

ISLE OF ANGLESEY COUNTY COUNCIL		
Report to:	Governance and Audit Committee	
Date:	30 September 2025	
Subject:	National Fraud Initiative Outcomes Report 2024-26	
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Nature and Reason for Reporting: The committee's terms of reference require it to have oversight of the council's arrangements for managing the risks from fraud and corruption, providing assurance that they are fit for purpose and will champion good counter fraud and anti-corruption practice to the wider organisation (3.4.8.9.2). In doing so, the committee will consider the assurance provided by internal audit (3.4.8.9.6). This report informs the committee of the council's recent progress and outcomes in respect of its participation in the National Fraud Initiative (NFI).		

1. INTRODUCTION

- 1.1 The NFI is a UK-wide data matching exercise that helps to detect and prevent fraud. It is conducted in Wales by the Auditor General under his statutory data matching powers set out in Part 3A of the Public Audit (Wales) Act 2004, in conjunction with the Public Sector Fraud Authority and the Cabinet Office.
- 1.2 The council's Counter Fraud, Bribery and Corruption Strategy 2025-2028 recognises that making the best use of information and technology by participating in the National Fraud Initiative can mitigate the risk of fraud, bribery and corruption occurring within and against the council.
- 1.3 Audit Wales recommends that participants in the NFI exercise should fully leverage their participation for maximum benefit.
- 1.4 While the Revenues team provided valuable assistance in analysing matches and responding to queries, the Benefits team was unable to allocate resources to analyse matches, leading to missed counter-fraud opportunities and benefits.
- 1.5 While the NFI financial outcomes do not capture the unquantifiable benefit of identifying and strengthening internal control weaknesses, reports have generally been helpful in preventing fraudulent or mistaken claims.

2. RECOMMENDATION

- 2.1 That the Governance and Audit Committee takes assurance from the report that the council, taking account of the need to prioritise its resources, is seeking to actively embrace opportunities provided by the National Fraud Initiative to use data analytics to strengthen both the prevention and detection of fraud.

National Fraud Initiative– Outcomes Report 2024–26

September 2025



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Introduction

1. The National Fraud Initiative (NFI) is a data matching exercise that aims to detect and prevent fraud and error. The Isle of Anglesey County Council, along with other local authorities and public sector bodies, is mandated to participate.
2. The Public Sector Fraud Authority (PSFA) – part of the UK Government's Cabinet Office and HM Treasury – oversees the NFI across the UK.
3. Audit Wales leads the exercise in Wales, under the Auditor General's powers established by the Public Audit (Wales) Act 2004.
4. As highlighted by Audit Wales, the success of the NFI depends on how effectively participant bodies assess and review data matches and record the outcomes.
5. A data match does not necessarily mean fraud, error, or overpayment has occurred. Participants are not expected to look at every data match; the NFI web application allows participants to take a risk-based approach and prioritise which matches to analyse and in what order.
6. Beyond any financial savings, the benefits of participation and reviewing data matches include the assurances that NFI results can provide around systems of internal control. NFI results may also highlight areas for improvement.
7. The council's Counter Fraud, Bribery and Corruption Strategy 2025-2028 delivery plan recognises that making the best use of information and technology by participating in the National Fraud Initiative can mitigate the risk of fraud, bribery and corruption occurring within and against the council.
8. Audit Wales suggests that completion of the NFI Self-appraisal Checklist (at [Appendix 1](#)) helps participating bodies self-appraise how they are engaging with the NFI and encourages bodies to present it to those charged with governance to support scrutiny of their NFI arrangements.

Overview of the Process

9. The NFI matching cycle:
 - A comprehensive data matching exercise takes place every two years, with Council Tax Single Person Discount matching happening on an annual basis.
 - Participating bodies submit extracted data to a secure website.
 - The NFI system matches data within and between organisations to identify potential anomalies, referred to as 'matches'.
 - 'Matches' are made available to participating bodies for them to review, investigate and record outcomes from those investigations.
 - The NFI team provides support throughout the exercise and monitors participant activity.
10. As part of the 2024-25 NFI exercise, in October 2024 the council submitted data in relation to the following service areas:
 - Housing – Current Tenants and Social Housing Waiting List
 - Taxi driver licences
 - Payroll data
 - Creditors' payment history and creditors' standing data.
 - Council Tax Reduction Scheme (CTRS) recipients
 - Council Tax data and Electoral Register (annual submission/ December 2024)
 - Additionally, the Department for Work and Pensions submitted benefit recipient details and the Blue Badge Digital Service submitted Blue Badge holder details.

Previous NFI Outcomes in Wales

11. According to Audit Wales' [report](#) in October 2024, the previous NFI 2022-23 exercise recorded "outcomes" of £7.1 million across Wales. This is an increase of £0.6 million on the NFI in 2020-21, although still less than the £8 million of outcomes reported for NFI in 2018-19.
12. Council Tax Single Person Discount related outcomes represented £2.9 million (41%) of the total outcomes of the 2022-23 exercise.
13. It also led to the cancellation of 2,084 Council Tax Single Person Discount claims across the nine Welsh local authorities that analysed the matches. This demonstrates that if resources are invested in analysing and actioning these matches, it can lead to a good financial savings, both actual and estimated.
14. The outcome figures calculated by the Audit Wales report include:
 - Actual outcomes – actual amounts participants have recorded as fraud, error, and overpayment; and
 - Estimated outcomes – an estimated element which seeks to capture the value of loss from a fraud or error detected, and the value of any future losses that bodies may have incurred without intervention following an NFI match.

Match Reports Received

15. Between January and March 2025, the council received a total of 61 separate NFI reports, containing a total of 3,034 individual matches.
16. These matches relate to the following areas (detailed in [Appendix 2 – NFI 2024-25 Outcomes Summary](#)):
 - Blue Badge Parking Permit
 - Council Tax Reduction Scheme
 - Creditors
 - Housing Benefit Claimants
 - Housing Tenants
 - Housing Waiting List
 - Payroll
 - Procurement
17. Additionally, the Council received 3 Council Tax Single Person Discount related reports, containing a total of 2,299 matches.
18. At present, internal audit in conjunction with services have analysed the following reports, the financial outcomes of which are detailed in a table at [Appendix 2](#).

Payroll to Companies House / Creditors data

19. Payroll and creditors data is matched to Companies House information to identify potential undeclared interests that may have given a pecuniary advantage. These reports include those employees who appear to be registered directors of companies that the council has traded with and those where the employee's address appears to have links to the company directors or the company.
20. These matches identified examples of either council employees or a member(s) of their household registered as directors for community groups and/or private limited companies. However, from the sample of matches analysed, there were no examples where actual/potential conflicts of interest should have been declared. Based on the employment role of the employee and the organisation/business involved, there was no risk of pecuniary advantage as a result of undeclared interests.

Blue Badge Parking Permit to DWP deceased

21. Individuals who have a Blue Badge are matched to Department of Work and Pensions (DWP) deceased records to identify cases where a permit holder has died, but the local authority may not have been notified.
22. Following discussions with the Corporate Transformation Service / Cyswllt Môn, who have responsibility for 'Blue Badge' administration, all 243 of the latest NFI matches were identified as errors i.e. the badges were still active on the system, but the service had not been notified of their death.
23. As per Cyswllt Môn's internal briefing note and our enquiries, the Tell Us Once system is checked on a weekly basis for newly reported deaths and deceased individuals are removed from the:
 - Blue Badge Register
 - Hygiene register
 - Assisted collection register
24. However, if a death is not reported via Tell Us Once or if Cyswllt Môn are not contacted directly by the deceased's family, some Blue Badges will not be cancelled, as evidenced above. Processing these NFI matches is therefore a useful check for the service.
25. These matches cover a two-year period and therefore approximately two Blue Badges a week are not cancelled promptly due to the council not being notified of a death.

Housing Tenants to Department for Works and Pensions deceased data

26. This report identifies cases where a housing tenant has died, but the local authority may not have been notified, so has not removed them from the tenancy or amended their records.

27. The housing service has analysed the 26 matches and confirm that there are no cases of fraud. Some tenancies had remained in the name of the deceased whilst survivorship / succession claims were being determined. The service acknowledged that there had been delays in resolving some of the cases. In six of the matches, the service was not aware of the death of the tenant- however, in all these cases, the joint tenant/partner continued to live at the address. Records have now been corrected.

Housing Tenants to HMRC Property Ownership

28. Council housing tenancy data has been matched to HMRC property ownership information to identify potential non declaration of assets when applying for social housing, or to identify a subsequent purchase of property which could now used as a principal home with social housing being sublet.
29. The housing service analysed the six matches and confirmed that there were no cases of fraud/error. The service confirmed various reasons for applicants already owning a property being eligible for social housing and included relationship breakdown, complex medical needs and equity and capital under the council's policy thresholds.

Housing Tenants to State Benefits

30. Housing tenant data has been matched against DWP data to identify possible cases of tenancy fraud against the council, i.e. where an individual appears to be resident at two different addresses.
31. The housing service has analysed the seven NFI matches. In relation to three of the matches, it is the address data held by the DWP that needs to be updated to reflect current circumstances. In relation to two of the matches, a tenant is now claiming state benefits linked to a residential care home- however, the joint tenant (spouse) continues to live at the council address therefore there are no material changes.

32. One of the matches has yet to be fully verified as the service is undertaking further enquiries to determine if the tenant is permanently residing at a care home and/or whether her daughter still lives at the council property. There is a possibility that this match will result in the property becoming available for a new tenant(s).

Housing Tenants to Council Tax Reduction Scheme (between organisations)

33. Housing tenant data has been matched against Council Tax Reduction Scheme (CTRS) data to identify possible cases of tenancy fraud and/or incorrect claims for council tax reduction, where an individual appears to be resident at two different addresses.
34. We analysed the one match presented by the NFI and concluded that there were insufficient grounds to investigate further as the match was solely based on a name and did not have a supporting date of birth or national insurance number. The tenant was also jointly liable and paying council tax at the Anglesey address since 1993, therefore it was deemed a very low risk match.

Waiting List to Housing Benefit Claimants

35. Waiting list data has been matched against Housing Benefit data to identify possible cases of waiting list fraud, i.e. where an individual appears to have registered on the waiting list using a different address to the one on the housing benefit system, suggesting possible undisclosed changes in circumstances or that false information has been provided.
36. All five matches have been analysed but no new examples of fraud/error have been identified. For example, in respect of one match, the housing applicant changed their address details to 'the care of' (C/O) their mother's address on waiting list because she wasn't receiving her post. However, they still reside at the address where they are claiming housing benefit.

Waiting List to Waiting List

- 37. Council waiting lists have been matched to identify where an individual appears to have registered on waiting lists using two different addresses, suggesting possible undisclosed changes in circumstances or that false information has been provided.
- 38. The service has analysed all six matches. In respect of one match, whilst it was an accurate/correct match, the service had already updated their waiting list and removed the applicant before receiving the NFI report. In relation to the other five matches, following analysis it was determined that there were no issues with any of these matches and some applications had since automatically been cancelled due to a lack of response to the review form.

Council Tax Reduction Scheme to HMRC (Earnings and Capital)

- 39. Council Tax Reduction Scheme (CTRS) data has been matched to HMRC Earnings and Capital information to identify cases where the CTRS recipient has failed to declare relevant earnings and capital that would likely result in them not qualifying for CTRS.
- 40. We have provided the service with the highest risk matches based on likelihood and value.
- 41. We still await a response as to the outcome of their enquiries.

Creditors' payment history and creditors' standing data

- 42. There are 10 NFI reports relating to creditors payment history and data.
- 43. Report 708 "Duplicate records by amount and creditor reference" highlights possible duplicate payments in excess of £1,000 that may have arisen as a result of poor controls or fraudulent activity by suppliers and/or staff. This report does not require the invoice reference field to match; therefore, it offers a broad range of low likelihood matches.

- 44. An overview of a sample of the highest risk matches suggests that the matches are due to the council's legitimate, regular payments to various creditors / precepting bodies.
- 45. As internal audit have recently undertaken a continuous monitoring data analysis exercise to identify duplicate creditor payments, no additional resource has been invested by the service to analyse these low likelihood matches.
- 46. The other NFI reports in this area concern potential issues such as duplicate creditor names, duplicate creditors by bank account number.
- 47. Due to competing workloads and priorities, the service has not been able to commit resource to analyse these matches.

Council Tax Single Person Discount matches

- 48. A full council tax bill is based on at least two adults living in a home. People living on their own, or with other adults that are all disregarded for council tax, are eligible for a 25% single person/disregard discount. The NFI matches council tax data to the electoral register and to a range of other data to help identify where people are incorrectly receiving the discount.
- 49. As previously reported to the committee in December 2023 and June 2024, the Revenues team are currently in the process of procuring a fully managed Single Person Discount review by an external provider.
- 50. This review will use data analytics, up-to-date credit bureau financial data and traditional human investigation skills to monitor all existing Single Person Discount entitlements and review all new claims, over an agreed time period. The procurement exercise has experienced various delays and is now postponed while due diligence of the supplier is conducted in accordance with the IT Team's cyber security requirements.
- 51. The following reports have been produced by the NFI. However, due to the forthcoming external review, the Revenues team consider that it would be a duplication of resources to analyse these matches.

Council Tax -Single person discount to Electoral Register

52. This NFI report identifies addresses where the householder is claiming a council tax single person discount on the basis that they are the only adult residing at the address, yet the electoral register indicates that there is more than one person in the household aged 18 or over.

Council Tax Single Person Discount - Rising 18s

53. This NFI report identifies addresses where the taxpayer is claiming a council tax single person discount on the basis that they are the only adult living at the property; however, electoral register data suggests that there is somebody else living at the address who is approaching 18 years of age or has turned 18 since the matching exercise took place.
54. These matches were forwarded to the Tax Compliance Officer for analysis. As such information would not form part of the scope of the external CTSPD review, it is a prudent use of resource to evaluate these matches so that a provisional end date can be applied to the current single person discount and other potential disregard discounts can be reviewed e.g. if 18 year old is in further / higher education.
55. All 100 matches have been reviewed. As a result, 50 accounts have been amended and a provisional end date has been input for the Single Person Discount, in line with the 18th birthday. However, it is unlikely that the changes will result in an increase in council tax revenue on all 50 accounts as some 18-year-old will be disregarded due to being in full time education.

56. Therefore a 25% disregard discount will be in effect until the end of their course. However, this exercise ensures that Revenues records are updated and will lead to additional revenue in many cases.

Council Tax to Other Datasets

57. This NFI report identifies addresses where the householder is claiming a council tax single person discount on the basis that they live alone, yet other NFI information/datasets (e.g. Blue Badge holders, Council Tax Reduction Scheme recipients, Housing Benefit Claimants, Housing Tenants. Housing Waiting List, Payroll) suggests that there may be more than one person in the household.

Council Tax to DDRI Deceased

58. This match report can assist the council to identify council taxpayers that can be removed as a bill payer as they are deceased and the council has not been notified by the relatives / next of kin / executors, potentially to avoid incurring increased charges, thus potentially committing fraud. Where applicable discounts or exemptions for that council tax address that are also potentially being claimed fraudulently, can be reviewed as appropriate.
59. Internal Audit reviewed a sample of five matches. Two of the five were confirmed as errors, i.e. the council had not been informed of the death of a liable council taxpayer.
60. In example 1, Class F Exemption¹ has been applied and all attempts to recover outstanding amount have been stopped until further notice.
61. In example 2, Class I Exemption² has been cancelled and changed to a Class F exemption. After the Class F exemption expired 6 months after date of probate, a bill of £1,543.51 has been sent for 2025-26.

¹ Class F exemption is defined under the Council Tax (Exempt Dwellings) Order 1992. It applies to unoccupied dwellings where the former resident has died, and the only person liable for council tax is the administrator of the estate. This exemption is valid for up to six months after the grant of probate or letters of administration are issued.

² Class I exemption applies to unoccupied dwellings that were the sole or main residence of a person who has moved elsewhere to receive personal care outside of hospitals or care homes, typically due to old age, disability, illness, or related conditions.

Conclusion

62. We are again thankful to the participating services for their role in analysing the NFI matches and/or responding to our queries.
63. The low number of fraud/errors identified in relation to the match areas analysed also provides some assurance that there are robust systems of internal controls in place, i.e. in relation to Housing tenants / Waiting Lists, Payroll and Procurement.
64. Equally, the opportunity to identify internal control weaknesses and to discuss ways to strengthen processes with management is another unquantifiable benefit of this process that is not reflected by the NFI financial outcomes.
65. Refining the way matches are evaluated by services to ensure greater efficiency and effectiveness is an objective that will be discussed with heads of service and senior management moving forward so that future exercises provide greater return on investment.
66. As raised during this and previous reports, the Revenues and Benefits Service have not analysed the Council Tax Single Person Discount matches due to the plan to use an external provider to carry out a managed bulk review of their discounts and exemptions before the end of 2025-26. Consequently, the council has not been able to maximize the benefit of their participation in the NFI by analysing the most valuable area of NFI data matches.
67. It must again be acknowledged that the 'Blue Badge' errors heavily skew the financial outcomes.
68. Looking ahead to likely future changes, the NFI is currently in the process of amending the Local Audit and Accountability Act 2014 and the Public Audit (Wales) Act 2004 through a Legislative Reform Order (LRO) which would enable it to resume the matching and sharing of adult social care data with local authorities.
69. This was due to be completed earlier this year, but there has been a delay in the legislative commencement process, which relevant Parliamentary teams are actively working to progress. As a result, the collection of adult social care data will be postponed until this process has been completed.
70. In anticipation of these forthcoming changes, we are working with the service to ensure that our privacy notices are compliant with General Data Protection Regulations (GDPR) regarding adult social care data matching and that we are prepared and able to extract Residential Care Homes and Personal Budget (direct payments) data in accordance with the NFI data specifications.
71. Finally, completion of the NFI self-appraisal checklist has shown that the council is engaging well with the NFI, but with more resources, could do more to maximise the benefits available of investigating more matches.

Appendix 1 – NFI Self-Appraisal Checklist

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
Leadership, commitment, and communication				
1	Are we committed to the NFI? Has the council / board, those charged with governance and senior management expressed support for the exercise and has this been communicated to relevant staff?	Yes	<ul style="list-style-type: none"> Participation in the NFI exercise is included in the Council's Counter-fraud, Bribery and Corruption strategy 2025-2028. Outcome of the NFI exercise is reported to the Governance and Audit Committee annually. 	
2	Have we committed specific resources to support the overall management of the NFI? If information is available, how much time was spent by the Key Contact on the last exercise, and how much has been allocated for the next exercise?	Yes	<ul style="list-style-type: none"> 2 x Key Contact (x1 Strategic, x1 Operational) No information available for time allocated 	
3	Is our NFI Key Contact the appropriate officer for that role, i.e. has sufficient authority to ensure the NFI exercise is delivered effectively?	Yes	<ul style="list-style-type: none"> Head of Audit and Risk / Senior Auditor 	
4	Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?	Yes	<ul style="list-style-type: none"> The Head of Audit and Risk monitors and reports on the NFI data matching exercise. (Strategic Key Contact) A Senior Auditor is the NFI key contact (operational) and coordinator- they lead the investigation and co-ordination of matches and escalates findings when necessary. This may expose control weaknesses to the Head of Audit and provide intelligence for audit planning and assurance. Outcomes are reported to the Governance and Audit committee. 	
Planning and preparation				
5	Do we plan properly for all aspects of the NFI exercise and set our own internal deadlines?	Yes	Internal Audit plans effectively to ensure data is uploaded in accordance with the NFI timetable and is quality assured.	

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
6	For the NFI 2024-25 exercise, did we provide all NFI data on time using the secure data file upload facility properly?	Yes		
7	For the NFI 2024-25 exercise, did we confirm promptly (using the online facility on the secure website) that we have met the fair processing notice requirements?	Yes		
8	Do we review our Data Quality results before starting our investigations?	No	<i>"No data found to produce a Data Quality Report"</i> on NFI site. However, pre-submission data quality checks are undertaken before submission.	Query NFI about "No data found to produce a Data Quality Report" message. Key Contact
9	Do staff take time to read the guidance that is provided on how to follow up the NFI matches (which are especially important for those users encountering the NFI for the first time), and do they consult the NFI team if they are unsure about how to record outcomes?	Partly	Outcomes are recorded on the NFI system by Key Contact	
10a	Have we considered using the point of application data matching service offered by the NFI team (AppCheck) to improve internal controls and prevent fraud and error from happening?	Yes	AppCheck has been used by the Housing Service to prevent tenancy fraud / application fraud.	
10b	If not using AppCheck, is there a clear rationale for this?	n/a		
Effective follow-up of matches				

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
11	Have we documented our approach for risk assessing data match reports and investigating data matches?	No	<ul style="list-style-type: none"> • Approach not formally documented • Use NFI's own Risk Score Percentage to prioritise investigating matches. • Sort matches based on potential savings, i.e. highest saving are prioritised for investigation. 	
12	Does our approach give priority to local fraud risks?	Partly	As Internal Audit undertakes its own continuous monitoring exercises using data analytics on creditors data (to identify any duplicate payments/ errors), less resources have been spent on analysing those NFI matches to avoid duplication of effort.	
13	Does our approach give priority to following up high-risk matches, those that become quickly out of date and those that could cause reputational damage if a fraud or error is not stopped quickly?	Yes	As discussed above, the approach gives priority to more high-risk matches, both in terms of value and reputational damage, e.g. Housing Tenancy/Waiting List/ Procurement/ CTRS	
14	Are sufficient resources and expertise available at the right time to maximise the outcomes of the NFI exercise?	No	Resource from the Revenues and Benefits section has been insufficient for the purposes of investigating high risk CTRS matches.	
15	Does the Key Contact coordinate investigations across internal departments to prevent duplication of effort or delays in identifying overpayments and ensure all relevant actions are taken, for example, organising joint investigation of single person discount matches involving housing benefit?	Yes		
16	(In health bodies) Are we drawing appropriately on the help and expertise available from NHS Counter Fraud Service Wales?	n/a		

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
17	Are we investigating the circumstances of matches adequately before reaching a 'no issue' outcome, in particular?	Partly		
18	Do we review how frauds and errors arose and use this information to improve our internal controls?	Yes	The type and number of CTRS matches suggest that the controls in place to review live CTRS claims needs to be evaluated.	
19	Are we taking appropriate action in cases where fraud is alleged (whether disciplinary action, penalties/cautions or reporting to the Police or NHS Counter Fraud Service Wales) or errors are identified, e.g. recovering funds?	n/a		
20	Do we respond promptly to enquiries from other organisations that take part in the NFI?	Yes	All comments / queries from other organisations responded to promptly.	
Recording and reporting				
21	Are we recording outcomes properly in the secure website and keeping it up to date?	Partly		
22	Do we provide appropriate and regular feedback to senior management, board / council members and those charged with governance on NFI activity and outcomes?	Yes	Senior management advised if their service does not respond to queries in relation to matches and if their service does not investigate high risk matches. NFI progress / outcomes report to the Governance and Audit Committee September 2025.	
23	Do we provide those charged with governance assurances that the reasons for fraud and error happening are understood and that action is taken to address them and improve internal controls?	Partly		
24	Where we have not submitted data or not used the matches returned to us, e.g. council tax single person discounts, are we satisfied that	Partly	NFI Council Tax Single Person Discount matches are not analysed due to the service's plan to use alternative, more effective data-matching options. However, at present, this exercise has not been	

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
	alternative fraud detection arrangements are in place and that we know how successful they are?		undertaken due to IT issues and therefore we are unable to assess their successful.	
25	Do we publish, as a deterrent, internally and externally the outcomes of the NFI exercise?	Partly	NFI progress/outcomes report published on council website, linked to Governance and Audit Committee.	
26	If, out of preference, we record some or all outcomes outside the secure website, have we made arrangements to inform the NFI team about these outcomes?	n/a		

Appendix 2 – NFI 2024-25 Outcomes Summary

Report Area	Number of matches	Number of matches analysed/ referred to service	Fraud/Error Confirmed	Awaiting confirmation from service/in progress	NFI outcomes (actual/estimated)
Blue Badge Parking Permit	270	243	243	n/a	£193,000
Council Tax Reduction Scheme	506	29	Awaiting response	21	Awaiting response
Creditors	1,889	7	0	0	£0.00
Housing Benefit Claimants	7	6	0	1	£0.00
Housing Tenants	194	50	6 (errors)	1	£0.00 at present Awaiting response
Housing Waiting List	26	20	1	1	£4,283
Payroll	102	50	0	0	Awaiting response
Procurement	40	12	0	0	£0.00
Total	3,034	417	250		£197,283

Report Area	Number of matches	Number of matches analysed	Fraud / Error Confirmed	Awaiting confirmation from service	NFI outcomes	Comments
Council Tax SPD to Electoral Register	1,577	0	0	0	£0.00	

Report Area	Number of matches	Number of matches analysed	Fraud / Error Confirmed	Awaiting confirmation from service	NFI outcomes	Comments
Council Tax Rising 18s	100	100	50 accounts amended	0	See comments	<p>In 50 accounts, a provisional end date has been input for the Single Person Discount, in line with the 18th birthday of the second resident. However, this will likely not lead to an increase in revenue in all 50 instances as some 18-year-olds will be disregarded due to them being in full time education, which means a 25% disregard discount will still be in effect for the length of the course.</p> <p>Based on a band D charge of £1,721.70, if 25 of the 50 accounts reverted to a full 100% charge, this would lead to an estimated additional £10,760 a year of council tax revenue.</p>
Council tax SPD to Other Data Sets	622	0	0	0	£0.00	
Council Tax SPD to All Datasets	2,199	24	0	0	£0.00	
Council Tax to DDRI Deceased	88	5	2	0	£1,543.51 for 2025-26.	i) Class F Exemption applied/ debt recovery efforts stopped. ii) Class I exemption cancelled and changed to Class F which then led to a council tax charge 6 months after probate date.
Total	4,586	129	52	0		