

APPENDIX C

Anti-Fraud Work Plan

(Drawn together from entries in the Audit Plan for 2025/26)

<u>Audit Name</u>	<u>Work Focus</u>	<u>Update Position (End of September 2025)</u>
National Fraud Initiative (NFI) Investigation Work	Review of data matches to assess whether fraudulent.	New data match reports received and now being reviewed by Audit/relevant services. (This is a large/time consuming exercise that is ongoing during the year.)
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 and received.	Visits in progress
Shaw House	Purchasing, income collection and recording.	Background
Community Infrastructure Levy	Effectiveness of planning approval and application of charges/exemptions.	Background
Parking	Income collection and recording processes and reconciliations to the parking machine ticket information.	Not commenced, planned for Quarter 4
Public Transport	Income collection and recording processes for the transport run in-house.	Completed
Land Charges	Income collection and recording processes for the searches the Council is responsible for managing.	Testing
Brokerage/Care Commissioning Placement Processes	Provider selection/client placement decisions may not be made appropriately.	Background
Contract Letting/Monitoring – Care Packages	Contracts may be awarded inappropriately/not in line with legislation and/or Council Contract Rules.	Not commenced planned for Quarter 4