



National Fraud Initiative – Additional Exercise in 2011/12

Strategy for Matching of  
Council Tax Data  
to  
Electoral Register

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## **1. Background Information**

- 1.1** An additional National Fraud Initiative (“NFI”) exercise is to take place involving the matching of Council Tax data to Electoral Register data with the principal objective being to identify instances where the Council Tax single person’s discount has been incorrectly awarded.
- 1.2** The NFI process is designed to help participating bodies identify possible cases of fraud or error and detect and correct any consequential overpayments from the public purse.
- 1.3** It should be noted that the contents of this strategy document do not refer in any way to the arrangements which Argyll & Bute Council and East Dunbartonshire Council may choose to make for this NFI exercise with Dunbartonshire and Argyll & Bute Valuation Joint Board.
- 1.4** The key contact for this NFI exercise is:

West Dunbartonshire Council (“WDC”)

Joe Gillespie, Section Head – Internal Audit

Tel: 01389-737836

Email: [Joe.Gillespie@west-dunbarton.gov.uk](mailto:Joe.Gillespie@west-dunbarton.gov.uk)

- 1.5** Data extracts are scheduled to take place as follows:
- Council Tax: Monday 17th October 2011, to be submitted by Friday 20 January 2012.
  - Electoral Register: In December 2011, as soon as the new Electoral Register becomes available (planned for 1 December 2011), to be submitted by 20<sup>th</sup> January 2012.
- 1.6** It is for West Dunbartonshire Council to initiate the process to obtain the Electoral Register data and to provide it for the purpose of this exercise. Therefore, arrangements should be made for the Council’s Section 95 Officer, i.e. the Executive Director of Corporate Services formally to request the required information from David Thomson, Electoral Registration Officer, and explain that it is required for audit purposes, following a request from Audit Scotland under its new powers in part 2A of the Public Finance and Accountability (Scotland) Act 2000. Part 2A was inserted by Section 97 of the Criminal Justice and Licensing (Scotland) Act 2010, which commenced in October 2010. Regulation 106(3) of the Representation of the People (Scotland) Regulations 2001 permits an employee of the council to supply a copy of the full electoral register where this is for the discharge of a statutory function of the council relating to security, law enforcement and crime prevention.

- 1.7 Fair processing notification has already been put in place at WDC, i.e. an appropriate wording appears on Council Tax documents, e.g. Demand Notices, Reminders, Final Notices, Summary Warrants etc.
- 1.8 Audit Scotland have advised that as the Electoral Register is a publicly available document Section 35 (1) of the Data Protection Act provides grounds for dispensing with disclosure / fair processing notification requirements. Section 35 (1) allows the disclosure requirements to be dispensed with when information is required to be provided by law (in this case under section 26C(1) of the Public Finance and Accountability (Scotland) Act 2000).
- 1.9 Processing and matching of data extracts will be carried out by contactors engaged by the Audit Commission and it is anticipated that, in February 2012, matched datasets will be made available to all participating bodies via a secure website.
- 1.10 The NFI Coordinators at the Audit Commission and also Audit Scotland and other appointed External Auditors are able to access the data of each participating body, i.e. they are super users. Therefore, they will know the level of work undertaken by all participating bodies and, for example, if particular reports have not been accessed or have not been investigated to any great extent. There is an expectation that organisations who are participating in the process will allocate appropriate resources so that matched datasets will be properly investigated.

## **2. Investigation of Matched Datasets**

- 2.1 It is anticipated matched datasets will be made available to participating bodies in February 2012.
- 2.2 The appropriate level of resources to be allocated to the investigation of datasets within each Council is the responsibility of the designated Key Contact or other Officer who has overall responsibility for the exercise
- 2.3 An initial review of all matched data provided will be carried out and then further work should then be based on the nature and value of matches reported.

## **3. Reporting Timetable**

- 3.1 There will be a reporting timetable for progress returns
- 3.2 An electronic version of returns will be posted on to the NFI website prior to the first deadline date, together with information on how to use this feature.

- 3.3** It is envisaged that software within the web based application will automatically lift data keyed from individual cases into the form.
- 3.4** The initial objective is to have covered a significant amount of investigation data matches prior to the initial report deadline.
- 3.5** It should be noted that the external auditors of participating bodies are likely to make comment on the NFI in terms of the extent of the commitment made and the follow up of matches.