

**Anti-Fraud Work Plan****(Drawn together from entries in the Audit Plan for 2024/25)**

<b><u>Audit Name</u></b>	<b><u>Work Focus</u></b>	<b><u>Update Position (End of December 2024)</u></b>
National Fraud Initiative (NFI) Investigation Work	Review of data matches to assess whether fraudulent.	New exercise commenced, data matches submitted by due deadline.  (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.	Testing
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.	Completed
Personal Budgets (Direct Payments/Use of payment cards) (Education Service)	Personal Budgets may be used inappropriately/fraudulent documentation could be provided for expenditure incurred.	Testing
Council Tax Hardship Fund	Check that grant applications have been appropriately checked/vetted and that grants have been awarded accurately/appropriately.	Completed
Disabled Facilities Grant	Check that grants awarded in accordance with legislation/Council procedures, that inappropriate payments have not been made.	Testing