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Scottish Parliament

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23 January 2026

Dear Richard,

### **National Fraud Initiative in Scotland**

Thank you for your correspondence following my letter of 12 December 2024 in connection with the Committee's scrutiny of the Audit Scotland report: National Fraud Initiative in Scotland 2024.

As I set out previously, I asked officials to engage with Audit Scotland to consider whether extending mandatory participation in the National Fraud Initiative (NFI) to additional organisations which receive public funding would be likely to deliver improved outcomes, and whether mandating participation through legislation could be beneficial.

Officials met with Audit Scotland in early 2025 to discuss these issues. This included consideration of the evidence from previous NFI exercises and pilots, the legal framework underpinning participation in the NFI in Scotland, and the practical implications of extending mandatory coverage to organisations not currently required to take part.

In addition, officials engaged with colleagues across government, including those responsible for housing policy, to explore the position of organisations operating outwith the core public sector and to consider the legal and policy implications of their inclusion within the NFI.

It is accepted by Scottish Government that greater participation in NFI could yield beneficial results for participants in terms of assurance and fraud detected. However, we have not identified a clear evidence base to demonstrate that extending mandatory participation for specific organisations would lead to increased fraud detection or materially improved outcomes. There are also questions about the scope of the existing legislative framework,

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and whether any extension of mandatory participation could require change to primary legislation.

Having considered this evidence, the Scottish Government has concluded that justification is insufficient at this stage to pursue legislative change to extend mandatory participation in the NFI. Audit Scotland has been made aware of this conclusion and will continue to deliver and report on the NFI.

I trust this update is helpful to the Committee and provides reassurance that the issues raised have been considered carefully, including engagement with Audit Scotland and relevant policy colleagues. I would, of course, be happy to reflect further should the Committee have additional questions or wish to raise any further concerns.

Yours sincerely,



**SHONA ROBISON**

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