

**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>	<b><u>Update Position (End of March 2026)</u></b>
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.	Completed
Shaw House	Purchasing, income collection and recording.	Draft report Issued
Community Infrastructure Levy	Effectiveness of planning approval and application of charges/exemptions.	Completed
Parking	Income collection and recording processes and reconciliations to the parking machine ticket information.	Not commenced, moved into 2026/27 plan.
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.	Ready for Review
Brokerage/Care Commissioning Placement Processes	Provider selection/client placement decisions may not be made appropriately.	Ready for Review
Contract Letting/Monitoring – Care Packages	Contracts may be awarded inappropriately/not in line with legislation and/or Council Contract Rules.	Partial coverage in the previous audit.