

APPENDIX C

Anti-Fraud Work Plan

(Drawn together from entries in the Audit Plan for 2023/24

<u>Audit Name</u>	<u>Work Focus</u>	<u>Update Position (End of December 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. (This is a large/time consuming exercise that is ongoing during the year.)
Mileage/Expenses Claims	Assess compliance with Council Policy/Procedures and identify any issues with erroneous or fraudulent claims.	Background
West Berkshire Lottery	Check that the scheme is effectively managed in accordance with the contractual arrangements, in order to reduce risk of reputational damage and funds being misappropriated.	Completed
Contract letting - Other than Care Packages	Check for compliance with Contract Rules/legislation. Check for risk of contracts being awarded inappropriately/potential for conflict of interest/personal gain.	Testing
Personal Budgets (Direct Payments/Use of payment cards) (Education Service)	Personal Budgets may be used inappropriately/fraudulent documentation could be provided for expenditure incurred.	Background
Housing Benefits/Exceptional Hardship Fund	Check that grant applications have been appropriately checked/vetted and that grants have been awarded accurately/appropriately.	Background
Development Control (Planning Applications)	Check that internal procedures meet key elements of Planning Application Legislation, and are sufficiently robust to reduce the risk of corruption/fraud in the planning application process. We will also carry out compliance checks to ensure applications are processed in accordance with the defined procedures.	Background