

## APPENDIX C

### Anti-Fraud Work Plan

(Drawn together from entries in the Audit Plan for 2024/25)

<u>Audit Name</u>	<u>Work Focus</u>	<u>Update Position (End of June 2024)</u>
National Fraud Initiative (NFI) Investigation Work	Review of data matches to assess whether fraudulent.	Matched data report reviews nearly complete. New exercise commences October.  (This is a large/time consuming re-occurring exercise that is ongoing during the year.)
Procurement Cards	Check that cards are issued and used in accordance with the Council's Policy/Procedures, focussing on potential for inappropriate/fraudulent use.	Background Work Commenced
West Berkshire Lottery	Check that there is a contract in place with the lottery service provider, and that it is effectively managed, in order to reduce the risk of reputational damage and funds being misappropriated/inappropriately used.	Audit in Progress
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 Work Commenced
Council Tax Hardship Fund	Check that grant applications have been appropriately checked/vetted and that grants have been awarded accurately/appropriately.	Audit in Progress
Disabled Facilities Grant	Check that grants awarded in accordance with legislation/Council procedures, that inappropriate payments have not been made.	To Commence in Quarter 3.