

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 2024 National Fraud Initiative (NFI) exercise.

2.0 EXECUTIVE SUMMARY

- 2.1 The National Fraud Initiative is undertaken every two years, with the latest data collection exercise in 2024. The College submitted data in October 2024.
- 2.2 127 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 2024 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.
- 4.3 The data gathering exercise is undertaken every two years. The last completed exercise was undertaken on 2022/23 data which is College had 95 matches identified. These were all fully reviewed and resulted in no identified occurrence of fraud. The current exercise was launched in 2024.

5.0 UPDATE

- 5.1 The data for the 2024 exercise was submitted in October 2024 in line with the published timelines.
- 5.2 The data matching exercise identified 127 matches which were broken down into several categories. The table below details the matches by category.

Category	Number
Payroll to payroll	4
Payroll to creditors	1
Duplicate records by reference, amount and creditor refence	6
Duplicate records by amount and creditor reference	56
VAT Overpayments	59
Duplicate records by invoice number	1
Total	127

- 5.3 All identified matches have been investigated an no occurrence of fraud have been identified.
- 5.4 Three enquiries were received from other participants in connection with Payroll to payroll matches. All requested information has been provided and to date no issue has been identified.

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 2024 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, 13 February 2024

Alternative formats

If you need access to a college document in an alternative format, for example, accessible PDF, large print, easy read, audio recording and braille:

- Complete an accessibility request form by [clicking on this link](#).
- Call [01896 66 26 00](tel:01896662600) and ask to speak with the Marketing Team.

We will consider your request and get back to you within 5 working days.

Translate documents from this website into other languages

You can download any of our published documents and translate them into many languages. Please click this link to use [Google Translate](#)

For publication <input checked="" type="checkbox"/>	Not for publication <input type="checkbox"/> If not, why not?
--	--