

NATIONAL FRAUD INITIATIVE 2018/19

1. INTRODUCTION

- 1.1 Audit Scotland produced their latest report on the National Fraud Initiative (NFI) in Scotland in July 2020 which provides some key messages in respect of NFI activity and also recommendations for consideration.

2. RECOMMENDATIONS

- 2.1 Members are requested to review and endorse this report and the attached self-appraisal checklist.

3. DETAIL

- 3.1 Audit Scotland, working closely with public bodies, external auditors and the cabinet office, has completed another major data sharing and matching exercise. The NFI makes a significant contribution to reducing fraud and error.
- 3.2 In total, 124 Scottish public sector bodies participated in the 2018/19 NFI exercise, with 580,393 matches being identified for these Scottish bodies to consider.
- 3.3 The cumulative outcomes for NFI in Scotland since 2006/07 are now at £143.6 million. These outcomes represent a significant return to the public finances of Scotland at a time when resources are under pressure. Across the UK the cumulative total is £1.93 billion.
- 3.4 Audit Scotland recommend that the audit committees, or equivalent, of participating bodies should review the self-appraisal checklist included within the Audit Scotland report to ensure they are fully informed of their organisation's planning and progress in the 2020/21 NFI exercise
- 3.5 The self-appraisal checklist has been reviewed and completed by the Chief Internal Auditor and Revenue & Benefits Manager and is included as an appendix to this report.

4. CONCLUSION

- 4.1 Argyll and Bute Council is an active participant in the NFI exercise. Data matching has proved to be a useful tool in identifying and reducing fraud and error. Internal Audit will continue to oversee the progress of future NFI activity.

5. IMPLICATIONS

- 5.1 Policy - None

- 5.2 Financial -None
- 5.3 Legal -None
- 5.4 HR - None
- 5.5 Fairer Scotland Duty - None
 - 5.5.1 Equalities – None
 - 5.5.2 Socio-Economic Duty – None
 - 5.5.3 Islands Duty – None
- 5.6 Risk – None
- 5.7 Customer Service - None

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APPENDICES

Appendix 1 – Audit Scotland Report “National Fraud Initiative 2018/19”

Appendix 2 – Self-appraisal checklist