

Anti-Fraud Work Plan

(Drawn together from entries in the Audit Plan for 2026/27)

<u>Audit Name</u>	<u>Work Focus</u>
National Fraud Initiative (NFI) Investigation Work	Ongoing review of data matches to assess whether fraudulent. New biennial exercise to commence in October.
National Non-Domestic Rates (NNDR)	Fraudulent applications for exemptions/reliefs and payment of refunds.
Members Expenses	Inappropriate/falsified claims for expenses being paid.
Shared Lives - Placements and Payments	Inappropriate/falsified payments may be generated. Falsified claims for expenses may be submitted.
Parking	Income collection and recording processes and reconciliations to the parking machine ticket information.
Brokerage/Care Commissioning Placement Processes – Children’s	Check for compliance with Contract Rules of Procedure/legislation. Risk that provider selection/client placement decisions are not made appropriately/potential for conflict of interest/personal gain.