

## APPENDIX D

### Anti-Fraud Work Plan

(Drawn together from entries in the Audit Plan for 2022/23

<u>Audit Name</u>	<u>Work Focus</u>
NFI Investigation Work	Review of data matches to assess whether fraudulent.
Covid Grant Assurance Work (Non-business)	Review of appropriateness/accuracy of grant payments made to third parties/use of grants the Council has received.
Covid Business Grants Assurance	Review of payments to assess whether inaccurate or fraudulent.
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.
Personal Budgets (Direct Payments/Use of payment cards) (Education Service)	Personal Budgets may be used inappropriately/fraudulent documentation could be provided for expenditure incurred.
Council Tax Hardship Fund	Check that grants have been awarded accurately/appropriately.
Residents Property (Appointeeship/Deputyship)	Check that client financial records are kept up to date/are accurate. Check that expenditure incurred is appropriate and has full supporting documentation. Check that any physical assets are adequately safeguarded.