

**Anti-Fraud Work Plan****(Drawn together from entries in the Audit Plan for 2025/26)**

<b><u>Audit Name</u></b>	<b><u>Work Focus</u></b>
National Fraud Initiative (NFI) Investigation Work	Review of data matches to assess whether fraudulent.
Income Collection Spot Checks	Spot checks on services where cash/income is collected direct from customer. The audits will check that income has been fully and accurately recorded.
Shaw House	Income collection and recording.
Community Infrastructure Levy	Effectiveness of planning approval and application of charges/exemptions.
Parking	Income collection and recording processes and reconciliations to the parking machine ticket information.
Public Transport	Income collection and recording processes for the transport run in-house.
Land Charges	Income collection and recording processes for the searches the Council is responsible for managing.
Brokerage/Care Commissioning Placement Processes	Provider selection/client placement decisions may not be made appropriately.
Contract Letting/Monitoring – Care Packages	Contracts may be awarded inappropriately/not in line with legislation and/or Council Contract Rules.