

APPENDIX C

Anti-Fraud Work Plan

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

<u>Audit Name</u>	<u>Work Focus</u>	<u>Update Position (End of March 2023)</u>
National Fraud Initiative (NFI) Investigation Work	Review of data matches to assess whether fraudulent.	New exercise commenced in October. Matched data received January which is now being reviewed.
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.
Covid Business Grants Assurance	Review of payments to assess whether inaccurate or fraudulent.	Completed.
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.	Background.
Personal Budgets (Direct Payments/Use of payment cards) (Education Service)	Personal Budgets may be used inappropriately/fraudulent documentation could be provided for expenditure incurred.	Not commenced carried forward into next year's plan.
Council Tax Hardship Fund	Check that grants have been awarded accurately/appropriately.	Agreed with service to postpone until next year.
Appointeeship/Deputyship Arrangements	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.	Draft report issued.