

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 March 2024)</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. | Cancelled |
| 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. | Postponed until next year's plan |
| Housing Benefits/Exceptional Hardship Fund | Check that grant applications have been appropriately checked/vetted and that grants have been awarded accurately/appropriately. | Postponed until next year's plan |
| 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. | Testing |