



National Fraud Initiative – Creditor’s Privacy Notice

The SPS is required by law to protect the public funds it administers. It may share information provided to it with other bodies responsible for auditing or administering public funds, in order to prevent and detect fraud.

On behalf of the Auditor General for Scotland, Audit Scotland appoints the auditor to audit the accounts of this authority. It is also responsible for carrying out data matching exercises.

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

Audit Scotland currently requires us to participate in a data matching exercise to assist in the prevention and detection of fraud. We are required to provide particular sets of creditor’s data, including standing data and payments history data, to Audit Scotland for each matching exercise. These data sets are detailed in Audit Scotland's instructions, which can be found at the following links:

[2022-01-27 Trade Creditors Standing Data Spec 22 23 \(publishing.service.gov.uk\)](https://publishing.service.gov.uk/2022-01-27/Trade-Creditors-Standing-Data-Spec-22-23)

[2022-01-28 Trade Creditors History Data Spec 22 23 \(publishing.service.gov.uk\)](https://publishing.service.gov.uk/2022-01-28/Trade-Creditors-History-Data-Spec-22-23)

The use of data by Audit Scotland in a data matching exercise is carried out with statutory authority, normally under its powers in Part 2A of the Public Finance and Accountability (Scotland) Act 2000. It does not require the consent of the individuals concerned under the Data Protection Act 2018.

Data matching by Audit Scotland is subject to a Code of Practice. This may also be found at: [Code of data matching practice 2018 \(audit-scotland.gov.uk\)](https://audit-scotland.gov.uk/code-of-data-matching-practice-2018)

For further information on Audit Scotland's legal powers and the reasons why it matches particular information, see the full text privacy notice at: [National Fraud Initiative in Scotland: Privacy notice \(audit-scotland.gov.uk\)](https://audit-scotland.gov.uk/national-fraud-initiative-in-scotland-privacy-notice)