An emergency care co-ordinator from an HSC Trust was conducting a review of payments made to bank nurses and identified an individual who appeared to have been working excessive hours. Further analysis of the nurses timesheets did not correspond to duty rotas.

A counter fraud investigation established that the nurse had submitted a number of false timesheets, forging the signatures of authorising officers to obtain payment for hours she had not worked. As a result she had falsely claimed payment of £24,604.

At Court she was found guilty of fraud and sentenced to a one year custodial sentence, suspended for three years. She was also dismissed from her post within the Trust and required to repay all monies obtained through the fraud.

How to prevent this type of fraud

Staff should, where appropriate, be required to enter the hours they have worked into a timesheet on a daily basis.

- Organisations should ensure that original timesheets are submitted before any payment is made.
- Correction fluid should not be used and any alterations should be initialled by the authorised signatory.
- Incomplete or illegible timesheets should be returned to the member of staff.
- Authorised timesheets should not be returned to a member of staff to submit for payment.
- Authorised signatory lists should be kept up to date.
- Ensure effective supervisory and monitoring controls are in place, including random spot checks.