



Northern Ireland Audit Office

The National Fraud Initiative: Northern Ireland

REPORT BY THE COMPTROLLER AND AUDITOR GENERAL
19 June 2018



Northern Ireland Audit Office

The National Fraud Initiative: Northern Ireland

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Comptroller and Auditor General

Northern Ireland Audit Office
19 June 2018

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Abbreviations

BSO	Business Services Organisation
C&AG	Comptroller and Auditor General
DfC	Department for Communities
DfI	Department for Infrastructure
DWP	Department for Work and Pensions
F&C Ops	Fraud and Compliance Operations
GRO	General Register Office
HMRC	Her Majesty's Revenue and Customs
LPA	Lone Pensioner Allowance
LPS	Land and Property Services
NFI	National Fraud Initiative
NIAO	Northern Ireland Audit Office
NICS	Northern Ireland Civil Service
NIHE	Northern Ireland Housing Executive
NILGOSC	Northern Ireland Local Government Officers' Superannuation Committee
RTI	Real Time Information
SRO	Senior Responsible Officer
UK	United Kingdom
VAT	Value Added Tax
WURTI	Wider Use of RTI

Foreword

Preventing and detecting fraud is an essential part of public business, to help ensure that limited funds for the provision of goods and services are properly directed to where they are needed and not siphoned off by fraudsters. Fraud is not a victimless crime; we all pay the price. Every public sector body must do what it can to prevent the abuse of public funds by those seeking to commit fraud.

Under statutory powers inserted in the Audit and Accountability (Northern Ireland) Order 2003 by the Serious Crime Act 2007, I undertake data matching exercises for the purpose of preventing and detecting fraud. These powers have strengthened the fight against fraud. The main data matching tool I use is the National Fraud Initiative (NFI).

This is the fifth NFI exercise to be undertaken in Northern Ireland. **I wish to publicly thank all those involved in the review and investigation of data matches for the essential work that they do.** Once again, that work has proved fruitful in identifying a significant level of fraud and error.

NFI outcomes in Northern Ireland stand at almost £35 million, representing current and past fraud stopped and potential future fraud averted. Nationally, outcomes from data matching through the NFI stand at over £1 billion.

I would encourage public sector organisations to come forward with proposals for further potential data matches that could help in the prevention and detection of fraud, in order to continue widening the scope of the NFI in Northern Ireland

Kieran Donnelly

Comptroller and Auditor General

Executive Summary

The NFI facilitates cross-jurisdictional data matching

1. The National Fraud Initiative (NFI) is a major data matching exercise undertaken every two years. The fifth exercise to be undertaken in Northern Ireland has now been completed, with over 80 organisations from across central government, local government and the health sector participating.
2. The NFI compares data from over 1,200 organisations across England, Scotland, Wales and Northern Ireland in order to highlight inconsistencies which could indicate fraud.

The commitment of participating organisations is crucial to the success of the NFI

3. Participating organisations in Northern Ireland must be commended for their continued commitment to the NFI. By adopting a measured, risk-based approach, organisations can ensure they get the most out of the NFI in the most efficient way.

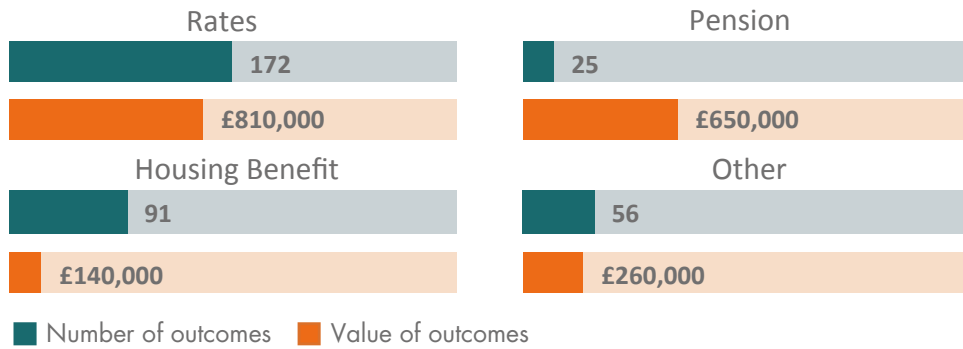
Outcomes to date show the value of data matching

4. Total NFI outcomes¹ for the first five exercises in Northern Ireland are almost £35 million (see Appendix 1). Between 1 April 2016 and 31 March 2018, local participation in the NFI resulted in outcomes of almost £1.9 million (see Figure 1), including:
 - almost £814,000 of rates evasion;
 - almost £648,000 of pensions fraud and overpayments; and
 - almost £137,000 of housing benefit fraud and overpayments.
5. The outcomes comprise actual outcomes of just over £763,000 and estimated outcomes of around £1.1 million (see footnote 1).
6. The NFI also highlights duplication or inconsistencies in data which can be corrected by organisations, providing qualitative benefits and leaving bodies less vulnerable to fraud. This has been particularly important in Northern Ireland following major organisational change in both central and local government and the merging of payroll and trade creditor systems across organisations.

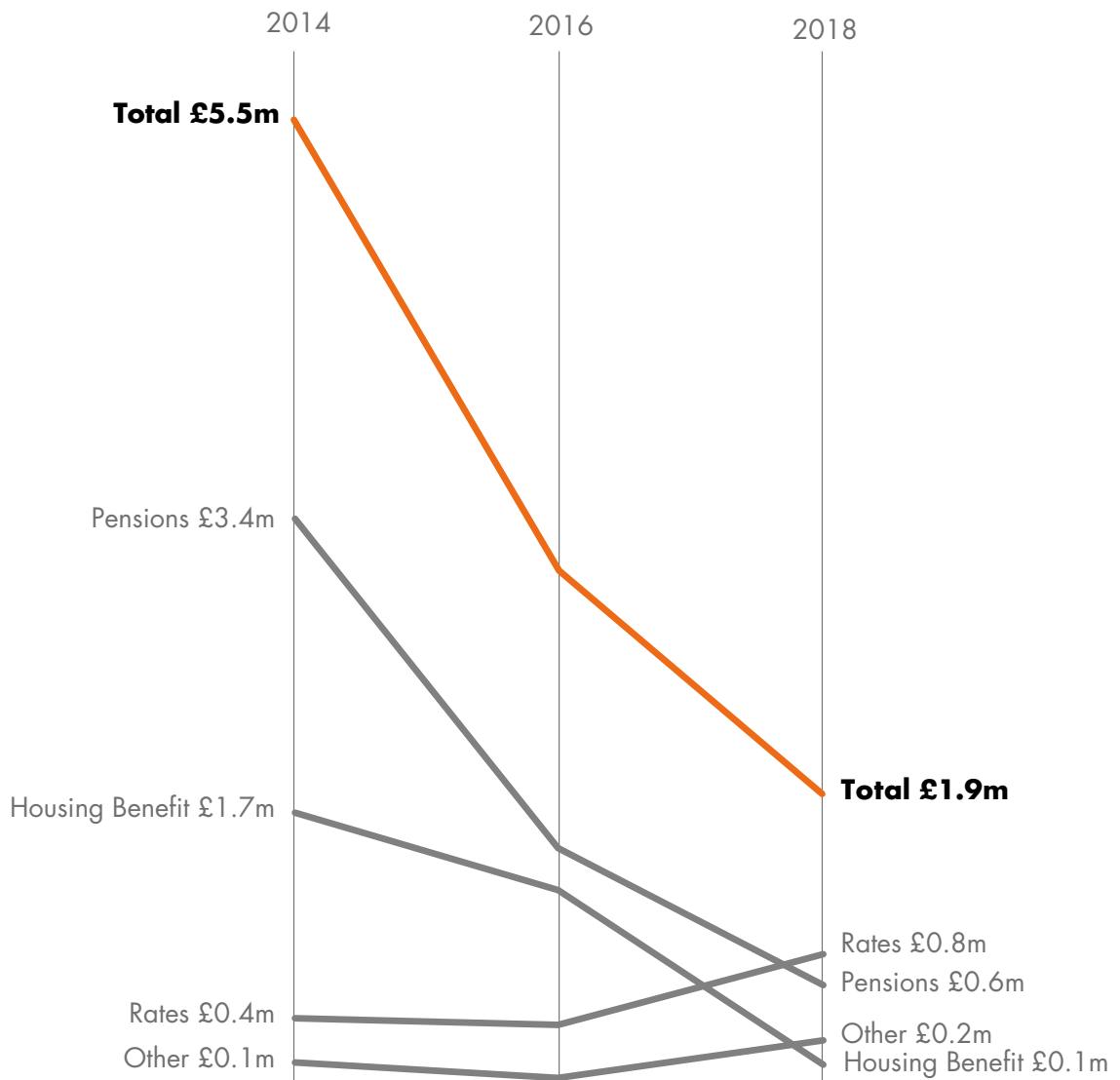
¹ Outcomes include the value of incorrect payments (due to fraud or error) which are stopped, and an estimate of future savings achieved by no longer making these incorrect payments.

Figure 1: Key outcomes from the fifth NFI exercise in NI

The latest exercise resulted in **344 outcomes** totalling **£1.9 million**.



The total value of outcomes resulting from the NFI has decreased over the last three exercises



Executive Summary

Some organisations still investigate all their data matches even though this is not required

7. The Northern Ireland Audit Office (NIAO) monitors how participating organisations approach the NFI exercise, through examining data match reports on the secure NFI website and discussing issues with key personnel as appropriate.
8. Most participating organisations have now been through five NFI data matching cycles and have refined their approach, concentrating on high risk reports and recommended matches in order to use the NFI efficiently, taking account of their limited resources. However, some organisations are still over-investigating. **Organisations are not expected to investigate all matches but should base their work on a fraud risk assessment and knowledge of key local fraud risks.**

Many participating organisations have embedded the NFI in their counter fraud work

9. There are a number of examples of good practice by individual organisations which clearly demonstrate that the NFI is a key part of their counter fraud arrangements:
 - One organisation has established an NFI steering group which meets about three times during the NFI process, with progress reports and a final outcomes summary reported to the Audit Committee.
 - In another organisation, NFI activity is monitored by way of a counter fraud target, with progress reported quarterly to the Audit Committee.
 - The Key Contact² reports directly to a Fraud Working Group within one organisation.
 - In another organisation, Internal Audit carry out a review of the NFI exercise as part of a wider review of counter fraud arrangements.

2 The Key Contact is the person with primary day-to-day responsibility for the NFI within participating organisations.

There is scope for improved practice by a number of organisations

10. Participating organisations should aim to be as efficient and effective as possible in how they use the NFI web application and process their matches, given their limited resources. The following are examples of how practice could be improved:
 - **There is no audit requirement to investigate all matches.** Some organisations continue to do so, but the level of investigation should be guided by a fraud risk assessment. Reviewing recommended matches plus a small sample of non-recommended matches should be sufficient.
 - Using the report comment facility within the NFI web application can save time, where the same comment applies to multiple matches. The report comment facility should also be used to briefly set out the approach being taken, e.g. in relation to selecting a sample of non-recommended matches for review.
 - Working offline is an inefficient way of working and should be kept to a minimum. Working within the secure web environment allows comments and outcomes to be entered directly rather than uploaded at a later date, and more importantly does not compromise the security of personal data.
 - The Key Contact should be an appropriate person for the role, for example the Head of Finance. Having an inappropriate person in the role, without the necessary authority or expertise to ensure proper processing of the NFI data matches, will hamper the effectiveness of the NFI within an organisation.
 - Reviewing and responding to queries from other organisations is an essential element of the NFI process. It allows investigations to be completed and fraud or error either confirmed or not. Key Contacts should monitor such queries and ensure that responses are being provided as appropriate.
-

Executive Summary

New products, available as part of the NFI, aim to prevent fraud happening in the first place

11. Ideally organisations should aim to prevent fraud and error entering their systems. Processes which are application-based lend themselves to real time data matching at the point of application. For example, information provided on applications for housing benefit, housing tenancies or rates relief can be matched with other relevant datasets, and any inconsistencies investigated and resolved, before the benefit, tenancy or relief is awarded.
12. AppCheck is an NFI product that can be used in this way by organisations to prevent fraud entering the system. It has been trialled in Northern Ireland in relation to housing benefit and housing tenancy applications. The NIAO will continue to promote the use of AppCheck.

The NIAO will continue to develop the NFI in conjunction with public audit partners

13. The NIAO will work with participating organisations and Cabinet Office NFI colleagues to continue to develop the scope of data matching, with an increasing focus on fraud prevention. The Cabinet Office will shortly publish an NFI Strategy 2018-22, the key objectives of which will include better targeting of existing and new fraud risks and improved communication and engagement with users to better understand their needs. The NIAO will work with the Cabinet Office to implement the Strategy.
-

Part One:
NFI Outcomes

Part One: NFI Outcomes

Reducing fraud and error helps improve service delivery

1.1 Finding fraud is crucial to improving the efficiency and effectiveness of public services. A recent government report³ highlighted that:

- fraud wastes taxpayers' money, which means that more money is spent than needs to be;
- fraud results in public money not going to the places it is most needed; and
- fraud is a crime and should be treated as such.

Preventing and detecting fraud therefore makes good business sense and is an essential part of maximizing front line resources.

1.2 It is essential that public funds are protected from fraud and therefore vital that public sector organisations are serious about preventing, detecting and punishing fraud through having a strong anti-fraud culture and applying effective sanctions where fraud is proven. A strong, well publicised anti-fraud culture will have a deterrent effect.

Data matching helps to detect potential fraud

1.3 Data matching compares sets of data and highlights inconsistencies which could indicate fraud or error. The National Fraud Initiative (NFI) is a major data matching exercise undertaken every two years (see Appendix 2 for more detail) and organisations from England, Scotland, Wales and Northern Ireland participate. Cross-jurisdictional data matching makes the NFI a powerful counter fraud tool and gives local organisations access to data that they would not otherwise have.

The datasets selected for matching focus on key areas where fraud has been proven

1.4 Participating organisations submit a range of datasets where there has been proven fraud in the past. These include payroll, pensions, trade creditors, housing benefit, blue badges, concessionary travel passes, taxi driver licenses, private supported care home residents and domestic rates.

1.5 Figure 2 gives examples of the types of matches undertaken and the potential fraud or error revealed.

3 Cross-Government Fraud Landscape Annual Report, HM Government, September 2017.

Figure 2: Examples of data matches

Data match	Potential fraud or error
Payroll to payroll	Employee working elsewhere while on sick leave
Housing benefit to payroll	Claimant not declaring income which may remove or reduce entitlement to benefit
Pensions to death records	Pension fraudulently or erroneously paid where the pensioner has died and pension administrator has not been notified
Blue badges to death records	Fraudulent use of badge where badge holder is deceased
Private supported care home residents to death records	Care home continuing to receive payments after the resident's death

NFI 2016-17 is the fifth NFI exercise in Northern Ireland

- 1.6 Eighty-six Northern Ireland public sector organisations participated in NFI 2016-17 (see Appendix 3). This is a smaller number than in previous exercises because of restructuring of central government departments and local councils, but all the same functional areas are included. Northern Ireland data was matched with data from around 1,200 organisations in England, Scotland and Wales.
- 1.7 Most data matches were made available to participating organisations via the secure NFI website in January 2017. Organisations had 12 months to complete the majority of planned investigative work. Any outcomes from incomplete investigations will be captured and reported as part of the next NFI exercise.

Organisations are not required to investigate all the data matches they receive

- 1.8 A data match does not necessarily indicate fraud. However, it highlights an inconsistency which may require further investigation to confirm that no fraud is present. **Organisations are not expected to investigate all matches. They should base their response on a fraud risk assessment and knowledge of key local fraud risks.**

Part One: NFI Outcomes

While the focus should be on recommended matches, other matches can result in meaningful outcomes

- 1.9 To help with prioritising matches for investigation, the matching process applies parameters which result in certain matches being flagged as “recommended matches”. Ideally, recommended matches should be reviewed and investigated as a minimum. In addition, it may be worth reviewing a further small sample of non-recommended matches, as these can produce useful outcomes (see Figure 3 at paragraph 1.43).

The current NFI exercise has resulted in significant outcomes, mostly in relation to rates and pensions

- 1.10 Between 1 April 2016 and 31 March 2018, Northern Ireland participants identified outcomes⁴ of almost £1.9 million, comprising late outcomes from the previous exercise of over £154,000 and outcomes to date from the current exercise of over £1.7 million.⁵ The majority of outcomes relate to rates and pensions but there have also been some significant outcomes in relation to trade creditors and private supported care home residents (see paragraphs 1.41 to 1.45 below).

Housing benefit outcomes in this NFI exercise have been affected by a change in investigative approach

- 1.11 In April 2017, responsibility for investigating housing benefit fraud and error passed to the Single Investigation Service (now known as Benefit Security Fraud and Compliance Operations (F&C Ops)) within the Department for Communities (DfC). As a result, the Northern Ireland Housing Executive (NIHE), which administers housing benefit for those who rent their homes, no longer receives funding for its housing benefit investigation teams which had been established to deal with NFI data matches.
- 1.12 F&C Ops now receives Real Time Information⁶ (RTI) via a collaboration between the Department for Work and Pensions (DWP) and Her Majesty’s Revenue and Customs (HMRC) aimed at tackling fraud and error. It has therefore decided to concentrate on the RTI data as its main focus for investigation work in relation to housing benefit, in order to detect fraud on a timelier basis and to maximise outcomes from available investigative resources. The move to Wider

4 The outcomes include both actual fraud and error detected plus estimated forward savings where appropriate. Estimates are included where it is reasonable to assume that fraud and overpayments would have continued undetected without NFI data matching. The basis of calculation of these estimated figures is set out at Appendix 4.

5 The Cabinet Office reports every two years on outcomes at the relevant 31 March. This report uses the same basis for Northern Ireland.

6 RTI enables HMRC to pass earnings data to the DWP regularly so that benefit claims can be assessed on accurate employee income figures. Pension providers must also provide pensions information.

Use of RTI (WURTI) in September 2017 means that changes of circumstances are also notified to F&C Ops. Consequently, while NFI housing benefit outcomes are reduced, the DfC is securing improved outcomes via RTI.

- 1.13 The NIHE looked at a small sample of matches between housing benefit and student loans data (student loans data is not included in the RTI) which were passed to F&C Ops and investigations are ongoing.
- 1.14 Housing benefit investigations are still undertaken by the Department of Finance which administers housing benefit for those who own and occupy their own homes.

Organisations should take positive assurance from having few matches or no monetary outcomes

- 1.15 Organisations which secure no monetary outcomes from their NFI investigations may feel that the exercise has been of little value to them. However, monetary outcomes indicate that something has gone wrong therefore organisations which have few matches, or find no fraud or error in the matches they investigate, should see this as positive assurance that their internal control environment is operating as it should. Such an outcome should be disclosed within the organisation's Annual Governance Statement.⁷

The NFI can highlight necessary data quality improvements

- 1.16 Organisations should hold accurate and up-to-date data. The NFI helps to identify potential errors or inaccuracies in organisations' data which could increase the risk of fraud, for example incorrect national insurance numbers or duplicate creditor references. In the current exercise, 110 national insurance numbers have been corrected.

⁷ The Annual Governance Statement replaced the Statement of Internal Control in 2010-11. All departments, agencies and arm's length bodies must prepare them. They bring together all disclosures relating to governance, risk and control.

Part One: NFI Outcomes

Successful prosecutions from NFI 2014-15 matches have been secured since March 2016

- 1.17 Once again, successful and significant prosecutions have been secured as a result of NFI data matching, as outlined in the following case examples:

Successful Prosecutions

Case Example 1

An NFI data match indicated an undeclared partner or other non-dependent person living at the same address as a benefit claimant. Following investigation, it was determined that overpayment of benefits, including housing benefit, amounted to £102,000 over a period of 11 years. In August 2017, the person was sentenced to two years' imprisonment, suspended for two years. A recovery plan is in place.

Case Example 2

An NFI data match identified that a benefit claimant had failed to declare they were living with a partner. Overpayment of benefits, including housing benefit, over a nine year period amounted to over £71,000. The claimant was sentenced to 1,200 hours community service in November 2016. A recovery plan is in place.

Case Example 3

A data match revealed that a person was on the payroll of a public sector organisation while claiming benefits, including housing benefit. Overpayment of benefits amounted to £23,000 over a two year period. The person was sentenced to four months' imprisonment, suspended for 18 months. A recovery plan is in place.

Source: Department for Communities

Information on successful prosecutions has not been routinely shared with fraudsters' employers

- 1.18 If a public servant is convicted of fraud, the onus is on them to notify their employer of this. If the fraud is committed against a public authority, that authority has no obligation to notify the fraudster's employer. So if a public servant was convicted of housing benefit fraud as the result of an NFI data match, the benefit paying authority (the Department for Communities) was not required to notify the fraudster's employer. The fraudster's employer was therefore unaware that it had an increased fraud risk.
- 1.19 We have highlighted this issue in previous NFI reports but no solution has been reached in discussions with key partners. The Information Commissioner's advice has been that organisations considering making such disclosures should consider each case on its merits to avoid any unlawful disclosure of information. While the changes in the investigation of housing benefit fraud (see paragraphs 1.11 and 1.12) make this issue no longer relevant to the NFI process itself, it remains an issue for the public sector.

Significant outcomes have been secured in key areas

- 1.20 The following paragraphs summarise key findings in more detail. Outcomes figures quoted include late outcomes from the 2014-15 exercise, outcomes to 31 March 2018 from the current exercise and estimated forward savings (see footnote 4 and Appendix 4).

Occupational Pensions – Deceased Pensioners

- 1.21 The NFI matches pension information to deceased records; this is known as mortality screening. Fraud and error in relation to deceased pensioners can occur where the pension paying authority is not notified of the death of a pensioner and so a pension continues to be paid. Six public sector pension paying bodies⁸ submitted pensions data for mortality screening. Data matching has revealed 24 cases of fraud or error resulting in outcomes of just over £644,000 (including estimated forward savings).

⁸ Northern Ireland Civil Service (NICS) Pensions; Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC); Teachers' Pensions; Health Pensions; Northern Ireland Fire and Rescue Service Pensions; and Assembly Pensions.

Part One:

NFI Outcomes

Deceased Pensioners

Case Example 4

A pensioner died in July 2015. The pension administrator only became aware of the death through an NFI data match in 2017. Overpayment of pension amounted to £7,935. A weekly repayment plan has been agreed with next of kin and is in operation. Estimated forward savings in this case, based on the formula at Appendix 4, are just over £26,000.

Source: NICS Pensions

Case Example 5

An NFI data match released in January 2017 showed the date of death of a pensioner as February 2015. Overpayment of pension amounted to £8,506. Recovery is in progress. Estimated forward savings in this case, based on the formula at Appendix 4, are almost £18,000.

Source: Business Services Organisation

Case Example 6

A pensioner died in August 2014. The pension administrator became aware of the death in January 2017 through an NFI data match. Overpayment of pension amounted to £3,100. The overpayment has been repaid in full by the next of kin. Estimated forward savings in this case, based on the formula at Appendix 4, are £1,240.

Source: NILGOSC

Occupational pensions - Pensioners returning to work

- 1.22 Pension records are matched to payroll records to identify cases of pensioners returning to work without notifying the pension paying body, thereby avoiding a reduction (abatment) in pension. In the current exercise, one such case was identified, with outcomes of just over £3,000, including estimated forward savings.
-

Pension Abatements

Case Example 7

A data match showed that a pension fund member who began to receive a small pension on turning 60 was still in full time employment in England. Overpayment of pension amounted to around £2,000. Further pension payments have been stopped and recovery of the overpayment is being pursued.

Source: Department of Education

- 1.23 Inclusion of pension data in the NFI has contributed to housing benefit outcomes. Of the 91 housing benefit cases with outcomes (see paragraph 1.29), 21 were as a result of pension income not being declared on the benefit application.

Domestic Rates

- 1.24 Rates are administered by Land and Property Services (LPS) within the Department of Finance and are a property tax based on the valuation of a residential property. They are payable by the occupier (or landlord in certain circumstances).
- 1.25 Rates records are matched to the electoral register to identify cases where a property may not have been registered for rates, and cases where the property is marked as vacant on the rating system yet someone is registered to vote at the address.
- 1.26 In the current exercise, 157 cases of rates avoidance were detected, totalling almost £806,000.
-

Part One: NFI Outcomes

Domestic Rates

Case Example 8

NFI data matching identified a property which was not on Land and Property Services' (LPS) rating system. A bill has been issued to recover outstanding rates dating back to 2012, amounting to more than £16,400.

Case Example 9

The NFI identified a property of which LPS was unaware. A bill was issued to recover outstanding rates dating back to 2012, amounting to almost £15,800.

Case Example 10

NFI data matching identified a property which was marked as vacant on LPS's rating system but at which someone was registered to vote. Outstanding rates dated back to 2011 and amounted to almost £16,200. Recovery of the outstanding amount is in progress.

Source: Land and Property Services

Domestic Rates Relief – Lone Pensioner Allowance

- 1.27 Lone Pensioner Allowance (LPA) gives a 20 per cent rate rebate to people aged 70 or over who live alone. LPA records were matched to death records, electoral records and state pension records to determine whether the award of LPA was still valid. Fifteen cases produced outcomes of just over £8,000.

Housing Benefit

- 1.28 People on low incomes may receive housing benefit.⁹ Fraud and error can occur when calculations are based on inaccurate information, for example where:
- the claimant does not declare a source of income; or
 - the claimant does not declare a change of circumstances, e.g. additional residents at the address.

Under the NFI, housing benefit records are matched to a range of datasets, including public sector payroll and pensions, student loans and housing tenancies, in order to detect such inaccuracies.

⁹ The Northern Ireland Housing Executive (NIHE) administers housing benefit for those who rent their homes. Land and Property Services (LPS) administers housing benefit for those who own and occupy their own homes.

- 1.29 Because of changes in the approach to housing benefit fraud investigation (see paragraphs 1.11 and 1.12), housing benefit outcomes in this NFI exercise are significantly reduced. The current exercise has identified 91 cases of housing benefit fraud, error and overpayment totalling just over £137,000.

Social Housing

- 1.30 NFI data matching can help to detect tenancy fraud by identifying where a person appears to be resident at two properties and therefore may be subletting one property unlawfully. It can also detect cases where a tenant has no entitlement to a property because they are unlawfully resident in Northern Ireland.
- 1.31 In Northern Ireland, the majority of social housing (around 88,000 properties) is owned and managed by the NIHE.¹⁰ In addition, 20 registered housing associations own and manage around 50,000 properties.¹¹ The NIHE and three of the biggest housing associations submitted their tenancy data to the NFI in 2016-17, which means that the vast majority of social housing tenancy data was included in this NFI exercise.
- 1.32 One of the participating housing associations identified a fraud and was able to recover a property. The estimated outcomes figure for this recovered property is £53,000 (see Appendix 4).

Social Housing

Case Example 11

A data match highlighted that a housing association tenant also had a tenancy in a London Borough. Investigations confirmed that the tenant had moved permanently to London and that the tenant's sister was living in the Belfast property without entitlement. The housing association recovered the property in September 2017.

Source: A housing association

Social Housing Waiting List

- 1.33 A new area of matching for 2016-17 (previously piloted in England) relates to the social housing waiting list, which is maintained by the NIHE. The waiting list was matched to a number of datasets¹² to detect undisclosed tenancies, undisclosed changes of circumstances and lack of entitlement due to immigration status. As a result of investigations, the NIHE has removed 17 individuals from the waiting list.

¹⁰ Northern Ireland Housing Market Review and Perspectives 2015-18, NI Housing Executive.

¹¹ Figures provided by the NI Federation of Housing Associations, September 2017.

¹² Housing tenants, housing benefit, immigration and deceased records.

Part One: NFI Outcomes

- 1.34 The new match has also highlighted that the NIHE needs to strengthen verification processes before someone is added to the waiting list. The NIHE housing tenancy fraud team is working with the policy team in this area to identify process improvements.

Payroll

- 1.35 The NFI matches payroll data across all participating organisations, and with Home Office information, to identify cases of employment fraud, in particular:

- employees working for one body while on long-term sick leave from another;
- employees with two jobs where shift patterns overlap, so that it would not be possible to cover both jobs; and
- employees with no entitlement to live or work in the United Kingdom (UK).

- 1.36 No cases of payroll fraud or error have been identified in this NFI exercise.

- 1.37 Inclusion of public sector payroll data in the NFI also contributes to housing benefit outcomes. Of the 91 housing benefit cases with outcomes (see paragraph 1.29), 59 were as a result of income being undeclared by a public sector employee or their co-habiting partner.

Procurement

- 1.38 NFI data matching between payroll and trade creditor records can identify undeclared interests, where an employee is also in a business relationship with the organisation.

Procurement

Case Example 12

A data match suggesting an undeclared interest was investigated by an organisation's Internal Audit. The undeclared interest was confirmed, disciplinary action was initiated against the employee and the supplier contract, valued at £5,250, was terminated.

Source: A local council

- 1.39 An additional procurement data match, re-introduced for this NFI exercise, matches payroll data to Companies House information and then to trade creditors data. This will detect links between staff on an organisation's payroll and companies with which the organisation trades. The purpose of the match is to detect undeclared conflicts of interest which may result in a financial advantage to the staff member or someone with whom they are closely connected.
- 1.40 In total, five cases of undeclared interests were identified from these data matches by participating organisations in Northern Ireland. The organisations updated their register of interests accordingly and confirmed that the person had not acquired any financial advantage from the undeclared interest.

Trade Creditors

- 1.41 Trade creditors' data matching within the NFI can help organisations to identify duplicate payments and incorrect VAT calculations. It can also highlight cases where system improvements or "housekeeping" are required, for example the removal of duplicate creditor reference numbers.
- 1.42 In the current exercise, organisations have identified 18 cases involving monetary error totalling almost £63,000. In a further 47 cases, action has been taken to correct non-monetary errors, such as a duplicate creditor reference number. Such corrections reduce the chance of fraud and error occurring in future.
- 1.43 Figure 3 sets out examples of creditor outcomes:

Figure 3: Trade Creditor Outcomes

- One health sector organisation detected four duplicate payments totalling £20,302. Of this total, just over £7,000 was identified from non-recommended matches (see paragraph 1.9). All the money has been recovered.
- One education sector organisation detected two duplicate payments and an overpayment of VAT, totalling £15,676. All the money has been recovered.
- One regional college detected a duplicate payment of £14,122. The money has been recovered.
- One local council detected three duplicate payments and one overpayment, totalling £9,034. All four cases were non-recommended matches (see paragraph 1.9). All the money has been recovered.

Source: NFI web application

Part One: NFI Outcomes

Private Supported Care Home Residents

- 1.44 Health trusts may pay all or part of private care home fees for older people. If care homes fail to notify trusts, either fraudulently or erroneously, that a resident has died, payments may continue after the date of death. The NFI matches trusts' private care home payments records to death records, in order to identify such cases.
- 1.45 Three significant cases have been detected in the current exercise, as outlined in the following case examples.

Private Supported Care Home Residents

Case Example 13

A data match showed that a client of a health and social care trust had died in December 2014. The match appeared in the previous NFI exercise but because of the methodology used by the Trust to select matches for investigation, the error was not picked up at that stage. In the intervening period the care home did not notify the change of circumstances and payments continued until early 2017. The care home was overpaid by £11,229. The Trust has recovered the full amount. As a result of this match, the Trust is reviewing contract management arrangements and will also review its methodology for sampling NFI matches.

Case Example 14

A second health and social care trust detected two cases relating to the same care home. In one case, the client had died in May 2014 and in the other, the client had died in June 2015. The care home did not sign and return remittances to indicate the change of circumstances, yet the Trust continued to pay nursing care fees of £100 per week in each case, until it became aware of the deaths in early 2017 through NFI data matches. The resulting overpayments totalled £24,000. All the money has been recovered. As a result of this data match, the Trust has tightened its procedures in relation to non-returned remittances.

Source: Health and Social Care Trusts

Concessionary Travel Passes

- 1.46 Concessionary travel passes are issued and administered by Translink.¹³ Concessionary travel is available to people aged 60 and over, registered blind persons and those in receipt of a war disablement pension, for travel in Northern Ireland; aged 65 and over for All Ireland Free Travel; and to others with certain mobility or medical issues (half fare).

¹³ Translink is the name under which the bus and rail companies operate. Its parent company is the Northern Ireland Transport Holding Company, which is an Arm's Length Body of the Department for Infrastructure.

- 1.47 Matching details of travel pass holders to death records reveals cases where a pass is still in circulation, and could therefore potentially be used, after the death of the pass holder. In the current exercise, 2,951 such cases were identified. Translink was already aware of 1,243 of these cases through the receipt of monthly information from the General Register Office (GRO) and had cancelled the passes. Translink cancelled the remaining 1,708 passes by the end of January 2017.

Blue Badges

- 1.48 People with severe mobility problems can apply for a blue badge, entitling them to concessions such as use of parking spaces designated for blue badge holders and free on-street parking in "pay and display" areas. The Department for Infrastructure (DfI) administers blue badges in Northern Ireland.
- 1.49 The NFI exercise matches blue badge holder records to death records, to identify badges which may still be in use after the death of the registered owner. This generated 5,857 matches, a 36 per cent increase on the previous exercise. The 5,857 badges have been flagged on the DfI's database as "not for automatic renewal", meaning the badge is effectively cancelled. The DfI examined a 10 per cent sample of the matches and no issues of fraud were found.
- 1.50 The DfI explained that the lack of an interface between systems delayed the planned use of GRO data to allow cancellation of badges at the earliest opportunity. This has now been remedied (see paragraph 1.52) and in future the DfI will be able to download monthly deaths data from the GRO. It is also currently downloading historic deaths data in order to cleanse its blue badges records. The DfI believes that this will lead to a significant reduction in the number of blue badge to deceased matches in the next NFI exercise.
- 1.51 The NFI also matches Northern Ireland blue badge data with blue badge records from England, Wales and Scotland, to identify cases where a person may be holding more than one badge. This generated 33 matches, compared with 53 in the previous exercise. No issues were found. In the majority of cases, one of the badges had either expired (and therefore been cancelled on the system) or been returned to the issuing authority for cancellation after the date of data capture for the NFI exercise (October 2016).
-

Part One: NFI Outcomes

- 1.52 In April 2017, the DfI established a formal link with the Department for Transport's Blue Badge Improvement Service, as a means of improving the administration of blue badges and helping to minimise fraud. This has facilitated full online blue badge application processing and payment, and the interface with the GRO (see paragraph 1.50). The DfI meets quarterly with counterparts from England, Wales and Scotland to discuss issues such as countering blue badge fraud and reciprocity of badges.
- 1.53 The DfI has been keen to secure prosecutions for blue badge fraud in order to provide a deterrent effect. It has recently secured two prosecutions resulting in adult cautions. An adult caution gives the person a criminal record (effective for five years) but it cannot be reported in the press. The DfI is considering adding wording to the blue badge application form, highlighting that blue badge fraud can lead to a criminal record, as an upfront deterrent.

Four new pilot exercises were undertaken as part of NFI 2016-17

- 1.54 In order to strengthen and expand the fight against fraud, new matches are piloted which, if they prove fruitful, may become part of the main NFI exercise. Four new areas of pilot work were undertaken as part of NFI 2016-17.

Housing tenants to deceased records

- 1.55 A pilot match of housing tenants to deceased records identified cases where it appeared that a tenant had died. Review of the matches allowed the relevant housing authority to ensure that there had been proper succession to the tenancy or, where this was not the case, to seek recovery of the property.
- 1.56 There were no monetary outcomes in this pilot but it did raise a number of data quality issues, including the need for corrections to national insurance numbers and updates to housing tenancy records to remove deceased tenants' details from joint tenancies. This match will be included in future NFI exercises.

GP registration data to benefits

- 1.57 The Business Services Organisation (BSO), which administers GP patient registration data, identified a group of "high risk" registrations where efforts to confirm residency in Northern Ireland (and thereby entitlement to free health and social care services) had been unsuccessful. These registrations were matched with a range of social security benefits, with receipt of a benefit being taken as evidence of residency. The BSO was then provided with a listing of high risk registrations not on a benefit.
-

- 1.58 Initial outcomes suggest that a number of these high risk registrations are not entitled to free health and social care services and a process is underway to consider removing them from the register. The BSO applies a “cost avoidance” figure to each person removed from the register, based on the annual average cost per head of health services in Northern Ireland. Applying this estimate could give potential outcomes from the pilot of around £2 million. Final outcomes from this pilot will be included in the next NFI report in 2020.

Housing tenants and private supported care home residents

- 1.59 A pilot match of the NIHE’s housing tenants’ data to private supported care home residents’ data was used to identify cases where a sole tenant had gone into full-time residential care, thereby allowing the NIHE to ensure proper assignment of their property. This pilot produced a small number of matches, all of which were investigated, but no fraud or error was detected. It is unlikely that this data match will be repeated.

CIFAS National Fraud Database

- 1.60 As part of a wider pilot exercise, the NIHE’s housing tenancy records were matched to the National Fraud Database held by CIFAS, a leading UK fraud prevention service. A sample of cases, where tenant details matched with a different address on the CIFAS database, was reviewed. No issues of fraud were identified. The tenancy had either already ended or the CIFAS address was a former address already known to the NIHE and which had no bearing on the NIHE tenancy.
- 1.61 In future, the CIFAS National Fraud Database is likely to be used for risk-scoring matches, rather than as a match in its own right.
-

Part Two:
Maximising the value of the NFI

Part Two: Maximising the value of the NFI

The NFI can only succeed with the co-operation of participating organisations

- 2.1 The majority of participating organisations recognise that effective data matching can be an important element of their counter fraud strategy. The NIAO appreciates their continued commitment and co-operation, without which no outcomes would be identified.

Participating organisations must adopt a risk-based approach in order to maximise outcomes and utilise their valuable resources as efficiently as possible

- 2.2 NFI 2016-17 is the fifth exercise in Northern Ireland and most participants have evolved a sensible and measured approach to reviewing and investigating their matches (see paragraph 2.6). The NFI web application identifies key reports and recommended matches to help organisations identify where limited investigation resources should initially be focused. However organisations can sort, filter and reprioritise matches in line with local fraud risk assessments.
- 2.3 Some organisations are still continuing to investigate matches when no fraud or error is being found, which is not an effective use of resources. **It is important that participating organisations understand that there is no audit requirement to investigate all matches.**
- 2.4 Some organisations leave it very late to begin reviewing and investigating their data matches. Given that the matches highlight inconsistencies which could indicate fraud and error, these organisations are missing the opportunity to put a stop to any fraud and error at the earliest opportunity.

There is still scope for some organisations to further refine their approach to the NFI

- 2.5 Previous NFI reports have highlighted ways for participating organisations to improve their approach to the NFI exercise, with the aim of maximising outcomes while at the same time reducing the administrative burden of reviewing and investigating matches. It is worth reiterating these key points as organisational change and staff turnover mean that each NFI exercise sees new Senior Responsible Officers¹⁴ (SROs), Key Contacts¹⁵ and users becoming responsible for NFI work. Figure 4 provides a summary of key tips.

14 The SRO, usually the Director of Finance or equivalent, has strategic oversight of the NFI within the organisation.

15 The Key Contact is the person with primary day-to-day responsibility for the NFI within participating organisations.

Figure 4: Tips for Maximising the Effectiveness of your NFI work

Roles and responsibilities

- Senior responsible officer (SRO) should nominate an appropriate Key Contact.
- Key Contact should have the necessary time and commitment to ensure positive outcomes.
- SRO and Key Contact should agree the approach – what reports and matches to focus on, how to sample matches for review. This may be agreed with the Audit Committee.
- SRO and Key Contact should agree a timetable for completing the work.
- Users must be familiar with the business area they are investigating (payroll, creditors etc.).
- Users should be familiar with the latest guidance and on-line training videos, to ensure effective working.

Investigating matches

- Follow up matches promptly so that fraud and error can be stopped at the earliest opportunity.
- Prioritise key reports and recommended matches.
- Use the sort and filter options within the web application to re-prioritise matches in line with local fraud risks, if desired.
- Work within the secure web application – this streamlines the process, allows information to be shared easily and ensures data security.
- Use the report comment facility to save time and effort in processing matches.
- **DO NOT investigate every match.** Use a risk based approach.
- Periodically review shared comments from other organisations and respond appropriately.

Recording and reporting

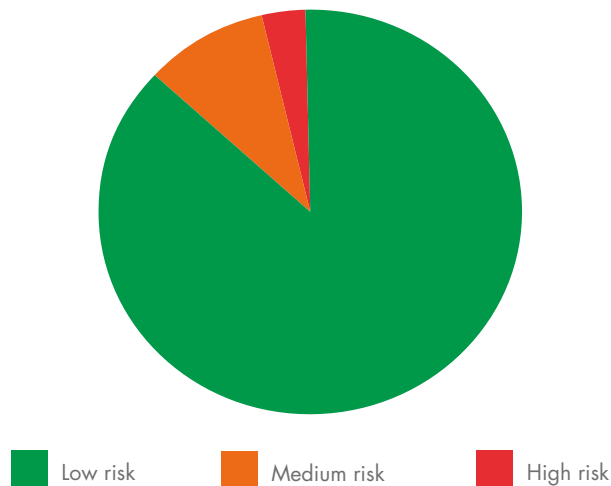
- Users should record short but informative comments on matches within the NFI web application; this allows the SRO, Key Contact and auditors to determine progress easily.
 - All outcomes, both quantitative and qualitative (e.g. national insurance number corrections), should be recorded in the comments and outcomes boxes.
 - Use outcomes to make informed system improvements e.g. strengthening controls.
 - SRO should report progress and outcomes to senior management, the Board and the Audit Committee.
 - Remember, positive assurance can be taken from having few matches and no monetary outcomes.
 - Use the outcome of your NFI work to inform your Annual Governance Statement.
-

Part Two: Maximising the value of the NFI

Quality assurance of participating organisations' NFI arrangements shows largely positive results

2.6 NIAO staff and local government auditors access the NFI web application to monitor progress by their audited bodies on reviewing and investigating matches and recording outcomes. Auditors reported back on progress as at November 2017, 10 months after matches were released, and applied a **Red / Amber / Green** rating.¹⁶ A further review of amber and red cases was undertaken in March 2018 and the status amended if appropriate. The final analysis showed that the approach adopted by 71 of the 82 participants (87 per cent) was considered low risk (see Appendix 5 for details).

Figure 5: Rating of Participants' Approach to the NFI



¹⁶ Red equates to high risk, amber to medium risk and green to low risk in terms of the organisation's approach to its NFI work.

2.7 Three organisations were classified as **red**, or high risk, in terms of their response to the NFI exercise:

- One of the three organisations had also been classified as red in the previous NFI exercise. Despite reminders, it was very late in commencing any review of its NFI matches and did not prioritise key reports and recommended matches. The auditors have raised these issues with the SRO and Key Contact.
- A second organisation was very late in commencing any NFI work, its Key Contact for the NFI was not an appropriate person for the role and comments on matches appeared inappropriate or unclear. The auditors have raised these issues with the organisation.
- One voluntary participant, which actively chose to submit its data and incurred a fee for doing so, did not review any of its NFI matches, despite repeated contact and reminders.

There are examples of good practice by some participating organisations and, for others, areas where practice could be improved

2.8 Figure 6 sets out examples both of good practice by participating organisations and areas for improvement, as highlighted by audit staff in their review of participants' NFI activity:

Figure 6:

Examples of Good Practice

- Most organisations commence work on their data matches promptly and adopt a measured approach based on resources available.
 - One organisation has established an NFI steering group which meets about three times during the NFI process, with progress reports and a final outcomes summary reported to the Audit Committee.
 - In another organisation, progress on NFI activity is monitored by way of a time target, and is reported quarterly to the Audit Committee.
 - The Key Contact reports directly to a Fraud Working Group within one organisation.
 - In another organisation, Internal Audit carry out a review of the NFI exercise as part of a wider review of counter fraud arrangements.
-

Part Two: Maximising the value of the NFI

Areas for Improvement

- Some organisations continue to over-investigate. Reviewing recommended matches plus a small sample of non-recommended matches should be sufficient.
 - Organisations could make more use of the report comment facility within the NFI web application, to save time where the same comment applies to multiple matches.
 - Working offline is an inefficient way of working and should be kept to a minimum. Working within the secure web environment allows comments and outcomes to be entered directly, rather than uploaded at a later date, and, more importantly, does not compromise the security of personal data.
 - Reviewing and responding to queries from other organisations is an essential element of the NFI process. It allows investigations to be completed and fraud or error either confirmed or not. Organisations need to be better at monitoring and responding to such queries, as appropriate.
-

Part Three:
NFI Developments

Part Three: NFI Developments

New products, available as part of the NFI, aim to prevent fraud happening in the first place

- 3.1 The main two-yearly NFI exercise, which detects fraud and error after it has occurred, still produces useful outcomes. However, preventing fraud and error should be a key objective for organisations.
- 3.2 Processes which are application-based lend themselves to real time data matching at the point of application. For example, information provided on applications for housing benefit, housing tenancies or rates relief can be matched with other relevant datasets, and any inconsistencies investigated and resolved before the benefit, tenancy or relief is awarded.
- 3.3 AppCheck is an NFI product that can be used in this way by organisations to prevent fraud entering the system. It has already been trialled in Northern Ireland in relation to housing benefit and housing tenancy applications. The NIHE is considering trialling AppCheck in relation to the social housing waiting list and there have been expressions of interest from SIS (within the DfC), and from the Legal Services Agency NI in relation to applications for civil legal aid. The NIAO will continue to work with relevant organisations to help ensure that AppCheck is adopted as a counter fraud measure where appropriate.

A new NFI Strategy will set clear objectives for further developing the data matching process

- 3.4 The Cabinet Office will shortly publish an NFI Strategy 2018-22 which will aim to build on the strengths of the NFI process and respond to identified challenges. Key objectives will include better targeting of existing and new fraud risks and improved communication and engagement with users to better understand their needs. The NIAO will work with the Cabinet Office to implement the Strategy.

The NIAO will work with participating organisations to identify suitable pilot exercises

- 3.5 It is important that new opportunities are sought to expand and develop the NFI, by securing participation by new organisations and by including new datasets. The NIAO will meet with relevant organisations to discuss options for new pilot exercises, in order to extend the scope of the NFI.

The NIAO acknowledges the key role of Cabinet Office NFI colleagues in supporting the NFI process in Northern Ireland

- 3.6 Once again we thank the Cabinet Office NFI team and their data processors for the invaluable help and support they provide to make the NFI a success in Northern Ireland.
-

Appendix 1

(paragraph 4)

Total NFI outcomes in Northern Ireland to date

This is the fifth NFI report for Northern Ireland. Total outcomes to date are set out in the table below.

Dataset	Reporting period 1 April 2008 to 31 March 2010 £	Reporting period 1 April 2010 to 31 March 2012 £	Reporting period 1 April 2012 to 31 March 2014 £	Reporting period 1 April 2014 to 31 March 2016 £	Reporting period 1 April 2016 to 31 March 2018 £	Total to date £
Housing benefit	1,322,864	5,026,800	1,651,977	1,249,692	137,201	9,388,534
Pensions	729,160	2,128,393	3,372,325	1,466,748	647,658	8,344,284
Rates	979,596	13,219,605	372,835	333,360	813,849	15,719,245
Creditors	208,536	386,635	102,868	31,725	62,826	792,590
Payroll and other	15,019	5,774	35,250	11,053	10,143	77,239
Private supported care home residents	0	14,820	0	19,943	57,386	92,149
Social housing	0	0	0	0	130,480	130,480
Total	3,255,175	20,782,027	5,535,255	3,112,521	1,859,543	34,544,521

Outcomes are made up of actual fraud, error and overpayments identified by participating bodies and recorded on their web application plus, where appropriate, an estimated amount using the calculations set out in Appendix 4.

Note: The trend in rates outcomes, with a significant reduction after 2010-12, is due to a legislative change in October 2011, whereby all vacant properties became subject to rates, negating one of the rates matches previously undertaken as part of the NFI.

Appendix 2

(paragraph 1.3)

Overview of the National Fraud Initiative

What is data matching?

1. Data matching uses a web-based application to compare sets of data – such as payroll, pensions, benefits and trade creditors - held by public bodies on different financial systems, to uncover possible cases of fraud or error. A match indicates an inconsistency that may require further investigation; it does not mean there is definitely fraud or error.

The National Fraud Initiative (NFI)

2. The NFI is a data matching exercise run every two years to detect frauds and incorrect payments. To date, it has identified over £1 billion of outcomes nationally. Under the NFI, there is cross-jurisdictional data matching, so Northern Ireland data are matched with data from England, Scotland and Wales.

Code of Data Matching Practice

3. The NFI is governed by a Code of Data Matching Practice¹⁷ which ensures that data matching exercises comply with the law, in particular data protection legislation. The Code lets individuals know why their data is being matched, the standards that apply and where they can find further information. The Comptroller and Auditor General (C&AG) has statutory authority to data match and does not require the consent of the individuals concerned.

Who participates in data matching?

4. Bodies whose accounts are audited by the C&AG or a local government auditor¹⁸ may be required to participate in the NFI, where there is reasonable evidence that fraud is likely to be found. Other bodies may participate on a voluntary basis where the C&AG considers it appropriate. See Appendix 3 for a full list of participants.

How is data secured?

5. The NFI uses a secure web-based application for the transmission of data and for the accessing of matches by the participating bodies. The NFI's systems are accredited to handle, store and process information up to the restricted classification level.

¹⁷ Prepared by the C&AG under Article 4G of the Audit and Accountability (Northern Ireland) Order 2003 and available at www.niauditoffice.gov.uk/national-fraud-initiative

¹⁸ Local government auditors are designated under the Local Government (Northern Ireland) Order 2005.

Appendix 3

(paragraph 1.6)

Participating Bodies – NFI 2016-17

Mandatory Participants

Northern Ireland Departments:

Department of Agriculture, Environment and Rural Affairs
Department for Communities
Department for the Economy
Department of Education
Department of Finance
Department of Health
Department for Infrastructure
Department of Justice
The Executive Office
Public Prosecution Service (non-ministerial)

Executive Agencies:

Rivers Agency
Forest Service
Driver and Vehicle Agency
Northern Ireland Environment Agency
Northern Ireland Statistics and Research Agency
Northern Ireland Guardian ad Litem Agency
Northern Ireland Medical and Dental Training Agency
Labour Relations Agency
Youth Justice Agency of Northern Ireland
Forensic Science Northern Ireland
Northern Ireland Courts and Tribunals Service
Public Health Agency
Legal Services Agency Northern Ireland

Other central government bodies:

Education Authority
Invest Northern Ireland
Northern Ireland Assembly
National Museums Northern Ireland
Northern Ireland Council for the Curriculum, Examinations and Assessment
Northern Ireland Fire and Rescue Service
Northern Ireland Housing Executive
Tourism Northern Ireland
Arts Council of Northern Ireland
Sport Northern Ireland
Livestock and Meat Commission
Agri-Food and Biosciences Institute
Libraries NI
Council for Catholic Maintained Schools
Construction Industry Training Board
Ulster Supported Employment Ltd
Belfast Metropolitan College
South West College
South Eastern Regional College
Southern Regional College
Northern Regional College
North West Regional College
General Consumer Council
Health and Safety Executive
Commissioner for Children and Young People Northern Ireland
Equality Commission Northern Ireland
Strategic Investment Board
Probation Board for Northern Ireland
Northern Ireland Authority for Utility Regulation
Community Relations Council
Stranmillis University College

Health Services Bodies:

Business Services Organisation
Health and Social Care Board
Belfast Health and Social Care Trust
Northern Health and Social Care Trust
South Eastern Health and Social Care Trust
Southern Health and Social Care Trust
Western Health and Social Care Trust
Northern Ireland Social Care Council
Regulation and Quality Improvement Authority
Northern Ireland Blood Transfusion Service
NI Ambulance Service HSS Trust

Local Government Bodies:

Antrim and Newtownabbey Borough Council
Ards and North Down Borough Council
Armagh City, Banbridge and Craigavon Borough Council
Belfast City Council
Causeway Coast and Glens Borough Council
Derry City and Strabane District Council
Fermanagh and Omagh District Council
Lisburn and Castlereagh City Council
Mid and East Antrim Borough Council
Mid Ulster District Council
Newry, Mourne and Down District Council

Northern Ireland Local Government Officers'
Superannuation Committee
Arc21

Voluntary participants

Northern Ireland Audit Office
Translink
Northern Ireland Water
St Mary's University College
Helm Housing Association
Apex Housing Association
Choice Housing
Victims and Survivors Service

Appendix 4 (footnote 4 at paragraph 1.10)

Formulae for calculating outcomes, including forward savings

Dataset	Basis of calculation
Housing benefit	Value of fraud or error detected plus forward savings calculated as the weekly benefit reduction multiplied by 21 weeks.
Housing tenants	The estimated figure for a recovered property is based on the annual cost of providing temporary accommodation for the displaced tenant plus an estimate of other costs such as legal costs and the cost of restoring the property. The total estimated figure for a recovered property in NI is £53,000.
Social housing waiting list	The estimated figure for removal of a person from the waiting list is based on the annual cost of temporary accommodation, the likelihood of future losses due to fraud and the period of time the fraud may have continued without NFI intervention. The figure is £1,440 per person removed from the list.
Pensions	Cabinet Office formula: annual pension multiplied by the number of years until the pensioner would have reached the age of 85, or one year's annual pension if the pensioner has already reached the age of 85.
Creditors	Value of overpayments.
Rates	Value of fraud or error detected plus forward savings calculated as the average annual rates bill (£1,000) multiplied by 2. For Lone Pensioner Allowance, the forward savings are (£1,000 x 2 x 20%) for each case, as LPA gives 20% relief.
Payroll	Value of overpayments, plus £5,000 per case where an employee is dismissed or resigns, or £10,000 per immigration case (estimated amounts based on future losses prevented where a fraudulent employee resigns or is removed from post).
Procurement	Value of contract cancelled and invalid payments prevented.
Private supported care home residents	Value of fraud or error detected plus forward savings calculated as 13 weeks x average weekly cost (£544), rounded down to £7,000.

Appendix 5

(paragraph 2.6)

Audit assessment of organisations' NFI arrangements

RED (High Risk)

- There has been little or no activity and progress on matches.
- There is a significant risk that all planned review and investigation work will not be carried out on time.
- The Key Contact for the NFI is an inappropriate person for that role or has inadequate influence within the organisation.

AMBER (Medium Risk)

- Work on NFI data matches was slow to begin.
- There has been some progress on matches in key reports but not all key reports have been opened and not all recommended matches reviewed.
- There is a risk that all planned review and investigation work will not be carried out on time.
- The Key Contact for the NFI is an appropriate person but improvements to NFI arrangements could be made.

GREEN (Low Risk)

- Good and timely progress has been made on all key reports and recommended matches.
 - The organisation is on track to complete all review and investigation work on time.
 - The Key Contact for the NFI is effective and experienced in the NFI process.
-

NIAO Reports 2017 and 2018

Title	Date Published
2017	
Continuous improvement arrangements in policing	04 April 2017
Management of the Transforming Your Care Reform Programme	11 April 2017
Special Educational Needs	27 June 2017
Local Government Auditor's Report	05 July 2017
Managing Children who Offend	06 July 2017
Access to Finance for Small and Medium-sized Enterprises (SME's) in Northern Ireland	26 September 2017
Managing the Risk of Bribery and Corruption: A Good Practice Guide for the Northern Ireland Public Sector	14 November 2017
Homelessness in Northern Ireland	21 November 2017
Managing the Central Government Estate	30 November 2017
2018	
Continuous improvement arrangements in policing	27 February 2018
Type 2 Diabetes Prevention and Care	6 March 2018
Financial Auditing and Reporting: General Report by the Comptroller and Auditor General for Northern Ireland – 2017	13 March 2018
Speeding up justice: avoidable delay in the criminal justice system	27 March 2018
Performance management for outcomes: A good practice guide for public bodies	15 June 2018



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