

# Comptroller and Auditor General's data matching exercises

## Privacy Notice

1. This notice sets out how we will use personal data that is submitted to the Comptroller and Auditor General (C&AG) for the purpose of the National Fraud Initiative (NFI) in Northern Ireland and any other data matching exercises conducted by the C&AG. Details of the personal data we process is listed at **Appendix 1**.

### Introduction

2. The Comptroller and Auditor General (C&AG) conducts data matching exercises to assist in the prevention and detection of fraud. This is one of the ways in which the C&AG fulfils his responsibility for promoting economy, efficiency and effectiveness in the use of public money. The main vehicle by which he exercises his powers is the National Fraud Initiative (NFI).
3. 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 may indicate that there is 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.
4. The processing of data by the C&AG (in practice the processing is undertaken by the Cabinet Office on the C&AG's behalf) 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 data protection legislation or the General Data Protection Regulation (GDPR).
5. All bodies participating in the C&AG's data matching exercises receive a report of matches that they should investigate in order to detect instances of fraud, over or underpayments and other errors, take remedial action and update their records accordingly.

## Legal basis

6. The C&AG conducts data matching exercises under his statutory powers in the Audit and Accountability (Northern Ireland) Order 2003. Under the powers:
  - a) The C&AG 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 C&AG 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 C&AG (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 C&AG 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 C&AG.
  - d) The requirements of data protection legislation continue to apply so data cannot be voluntarily provided if to do so would be a breach of data protection legislation. In addition, sharing of patient data on a voluntary basis is prohibited.
  - e) The C&AG 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, as well as in pursuance of a duty imposed by, or under, a statutory provision.
  - f) The C&AG may disclose both data provided for data matching and the results of data matching to the Cabinet Office, 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. A person found guilty of the offence is liable on conviction on indictment to imprisonment for a term not exceeding two years, to a fine or to both; or on summary conviction, to imprisonment for a term not exceeding six months, to a fine not exceeding the statutory maximum, or both.
  - h) The C&AG may charge a fee to any body participating in a data matching exercise, subject to obtaining the consent of the Department of Finance in the case of a body whose functions are discharged on behalf of the Crown.
  - i) The C&AG must prepare and publish a Code of Practice. All bodies conducting or

participating in his data matching exercises, including the C&AG himself, must have regard to the Code.

j) The C&AG may report publicly on his data matching activities.

7. Under the GDPR (article 6(1)) and the Data Protection Act 2018 (section 8), the legal basis for processing personal data under the NFI is that it is necessary for the performance of a task carried out in the public interest or in exercise of the data controller's official authority.

### **Bodies required to provide data for matching**

8. Currently, the C&AG may require the following bodies to provide data:
  - a) bodies whose accounts are required to be audited by the C&AG, except for North/South Implementation Bodies; and
  - b) bodies whose accounts are required to be audited by a local government auditor.
9. In addition, a number of organisations submit their data on a voluntary basis for data matching, including the Northern Ireland Audit Office.
10. A full list of participants is included in the NFI Instructions at <https://www.niauditoffice.gov.uk/national-fraud-initiative>.

### **The data that is matched and the reason for matching it**

11. Details of the data that is matched is available on our website at <https://www.niauditoffice.gov.uk/national-fraud-initiative> and in **Appendix 2** of this Privacy Notice.
12. Data is matched for the purpose of assisting in the prevention and detection of fraud.

### **Access by individuals to data included in data matching**

13. Individuals whose data is included in data matching exercises have rights under data protection legislation. To comply with the Code of Data Matching Practice (see paragraph 16 below), participating organisations must provide individuals with a privacy notice containing information about their rights. Guidance on individuals' rights is also available on the Information Commissioner's website at <https://ico.org.uk/your-data-matters/>.

14. Individuals' usual rights of access to data held about them may be limited as a consequence of exemptions in the data protection legislation (as set out in Schedule 2 of the Data Protection Act 2018). Exemptions will apply in relation to the processing of personal data for the prevention and detection of crime.

## Retention of Data

15. Personal data will not be kept for longer than is necessary. Data retention under the NFI will be in accordance with a data deletion schedule to be published on the Cabinet Office's NFI web page at <https://www.gov.uk/government/collections/national-fraud-initiative> .
16. Participating organisations and their auditors may retain some data for a longer period, for the purposes of audit, continuing investigations or prosecutions. Data subjects should refer to individual organisations' privacy notices for further details.

## Code of Data Matching Practice

17. Data matching by the Comptroller and Auditor General is subject to a Code of Data Matching Practice, available at <https://www.niauditoffice.gov.uk/national-fraud-initiative> .
18. Concerns about non-compliance with the Code should be addressed to the relevant organisation (i.e. the participating organisation or, in the case of non-compliance by the C&AG, the Northern Ireland Audit Office) before contacting the Information Commissioner.
19. Where the C&AG becomes aware that a participating organisation has not complied with the requirements of the Code, he will contact the organisation concerned and seek to ensure that it implements appropriate measures to meet the Code's requirements.

## Role of the Information Commissioner

20. The Information Commissioner regulates compliance with current data protection legislation. If a matter is referred to the Information Commissioner, he or she would consider compliance with the Code of Data Matching Practice in determining whether or not, in the view of the Information Commissioner, there has been any breach of data protection legislation and, if so, whether or not any enforcement action is required and the extent of such action. For more information, see the Information Commissioner's website at <https://ico.org.uk/>.

## Complaints

21. The C&AG aims to process personal data lawfully, fairly and in a transparent manner. If you wish to complain about how your personal data has been processed, please contact the C&AG via [complaints@niauditoffice.gov.uk](mailto:complaints@niauditoffice.gov.uk).
22. If you remain dissatisfied, you can make a complaint to the Information Commissioner, who is an independent regulator. The Information Commissioner can be contacted at <https://ico.org.uk/make-a-complaint/>.

## Further Information

23. Further information about the Comptroller and Auditor General's data matching exercises, including reports on completed exercises, may be found at <https://www.niauditoffice.gov.uk/national-fraud-initiative>. Alternatively, please contact the NFI Coordinator, Northern Ireland Audit Office, 106 University Street, Belfast, BT7 1EU, or email [nficoordinator@niauditoffice.gov.uk](mailto:nficoordinator@niauditoffice.gov.uk).

### Personal data

We process information that you provide when making a claim or applying for:

- pension;
- social housing (current tenants and individuals on a housing waiting list);
- right to buy;
- rates and rate relief;
- transport pass and permit;
- housing benefit;
- universal credit;
- other state benefits;
- taxi driver licences; and
- Covid-19 financial support.

We also process information that you provide:

- when seeking payment of an invoice from an organisation that takes part in the NFI. This is referred to as trade creditor standing and payment history data;
- when seeking payment for employment from an organisation that takes part in the NFI. This is known as payroll data;
- when registering to vote. This is known as electoral register data;
- in relation to residents in a private care home who are supported by an organisation that takes part in the NFI.

Data specifications setting out exactly what data we process in the above areas are in the NFI Instructions at <https://www.niauditoffice.gov.uk/national-fraud-initiative>.

We also carry out data matching pilots for the purpose of assisting in the prevention and detection of fraud. These pilots include processing information that you provide when registering with a General Practitioner (GP).

### Criminal convictions

Should data matching through the NFI result in a prosecution, then this may also be recorded by participating organisations.

Our legal basis for processing criminal convictions data is paragraphs 6 and 10 and schedule 1 of the Data Protection Act 2018.

### Special categories of personal data (Article 9 of the GDPR)

Included in the data processed for the NFI are certain 'special categories of personal data' as defined by Article 9 of the GDPR. Sensitive personal data is personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs or trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person's sex life or sexual orientation.

The legal basis for processing your sensitive personal data is that processing is necessary for reasons of substantial public interest and for the exercise of a function conferred on a person by an enactment or rule of law.

Housing benefit and student loans data includes an indicator of physical or mental health or condition. This disability flag, which does not identify the specific condition, is required as disability has an impact upon a student's entitlement to claim housing benefit.

We collect information on blue badge holders and applicants. While we do not hold information on the medical condition that entitles the individual to a badge, we do know who has a badge.

## NFI matching options by type of participant

<b>Org Type Match type</b>	<b>Central Government</b>	<b>Local Government</b>	<b>Health</b>	<b>Pension schemes</b>	<b>Housing associations</b>
<b>Pensions to:</b> <ul style="list-style-type: none"> <li>• Deceased persons</li> <li>• Payroll</li> <li>• Housing benefit</li> <li>• Injury benefit</li> <li>• Met Police fraudulent identity database</li> </ul>				(see note 1) Y Y Y Y Y	
<b>Deferred pensions to:</b> <ul style="list-style-type: none"> <li>• Deceased persons</li> </ul>				(see note 1) Y	
<b>Housing benefit to:</b> <ul style="list-style-type: none"> <li>• Student loans</li> <li>• Payroll</li> <li>• Pensions</li> <li>• Housing benefit</li> <li>• Housing tenants</li> <li>• Right to Buy</li> <li>• Deceased persons</li> <li>• Licences</li> <li>• Home Office immigration data</li> <li>• Met Police fraudulent identity database</li> </ul>	(see note 2) Y Y Y Y Y Y Y Y Y Y				
<b>Payroll to:</b> <ul style="list-style-type: none"> <li>• Housing benefit</li> <li>• Payroll</li> <li>• Pensions</li> <li>• Home Office immigration data</li> <li>• Met Police fraudulent identity database</li> </ul>	Y Y Y Y Y	Y Y Y Y	Y Y Y Y		
<b>Housing tenants to:</b> <ul style="list-style-type: none"> <li>• Housing tenants</li> <li>• Housing benefit</li> <li>• Right to Buy</li> <li>• Home Office immigration data</li> <li>• Met Police fraudulent identity database</li> </ul>	(see note3) Y Y Y Y Y				Y Y Y Y Y
<b>Right to Buy to:</b> <ul style="list-style-type: none"> <li>• Housing benefit</li> <li>• Housing tenants</li> <li>• Right to Buy</li> <li>• Home Office immigration data</li> </ul>	(see note 3) Y Y Y Y				Y Y Y Y

<b>Org type</b> <b>Match type</b>	<b>Central Government</b>	<b>Local Government</b>	<b>Health</b>	<b>Pension schemes</b>	<b>Housing associations</b>
<b>Housing waiting list</b> to: <ul style="list-style-type: none"> <li>• Waiting list</li> <li>• Housing benefit</li> <li>• Housing tenants</li> <li>• Right to Buy</li> <li>• Deceased persons</li> <li>• Home Office immigration data</li> <li>• Met Police fraudulent identity database</li> </ul>	(see note 3)  Y Y Y Y Y Y Y				
<b>Creditors</b> to: <ul style="list-style-type: none"> <li>• Creditors</li> <li>• Payroll</li> </ul>	Y Y	Y Y	Y Y		
<b>Private supported care home residents</b> to: <ul style="list-style-type: none"> <li>• Deceased persons</li> <li>• Met Police fraudulent identity database</li> </ul>			(see note 4)  Y Y		
<b>Blue badges</b> to: <ul style="list-style-type: none"> <li>• Deceased persons</li> <li>• Met Police fraudulent identity database</li> </ul>	(see note 5) Y Y				
<b>Concessionary travel passes</b> to: <ul style="list-style-type: none"> <li>• Deceased persons</li> <li>• Met Police fraudulent identity database</li> </ul>	(see note 6) Y Y				
<b>Rates</b> to: <ul style="list-style-type: none"> <li>• Electoral register</li> </ul>	(see note 7) Y				
<b>Licences</b> to: <ul style="list-style-type: none"> <li>• Home Office immigration data</li> <li>• Met Police fraudulent identity database</li> </ul>	(see note 5) Y Y				

**Notes:**

- (1) Pensions data is provided by six pension paying authorities: NICS Pensions; NILGOSC; Teachers' Pensions; Health Pensions; NIFRS Pensions; and Assembly Pensions.
- (2) The Northern Ireland Housing Executive and the Department of Finance are the only central government bodies which submit housing benefit data.
- (3) The Northern Ireland Housing Executive is the only central government body which submits housing tenants, right to buy and social housing waiting list data.
- (4) Private supported care home residents data is provided only by Belfast, Northern, South Eastern, Southern and Western Health and Social Care Trusts.
- (5) The Department for Infrastructure is the only central government body which submits blue badges and taxi licences data.
- (6) Translink is the only central government body which submits concessionary travel passes data.
- (7) The Department of Finance is the only central government body which submits rates data.