

## Appendix 1

### Hereford & Worcester Fire Authority National Fraud Initiative – 2014/15: Raw Match Data

	2010/11 Raw Matches	2012/13 Raw Matches	2014/15 Raw Matches
<b>Employee Related</b>			
52 Pensions Payroll to Benefits Agency Records*	2		
54 Pensions Payroll to Payroll (within bodies)	10	10	1
55 Pensions Payroll to Payroll (between bodies)	1	1	1
58 Pensions to Injury Benefits		2	7
65 Payroll to Payroll (within bodies)	108	114	119
66 Payroll to Payroll (between bodies)	42	31	30
78 Payroll to Pensioners			1
80 Payroll to Creditors with same bank a/c (within body)		1	1
81 Payroll to Creditors with same address (within body)	5	2	3
<b>Total Raw Matches - Payroll</b>	<b>168</b>	<b>160</b>	<b>163</b>
<b>Creditor Related</b>			
701 Duplicate Creditor - by Creditor Names	8	14	11
702 Duplicate Creditor – by Address Details	8	6	8
703 Duplicate Creditor – by Bank Account Number	2	4	1
708 Duplicate Payments by amount	147	171	135
709 Overpaid VAT	1	7	7
710 Duplicate Payments by Name, Invoice number and Amount – with different creditor name and reference		2	2
711 Duplicate Payments by Invoice number and amount but with different creditor reference and name	2	8	6
712 Duplicate Postcode, Invoice date and amount but with different creditor reference and invoice ref	1		
713 Duplicate Postcode and amount but with different creditor reference, invoice reference and amount	1		2
<b>Total Raw Matches - Creditors</b>	<b>170</b>	<b>212</b>	<b>172</b>
<b>Total Raw Matches</b>	<b>338</b>	<b>372</b>	<b>335</b>

\* Report not yet issued by the Audit Commission