
Report to: Audit & Scrutiny Committee

Date of Meeting: 29 October 2026

Subject: National Fraud Initiative Annual Report

Report by: Internal Audit Manager

1.0 Purpose

- 1.1 This report provides a background to the Council's responsibilities in relation to the National Fraud Initiative (NFI) National Exercise and offers an update on progress from the 2024/25 exercise.
- 1.2 It also sets out our commitments to ensure the smooth running of the National Exercise for 2026/27.

2.0 Recommendations

- 2.1 It is recommended that the Committee notes:
 - the Council's participation in the NFI National Exercise and the progress that has been made in delivering outcomes from the matches of the National Exercise 2024/25; and
 - the lessons learned from previous exercises and improvement actions for the National Exercise 2026/27.

3.0 Background

- 3.1 Clackmannanshire Council is required 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.
- 3.2 The Public Sector Fraud Authority oversees the National Fraud Initiative (NFI) National Exercise across the UK, and Audit Scotland leads the mandated participation exercise in Scotland. This initiative is a data matching exercise to promote the proper use of public money which is conducted by public bodies in the UK to identify fraud and error, and is undertaken every two years.
- 3.3 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, which may include names, addresses, and dates of birth. Computerised data matching allows potentially fraudulent or erroneous claims and payments to be identified. Where a match is found, it may indicate that there is an inconsistency which requires further investigation. No assumption

is made as to whether there is fraud, error, or another explanation until an investigation is carried out. Most of the matches raise no concern at all since they can be genuine cases that happen to trigger a match or are due to timing and the match is no longer valid; such as in the case of matches to Department for Work and Pensions deceased data where the register of the death has subsequently been actioned.

- 3.4 Once the exercise is undertaken, Audit Scotland publish a report on their findings. The findings from [2024/25](#) highlighted that 127 public sector bodies in Scotland participated in the NFI, submitting data and following up matches. This includes data for 17 Central Government bodies who shared their systems for payroll and / or creditors, submitted by Scottish Government. Across the UK there are over 1,000 participating bodies, and data matching takes place across them all.
- 3.5 The main data match areas for the 2024/25 NFI exercise were:
- Payroll;
 - Creditor Payments;
 - Council Tax (Single Person Discount and Reduction Scheme reliefs);
 - Pensions;
 - Housing Benefit;
 - Housing Tenancy and waiting lists;
 - Blue Badges;
 - Adult concessionary bus travel; and
 - Non-Domestic Rates Small Business Bonus Scheme.
- 3.6 Audit Scotland published the National Fraud Initiative in Scotland 2026 report on 19 August 2026. According to the 2026 report, NFI savings and outcomes have reduced (in Scotland) from £22.1 million in 2022/23 to £21.7 million in 2024/25.
- 3.7 The reduction in savings is mainly due to the fall in Housing Benefit, pensions, and council tax single person discount (CTSPD) outcomes. The decrease in Housing Benefit matches is in line with the removal of this benefit from working age persons who are migrating to Universal Credit. Savings from CTSPD are also slightly reduced. This is, in part, due to more Local Authorities using third party providers for CTSPD matching and follow up. According to the report, Pensions outcomes are “affected by speed of follow up and the age of pensioners who pass away”.
- 3.8 Despite the fall in overall savings, increases were identified across most data match areas. Overall, it is not clear whether underlying levels of fraud have increased since 2022/23. The cumulative total of outcomes in Scotland since participation in 2006/07 is around £201 million.

4.0 Considerations

Roles and Responsibilities

- 4.1 Chief Officers are responsible for 'identifying and managing the risk of fraud and corruption' as per s.20.4 of Clackmannanshire Council's Financial Regulations; commitment to the NFI exercise demonstrates conformance with the Finance Regulations.
- 4.2 It is the responsibility of the Key Contacts within the organisation to ensure appropriate data sets are uploaded to the NFI web portal on the website in a timely manner at the start of every new exercise. Clackmannanshire Council's Key Contacts are the Internal Audit Manager and the Senior Internal Auditor, with the Chief Executive as the Senior Responsible Officer.
- 4.3 Each Service allocates an individual(s) to supply the data for the dataset following the specification sent out by the Public Sector Fraud Authority. It is also the responsibility of the Services to meet the deadlines set by out in the NFI exercise, by allocating enough appropriate resources or informing the Key Contacts if this is not possible. Services are responsible for allocating individuals to review the matches, assess, and record any outcomes if appropriate, reporting any cases of potential fraud and error for investigation to the Corporate Fraud Officer.
- 4.4 Service contacts should provide quarterly updates to the Key Contacts as the National Exercise progresses, which should be included within progress updates presented to Audit and Scrutiny Committee.

National Exercise 2024/25

- 4.5 The Senior Responsible Officer has overall responsibility for the National Exercise being completed on time, and this can only be completed satisfactorily with the buy in from the Services to allocate suitably qualified individuals to assess each match and record the appropriate outcome. There is a resource commitment from Services and the Key Contacts during this time.
- 4.6 The 2024/25 National Exercise has now finished. No significant problems were encountered when providing the required data within the timescales specified for the 2024/25 exercise. The data was cross referenced with the data held internally, data held at other Local Authorities, and other data held by Government departments such as Department for Work and Pensions (DWP), His Majesty's Revenue and Customs (HMRC), and Companies House.
- 4.7 The cross matching identified a total of over 2,000 matches across all the datasets which required further investigation. A more detailed breakdown of the matches is provided at **Appendix 1**.
- 4.8 To summarise, matches have been recorded as fully investigated for Housing Benefit, Payroll, Blue Badges, Creditors, and Non-Domestic Rates. The following areas have matches outstanding on the NFI web portal (which can no longer be closed or investigated), with further details and updates at 01 October 2026 in **Appendix 1**:

- Housing Tenants, 210 matches outstanding;
- Council Tax Reduction Scheme (CTRS), 320 matches outstanding;
- Housing Waiting Lists, 91 matches outstanding;
- Procurement, 19 matches outstanding;
- Private Residential Care Homes, 11 matches outstanding; and
- Personal Budgets, 1 match outstanding.

4.9 National Fraud Initiative Re-check exercise is an optional exercise run alongside the main exercise in which CTSPD data is matched with Electoral Roll, HMRC property ownership and household composition data, as well as data collected in the National Exercise. Clackmannanshire Council Revenues and Benefits team have already carried out a one off review of the full CTSPD caseload with the help of an external partner. The findings from this exercise was used to manually update the NFI CTSPD data matches on the NFI portal, resulting in estimated savings¹ of £133,795.

4.10 In order to plan and learn from the previous National Exercise, Audit Scotland encourages the completion of a self-assessment at the start of each exercise. It is intended to be a tool to allow organisations to assess the quality of matches from previous exercises and to allow the best use of resources for better outcomes going forward.

4.11 Internal Audit undertook a self-assessment in August 2024. This consisted of a two-part checklist to self-appraise our involvement in the NFI prior to and during the National Exercise. It identified the need for a training programme for managers and for the individuals who would be investigating the matches at an operational level. This training was undertaken during November 2024, and was in two groups, firstly, the managers responsible for the areas with matches and the training was presented by the Senior Internal Auditor. Secondly, one of Falkirk Council's Corporate Fraud Investigators then worked with the individuals identified by the responsible managers to explain how to investigate matches.

4.12 The self-assessment highlighted the need for regular updates on outcomes from responsible managers identified as part of the NFI exercise to keep the process moving forward. Progress in the NFI National Exercise is reported to the Audit and Scrutiny Committee through inclusion in regular Internal Audit Progress Reports. These reports confirm the number of matches processed and cleared, along with the number and details of possible cases of fraud and error.

5.0 Lessons Learnt and Future Actions for National Exercise 2026/27

5.1 The self-assessment for the 2026/27 National Exercise was completed in January 2026. It can be found at **Appendix 2**. Following the conclusion of the 2024/25 National Exercise the Key Contacts and Falkirk Council's Corporate Fraud Team Investigator have reflected on what could be improved and what should be emphasised in future refresher training.

¹ Estimated savings refers to the calculates financial value of fraud, errors, and overpayments stopped or prevented where direct cash recovery is impossible. Notional calculation descriptions for the 2024/25 exercise can be found on page 27 of the [Audit Scotland](#) report.

- 5.2 Refresher training will be offered to all staff involved in the upcoming National Exercise and will be split into two sections again. Firstly, responsible managers of all the outcome areas, detailed in paragraph 3.5, will be invited. There will be an explanation on the NFI exercise; how the 2024/25 exercise was undertaken, what went well, and what requires improvement. The reporting requirements will be explained, as well as their role in the exercise. This includes the need to assign an appropriate individual to review and investigate the matches who has access to the required systems to undertake an effective review. Secondly, a session will be arranged at operational level for the individuals who have been nominated by the responsible manager. This session will provide a demonstration of the NFI web portal; what should be looked at; why the match has been generated; and how to investigate and record outcomes on the NFI web portal.
- 5.3 Alongside the data match areas detailed at paragraph 3.5, the following have been added for the 2026/27 exercise:
- Private Residential Care Homes; and
 - Personal Budgets.
- 5.4 The 2026 report also sets out two pilot projects considered by Audit Scotland to ensure the NFI exercise remains important and effective as a mechanism to identify fraud and error across the Public Sector. These pilot projects involve working with Social Security Scotland to check residency information for welfare recipients, and with Edinburgh City Council to detect subletting of social housing stock being offered on short-term letting online platforms, such as Airbnb. Previously successful pilots have been included in the biennial National Exercise, including most recently the introduction of the Non-Domestic Rates Small Business Bonus Scheme.
- 5.5 Paragraph 4.8 and **Appendix 1** highlight those matches that remained outstanding when the exercise closed. There is a likelihood that some of these matches will re-occur in the upcoming exercise and it is anticipated that action will be undertaken to review and close or investigate them.
- 5.6 From the Audit Scotland National Fraud Initiative 2024 report, we can highlight that savings identified from CTRS matches increased to £0.92m from £0.65m in the previous exercise. 18 local authorities investigated all CTRS matches and identified the following trends:
- 40% of CTRS errors and frauds were identified from CTRS to Pension matches; and
 - 30% of CTRS errors and frauds were identified from CTRS to Payroll matches.
- 5.7 There are opportunities in this upcoming exercise to improve Clackmannanshire Council's results, via its approach, in line with the benchmarking results highlighted in the Audit Scotland report. This will be emphasised in the upcoming refresher training.
- 5.8 From the Audit Scotland National Fraud Initiative [2026 report](#), it was also identified that there was an increase in the number of applicants removed from Housing waiting lists from the previous exercise. As a result, the total sum

across Scotland was in excess of £1m in notional savings. No savings in this area were identified by Clackmannanshire Council in the 2024/25 exercise, however, this will be highlighted in the refresher training as a key area for improvement in the 2026/27 exercise.

- 5.9 During the previous training of Senior Managers in November 2024, the Senior Internal Auditor highlighted that if there was a lack of sufficient resource within the Service, then the exercise should be tackled on a sample basis by risk level (starting with high-risk matches), with a discussion on the process with the Key Contact(s). The Senior Internal Auditor, therefore, outlined the need for responsible managers to undertake a review of their resources to enable the completion of the NFI exercise and to prioritise the high-risk matches, with a clear schedule on how they would tackle the matches being fed back to the Key Contact(s).
- 5.10 Quarterly updates were requested by the Senior Internal Auditor, which should have prompted a review of resources and possibly a reduction in the number of outstanding matches. Where updates were provided by Services this was included in the Progress Report to Audit and Scrutiny Committee, in addition to the information from the NFI web portal, however, updates were not always available. Additional, appropriate training will be offered to the relevant staff who will conduct the checks and investigations on these matches to reflect the need for the availability of staff to support this work. The approach to the upcoming 2026/27 exercise will be agreed with the Senior Manager Legal and Governance and Monitoring Officer, with regular check-ins if matches are not being investigated or closed.
- 5.11 Further work should be undertaken in recording outcomes on the NFI web portal by Services. Notional savings and cash savings from the remedial action taken are recorded on the NFI web portal. A notional amount for each specific area is allocated as part of each NFI Exercise, such as £4,283 for every housing waiting list application cancelled as part of the exercise. Estimated savings refer to the calculated financial value of fraud, errors, and overpayments stopped or prevented where direct cash recovery is impossible. Notional calculation descriptions for the 2024/25 Exercise can be found on page 27 of the Audit Scotland report.

6.0 Sustainability Implications

- 6.1 None Noted.

7.0 Resource Implications

Financial Details

- 7.1 The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes ☐
- 7.2 Finance have been consulted and have agreed the financial implications as set out in the report. Yes ☐

Staffing

7.3 No implications other than those set out in the report.

8.0 Exempt Reports

8.1 Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☐

9.0 Declarations

9.1 The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box ☒)

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☐

Our families; children and young people will have the best possible start in life ☐

Women and girls will be confident and aspirational, and achieve their full potential ☐

Our communities will be resilient and empowered so that they can thrive and flourish ☐

(2) **Council Policies**

Complies with relevant Council Policies ☐

10.0 Impact Assessments

10.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes ☐

10.2 If an impact assessment has not been undertaken you should explain why:

Not necessary as this report does not require a decision.

11.0 Legality

11.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☐

12.0 Appendices

12.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

- Appendix 1: Breakdown of 2024/25 NFI National Exercise Matches
- Appendix 2: NFI Self-Assessment

13.0 Background Papers

13.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☐ (please list the documents below) No ☐

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Approved by

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BREAKDOWN OF 2024/25 NFI NATIONAL EXERCISE MATCHES

As at 01 October 2026

Category	Number of Matches Received	Number of Matches Closed	Number of Outstanding Matches	Outcomes ¹	Number of Instances of Suspected Fraud	Number of Errors	Estimated Savings ²	Overall Outcomes	Comments
Housing Benefit	28	28	-	-	-	-	-	-	
Payroll	23	23	-	-	-	-	-	-	
Housing Tenants	370	160	210	-	-	-	-	-	The purpose of this match area is to alert organisations that tenants may have a principal home elsewhere, such as an owner occupied property (in the case of the matches to HMRC ownership data). The 210 outstanding matches equates to 57% of the total matches, although, included in this figure is only 2 high risk matches (0.9% of total outstanding matches). A decision has been made to prioritise high risk matches in line with the advice given during training.
Blue Badges	103	103	-	-	-	-	-	-	
Housing Waiting Lists	199	108	91	-	-	1	-	-	The one noted error relates to the wrong details recorded on the system and has since been amended.

Category	Number of Matches Received	Number of Matches Closed	Number of Outstanding Matches	Outcomes ¹	Number of Instances of Suspected Fraud	Number of Errors	Estimated Savings ²	Overall Outcomes	Comments
Council Tax Reduction Scheme	577	257	320	£9,688.73	-	28	£12,063.20	£21,751.93	320 matches were not investigated for Council Tax Reduction Scheme (CTRS), which represents 55% of the CTRS total matches. Out of the 320 outstanding matches only 11 are classed as high risk (3% of outstanding matches) so a decision was made to concentrate on the high-risk matches. Investigating high risk matches is encouraged at the training if resources are tight. The 28 cases of error are mainly due to 'Verify Earnings and Pension Service' checks identifying an increase in earnings. There are also changes in circumstances that mean CTRS is no longer applicable.
Creditors	1057	1057	-	£25,677.81	-	5	-	£25,677.81	These errors relate to wrong invoice numbers; duplicates that were investigated as part of Internal Audit's continuous auditing function. This has resulted in three suppliers refunding in full and two suppliers receiving a request for refund.

Category	Number of Matches Received	Number of Matches Closed	Number of Outstanding Matches	Outcomes ¹	Number of Instances of Suspected Fraud	Number of Errors	Estimated Savings ²	Overall Outcomes	Comments
Non Domestic Rates	13	13	-	-	-	-	-	-	
Procurement	19	-	19	-	-	-	-	-	Procurement matches have been a historical oversight by the Key Contacts with no staff trained or allocated to these matches. Upon further investigation the matches are low risk. This issue will be addressed in the new National Exercise with members of the Procurement team invited for training when it commences.
Private Residential Care Home	11	-	11	-	-	-	-	-	This is a new report on NFI and was introduced later on in the year with no planned resource allocated. This will be addressed in the new National Exercise with the appropriate staff invited for training when it commences.

Category	Number of Matches Received	Number of Matches Closed	Number of Outstanding Matches	Outcomes ¹	Number of Instances of Suspected Fraud	Number of Errors	Estimated Savings ²	Overall Outcomes	Comments
Personal Budgets	1	-	1	-	-	-	-	-	This is a new report on NFI and was introduced later on in the year with no planned resource allocated. This will be addressed in the new National Exercise with the appropriate staff invited for training when it commences.
Total	2,401	1,749	652	£35,366.54	--	34	£12,063.20	£47,429.74	

Source: NFI Website Portal

1. NFI describe an outcome as the overall amount for fraud, overpayment, and error that are detected by the NFI Exercise and an estimate of future losses that it prevents. A notional amount for each specific area is allocated as part of the NFI exercise, for example, £4,283 for every housing waiting list application cancelled as part of the exercise.
2. Estimated savings refer to the calculated financial value of fraud, errors, and overpayments stopped or prevented where direct cash recovery is impossible. Notional calculation descriptions can be found on page 27 of the [Audit Scotland](#) report.

NFI Self-Assessment

(status when completed in January 2026)

Part A	For those charged with governance	Yes / No / Partly	Is Action Required?
Leadership, Commitment and Communication			
1.	Are we aware of emerging fraud risks and have we taken appropriate preventative and detective action?	Partly Internal Audit Manager attends regular SLACIAG and SLAIG meetings which provide opportunities to discuss emerging threats and best practice.	Yes Subscription to the National Anti-Fraud Network should be considered.
2.	Are we committed to NFI? Has the council/board, audit committee and senior management expressed support for the exercise and has this been communicated to relevant staff?	Partly Single Person Discount (SPD) to electoral roll match are now investigated by a third part company and will not be uploaded for the 2026/27 exercise.	Yes NFI progress and update report for all outcomes to be made available to committees as 26/27 exercise. Present Audit Scotland NFI report to Committee when released.
3.	Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error. And do we make reference to NFI in our governance codes and statements?	No	Yes The next review of the Corporate Fraud and Anti-Corruption Policy, and Fraud Strategy should consider the importance of NFI.
4.	Does our Key Contact have sufficient authority and time to ensure that NFI is delivered effectively?	Yes The Internal Audit Manager is Key Contact alongside the Senior Internal Auditor.	No

Appendix 2

5.	Has the approach to follow up of different NFI match types been clearly set out and reported as part of the bodies NFI planning process?	Yes Developing the NFI commitment / buy in at Service and SLG. Introduce additional and refresher training for management and operational staff has improved the buy in.	Yes Undertake refresher training sessions on reviewing and recording outcomes, ensure consistent approach across all services and communicating the process to all users.
6.	Are NFI progress and outcomes reported regularly to senior management and elected /board members (e.g. The audit and committee or equivalent)	Yes Internal Audit progress reports include SPD and National Exercise updates which is presented to the Audit and Scrutiny Committee.	No
7.	Where we have not submitted data or used the matches returned to us (e.g. Council tax single person discounts), are we satisfied that alternative fraud detection arrangements are in place and that we know how successful they are?	Yes All data requested is submitted on time and to the detailed specification. There are 6 monthly reviews undertaken of duplicate creditor payments and matches, cognisance is taken of this exercise when deploying resources in this NFI area.	No
8.	Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?	Yes The Internal Audit Manager and the Senior Internal Auditor oversee the delivery of the NFI exercise, including following up with services on progress of matches and analysis of the outcomes at the end of the biennial exercise.	No

Appendix 2

9.	Do we review how frauds and errors arose and use this information to improve our internal controls?	No	Yes Analyse all fraud and error within the service and use analysis to improve controls.
10.	Do we need and have access to fraud investigation officers to enable frauds to be followed up fully?	No	Yes Fraud officer newly appointed who can liaise and follow up with any identified fraud.
11.	Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (e.g. Successful prosecutions)?	No	Yes Implement a reporting process of activities in the prevention and detection of fraud.
Part B	For NFI Kay Contacts and Users	Yes / No / Partly	Is Action Required?
Planning and Preparation			
1.	Are we aware of emerging fraud risks and taken appropriate preventative and detective action?	Partly Internal Audit Manager attends regular SLACIAG and SLAIG meetings which provide opportunities to discuss emerging threats and best practice.	Yes Subscription to the National Anti-Fraud Network should be considered. New Fraud officer has been appointed.
2.	Are we investing sufficient resources in the NFI exercise?	Partly Council resources are under significant pressure. Very high-risk matches are prioritised for investigation however there is scope for improved outcomes from lower risk matches.	Yes Refresher training will be provided to NFI users across all Council services to share advice on how to get the best outcomes from the resources available.

Appendix 2

3.	Do we plan properly for NFI exercises, both before submitting data and prior to matches becoming available? This includes considering the quality of data and being clear about the approach to follow up of different match types.	Yes The Self Appraisal checklist is a key planning tool in the Council's preparation for the submission of data and the investigation of matches released. Key Contacts liaise with services to provide forewarning of key dates and offer advice and support to deliver outcomes from the broadest range of matches.	No
4.	Where NFI outcomes have been low in the past, do we recognise that this may not be the case the next time, that NFI can deter fraud and that there is value in the assurances that we can take from low outcomes?	Yes Training is provided to management and operational staff explaining the process and identification of fraud and error. This training explains the recording of outcomes and how to recognise potential fraud and error.	No
5.	Do we confirm promptly (using the online facility on the secure website) that we have met the fair processing notice requirements?	Yes Key Contacts ensure compliance with fair processing notice requirements as part of NFI planning and preparation.	No
6.	Do we plan to provide all NFI data on time using the secure data file upload facility properly?	Yes	No

Part B	For NFI Key Contacts and Users	Yes / No / Partly	Is Action Required
Effective follow Up of matches			
7.	Do all departments involved in NFI start the follow up of matches promptly after they become available?	Partly All services were notified of the released matches, and later informed work was started.	Yes Run management information reports quarterly to examine what matches were being undertaken.
8.	Do we give priority to follow up high-risk matches, those that become quickly out of date and those that could cause reputational damage if a fraud is not stopped quickly?	Yes High-risk matches are prioritised for investigation.	No
9.	Are we investigating the circumstances of matches adequately before reaching a 'no issue' outcome in particular?	Partly There are a number of opportunities to improve the outcomes from matches through training to services.	Yes Training and support from Key Contacts will be rolled out prior to the release of the 2026/27 matches. Inclusion of the newly appointed fraud officer.
10.	Are we drawing appropriately (in health bodies) on the help and expertise available from NHS Scotland Counter Fraud Service?	N/A	N/A

Appendix 2

11.	Are we taking appropriate action in cases where fraud is alleged (whether disciplinary action, penalties / cautions or reporting to the Procurator Fiscal)? Are we recovering funds effectively?	N/A There have been no cases of alleged fraud during the 24/25 exercise.	Yes All fraud / error outcomes will be referred to Legal and Governance to consider if sanction action is appropriate.
12.	Do we deploy resources in proportion to risks, and scale down work on match reports where early work has not found any fraud or error?	No Services assess a high proportion of matches, no reviews are carried out to assess fraud risks. There are limited resources within services to undertake a complete review, so a percentage of low-risk matches are investigated.	Yes Training will be provided to identify areas of high-risk and reduce deploying resources in low outcome reports.
13.	Where the number of high-risk matches is very low, are we adequately considering the medium and low risk matches before we cease our follow-up work?	Yes We assess and close a high rate of matches including low risk matches, however we have identified areas for improvement for follow up action.	No Training is provided to identify high-risk matches.
14.	Overall, are we deploying appropriate resources on managing the NFI exercise?	Partly There are specific areas where targeted resources are required to ensure the best possible outcomes from the NFI matches. Down to service availability.	Yes Training and support from Key Contacts will be rolled out prior to the release of the 2026/27 matches.

Part B	For NFI Key Contacts and Users	Yes / No / Partly	Is Action Required
Recording and Reporting			
15.	Are we recording outcomes properly in the secure website and keeping it up to date?	Yes Outcomes are recorded on the website and comments added timeously.	Yes Training and support from Key Contacts will be rolled out prior to the release of the 2026/27 matches.
16.	Do staff use the online training modules and guidance on the secure website, and do they consult the Cabinet Office NFI team if they are unsure about how to record outcomes (to be encouraged)?	Partly Currently a small proportion of staff have accessed the training modules on the NFI website.	Yes Signpost all NFI users to the training modules and provide additional training on how to assess matches.
17.	If, out of preference, we record some or all outcomes outside the secure website, have we made arrangements to inform Audit Scotland and the Cabinet Office NFI team about these outcomes?	N/A All outcomes are recorded on the secure NFI website.	No