

APPENDIX C

Anti-Fraud Work Plan

(Drawn together from entries in the Audit Plan for 2021/22)

<u>Audit Name</u>	<u>Work Focus</u>	<u>Update Position 31/03/2022</u>
NFI Investigation Work	Review of data matches to assess whether fraudulent.	Completed for 2021/22
Covid Grant Assurance Work (Non-business)	Review of appropriateness/accuracy of grant payments made to third parties/use of grants the Council has received.	Completed Compliance and Enforcement Grant Assurance. Completed Test and Trace Support Grant. Completed Infection Control Grant.
Covid Business Grants Assurance	Review of payments to assess whether inaccurate or fraudulent.	Ongoing.
Contract letting - Other than Care Packages	Check for compliance with Contract Rules of Procedure/legislation. Check for risk of contracts being awarded inappropriately/potential for conflict of interest/personal gain.	Postponed at request of Service, rescheduled for next year.
Personal Budgets (Direct Payments/Use of payment cards) (Education Service)	Personal Budgets may be used inappropriately/fraudulent documentation could be provided for expenditure incurred.	Rescheduled for next year.
Street Works/Traffic Regulation Orders/Section 38 Charges	Income collection – to ensure that the relevant charges are requested/received.	Background.
Parking	Income collection – income is maximised/reduced risk of theft.	Testing Stage.
*Council Tax Reduction Scheme	Reductions granted are valid, regularly reviewed, and investigated where applicable.	Completed.

*A piece of work which has been commissioned from an external fraud work provider.