APPENDIX C

Anti-Fraud Work Plan

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

Audit Name	Work Focus	Update Position (End of June 2026)
National Fraud Initiative (NFI) Investigation Work	Review of data matches to assess whether fraudulent.	Preparing for the new exercise commencing in the autumn. (This is a large/time consuming mandatory exercise that is ongoing during the year.)
National Non-Domestic Rates (NNDR)	Fraudulent applications for exemptions/reliefs and payment of refunds.	Commenced, at the testing stage.
Members Expenses	Inappropriate/falsified claims for expenses being paid.	Planned for Quarter 3
Shared Lives	Inappropriate/falsified payments may be generated. Falsified claims for expenses may be submitted.	Planned for Quarter 3
Parking	Income collection and recording processes and reconciliations to the parking machine ticket information to ensure all income due is collected and accounted for.	Planned for Quarter 4
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.	Planned for Quarter 2