

| Part A | | | |
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| for those charged with Governance | Yes/No/Partly | Is action Required? | Who and By When |
| Leadership Commitment and Communication | | | |
| 1. Are we aware of emerging fraud risks and taken appropriate preventative and detective action? | Yes | Yes - regular updates are received through NAFN and CIFAS which are circulated to relevant services within the Council. The Internal Audit Annual Audit Plan for 2024/25 includes an allocation of resource to undertake relevant fraud activity including investigation of national fraud initiative exercise and other investigations. | N/A |
| 2. Are we committed to NFI? Has the council/board, audit committee and senior management expressed support for the exercise and has this been communicated to relevant staff? | Yes | The responsibility for overseeing the NFI lies with Internal Audit. Internal Audit will review all aspects of NFI for the coming 2024/2025 exercise. A report will be presented to the Audit Committee outlining how the Council is engaging with the 2024/2025 exercise. | Shared Service Manager - Audit & Fraud May 2025 |
| 3. Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error ? | Yes | The NFI is included within our Anti-Fraud and Corruption Policy. | N/A |
| 4. Have we considered using the point of application data matching service offered by the NFI team, to enhance assurances over internal controls and improve our approach to risk management? | Partly | This is not something that is actively used by services as there are other systems and processes in place as part of the Council's system of internal control. We maintain a watching brief on this via the relevant audit and fraud networking groups. | Shared Service Manager - Audit & Fraud May 2025 |
| 5. Are the NFI progress and outcomes reported regularly to senior management and elected/board members (eg, the audit committee or equivalent)? | Yes | A high level summary is provided to Audit Committee on NFI progress and the annual report provides more detail on areas investigated and outcomes. | N/A |
| 6. Where we have not submitted data or used the matches returned to us, eg council tax single person discounts, are we satisfied that alternative fraud detection arrangements are in place and that we know how successful they are? | N/A | All required data sets are submitted. | N/A |
| 7. Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases? | Yes | The responsibility for overseeing the NFI lies with Audit & Fraud. Internal Audit will review all aspects of NFI for the coming 2024/2025 exercise. A report will be presented to the Audit Committee outlining how the Council is engaging with the 2024/2025 exercise. Outcomes of the NFI exercise are used to inform potential audit areas for future annual audit plans. | Shared Service Manager - Audit & Fraud May 2025 |
| 8. Do we review how frauds and errors arose and use this information to improve our internal controls? | Yes | Outcomes of the NFI exercise are used to inform potential audit areas for future annual audit plans. | N/A |
| 9. Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (eg, successful prosecutions)? | Yes | Published on website and during fraud awareness training internally. | N/A |

| Part B | | | |
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| For the NFI Key contacts and users | | | |
| Planning and Preparation | | | |
| 1. Are aware of emerging fraud risks and taken appropriate preventative and detective action? | Yes | Yes - regular updates are received through NAFN and CIFAS which are circulated by the Corporate Fraud team to relevant services within the Council. Members of the team attend the Scottish Local Authority Investigators Group. | Shared Service Manager - Audit & Fraud Ongoing |
| 2. Are we investing sufficient resources in the NFI exercise? | Partly | As part of the 2024/25 exercise the Audit & Fraud team will carry out a review of dataset owners across the Council to ensure sufficient resources are in place. | Shared Service Manager - Audit & Fraud May 2025 |
| 3. Do we plan properly for NFI exercises, both before submitting data and prior to matches becoming available? This includes considering the quality of data. | Yes | Quality checks on data are carried out regularly. | N/A |
| 4. Is our NFI Key Contact (KC) the appropriate officer for that role and do they oversee the exercise properly? | Yes | The responsibility for overseeing the NFI lies with Audit & Fraud who will review all aspects of NFI for the coming 2024/2025 exercise. A report will be presented to the Audit Committee outlining how the Council is engaging with the 2024/2025 exercise. | Shared Service Manager - Audit & Fraud May 2024 |
| 5. Do KCs have the time to devote to the exercise and sufficient authority to seek action across the organisation? | Yes | Sufficient allocation of resource for the NFI work is included within the Internal Audit Annual Audit Plans. Progress reports are submitted to Audit Committee on a regular basis. | Shared Service Manager - Audit & Fraud Ongoing |
| 6. Where NFI outcomes have been low in the past, do we recognise that this may not be the case the next time, that NFI can deter fraud and that there is value in the assurances that we can take from low outcomes? | Yes | This is recognised in terms of the matches received. Resources for the Audit & Fraud team's workplan are reviewed in light of the matches received and the level of outcomes for earlier exercises. | Shared Service Manager - Audit & Fraud Ongoing |
| 7. Do we confirm promptly (using the online facility on the secure website) that we have met the fair processing notice requirements? | Yes | This exercise has been confirmed using the online facility in September 2024. | N/A |
| 8. Do we plan to provide all NFI data on time using the secure data file upload facility properly? | Yes | Audit & Fraud co-ordinates the NFI exercise and a timetable is in place to meet timescales for data upload for the 2024-2025 | N/A |
| 9. Have we considered using the the point of application data matching service offered by the NFI team to enhance assurances over internal controls and improve our approach to risk management? | Yes | This is not something that is currently used within the Council as it attracts additional costs and the functionality requires to be reviewed for any enhancements offered. This will be considered as part of the 2024/25 NFI exercise. | Shared Service Manager - Audit & Fraud May 2025 |
| Effective Follow up Matches | | | |
| 10. Do all departments involved in NFI start the follow-up of matches promptly after they become available? | Yes | Progress is monitored and followed up by the Audit & Fraud team. | Shared Service Manager - Audit & Fraud Ongoing |
| 11. Do we give priority to following up high-risk matches, those that become quickly out-of-date and those that could cause reputational damage if a fraud is not stopped quickly? | Yes | A full review of protocols for all services has been carried out by Audit & Fraud to ensure compliance. High risk matches have been fully discussed with all services and they are aware to prioritise these. This will be monitored by the Audit & Fraud Team. | Shared Service Manager - Audit & Fraud Ongoing |
| 12. Are we investigating the circumstances of matches adequately before reaching a 'no issue' outcome, in particular? | Yes | User training has been provided by Audit & Fraud team to ensure all services are investigating adequately. | N/A |
| 13. (In health bodies) are we drawing appropriately on the help and expertise available from NHS Scotland Counter-Fraud Services? | N/A | | |
| 14. Are we taking appropriate action in cases where fraud is alleged (whether disciplinary action, penalties/cautions or reporting to the Procurator Fiscal)? Are we recovering funds effectively? | Yes | Appropriate reports to PF, disciplinary action are taken, debt recovery procedures are in place. | N/A |
| 15. Do we avoid deploying excessive resources on match reports where early work (eg, on high-risk matches) has not found any fraud or error? | Yes | Reviews of results undertaken and resources based on the outcomes achieved will be deployed to other recommended or high risk matches. The Audit & Fraud team will review all services to ensure compliance. | Shared Service Manager - Audit & Fraud Ongoing |
| 16. Where the number of high-risk matches is very low, are we adequately considering the medium and low-risk matches before we cease our follow-up work? | Yes | The Audit & Fraud team have provided training on the investigation process which includes the consideration of investigating all matches. | N/A |
| 17. Overall, are we deploying appropriate resources on managing the NFI exercise? | Yes | The Audit & Fraud team review resources to ensure appropriate resources are being deployed. | N/A |
| Recording and Reporting | | | |
| 18. Are we recording properly in the secure website and keeping it up to date? | Yes | The Audit & Fraud team have carried out a full review of this area to ensure compliance. | N/A |
| 19. Do staff use the online training modules and guidance on the secure website, and do they consult the NFI team if they are unsure about how to record outcomes (to be encouraged)? | Yes | Officers have found the online training helpful and Audit & Fraud have provided additional training on the required process for 2024/25 exercise. | N/A |
| 20. If, out of preference, we record some or all outcomes outside the secure website, have we made arrangements to inform the NFI team about these outcomes? | N/A | All outcomes are reported in secure website. | N/A |