



Avon Fire and Rescue Service – Review of National Fraud Initiative (NFI) 2022 output – Final Report



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2022/2023

Executive Summary

SCOPE SUMMARY

1.1 The National Fraud Initiative (NFI) is a mandatory electronic data matching exercise conducted by the Cabinet Office between public and private sector bodies to prevent and detect fraud.

1.2 The current Agreement with Avon Fire and Rescue Service in relation to the 2022 2023 National Fraud Initiative exercise was that Bristol City Council would:

- (i) Prepare and upload the data submissions for Payroll and Accounts Payable.
- (ii) Review the Fair Processing Data Protection notices, ensuring compliance with GDPR requirements throughout the exercise.
- (iii) Complete initial checks of matches in liaison with AFRS and prepare an interim (if needed) and final report.

1.3 The Data for Avon Fire and Rescue Service was submitted in October 2022 to the Cabinet Office, and the output received in February 2023 was reviewed in accordance with the current agreement.

KEY FINDINGS







- No fraud or error were identified in the review of the NFI output.
- Management can take assurance that either the controls have been effective in preventing duplicate payments and dual employment, or there have been no fraud attempts.

RECOMMENDATIONS

- There are no recommendations resulting from this review.

Detailed Findings

A. The matches returned by NFI are detailed below:

ID ▲	REPORT TITLE	TOTAL ALL	STATUS	OUTCOME	CO ESTIMATES	OVERALL TOTAL
66	 Payroll to Payroll	4	 Closed	£0.00	£0.00	£0.00
708	 Duplicate records by amount and creditor reference	57	 Closed	£0.00	£0.00	£0.00
711	 Duplicate records by invoice number and amount but different creditor reference and name	1	 Closed	£0.00	£0.00	£0.00
TOTAL		62		£0.00	£0.00	£0.00

B. The outcome of the matches is outlined in the tables below:

(I) REPORT 66: Payroll to Payroll

Purpose of the Match:

To identify individuals who may be committing employment fraud by failing to work their contracted hours because they are employed elsewhere, or are taking long-term sickness absence from one employer and working for another employer at the same time.

NUMBER OF MATCHES	NOT OPENED	PROCESSED	OPENED IN PROGRESS	CLOSED ALREADY KNOWN	CLOSED - NO ISSUE	CLOSED - ERROR	CLOSED FRAUD	CLOSED - NOT SELECTED FOR INVESTIGATION
4	0	4	0	0	4	0	0	0

(II) REPORT 708: Duplicate records by invoice amount and creditor reference for Authority BRIS03

Purpose of the Match:

This match 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.

There were only 57 groups. Much less than in previous years. All invoices were inspected on ABW. No new duplicate payments were found and 2 had already been identified. This demonstrates that AFRS have controls in place that are effective in identifying these duplicates.

NUMBER OF GROUPS	NOT OPENED	PROCESSED	OPENED IN PROGRESS	CLOSED ALREADY KNOWN	CLOSED - NO ISSUE	CLOSED - ERROR	CLOSED FRAUD	CLOSED - NOT SELECTED FOR INVESTIGATION
57	0	57	0	2	55	0	0	0

(III) REPORT 711: Duplicate records by supplier invoice number and invoice amount but different creditor reference and name for Authority BRIS03

Purpose of the Match:

This match highlights possible duplicate payments for the same goods/services but to creditors with different reference numbers, which may have arisen as a result of poor controls or fraudulent activity by suppliers and/or staff.

NUMBER OF GROUPS	NOT OPENED	PROCESSED	OPENED IN PROGRESS	CLOSED ALREADY KNOWN	CLOSED - NO ISSUE	CLOSED - ERROR	CLOSED FRAUD	CLOSED - NOT SELECTED FOR INVESTIGATION
1	0	1	0	1	0	0	0	0

Scope and Release of Report

1. This report sets out the final findings for the Avon Fire & Rescue Service NFI 2022/2023.

REPORT DISTRIBUTION

2. This report has been issued to:

██████████ – Head of Finance, AFRS

██████████ – Treasurer, AFRS

Cc: ██████████ – Deputy Director, Corporate Services, AFRS

RELEASE OF REPORT

Date Final Report Issued:	02/06/23
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OFFICERS CONTRIBUTING TO THIS REVIEW:

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