National Fraud Initiative

This authority is required by law to protect the public funds it administers. It may share information provided to it with other bodies responsible for auditing or administering public funds in order to prevent and detect fraud.

On behalf of the Auditor General for Scotland, Audit Scotland appoints the auditor to audit the accounts of this authority. Audit Scotland also assists appointed auditors by conducting a National Fraud Initiative which is a data matching exercise.

Data matching involves comparing computer records held by one body against other computer records held by the same or another body. This is usually personal information. Computerised data matching allows potentially fraudulent claims and payments to be identified. Where a match is found it indicates that there may be an inconsistency which requires further investigation. No assumption can be made as to whether there is fraud, error or other explanation until an investigation is carried out.

Audit Scotland currently requires us to participate in a data matching exercise to assist in the prevention and detection of fraud. We are required to provide particular sets of data to Audit Scotland for matching for each exercise and these are set out in Audit Scotland's Instuctions which can be found at http://www.audit-scotland.gov.uk

The use of data by Audit Scotland in a data matching exercise is carried out with statutory authority. Audit Scotland does not require the consent of the individuals concerned under the Data Protection Act 1998.

Data matching by Audit Scotland is subject to a Code of Data Matching Practice. This may also be found at http://www.audit-scotland.gov.uk

For further information on Audit Scotland's legal powers and the reasons why it matches particular information see the full text fair processing notice at http://www.audit-scotland.gov.uk or contact Mandy Leeder, Business Support Manager (01382) 834055.