

**56.** West Lothian Council has adequate arrangements in place to prevent and detect fraud or other irregularities.

**57.** The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise coordinated by Audit Scotland which aims to prevent and detect fraud. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify 'matches' that might suggest the existence of fraud or irregularity.

**58.** The current NFI exercise ran over 2022/23 and 2023/24 and participating bodies began to receive matches for investigation in January 2023. These matches are categorised by risk and all recommended matches, plus any further matches based on findings, should be investigated.

**59.** The council has well established processes in place to investigate the matches and acts, where appropriate, if any issues are identified. For the latest exercise, no significant issues were identified. The outcome of the National Fraud Initiative exercise is reported to the audit committee.