

<b>National Fraud Initiative (NFI)</b>	<b>7 December 2017</b>
<b>Audit Committee - For information</b>	

<b>Linkage to Council Strategy (2015-19)</b>	
<b>Strategic Theme</b>	Innovation and Transformation
<b>Outcome</b>	The Council will continuously examine and introduce ways to provide services in more accessible and efficient ways
<b>Lead Officer</b>	Chief Finance Officer
<b>Cost: (If applicable)</b>	

## 1.1 Background

The National Fraud Initiative (NFI) is a major data matching exercise that has been under taken every two years since 2008-09. NFI enables public audit agencies to participate in cross jurisdictional data matching for the purposes of identifying fraud, error and overpayment

Data matching compares sets of data, such as payroll, pensions and trade creditors' records of a body, against other records held by the same body or another body. Where a match is found, it indicates an inconsistency that may require further investigation.

Under NFI the Council is therefore required to inform all employees and Councillors that their payroll data may be provided to bodies responsible for auditing and administering public funds.

## 1.2 Detail

Causeway Coast and Glens participated in the NFI for the first time in 2016/17(legacy councils have done so since 2008-09). The exercise produced 523 matches of which 35 were recommended for investigation. These has subsequently been investigated and no fraudulent or erroneous activity has been detected. A further sample of the matches not deemed priority will take place in the new year and a final report will be produced for Council.