

Layered Fair Processing Notice: Level 3

Comptroller and Auditor General's data matching exercises

Introduction

The Comptroller and Auditor General conducts data matching exercises to assist in the prevention and detection of fraud.

Data matching involves comparing sets of data, such as the payroll or benefits records of a body, against other records held by the same or another body to see how far they match. The data is usually personal information. The data matching allows potentially fraudulent claims and payments to be identified. Where a match is found it indicates that there may be an inconsistency that requires further investigation. No assumption can be made as to whether there is fraud, error or other explanation until an investigation is carried out.

The processing of data by the Comptroller and Auditor General in a data matching exercise is carried out with statutory authority under his powers in Articles 4A to 4G of the Audit and Accountability (Northern Ireland) Order 2003. It does not require the consent of the individuals concerned under the Data Protection Act 1998.

All bodies participating in the Comptroller and Auditor General's data matching exercises receive a report of matches that they should investigate, so as to detect instances of fraud, over or underpayments and other errors, to take remedial action and update their records accordingly.

Legal basis

The Comptroller and Auditor General will conduct data matching exercises under his new statutory powers in the Audit and Accountability (Northern Ireland) Order 2003. Under the new powers:

- a) the Comptroller and Auditor General may carry out data matching exercises for the purpose of assisting in the prevention and detection of fraud, as part of an audit or otherwise;
- b) the Comptroller and Auditor General may require certain bodies to provide data for data matching exercises. Currently these are all the bodies whose accounts are required to be audited by the Comptroller and Auditor General, with the exception of those audited by virtue of section 55 of the Northern Ireland Act 1998 (which includes North/South Implementation Bodies), or by a local government auditor;
- c) other bodies and persons may participate in his data matching exercises on a voluntary basis where the Comptroller and Auditor General considers it appropriate. Where they do so, the statute states that there is no breach of confidentiality and generally removes other restrictions in providing the

data to the Comptroller and Auditor General;

- d) the requirements of the Data Protection Act 1998 continue to apply;
- e) the Comptroller and Auditor General may disclose the results of data matching exercises where this assists in the prevention and detection of fraud, including disclosure to bodies that have provided the data, and to local government auditors, as appropriate;
- f) the Comptroller and Auditor General may disclose both data provided for data matching and the results of data matching to the Audit Commission, the Auditor General for Wales, the Auditor General for Scotland, the Accounts Commission for Scotland and Audit Scotland, for the purposes of preventing and detecting fraud;
- g) wrongful disclosure of data obtained for the purposes of data matching by any person is a criminal offence;
- h) the Comptroller and Auditor General may charge a fee to any body participating in a data matching exercise, subject to obtaining the consent of the Department of Finance and Personnel in the case of a body whose functions are discharged on behalf of the Crown;
- i) the Comptroller and Auditor General must prepare and publish a Code of Practice. All bodies conducting or participating in his data matching exercises, including the Comptroller and Auditor General himself, must have regard to the Code; and
- j) the Comptroller and Auditor General may report publicly on its data matching activities.

Bodies required to provide or which volunteer data for matching

Currently, the Comptroller and Auditor General requires the following bodies to provide data:

- (1) Bodies whose accounts are required to be audited by the Comptroller and Auditor General except for North/South Implementation Bodies.
- (2) Bodies whose accounts are required to be audited by a local government auditor.

The above bodies are listed on the NIAO website at www.niauditoffice.gov.uk/about/bodies.asp under the categories:

Central Government Accounts:

- Departmental Resource Accounts
- Executive Agencies
- Health Service Bodies

- Other Statutory Certification Audits

Local Government Accounts:

- District Councils
- Other

Bodies required to participate in the current exercise, NFI 2008/09, are listed in the 'National Fraud Initiative in Northern Ireland 2008/09 Instructions', pages 12 and 13, which can be found at www.niauditoffice.gov.uk/about/national-fraud-initiative.asp.

In addition, the following bodies provide data to the Comptroller and Auditor General for matching on a voluntary basis:

Bodies currently participating in NFI 2008/09 (see www.niauditoffice.gov.uk/about/national-fraud-initiative.asp), include:

- Northern Ireland Audit Office
- Northern Ireland Court Service
- The Electoral Office for Northern Ireland
- Translink

This list will be updated as additional participants are agreed.

The data that is matched and the reasons for matching it

For information describing which data sets are matched by the Comptroller and Auditor General please refer to the guidance available on this website.

Code of Data Matching Practice

Data matching by the Comptroller and Auditor General is subject to a Code of Practice (see www.niauditoffice.gov.uk).

Further Information

Information about the Comptroller and Auditor General's data matching exercises may be found at www.niauditoffice.gov.uk. Alternatively please contact the Northern Ireland Audit Office NFI Co-ordinator, Northern Ireland Audit Office, 106 University Street, Belfast, BT7 1EU; email nficoordinator@niauditoffice.gov.uk.