

National Fraud Initiative in Scotland

How Audit Scotland chooses data to be matched and participating bodies



 AUDIT SCOTLAND

Prepared by Audit Scotland
August 2024

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How Audit Scotland chooses data to be matched

- 1.** Audit Scotland will only choose data sets to be matched where it has reasonable evidence that one of the data matching purposes permitted by the [Public Finance and Accountability \(Scotland\) Act 2000](#) and the [Criminal Justice and Licensing \(Scotland\) Act 2010](#) will be met as a result of matching those data sets. This will be a key consideration when Audit Scotland decides whether it is appropriate to accept data from a voluntary participant, or to require data from a mandatory participant.
- 2.** Evidence may come from previous data matching exercises, pilot exercises, from participants themselves or from other reliable sources of information such as auditors and the police.
- 3.** Audit Scotland will undertake new areas of data matching on a pilot basis to test their effectiveness in serving the permitted purposes. Only where pilots achieve matches that demonstrate a significant level of success (eg, potential fraud) will they be extended nationally. A small number of serious incidents of fraud or a larger number of less serious ones may both be treated as significant.
- 4.** Audit Scotland may also undertake data matching based on the results of previous data matching exercises or pilot exercises that have been undertaken by the Cabinet Office or one of the other UK public sector audit agencies.
- 5.** Audit Scotland (and the Cabinet Office) will review the results of each NFI exercise in order to consider data and participants for inclusion in future NFI exercises. Data and participant bodies will only be included where there is reasonable evidence that inclusion in future exercises will help identify fraud or another permitted purpose.
- 6.** Details of data sets to be matched in 2024/25 are shown in the table on [page 4](#).

Data requirements/ dataset	Councils	Strathclyde Passenger Transport, Tayside Contracts, NHS bodies and colleges	Central government
Payroll*	Mandatory	Mandatory	Mandatory
Pensions	Mandatory		SPPA Mandatory
Housing tenants	Mandatory		
Housing waiting lists	Mandatory		
Blue badges/resident parking (transport passes and permits)	Mandatory		
Taxi driver licences	Mandatory		
Trade creditors payment history/data*	Mandatory	Mandatory	Mandatory
Trade creditors standing data*	Mandatory	Mandatory	Mandatory
Student Loans			SAAS Mandatory
Council tax reduction scheme	Mandatory		
Council tax SPD	Mandatory		
Electoral register	Mandatory		
Non-domestic rates	Mandatory		
National Entitlement Cards for adults	Mandatory		
Social care payments	Mandatory Timetable to be confirmed		
Benefits paid by Social Security Scotland			Mandatory Timetable to be confirmed

*Note: The Scottish Government will upload and lead on investigating payroll and creditor data for bodies that use the Scottish Government's systems for these functions.

Participating bodies

7. The Public Finance and Accountability (Scotland) Act 2000 gives Audit Scotland the power to mandate the participation of the bodies where the Auditor General for Scotland or the Accounts Commission appoint the external auditors.

8. Mandated bodies in 2024/25:

- all 32 councils (including 11 Pension Funds administered by councils, not counted separately)
- Strathclyde Partnership for Transport
- Tayside Contracts
- all 23 health bodies (the SG submit payroll and creditors data on behalf of the Mental Welfare Commission)
- 19 incorporated colleges
- 50 central government bodies – 35 of these bodies submit at least some data from their own systems, while the SG submits payroll and creditors data on behalf of another 15 bodies who use SG systems. Details of these bodies are included in the table on [page 6](#).

Central government NFI participants

Central government body	Payroll and creditors data only submitted by Scottish Government	Data submitted from bodies' own systems
Accountant in Bankruptcy	1	
Care Inspectorate		1
Community Justice Scotland	2	
Creative Scotland		2
Crofting Commission	3	
Crown Office		3
Disclosure Scotland	4	
Education Scotland	5	
Food Standards Scotland		4 ¹
Forestry and Land Scotland		5
Scottish Forestry		6
Highlands and Islands Enterprise		7
Historic Environment Scotland		8
National Galleries of Scotland		9
National Library of Scotland		10
National Museums of Scotland		11
National Records of Scotland	6	
Office of the Scottish Charity Regulator	7	
Police Investigations & Review Commissioner	8	
Registers of Scotland		12
Revenue Scotland	9	
Risk Management Authority	10	
Royal Botanic Garden Edinburgh		13

Central government body	Payroll and creditors data only submitted by Scottish Government	Data submitted from bodies' own systems
Scottish Canals		14
Scottish Children's Reporter Administration		15
Scottish Court Service		16
Scottish Criminal Cases Review Commission	11	
Scottish Enterprise		17
Scottish Environment Protection Agency		18
Scottish Fire & Rescue Service		19
Scottish Fiscal Commission	12	
Scottish Funding Council		20
Scottish Government		21
Scottish Housing Regulator	13	
Scottish Legal Aid Board		22
NatureScot		23
Scottish Parliamentary Corporate Body		24
Scottish Police Authority		25
Scottish Prison Service		26
Scottish Public Pensions Agency		27 ²
Scottish Qualifications Authority OS		28
Scottish Social Services Council		29
Scottish Water		30
Skills Development Scotland		31
Social Security Scotland	14 ³	
South of Scotland Enterprise		32
Sportscotland		33

Central government body	Payroll and creditors data only submitted by Scottish Government	Data submitted from bodies' own systems
Student Awards Agency for Scotland (SAAS)		34 ⁴
Transport Scotland	15	
VisitScotland		35

Notes:

1. Food Standards Scotland submit their own creditors data, but the SG submit payroll data on their behalf.
2. Scottish Public Pensions Agency submits data for pension awards, but the SG submit SPPA payroll and creditors data on their behalf.
3. Social Security Scotland may be required to submit benefits awards data as part of pilot exercises. The SG submits payroll and creditors data on their behalf.
4. SAAS submits student awards data. The SG submit SAAS payroll and creditors data on their behalf.

9. There are 30 smaller central government bodies not mandated to participate in the NFI based on their size. These bodies will typically have fewer than 100 staff.

10. Audit Scotland also submits its own creditors and payroll data for matching, bringing the total number of public bodies submitting data in their own name to 111 in 2024/25.

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