

# Summary of public consultation on the draft Code of data matching practice 2026

The consultation took place from 27 July 2026 until 4 September 2026 to obtain views on the proposed arrangements governing participation in the National Fraud Initiative (NFI), the handling of personal information, and the operation of data matching exercises conducted under Audit Scotland's statutory powers.

Engagement from stakeholders provided valuable feedback on data protection, governance, transparency and accountability arrangements. The consultation responses, particularly those received from the Information Commission's Office (ICO), have helped strengthen the Code and ensure that it reflects current legal requirements and good practice in data protection and information governance.

There was broad support for the purpose of the Code and its role in promoting lawful, proportionate and transparent data matching. Following consideration of consultation responses several changes were made. The main changes focus on:

- **Governance and accountability** – through clearer explanations of the respective roles, responsibilities and relationships between Audit Scotland, the Public Sector Fraud Authority, participants and other organisations involved in the NFI.
- **Data protection and privacy** – through additional clarification on lawful processing, controllership, data protection impact assessments (DPIAs), transparency obligations and the provision of privacy information to individuals, supported by links to relevant guidance issued by the ICO.
- **Operational responsibilities and oversight** – through further detail on the role of NFI nominated officers, including their responsibilities for governance, compliance, oversight and the management of data matching exercises.

Overall, the changes strengthen the Code's framework for governance, transparency and data protection while maintaining its core purpose of supporting lawful, proportionate and effective data matching.

