



E: Jack.Gillespie@gov.scot

Dear Colleagues

PARTNERSHIP AGREEMENT BETWEEN NHSSCOTLAND COUNTER FRAUD SERVICES AND NHS BOARDS AND NATIONAL HEALTH BOARDS

1. This letter notifies the Boards of an updated Partnership Agreement between NHS Scotland Counter Fraud Services (CFS) and NHS Boards and National Health Boards.

Background

2. DL (2022) 06 advised of the establishment of an updated Partnership Agreement between CFS and NHS Boards and National Health Boards. This expired in March 2026 and has been superseded by the new and updated Partnership Agreement, which can be found at:

<https://www.publications.scot.nhs.uk/files/20260720-partnership-agreement.pdf>

3. The Partnership Agreement is referenced in the Fraud section of the Scottish Public Finance Manual. This can be found at:

<https://www.gov.scot/publications/scottish-public-finance-manual/>

Action

4. Chief Executives are asked to:

- Sign the Partnership Agreement with the CFS by 18 August 2026;
- Familiarise themselves with its contents and ensure that their staff are also familiar with these; and
- Act in accordance with the Partnership Agreement in tackling NHS fraud.

DL(2026)07

21 July 2026

Addressees

For action
Chief Executives, NHS
Boards and National
Health Boards

Chief Executive, Public
Services Delivery
Scotland

For information
Directors of Finance and
of Human Resources,
NHS Boards and National
Health Boards

NHS Scotland Counter
Fraud Services

Enquiries to:

NHS Financial Policies
and Projects Team
NHS Scotland Finance
Division
Basement Rear
St. Andrew's House
Regent Road Edinburgh
EH1 3DG

[NHSFinancialPoliciesand
Projects@gov.scot](mailto:NHSFinancialPoliciesandProjects@gov.scot)



5. Signed Partnership Agreements should be returned to Gordon Young, NHS Scotland Counter Fraud Services, Email address: Gordon.young2@nhs.scot.
6. If there are any queries on the Agreement, these should be addressed to Gordon Young, 07796274962, at Counter Fraud Services.

Yours sincerely



Jack Gillespie
Deputy Director of Finance NHS Scotland