



COUNTER FRAUD

PROGRESS REPORT 2025-26

April 2025 to September 2025

Introduction

The roles of the Counter Fraud function are to:

- Receive, track and, where required, investigate financial irregularities (fraud and error) that occur within Kent County Council;
- Provide advice and support to management in mitigating the risk of financial irregularities occurring within their area; and
- Provide awareness and assess the risk of financial irregularities with management and front-line staff.

The Counter Fraud team (CFT) work alongside Internal Audit as one function to support work in providing an independent assurance that the control, risk and governance framework in place within the Council is effective and supports the Council in the achievement of its objectives.

The Governance and Audit Committee are asked to:

- Note the Counter Fraud progress report including reported irregularities from 01 April 2025 to 30th September 2025;
- Note the progress of the Counter Fraud Action Plan for 2025/26 (Appendix B);

Key Messages

- Kent Intelligence Network (KIN) outcome for quarter 1 for 2025/ 2026 has identified **£1,455,104** of savings, with KCC benefiting **£398,923 (Net) (0.07% of revenue spend)** from this activity;
- Identified irregularities for quarter 1 & 2 amount to **£179k** of savings identified subject to full financial recovery;
- Counter Fraud Plan: Updates on progression against the Counter Fraud Plan can be found within the report and at **Appendix B**.
- The biennial National Fraud Initiative is in progress with the outputs of this work in **Appendix C**, this has identified savings of £5,538 (actual)

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Proactive Work – April 2025 to September 2025

Awareness Campaigns – April 2025 to September 2025.

Four of the five Department Management Teams (DMT) have received a fraud risk update and reminder of financial managerial responsibilities. Fraud awareness training has been offered as well as Fraud Risk Assessment for any area of service. Children Young People and Education DMT to receive this input in November 2025.

The Counter Fraud Team have delivered the following key proactive work through the first half of 2025/26:

- 15 fraud related training sessions delivered to 423 individuals;
- Delivered training and assistance to Tunbridge Wells Parking team by holding a Blue Badge Enforcement Day. Two other Council Parking Teams have now requested their own training day;
- Creation of a Desk Top Fraud Risk Assessment tool, to provide control recommendations to services and projects;
- Imbedded within major project teams for the tendering of residential care, supported living, home care, financial service support for direct payments;

The Counter Fraud Team have been shortlisted for the Public Finance Awards 2025 in the outstanding fraud prevention, detection and recovery category. The announcements for the awards will be made on the 28th November 2025

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Irregularity Referrals – April 2025 to September 2025 Overview

288 irregularity referrals were received from April 2025 to September 2025. This is an increase of 22 referrals **(8.3%)** against the number of referrals received against the same period in 2024/ 2025. An increase in referrals is a good indication of awareness of the need to report irregularities to Internal Audit and Counter Fraud to assess where an investigation is required, ensure risks are assessed and mitigated, identifying lessons to be learnt and financial recovery occurs.

As shown in the subsequent slides and **Appendix A**, there has been increases in irregularities relating to:

- Contract Management – Invoice of services not delivered/ overpayments due to data inputting errors;
- Blue Badge misuse – Use of stolen and deceased badges in particular, as well as reports of forged Kent issued badge;
- Theft – related to IT equipment belonging to KCC

The types and volumes of irregularities reported are shown in **Appendix A**

National Fraud Initiative

The National Fraud Initiative (NFI) is operated by the Cabinet Office, and it mandates that Local Authorities provide data to detect fraud and error, with fines being imposed for non-compliance. The NFI is run every two years and requires specific data sets to be provided for this purpose. The Counter Fraud Team have engaged with relevant system owners who have extracted and submitted this data to the NFI, this was completed in October 2024.

Work has started to clear the matches with details of each match and savings identified in **Appendix C**. This has identified savings of £5,538 (actual) & £1,140,853.02 in estimated savings to date. There has been an identified loss of £1,426 due to 26 concessionary bus passes being used after the date of death.

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Irregularity Referrals by Directorate and Fraud Type – Adult Social Care and Health

There has been a further 32 irregularities (excluding blue badges) reported to Internal Audit and Counter Fraud between April 2025 to September 2025.

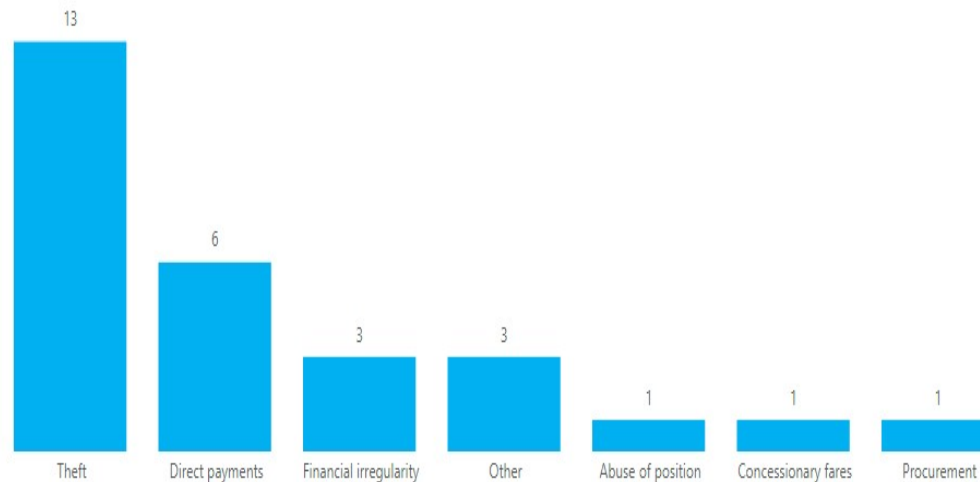
Direct Payments

- There have been 6 cases relating to irregularities within direct payments. Total savings amount to £141,313.95 (actual). Just one of these cases amounts to a saving of £133,259.65, which is 94% of the total savings attributed to direct payments during this period. All amounts are subject to full financial recovery.

Theft

- 11 laptops have been reported to the Counter Fraud Team, as part of the escalation process to ensure KCC recovers assets belonging to them. Following engagement by the Counter Fraud Team 9 laptops have been successfully recovered.
- KCC has in the region of 8,000 laptops in circulation at any one time.

Adult Social Care and Health



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Irregularity Referrals by Directorate and Fraud Type – Adult Social Care and Health - Continued

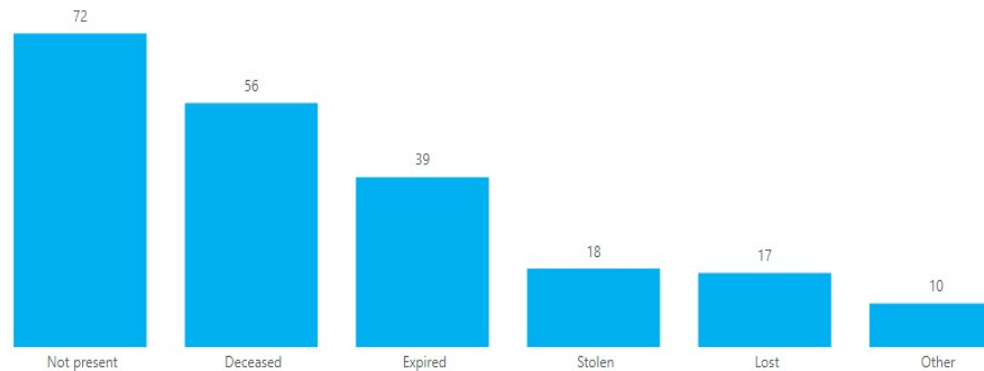
Blue badges:

There have been 212 referrals relating to blue badges received from April 2025 to September 2025, which is 54 (a 34% increase) in referrals received in the same period for 2024/ 2025. The outcomes of these referrals are:

- 168 Penalty Charge Notices being issued across Kent resulting in an estimated £5,040 of additional parking revenue.
- 178 Warning Letters to reminder users of the appropriate use.
- 46 badges removed from being misused again.

There has been an increase in referrals from Swale Borough Council over this period, showing more enforcement activity occurring in this area.

Adult Social Care and Health - Blue Badge



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Irregularity Referrals by Directorate and Fraud Type – Children Young People and Education

Direct Payments:

There has been five referrals relating to direct payment irregularities from April 2025 to September 2025, with savings amounting to £7k. All amounts are subject to full financial recovery.

Home to School Transport (included in 'other'):

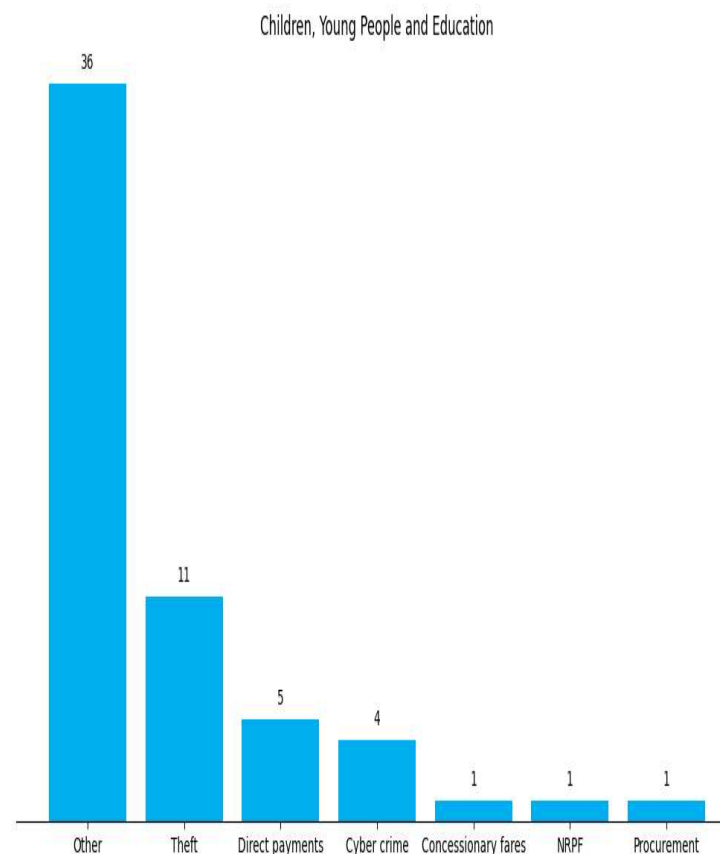
A further 30 irregularities relating to home to school transport invoicing have been reported, with a savings of £36,459 identified.

Cyber Crime:

The Counter Fraud Team have received 4 referrals relating to cyber crime, from April 2025 to September 2025. The 4 referrals have been received from schools in Kent, who continue to be targeted with spear-phishing attempts. There has been an actual loss of £14,302. Alerts have been issued to Kent Schools.

Theft:

11 laptops have been reported to the Counter Fraud Team, as part of the escalation process to ensure KCC recovers assets belonging to them. Following engagement by the Counter Fraud Team 7 laptops have been successfully recovered. Further action is being taken to recover the remaining 4 laptops.



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Irregularity Referrals by Directorate and Fraud Type – Growth, Environment and Transport

Avoidance of charges (other):

One case of avoidance of charges at a household waste centre has been referred to management for investigation.

Blue Badges:

Although the Blue Badge scheme is administered by ASCH, the majority of misuse occurs within on-street parking bays, thus having an impact on the amount District/ Borough Councils receive from this income and in turn the amount they could potentially return to KCC.

Home to School Transport:

Although a risk for CYPE as budget holders, the Public Transport department as part of a verification process identify irregularities.

Invoices are reconciled against school attendance and other information. Any overclaims are netted off against future payments or via invoice if this is not possible.

Warnings are issued to suppliers and contracts are terminated where appropriate. Suppliers may be prevented from engaging in further contracts if subsequent instances are identified.

Growth, Environmental and Transport



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Irregularity Referrals by Directorate and Fraud Type – Chief Executive/ Deputy Chief Executive Departments

Other:

One case of brand takeover has been reported, where representations have been made that an organisation is working in partnership with KCC, when they are not. Reports are made to the National Cyber Security Centre to get the website taken down.

One case of alleged grant fraud has been resolved with no case to answer.

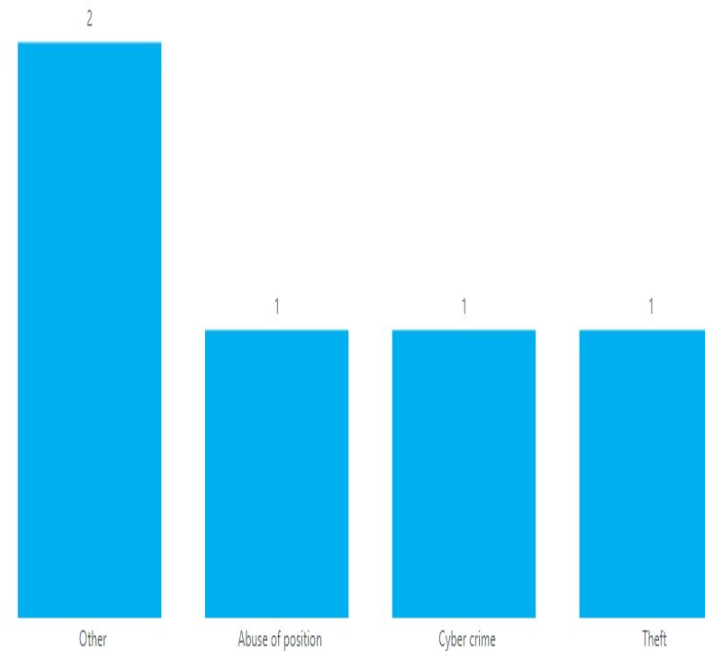
Cyber crime

KCC have been targeted by a phishing attempt, with a potential loss of £25,148.76. The officer identified it as a spoofed email purporting to be from a senior KCC officer.

Theft:

One laptop has been reported as lost/ stolen, attempts to recover the laptop has not been possible.

Chief Executive's & Deputy Chief Executive's Department



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Kent Intelligence Network (KIN) Overview – 01 April 2025 to 30 September 2025

The KIN continues to provide valuable financial support to KCC, Police, Fire Authority and District Councils and the outcomes for the period 1 April 2025 to 30 September 2025, set out below, show the results and financial returns achieved.

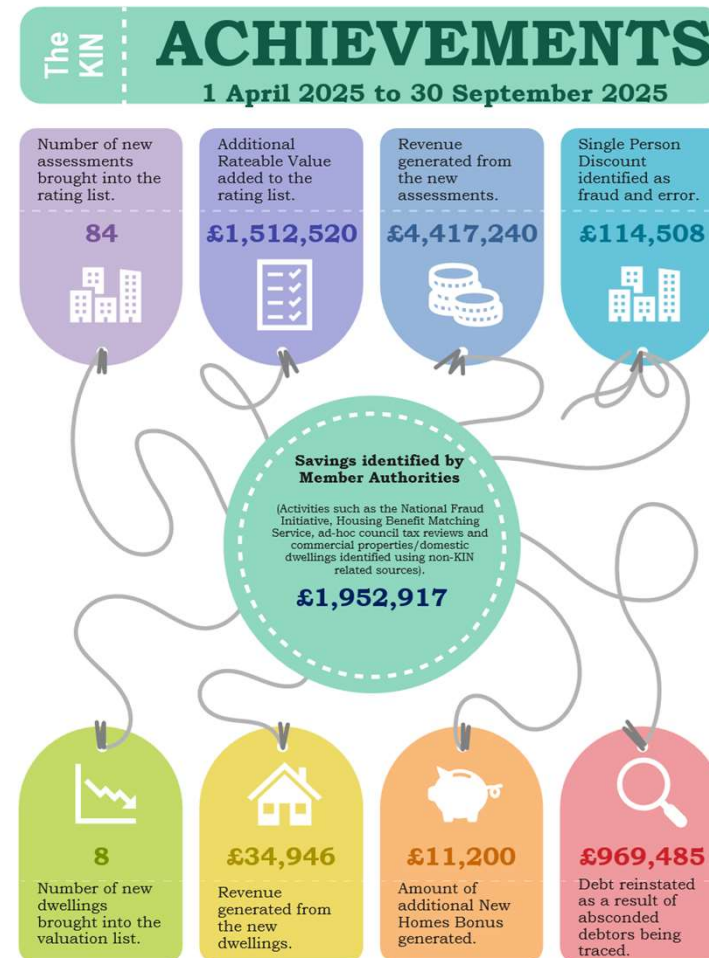
Business Rates:

84 commercial properties, amassing a combined rateable value of £940,470 (£1,512,520 including Medway), have been identified that were previously missing from the rating list. These properties have now been brought into the list by the Valuation Office Agency (VOA) and consequently, the businesses occupying these properties are now liable for business rates.

The additional business rates revenue generated from the identification of these missing properties is £2,763,056 (£4,417,240 including Medway), of which broadly 9% (£248,675) comes to KCC, once collected, is a combination of the following:

- The total amount of business rates billed for both the current financial year and previous financial years of £1,227,733 (£1,975,662 including Medway); and
- A 'future loss prevention' provision of 3 years of £1,535,323 (£2,441,578 including Medway). This represents the amount of additional income that would have been lost if the respective properties had not been identified by the KIN.

It is also pertinent to highlight that on 30 September there were 107 cases with the VOA awaiting assessment/valuation, none of which are included in the figures stated above, and a further 198 cases which are currently under investigation by billing authorities.



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Kent Intelligence Network (KIN) Overview – 01 April 2024 to 30 September 2025

Council Tax

The KIN also helped to identify dwellings missing from the valuation list and an additional 8 dwellings have been identified in this financial year.

The additional council tax revenue generated from the identification of these missing properties is £34,946, of which broadly 73% (£25,510) comes to KCC, once collected, is a combination of the following:

- The total amount of council tax billed for both the current financial year, and previous financial years is £6,545; and
- A 'future loss prevention' provision of 3 years of £28,401. This represents the amount of additional income that would have been lost if the respective dwellings had not been identified by the KIN.

It is also pertinent to highlight that on 30 September there were 54 cases with the VOA awaiting assessment/valuation, none of which are included in the figures stated above, and a further 255 cases which are currently under investigation by billing authorities.

Dwellings added to the valuation list also help to generate additional New Homes Bonus (NHB) for both Districts and KCC. It is estimated that the 8 dwellings identified will generate £11,200, of which 20% (£2,240) comes to KCC.

In respect of the £969,485 that has been traced from absconded council tax debtors, this will generate additional income for KCC, depending on the amount that is collected. Even if a bad debt provision of 30% is applied to the amount of debt brought back into recovery, KCC would broadly receive 73% of £678,639, once collected, and this would amount to £495,406.

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Kent Intelligence Network (KIN) Overview – 01 April 2024 to 30 September 2025

It is also important to highlight the investment made by KCC to help billing authorities achieve these outcomes. This investment is by way of an annual grant given to the respective billing authorities, the components for which are broken down as follows:

- A grant of £432,334 for the provision of additional resources to help carry out KIN related work, and also to assist with non-KIN related initiatives that help to increase the tax base and rates base.
- A grant of £24,164 towards a product that helps to trace absconded council tax debtors.

In total, the financial benefit to KCC from the KIN related initiatives and successes detailed above amounts to £855,241. Solely in respect of KIN-related work, the financial investment of £456,498 made by KCC in 2025/26 has, in the first 6 months, already provided a return-on-investment of nearly 2:1 return.

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Counter Fraud Action Plan 2024/2025

Updates to the 2024/25 Counter Fraud Action Plan are set out in Appendix B.

The balance between pro-active and re-active work continues to be a challenge within resource levels. Resource levels below include staff working within the shared service with Tonbridge and Malling Council (0.2 FTE Counter Fraud Manager, 1 FTE Counter Fraud Technician & 0.8 FTE Intelligence Officer).

The Action Plan is being delivered for 2025/ 26 with an increase of awareness being seen through more irregularities being reported, this helps inform areas of risk and where needed inform audits in these areas.

Counter Fraud Resources

Position	Current number of employees
Interim Head of Counter Fraud	1
Interim Deputy Counter Fraud Manager	2
Counter Fraud Specialists	1
Counter Fraud Technician	2
Intelligence Officer	0.8
Intelligence Assistant	1

Two of the team are on maternity leave, with one position being filled through another member of the team acting up (with their position being backfilled with a temporary contract) and temporary contract for the other position.

There have also been some changes since quarter 4, with the former Head of Internal Audit and Counter Fraud stepping down. This has resulted in changes within the Counter Fraud Team's structure, as set out.

This also includes 2.2 FTE staff providing services to Tonbridge and Malling Borough Council under a shared services provision. As well as resources to provide services to Global Commercial Services Group and Kent Fire and Rescue.

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Appendix A - Year on Year Comparison – by Directorate

Blue Badge cases still represent the largest number of referrals the Counter Fraud service receives. However, there has been a decrease of referrals in relation to CYPE, compared with this time last year. During the same period in 2024/25 there were just over 50 referrals from CYPE, compared to around 40 this year. This is a 20% decrease, which can be attributed to destitution checks previously undertaken by Counter Fraud relating to No Recourse to Public Funds now the responsibility of CYPE. Nonetheless, ASCH and CYPE represent the highest proportion of our caseload.

Directorate Year on Year



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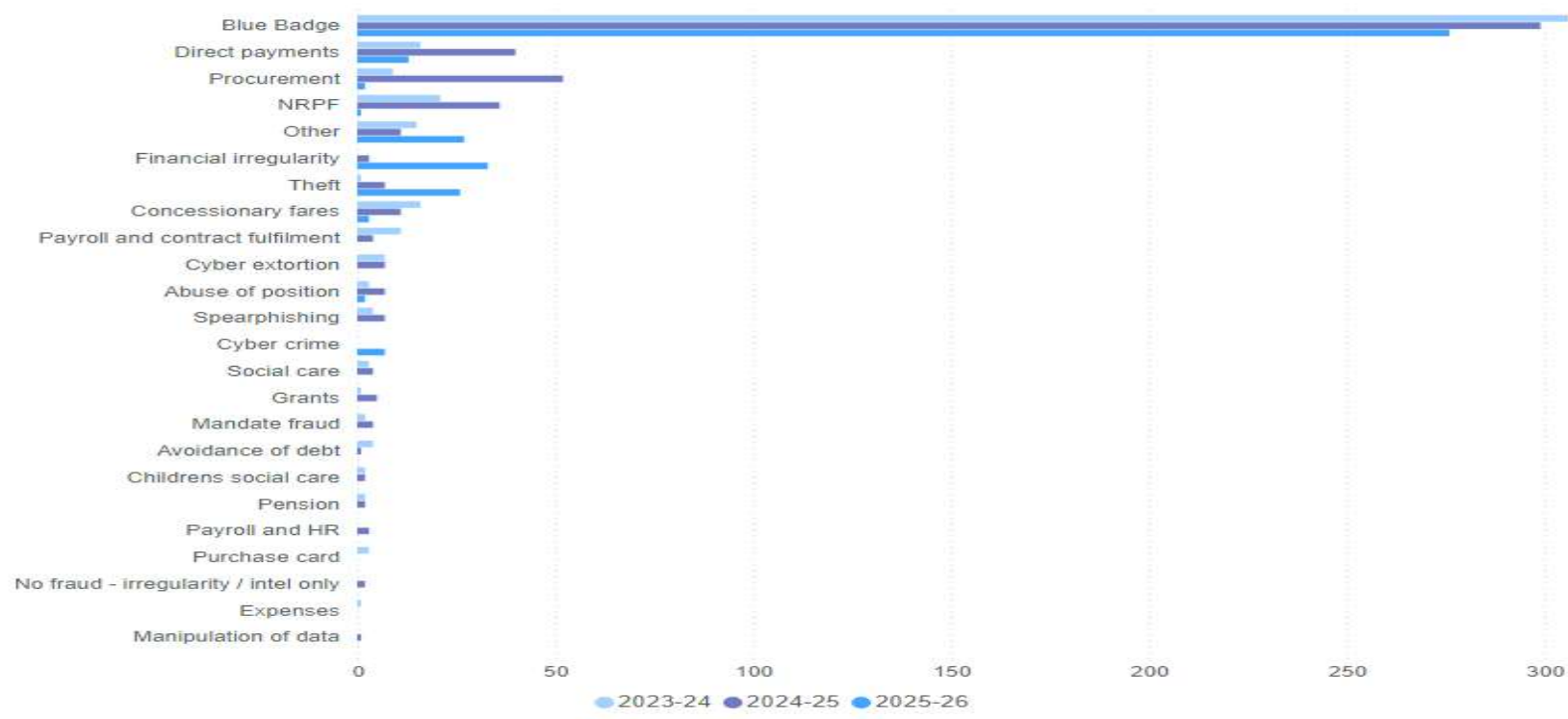
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Appendix A - Year on Year Comparison – by Fraud Type

This slide demonstrates that Direct Payments have historically been the biggest risk of fraud after blue badges. This year however, the number of theft and ‘other’ related referrals received has a greater financial risk to KCC.

Fraud Type Year on Year



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Appendix A - Year on year comparison – by Month Received

Referrals from April 2025 to September 2025 are averaging over 48 per month, compared to 47 for the same period in 2024/25 and 36 in 2023/24. This amounts to an increase in referrals received by 2% compared to last year, and 33% to the year before. The increase in referrals received by Counter Fraud is indicative of greater awareness of financial irregularities within KCC and the efficacy of proactive fraud work.

Month Received



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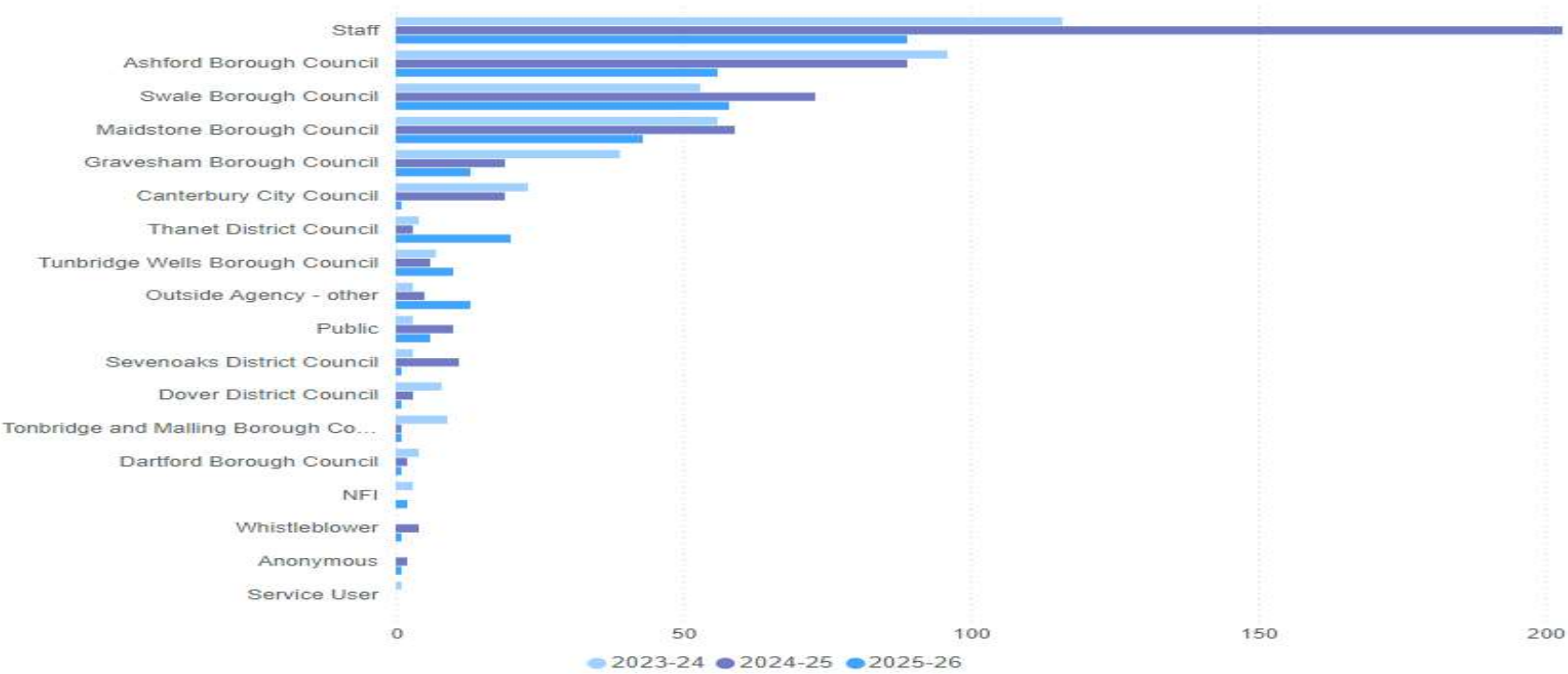
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Appendix A - Year on Year Comparison – by Source of Referral

Relationship management/ awareness continues to work, as in most cases, the number of referrals received from KCC staff and Parking Enforcement Officers is increasing.

Source Year on Year



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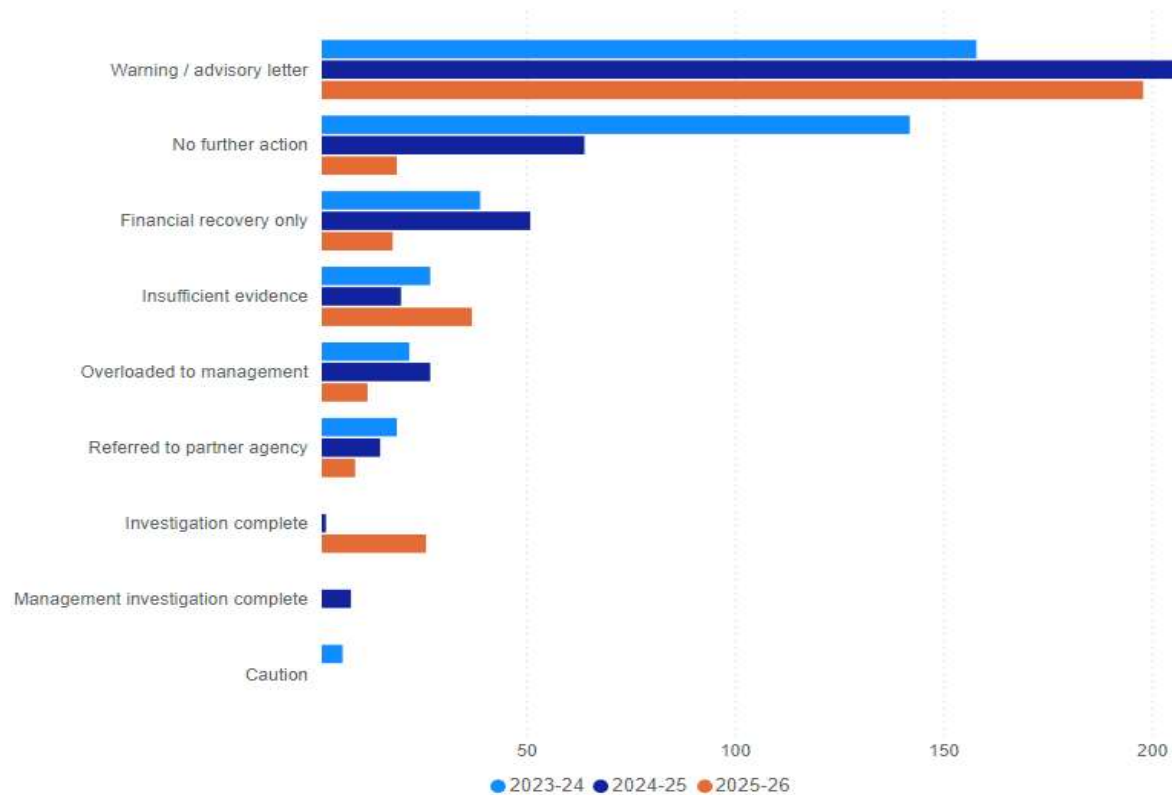
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Appendix A - Year on year comparison – by outcome

The increase in the number of referrals, in particular blue badge referrals, has resulted in some referrals not being progressed due to work on more complex cases taking priority.

Outcomes Year on Year



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Blue Badge Referrals – By type and Referring Parking Team

Swale Borough Council is detecting the highest number of blue badge misuse compared with other District/Borough Councils. We have seen marked increases in detection from: Maidstone Borough Council, Swale Borough Council and Thanet District Council.

Overall, the total number of referrals for blue badges has increase by 54 (34%) compared to the same period, in the last financial year.

Blue Badge Misuse Type	Referrals
Not present	72
Deceased	56
Expired	39
Stolen	18
Lost	17
Other	10
Total	212

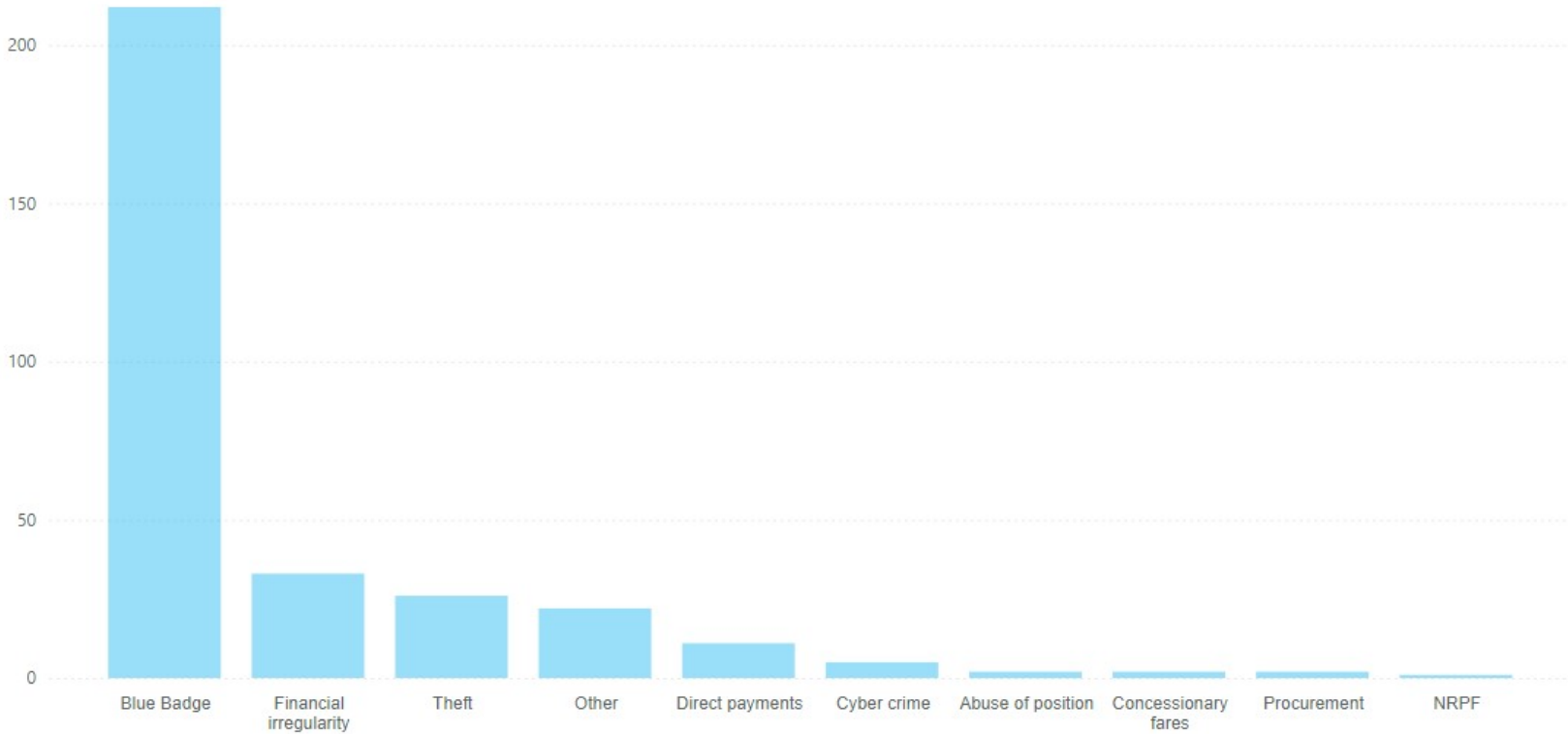
Parking Enforcement Area	Referrals
Swale Borough Council	58
Ashford Borough Council	56
Maidstone Borough Council	43
Thanet District Council	20
Gravesham Borough Council	13
Tunbridge Wells Borough Council	10
Public	3
Staff	2
NFI	1
Canterbury City Council	1
Dartford Borough Council	1
Dover District Council	1
Outside Agency - other	1
Sevenoaks District Council	1
Tonbridge and Malling Borough Council	1

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Appendix A: Fraud and Irregularity Referrals by Fraud Type April 2025 to September 2025

Referrals by Fraud Type



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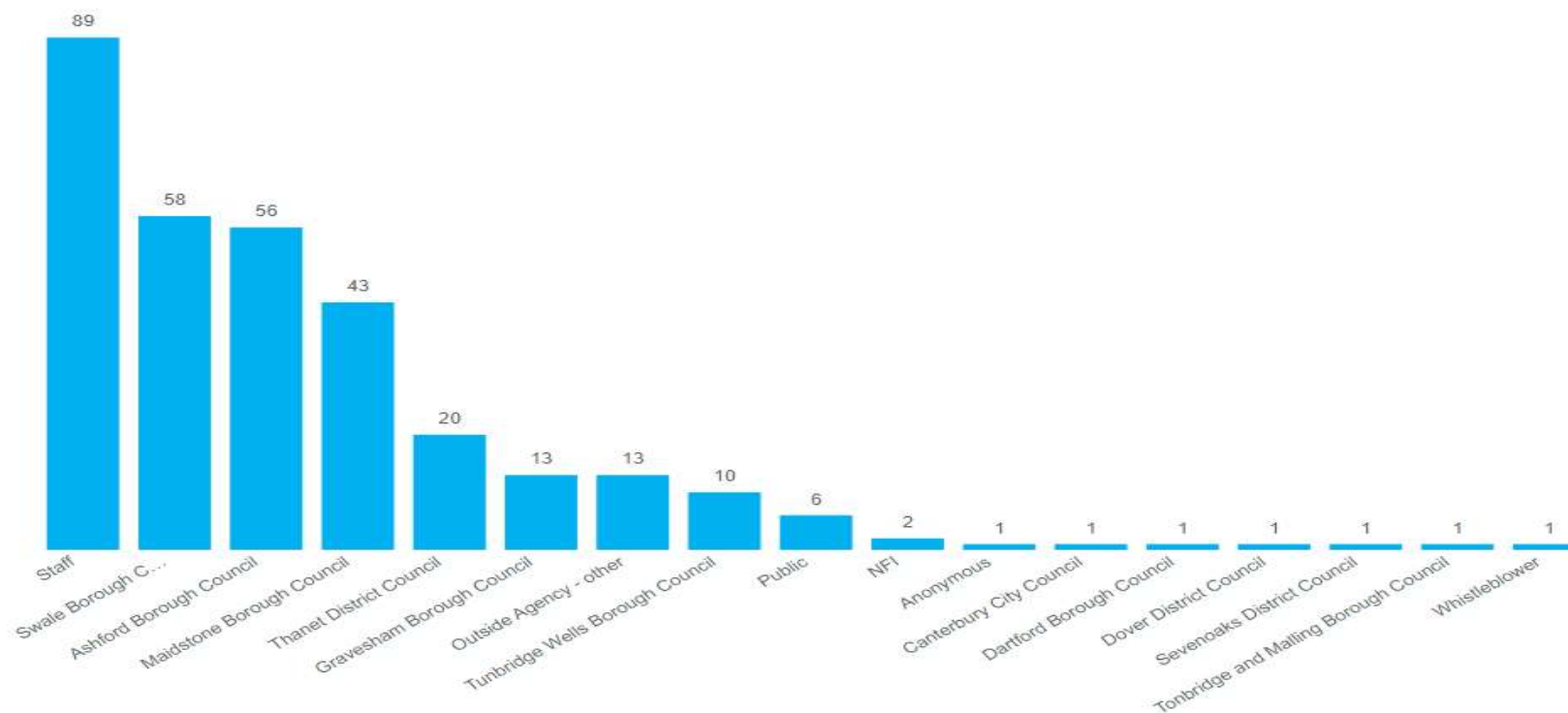
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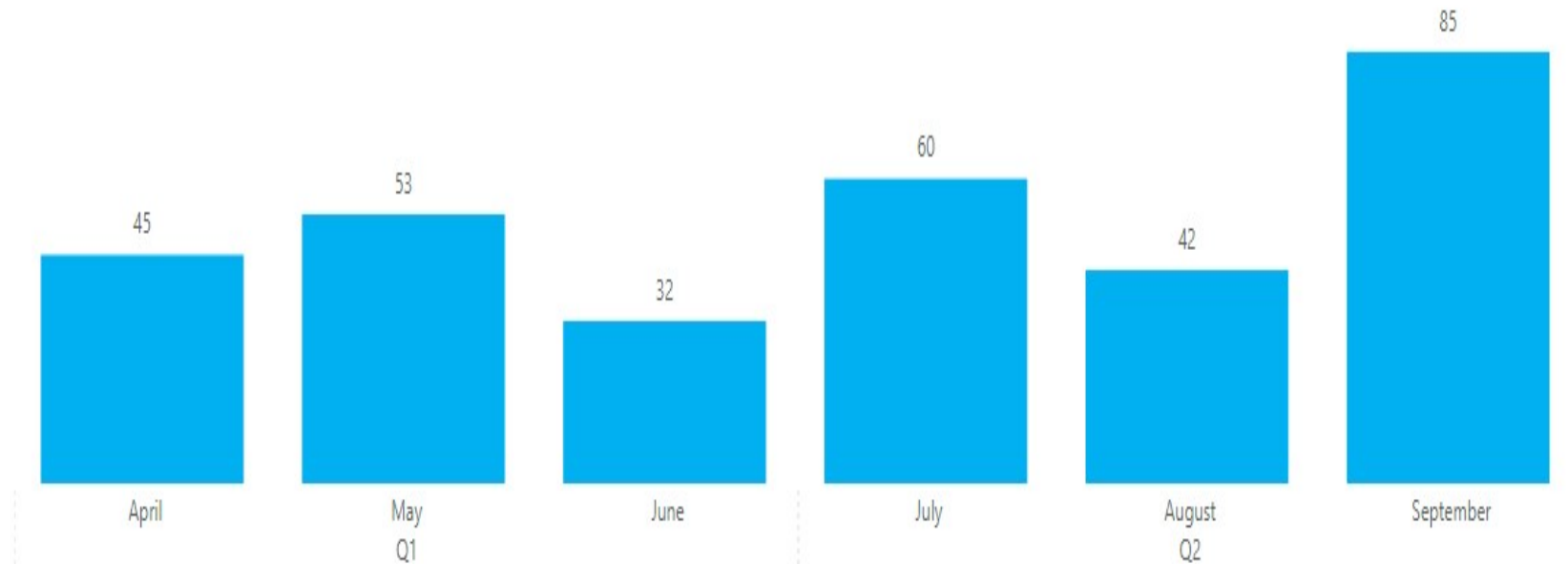
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New Referrals



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Appendix B: Fraud Action Plan 2025/26

Pillar	Activity	Detail	Update
Govern - Having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.	Counter Fraud Update, Audit Committee	A quarterly Counter Fraud update will be provided to Corporate Management Team and the Audit Committee to demonstrate the activities undertaken by the Counter Fraud Team against the plan to prevent and detect Fraud, Bribery and Corruption.	November 2025 Governance and Audit Committee provided with activity for Quarter 1 & 2.
	Fighting Fraud and Corruption Locally Checklist	The Counter Fraud Team to undertake an assessment of the authority against the Fight Fraud and Corruption Locally Checklist.	Due in January 2026
Acknowledge - An organisation must acknowledge and understand fraud risks and demonstrate this by having the right support and appropriate resource to tackle fraud.	Fraud Risk Assessments	The Counter Fraud Team to undertake an assessment of current risk registers across the Council to identify if fraud risks have been identified and controls are in place to mitigate the risk. Including risks associated to the Economic Crime and Corporate Transparency Act (failure to prevent fraud). To work with Governance and Law to embed fraud risk assessments within the Key Decision process.	On- going – part of the relationship management meetings with DMT's
	Relationship Management	Strengthening the anti-fraud culture within the organisation requires Counter Fraud to continue with relationship management meetings to report on emerging and current fraud risks identified through investigations.	Ongoing – see proactive work
	Whistleblowing Hotline and log	The Counter Fraud Team manage the Councils Central Whistleblowing Log and the Whistleblowing helpline.	On-going

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Appendix B: Fraud Action Plan 2025/26

Pillar	Activity	Detail	Update
Prevent - Fraud can be prevented and detected by making better use of information and technology, enhancing fraud controls and processes and developing a more effective anti-fraud culture	Fraud Awareness	Deliver fraud awareness training to teams to ensure that sessions delivered to officers on a risk- based approach. The training will seek to raise awareness about new emerging fraud risks and current risks, continue to strengthen the anti-fraud culture (including failure to prevent fraud) and deliver messages about the standards expected of staff and the reporting of fraud and financial irregularities.	In progress – See proactive update
	Internal Audit	The Counter Fraud Team will review draft engagement plans to ensure any issues identified through investigations or relationship management meetings help inform the scope of any audits.	In Progress – Draft Engagement Plans are review by Counter Fraud to inform fraud and error risks
	International Fraud Awareness Week Campaign	To deliver an internal campaign to officers during International Fraud Awareness week.	In Progress – KNET campaign planned
	National Fraud Initiative	The Counter Fraud Team will lead on the NFI exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. A nominated person from each of the data sets will be identified and liaised with through the project to ensure matches are cleared.	In Progress – See NFI updated in Appendix C.
	Kent Intelligence Network	The Counter Fraud Team will support the Kent Intelligence Network on activities that benefit KCC and the wider Kent Residents.	In progress – See KIN update
	Artificial intelligence – Counterfeit/ Forgery	To explore the use of AI as a directional tool to identify counterfeit/ forged documents used to access services.	To be completed
	Anti – Corruption Audit	To support on the Group of States against Corruption (GRECO) audit on Anti-Corruption controls at KCC.	In progress - Initial evidence submitted, field work expected January 2026.

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Appendix B: Fraud Action Plan 2025/26

Pillar	Activity	Detail	Update
Pursue Prioritising fraud recovery and use of civil sanctions. Developing capability and capacity to punish offenders. Collaborating across geographical and sectoral boundaries. Learning lessons and closing the gaps	Investigations	<p>The Counter Fraud Team will apply a risk-based approach to investigating all instances of actual, attempted and suspected fraud and financial irregularities. The Counter Fraud Team will ensure;</p> <ul style="list-style-type: none"> that any investigation is carried out in accordance with Council policy and procedures, key investigation legislation and best practice the Council's disciplinary procedures will be used where the outcome of an investigation indicates improper behaviour by a Council employee Appropriate sanctions are applied. 	In progress – Peer review is underway to assess the Counter Fraud Teams processes against the Government Counter Fraud Professional Standards.
	Partnership Working	To maintain and develop working with key partner agencies in the prevention and detection of fraud such as the Kent Intelligence Network, Local Authorities, Kent Police as well as internal teams within KCC.	In progress – KIN meetings progressing, liaison with Kent Police established and on-going, Southern Investigators Groups attended.

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Type	Match name	Purpose of match	Total number of matches	Cleared	Overpayments	Total Savings
Pensions	Pensions/Pension Gratuity to DWP Deceased	The purpose of the match is to identify instances where an occupational pensioner has died but the pension is still being paid.	250	248	£0	£5,538.66 (actual) /£130,597.02 (estimated)
	Deferred Pensions to DWP Deceased	The purpose of the match is to identify instances where the former employee has passed away, but payment of any widow/dependant entitlement may not have commenced.	45	19	£0	£0
	Pensions to Payroll	To identify pensioners who may have gone back into employment that could result in an abatement of their pension. Generally, abatements apply in instances where the pay from the new employment plus the pension exceeds the level of pay at the time of retirement.	179	179	£0	£0
	Pensions to Payroll	To identify pensioners who may have gone back into employment that could result in an abatement of their pension. Generally, abatements apply in instances where the pay from the new employment plus the pension exceeds the level of pay at the time of retirement.	201	179	£0	£0

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Type	Match name	Purpose of match	Total number of matches	Cleared	Overpayments	Total Savings
Payroll	Payroll to Payroll	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.	6	6		
	Payroll to Payroll	The criteria for a match are a person having one full-time post plus at least one other post elsewhere.				
	Payroll to Payroll - Email Address	Payroll Data Matched on Email Address or Phone Number: The purpose of these matches is to identify fraudsters that may have changed their names or are using false identities to avoid detection. There is evidence to indicate they often keep the same phone number or email address for convenience or to facilitate the fraudulent activity.				
	Payroll to Payroll - Phone Number	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.	49	38		
		Payroll Data Matched on Email Address or Phone Number: The purpose of these matches is to identify fraudsters that may have changed their names or are using false identities to avoid detection. There is evidence to indicate they often keep the same phone number or email address for convenience or to facilitate the fraudulent activity.				
	Payroll to Pensions	To identify cases where employees who have gone back into employment after drawing a pension that could result in an abatement of pension.	7	7		
		Although investigation of these cases would normally be undertaken by the pension scheme, details of the matches where earnings in excess of £15,000 (for the six months the data submission covers i.e. £30,000 per annum) have been provided to allow you to identify any sensitive cases i.e. involving senior employees or employees in a position of trust.				
	Payroll to Creditors	The match identifies instances where an employee and creditor are linked by the same bank account (report 80) or the same address (report 81) to identify employees with interests in companies with which your organisation is trading.	2	0		
		This may indicate potential undeclared interests and possible procurement corruption or where a member of staff has set up a creditor with their own bank details in order to receive payments they are not entitled to.				
	Payroll to Creditors	The match identifies instances where an employee and creditor are linked by the same bank account (report 80) or the same address (report 81) to identify employees with interests in companies with which your organisation is trading.	9	0		
		This may indicate potential undeclared interests and possible procurement corruption or where a member of staff has set up a creditor with their own bank details in order to receive payments they are not entitled to.				

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Type	Match name	Purpose of match	Total number of matches	Cleared	Overpayments	Total Savings
Blue Badge	Blue Badge Parking Permit to Blue Badge Parking Permit	The purpose of this match is to identify people who may have committed fraud by obtaining more than one blue badge.	18	0		
	Blue Badge Parking Permit to Blue Badge Parking Permit	The purpose of this match is to identify people who may have committed fraud by obtaining more than one blue badge.	2	2	0	£794 (Estimated)
	Blue Badge Parking Permit to DWP Deceased	Individuals who have a blue badge have been matched to deceased records. This will identify cases where a permit holder has died, but the local authority may not have been notified.	2476	2476	0	£910,718 (Estimated)
	Blue Badge Parking Permit to Blue Badge Parking Permit - Phone Number	The purpose of this match is to identify people who may have committed fraud by obtaining more than one blue badge.	208	0		
	Blue Badge Parking Permit to Blue Badge Parking Permit - Phone Number	The purpose of this match is to identify people who may have committed fraud by obtaining more than one blue badge.	364	0		
	Blue Badge Parking Permit to Blue Badge Parking Permit - Email Address	The purpose of this match is to identify people who may have committed fraud by obtaining more than one blue badge.	182	0		
	Blue Badges to Amberhill Data	Identity fraud happens when fraudsters use a false identity or somebody else's identity details to support their criminal and deceptive activities. The NFI uses the Metropolitan Police Fraudulent Identity (Amberhill) Data to help identify potential fraud being perpetrated against NFI participating bodies through the use of these false identities including fraud by false representation (Section 2 - Fraud Act 2006).	1	0		
	Blue Badges to Amberhill Data	Identity fraud happens when fraudsters use a false identity or somebody else's identity details to support their criminal and deceptive activities. The NFI uses the Metropolitan Police Fraudulent Identity (Amberhill) Data to help identify potential fraud being perpetrated against NFI participating bodies through the use of these false identities including fraud by false representation (Section 2 - Fraud Act 2006).	8	0		

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Type	Match name	Purpose of match	Total number of matches	Cleared	Overpayments	Total Savings
Concessionary Fares	Concessionary Travel Passes to DWP Deceased	Individuals who have a concessionary travel pass have been matched to deceased records. This will identify cases where a permit holder has died, but the local authority may not have been notified	3558	3558	£1,426	£98,762 (Estimated)
	Concessionary Travel Passes to Amberhill Data	Identity fraud happens when fraudsters use a false identity or somebody else's identity details to support their criminal and deceptive activities. The NFI uses the Metropolitan Police Fraudulent Identity (Amberhill) Data to help identify potential fraud being perpetrated against NFI participating bodies through the use of these false identities including fraud by false representation (Section 2 - Fraud Act 2006).	1			
	Concessionary Travel Passes to Amberhill Data	Identity fraud happens when fraudsters use a false identity or somebody else's identity details to support their criminal and deceptive activities. The NFI uses the Metropolitan Police Fraudulent Identity (Amberhill) Data to help identify potential fraud being perpetrated against NFI participating bodies through the use of these false identities including fraud by false representation (Section 2 - Fraud Act 2006).	1			

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Type	Match name	Purpose of match	Total number of matches	Cleared	Overpayments	Total Savings
Creditors	Duplicate creditor by address detail	To identify multiple creditors operating at the same address. These may represent simple errors, where the same creditor may have been set up twice using a slightly different spelling, for example LIMITED and LTD, or an attempt to obscure fraudulent activity.	19	0		
	Duplicate creditors by bank account number	This output shows where the same bank account details appear on more than one record. Of particular interest is where the same bank details are shown against suppliers with different names. These may indicate where a supplier has changed trading name but the standing data has not been updated to reflect this or there are links between companies with different trading names.	16	0		
	Duplicate records by reference, amount and creditor reference	This match highlights possible duplicate payments in excess of £500 that may have arisen as a result of poor controls or fraudulent activity by suppliers and/or staff	1	0		
	Duplicate records by amount and creditor reference	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.	23,582	0		
	VAT overpaid	This report identifies instances where VAT may have been overpaid. This is based on the information provided within the NFI invoice history data submission and the output includes the level and scale of overpaid VAT. The VAT amount is compared to a calculated maximum VAT of 20%, the maximum VAT rate in the payment period covered by the NFI exercise.	127	0		
	Duplicate records by invoice number and amount but different creditor reference and name	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.	12	0		
	Duplicate records by postcode, invoice date and amount but different creditor reference and invoice number	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.	2	0		
	Duplicate records by postcode, invoice amount but different creditor reference and invoice number and date	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.	10	0		

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Type	Match name	Purpose of match	Total number of matches	Cleared	Overpayments	Total Savings
Procurement	Procurement - Payroll to Companies House (Director)	To identify potential undeclared interests that have given a pecuniary advantage. To do this we have matched your payroll data to companies house information and then to your creditors data.	3	0		
	Procurement - Payroll to Companies House (Director)	To identify potential undeclared interests that have given a pecuniary advantage. To do this we have matched your payroll data to companies house information and then to your creditors data.	11	0		

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