

## National Fraud Initiative update

### 1.0 PURPOSE OF PAPER For information

- 1.1 The purpose of this report is to provide the Committee with an update on the 2022 NFI exercise.

### 2.0 EXECUTIVE SUMMARY

- 2.1 The National Fraud Initiative is undertaken every two years, with the last data collection exercise in 2022. The College submitted data in September 2022.
- 2.2 95 matches were identified and issued for further investigation. All matches have been investigated and no occurrence of fraud have been identified.

### 3.0 RECOMMENDATION(S)/ACTION(S) REQUIRED

- 3.1 It is recommended the Committee note the outcome of the 2022 NFI exercise

### 4.0 BACKGROUND

- 4.1 The National Fraud Initiative (NFI) is a data matching exercise conducted by the Cabinet Office to assist in the prevention and detection of fraud. Data for the NFI is provided by some 1,200 participating organisations from the public and private sectors including government departments.
- 4.2 The NFI in Scotland is led by Audit Scotland and overseen by the Public Sector Fraud Authority for the UK as a whole.
- 4.3 The data gathering exercise is undertaken every two years. The last exercise was undertaken on 2022/23 data which is College submitted on 20 September 2022.

## 5.0 UPDATE

- 5.1 The data matching exercise identified 95 matches which were broken down into a number of categories. This compared against a sector average of 139. The table below details the matches by category.

Category	Number
Payroll to payroll	4
Payroll to payroll – phone number	1
Duplicate creditors by bank account number	2
Duplicate records by reference, amount and creditor refence	6
Duplicate records by amount and creditor reference	76
Procurement – Payroll to Companies House (Director)	5
Procurement – Payroll to Companies House (Director)	1
<b>Total</b>	<b>95</b>

- 5.2 All identified matches have been investigated and no occurrence of fraud have been identified.
- 5.3 The dates and data requirements for the next data submission have not yet been announced but it is anticipated this will be during 2024.

## 6.0 IMPLICATIONS AND CONSIDERATIONS

### 6.1 Financial Implications

The are no direct financial implications from the contents of this report.

### 6.2 Learner Implications

There are no direct learner implications from the contents of this report.

### 6.3 Staff Implications

There are no direct staff implications from the contents of this report.

### 6.4 Equality and Diversity Implications/Equality Impact Assessment

There are no direct equality and diversity implications from the contents of this report.

### 6.5 Sustainability/Environmental Implications

There are no direct sustainability or environmental implications from the contents of this report.

## 7.0 RISK COMMENTARY

7.1 The NFI assists in the identification of possible frauds. The participation in the biennial exercises allows possible frauds to be identified both within the College and across the wider UK economy.

## 8.0 CONCLUSION

8.1 The 2022 data matches have all been investigated and no fraud has been identified.

Kirsty Robb, Vice Principal Finance & Corporate Services

**Previous Board or College Committee Approvals:** Audit & Risk Committee, 29 September 2022

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