NATIONAL FRAUD INITIATIVE (NFI) 2022-2023 EXERCISE SELF-APPRAISAL CHECKLIST - REVIEW DATA MATCHES AND RECORDING OF OUTCOMES PHASES

Report by Chief Officer Audit and Risk

AUDIT COMMITTEE

13 November 2023

1 **PURPOSE AND SUMMARY**

1.1 The purpose of this report is to make the Audit Committee aware of the outcomes of the completion of the Self-Appraisal Checklist (Review Data Matches and Recording of Outcomes Phases) by the Integrity Group, as part of the Council's participation in the National Fraud Initiative (NFI) 2022-2023 Exercise.

1.2 The Council is committed to minimising the risk of loss due to fraud, theft, corruption or crime and to taking appropriate action against those who attempt to defraud the Council, whether from within the authority or from outside.

1.3 The primary responsibility for the prevention, detection and investigation of fraud rests with Management, supported by the Integrity Group.

1.4 Part of the Audit Committee's role is to oversee the framework of internal financial control including the assessment of fraud risks and to monitor counter fraud strategy, actions and resources.

1.5 Assurances about the Council's participation in the National Fraud Initiative (NFI) 2022-2023 Exercise can be taken from the Actions and Self-Appraisal contained within this report.

2 **RECOMMENDATIONS**

2.1 I recommend that the Audit Committee:

a) **Endorses the Progress Update by the Integrity Group on Management Actions in response to the Recommendations arising from the 'National Fraud Initiative in Scotland 2022', as summarised in the Action Plan set out in Appendix 1; and**

b) **Acknowledges the outcomes of the completion of the Self-Appraisal Checklist (Review Data Matches and Recording of Outcomes Phases) by the Integrity Group as part of the Council's participation in the National Fraud Initiative (NFI) 2022-2023 Exercise, as set out in Appendix 2.**

3   BACKGROUND

3.1   The size and nature of the Council's services, as with other large organisations, puts the Council at risk of loss due to fraud, theft, corruption, or crime. Tackling fraud is not a one-off exercise; it is a continuous process across all parts of the Council because the service delivery processes it underpins are continuous.

3.2   The Counter Fraud Strategy 2021-2024 states the Council's commitment to participate in the National Fraud Initiative (NFI). NFI is a UK wide counter fraud exercise led by the Cabinet Office and Audit Scotland. The exercise operates across the UK public sector and includes 132 public bodies in Scotland. The NFI uses data analytic techniques to compare information about individuals held by different public bodies, and on different systems, to identify circumstances (data matches) that might suggest the existence of fraud or error. It helps to confirm that services and payments are provided to the correct people and businesses.

3.3   The Chief Officer Audit & Risk acts as the Council's Senior Responsible Officer for NFI and the Principal Internal Auditor (one of the Senior Internal Auditors in the interim) acts as the Key Contact for NFI. Management at a Service level provide the resource for extracting data from source business applications/systems for submission, reviewing NFI data matches, and progressing and recording outcomes.

3.4   The Integrity Group is an officer forum, chaired by the Chief Officer Audit & Risk, which meets each quarter during the year. It is accountable to the Council Management Team (CMT) and has representatives from HR, Finance, Legal, IT, and Procurement to support Management to fulfil their responsibilities in tackling fraud. Its purpose is to improve the Council's resilience to fraud, theft, corruption, and crime. It oversees the counter fraud policy framework, agrees and monitors the implementation of counter fraud improvement actions, raises awareness as a method of prevention, and performs self-assessment checks against best practice.

3.5   Part of the Audit Committee's role is to oversee the framework of internal financial control including the assessment of fraud vulnerabilities and to monitor counter fraud strategy, actions and resources.

3.6   The Audit Committee on 13 February 2023 considered the report 'National Fraud Initiative 2022-23 Exercise Self-Appraisal Checklist' in accordance with good practice. Part A of Appendix 2 is designed to assist Audit Committee members when reviewing, seeking assurance over or challenging the effectiveness of their body's participation in the NFI. Part B of Appendix 2 is for staff involved in planning and managing the NFI exercise.

3.7   The Audit Committee acknowledged the Integrity Group's self-assessment responses within the 'National Fraud Initiative 2022-23 Exercise Self-Appraisal Checklist' to Part A Q1-9 'For those charged with Governance' and Part B Q1-9 'For the NFI Key Contacts and Users' (relevant to the Planning phase) that set out the Council's planning, resourcing and initial approach to its participation in the NFI Exercise 2022-2023. The report stated that the Integrity Group would complete the remaining responses in the Self-Appraisal Checklist Q10-18 'Effective follow-up of matches' and Q19-21 'Recording and Reporting' at the appropriate phases of the NFI Exercise.

4   NATIONAL FRAUD INITIATIVE ACTIONS & SELF-APPRAISAL CHECKLIST (REVIEW DATA MATCHES AND RECORDING OF OUTCOMES PHASES)

4.1   The Chief Officer Audit & Risk, in the role as National Fraud Initiative Senior Responsible Officer (NFI SRO), facilitated the completion of the Self-Appraisal Checklist Part B Q10-18 'Effective follow-up of matches' on 18 August 2023 with those individuals from Services involved in the review of data matches. This ensured that the self-assessment took account of the Council's progress with the review of data matches phase of the NFI exercise and considered the staff resources that continue to be constrained due to other priorities.

4.2   The Integrity Group on 4 September 2023 reviewed the updated status of Actions in response to the NFI report 2022 Recommendations (set out in Appendix 1) and considered the content of the NFI Self-Appraisal Checklist (Part B Q10-18 set out in Appendix 2).

4.3   The Self-Appraisal Checklist Part B Q19-21 'Recording and Reporting' (set out in Appendix 2) was completed on 20 October 2023 by the NFI SRO, as the Council transitions from the review of data match phase to the recording and reporting phase. The lead officers on NFI within Audit Scotland and the Cabinet Office have been kept informed of the SBC approach to focus Services' limited staff resources on review of data matches during the year, and support and training has been requested on the NFI Portal. The Integrity Group will continue to monitor progress on a quarterly basis; next meeting is scheduled on 4 December 2023.

4.4   Assurances about the Council's participation in the NFI 2022-2023 Exercise can be taken from the updates and self-appraisal outcomes contained within this report. It should be noted that NFI is a small component of the Council's counter fraud framework which is implicit in the policies, procedures and controls (Financial, HR and Other) that are designed to prevent and detect fraud, theft and corruption across the range of Services.

5   IMPLICATIONS

5.1   **Financial**
Effective internal control systems are designed to prevent and detect fraud, theft, corruption or crime and this contributes to safeguarding the Council's resources for delivery of services, as part of protecting the public purse.

5.2   **Risk and Mitigations**
The process of identifying fraud risks by Management is based on the principles of the Council's Counter Fraud Policy and Strategy 2021-2024. Evaluation and monitoring of fraud risks and mitigations are facilitated through the Integrity Group, including their oversight of the Council's participation in the National Fraud Initiative (NFI) 2022-2023 Exercise.

5.3   **Integrated Impact Assessment**
Equality, diversity and socio-economic factors are accommodated by way of all alleged frauds being investigated and pursued in accordance with the appropriate legislation. There is no relevance to Equality Duty or the Fairer Scotland Duty for this report. An Integrated Impact Assessment (IIA) was completed as part of the revised Counter Fraud Policy and Strategy 2021-2024, approved by Council on 16 December 2021. This is a routine good governance report for assurance purposes.

5.4 **Sustainable Development Goals**
The recommendations in this report will not directly impact any of the 17 UN Sustainable Development Goals, based on completion of the checklist as part of the revised Counter Fraud Policy and Strategy 2021-2024. However, the application of practices associated with the Council's Counter Fraud Policy and Strategy is fundamental to ensuring an effective response to fraud, theft, corruption, or crime. This will make a difference to the UN Sustainable Development Goal 16 "Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels".

5.5 **Climate Change**
This report does not relate to any proposal, plan or project and as a result the checklist on Climate Change is not an applicable consideration.

5.6 **Rural Proofing**
This report does not relate to new or amended policy or strategy and as a result rural proofing is not an applicable consideration.

5.7 **Data Protection Impact Statement**
There are no personal data implications arising from this report content.

5.8 **Changes to Scheme of Administration or Scheme of Delegation**
No changes are required to either the Scheme of Administration or the Scheme of Delegation as a result of the content in this report.

6 CONSULTATION

6.1 The Integrity Group has reviewed the NFI Self-Appraisal Checklist, has oversight of the resources and progress on the Council's participation in the NFI 2022-2023 Exercise, and has been consulted on this report as part of fulfilling its role in enhancing the Council's resilience to fraud.

6.2 The Council Management Team, who play a key leadership role in establishing counter fraud behaviours within the organisation, its partners, suppliers and customers, has been consulted at its meeting on 1 November 2023 on this Report and appended Action Plan and Self-Appraisal Checklist.

6.3 The Director of Finance & Procurement, Director of Corporate Governance (and Monitoring Officer), Director of People Performance and Change, Clerk to the Council, and Communications team have been consulted on this report and any comments received have been taken into account.

Approved by

Jill Stacey, Chief Officer Audit and Risk   Signature ....

Author(s)

Name	Designation and Contact Number
Jill Stacey	Chief Officer Audit and Risk Tel 01835 825036

Background Papers: Audit Scotland publications on website
Previous Minute Reference: Audit Committee 13 February 2023

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Contact us at fraud@scotborders.gov.uk

Audit Committee – 13 November 2023

The Recommendations arising from the 'National Fraud Initiative in Scotland 2022' report are set out in the following table, along with the status of the Action by the Integrity Group as at 20 October 2023:

Recommendations	Integrity Group Action – Status at 3 October 2022 and 20 October 2023
1. Maximise the benefits All participating bodies in the NFI exercise should ensure that they maximise the benefits of their participation. This includes reviewing matches timeously and prioritising high-risk matches. NFI users should review the guidance within the NFI secure web application, to help ensure the most effective use of limited resources when reviewing and investigating NFI matches.	Plan for NFI 2022-2023 exercise, develop timetable for data submission, and consider resources for the reviewing matches timeously. Progress @ 3 October 2022 Planning for and participation in the 2022/23 NFI exercise commenced on 14 September 2022 with a timetable and a meeting of relevant officers in Services. Management identified persons within the relevant Services for data submissions from November 2022 and investigation of data matches from January 2023 to improve participation in NFI. Progress @ 20 October 2023 All data submissions were uploaded to NFI Portal on time. Review of data matches progressing well despite resource constraints. Monitored quarterly by Integrity Group.
2. Self-appraisal The NFI self-appraisal checklist should be reviewed by the audit committee, or equivalent, and staff leading the NFI process. This is to ensure that their organisation's planning, approach, and progress during the next NFI exercise is appropriate.	Complete the NFI Self-Appraisal Checklist to reflect planning for NFI 2022-2023 exercise, and present to Audit Committee. Progress @ 3 October 2022 NFI Self-Appraisal Checklist 2022/23 (relevant section on Planning) was completed on 14 September 2022, considered by Integrity Group on 3 October 2022, and presented to Audit Committee on 13 February 2023. Progress @ 20 October 2023 NFI Self-Appraisal Checklist 2022/23 (relevant sections on Reviewing data matches and Recording Outcomes) completed on 18 August and 20 October 2023 respectively, considered by Integrity Group, and to be presented to Audit Committee on 13 November 2023.
3. Take improvement action Where local auditors have identified specific areas for improvement, participating bodies should act on these as soon as possible.	Respond to recommendations made by the external auditor to ensure continuous improvement. Progress @ 3 October 2022 Action Plan agreed by SBC Officers in Annual Audit Report 2021/22 that was presented to the Audit Committee on 23 November 2022 and Scottish Borders Council 24 November 2022, along with the SBC audited accounts 2021/22. Progress @20 October 2023 SBC's participation in the NFI 2022-2023 exercise was stated by external audit, Audit Scotland, in the 2022/23 Annual Audit Report for Scottish Borders Council that was considered by the Audit Committee on 25 September 2023.

National Fraud Initiative (NFI) Self-Appraisal checklist 2022-2023 Exercise

Audited body: Scottish Borders Council

Officer responsible for NFI: Jill Stacey (Senior Responsible Owner), Katrina Culley (Key Contact)

Date completed: Planning phase (14/09/2022); Review data matches phase (18/08/2023); Recording outcomes phase (20/10/2023)

Background

1. The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise led by Audit Scotland and overseen by the Cabinet Office for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies and on different financial systems, and that might suggest the existence of fraud or error.

2. It means that public bodies can take action if any fraud or error has taken place, and it allows external auditors to assess fraud prevention arrangements which those bodies have.

3. More information about the NFI is available on the Audit Scotland counter-fraud hub.

Self-Appraisal Checklist

4. Appendix 1 includes a two-part checklist that Audit Scotland encourages all participating bodies to use to self-appraise their involvement in the NFI prior to and during the NFI exercises.

• Part A is designed to assist audit committee members when reviewing, seeking assurance over or challenging the effectiveness of their body's participation in the NFI.

• Part B is for staff involved in planning and managing the NFI exercise.

Part A: For those charge with Governance	Yes/no/partly	Comments	Is Action Required? Who by and When?
Leadership, commitment and communication			
1. Are we aware of emerging fraud risks and taken appropriate preventative and detective action?	Yes	Outcomes of Integrity Group's assessment 2021/22 and action plan presented to SBC Audit & Scrutiny Committee on 14 February 2022 [Item No. 08 - Counter Fraud Controls Assessment 2021-22.pdf (moderngov.co.uk)](#) Audit Scotland reports 'Fraud and Irregularity Update 2021/22' and 'The National Fraud Initiative in Scotland 2022' were presented to SBC Audit Committee on 12 September 2022 and Integrity Group for assessment and action [Fraud and irregularity 2021/22	Audit Scotland (audit-scotland.gov.uk)](#) (published 14 July 2022) [The National Fraud Initiative in Scotland 2022	Audit Scotland (audit-scotland.gov.uk)](#) (published 18 August 2022)	
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?	Yes	A focus on prevention and detection and promotion of counter fraud culture across the Council, taking account of reducing resources, was associated with the revised Counter Fraud Policy and Strategy 2021-2024 that were endorsed by Audit & Scrutiny Committee on 22 November 2021 and approved by Council on 16 December 2021 [Agenda for Audit and Scrutiny Committee on Monday, 22nd November, 2021, 10.15 am - Scottish Borders Council (moderngov.co.uk)](#) item 10 [Agenda for Scottish Borders Council on Thursday, 16th December, 2021, 10.00 am - Scottish Borders Council (moderngov.co.uk)](#) item 8 The Integrity Group is a forum which meets quarterly and has representatives from across the Council's Services to support Management to fulfil their responsibilities in tackling fraud. Its purpose is to improve the Council's resilience to fraud, corruption, theft and crime. One way it achieves that is by assessing the Council's arrangements against best practice and agreeing any appropriate actions to continuously improve the arrangements in place.	

Part A: For those charge with Governance	Yes/no/partly	Comments	Is Action Required? Who by and When?
3. Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error?	Yes	As above	
4. Have we considered using the point of application data matching service offered by the NFI team (AppCheck), to enhance assurances over internal controls and improve our approach to risk management?	No	Data matching and data analytics is routinely carried out by Internal Audit in the course of their planned work.	
5. Are NFI progress and outcomes reported regularly to senior management and elected/board members (e.g. the audit committee or equivalent)?	Yes	Progress and outcomes of NFI are regularly fed back to the Council's Integrity Group (quarterly officer forum) and annually to the Audit Committee within the Counter Fraud Annual Report for assurance purposes. 2020/21 – A&SC 10 May 2021 Item No. 9 - Counter Fraud Annual Report 2020-21.pdf (moderngov.co.uk) 2021/22 – A&SC 27 June 2022 Item No. 10 - Counter Fraud Annual Report 2021-22.pdf (moderngov.co.uk)	
6. 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	During the pandemic the NFI 2020-2021 activity was reduced. However, all NFI data sets were submitted on time and in full. The resources and activity was regularly reported to the Response & Recovery Board as part of business continuity during the pandemic. Data match investigations by Services were significantly impacted due to staff deployment during the pandemic to response activity, including payment of other Scottish Government grants, and critical service delivery and statutory. Internal Audit carried out a contingency audit on request by Management on Business Support Grants in response to new and emerging Covid fraud risks and reported findings to Audit & Scrutiny Committee on 28 September 2020 Item 11 - Internal Audit Work to September 2020.pdf (moderngov.co.uk) Internal Audit carried out a risk-based planned Assurance Audit of Scottish Government Support Grants and reported findings to Audit & Scrutiny Committee on 20 September 2021 Item No. 09 - Internal Audit Work to August 2021.pdf (moderngov.co.uk)	

Part A: For those charge with Governance	Yes/no/partly	Comments	Is Action Required? Who by and When?
7. 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 Charter approved by A&SC 14 March 2022 Internal Audit Charter (moderngov.co.uk) states the scope of Internal Audit activity includes the review of: "The effectiveness of arrangements for safeguarding the organisation's assets and interests, including fraud prevention controls and detection processes (this involves liaising with the Counter Fraud Champions on an on-going basis to ensure fraud risk is considered in every audit; and this might involve assisting or liaising in fraud investigations where appropriate)."	
8. Do we review how frauds and errors arose and use this information to improve our internal controls?	Yes	As above	
9. Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (e.g. successful prosecutions)?	Yes	Progress and outcomes of counter fraud activity are regularly fed back to the Council's Integrity Group (quarterly officer forum) and annually to the Audit Committee within the Counter Fraud Annual Report for assurance purposes. 2020/21 – A&SC 10 May 2021 Item No. 9 - Counter Fraud Annual Report 2020-21.pdf (moderngov.co.uk) 2021/22 – A&SC 27 June 2022 Item No. 10 - Counter Fraud Annual Report 2021-22.pdf (moderngov.co.uk)	

Part B: for the NFI key contacts and users	Yes/no/partly	Comments	Is Action Required? Who by and When?
Planning and Preparation			
1. Are we aware of emerging fraud risks and taken appropriate preventative and detective action?	Yes	Outcomes of Integrity Group's assessment 2021/22 and action plan presented to SBC Audit & Scrutiny Committee on 14 February 2022 Item No. 08 - Counter Fraud Controls Assessment 2021-22.pdf (moderngov.co.uk) Audit Scotland reports 'Fraud and Irregularity Update 2021/22' and 'The National Fraud Initiative in Scotland 2022' were presented to SBC Audit Committee on 12 September 2022 and Integrity Group for assessment and action Fraud and irregularity 2021/22	Audit Scotland (audit-scotland.gov.uk) (published 14 July 2022) The National Fraud Initiative in Scotland 2022	Audit Scotland (audit-scotland.gov.uk) (published 18 August 2022)	
2. Are we investing sufficient resources in the NFI exercise?	Yes	Resources are sufficient and are proportionate to the level of fraud risk and efficacy of other internal controls and mitigating actions.	
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.	Yes	Planning for data submission meeting held on 14 September 2022, including the data specifications, timetable, quality of data, and nominated staff in relevant Services. Assistance is available from Cabinet Office, Audit Scotland, and Scottish Local Authorities' Investigators Group (SLAIG). Integrity Group meeting 3 October 2022 to oversee the initial planning arrangements and resources. The intention for the NFI exercise 2022-2023 is to identify persons in relevant Services for investigation of data matches, to set up user ids for them and train them on the use of the NFI portal, and to gain some learning during the NFI 2022-2023 exercise from all those participating.	
4. Is our NFI Key Contact the appropriate officer for that role and do they oversee the exercise properly? Are our Key Contact's details up to date on the NFI system?	Yes	The Key Contact for the 2022-2023 NFI exercise in the interim is the Principal Internal Auditor; details are up to date on the NFI system. In due course, a Senior Internal Auditor (currently vacant post) will act as NFI co-ordinator in collaboration with Services for data submissions and investigation outcomes.	
5. Do KCs have the time to devote to the exercise and sufficient authority to seek action across the organisation?	Yes	Refer to responses to 3 & 4 above.	

Part B: for the NFI key contacts and users	Yes/no/partly	Comments	Is Action Required? Who by and When?
6. 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	Discussed at Integrity Group meeting 3 October 2022 to oversee the initial planning arrangements and resources.	
7. Do we confirm promptly (using the online facility on the secure website) that we have met the fair processing notice requirements?	Yes	This is done during the planning stage. Liaison with direct Services and the Information Manager and Information Governance Group for guidance.	
8. Do we plan to provide all NFI data on time using the secure data file upload facility properly?	Yes	This is done during the planning stage. Liaison with direct Services and the Information Manager and Information Governance Group for guidance.	
9. Have we considered using the point of application data matching service offered by the NFI team (AppCheck) to enhance assurances over internal controls and improve our approach to risk management?	No	This is a chargeable service. Data matching and data analytics is routinely carried out by Internal Audit in the course of their planned work.	
Effective follow-up of matches			
10. Do all departments involved in NFI start the follow-up of matches promptly after they become available?	Yes	NFI Updates provided to Integrity Group meetings of 6 March 2023, 5 June 2023 and 4 September 2023 indicate that follow-up of matches activity is progressing in Services though is constrained by limited resources.	
11. Do we 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 is not stopped quickly?	Partly	A sampling basis has been used across the range of matches (not only high-risk), based on knowledge and insights of staff within the Services that are following-up matches, and internal counter fraud practices that are in place i.e. initial sift of matches, then sample for follow-up.	
12. Are we investigating the circumstances of matches adequately before reaching a 'no issue' outcome, in particular?	Yes	Taking account of knowledge and insights of staff within the Services that are following-up matches, and the internal counter fraud practices that are in place.	
13. (In health bodies) Are we drawing appropriately on the help and expertise available from NHS Scotland Counter Fraud Services?	n/a		

Part B: for the NFI key contacts and users	Yes/no/partly	Comments	Is Action Required? Who by and When?
14. 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?	Yes	If fraud were suspected, Managers would follow the standard fraud response process which includes engaging with HR to comply with procedures.	
15. Do we avoid deploying excessive resources on match reports where early work (e.g. on high-risk matches) has not found any fraud or error?	Yes	Regular discussions have taken place with new individuals involved in reviewing data matches within the Services, in light of limited staff resource availability, to perform an initial sift of matches, then select a sample for follow-up, and document the approach.	
16. 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	A sampling basis has been used across the range of matches (not only high-risk), based on knowledge and insights of staff within the Services that are following-up matches, and internal counter fraud practices that are in place i.e. initial sift of matches, then sample for follow-up.	
17. Do we follow up matches which indicate a customer may be eligible for a benefit or service which they currently do not receive?	Yes	Routine procedures within Services check on customer eligibility for support.	
18. Overall, are we deploying appropriate resources on managing the NFI exercise?	Yes	Regular discussions are held with Services in light of staff resource constraints to ensure participation in NFI exercise is proportionate to risks for SBC.	
Recording and Reporting			
19. Are we recording outcomes properly in the secure website and keeping it up-to-date?	No	Recording outcomes phase not yet started; agreed approach in light of constrained staff resources. The final reporting deadlines in the timetable for the NFI 2022-23 Exercise is 31 March 2024.	
20. Do staff use the online training modules and guidance on the secure website, and do they consult the NFI team if they are unsure about how to record outcomes (to be encouraged)?	Yes	Training on the NFI portal is scheduled in October and November 2023, provided by Audit Scotland and Cabinet Office, for new individuals involved in the 2022-2023 Exercise (Key Contact, and those in Services reviewing data matches) to ensure they know how to record outcomes.	
21. 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?	Yes	Audit Scotland and Cabinet Office have been kept informed of the SBC approach to focus Services' limited staff resources on review of data matches during the year, then record outcomes once they received training in late 2023.	