

## APPENDIX C

### Anti-Fraud Work Plan

(Drawn together from entries in the Audit Plan for 2020/21

<u>Audit Name</u>	<u>Work Focus</u>	<u>Update Position (30/09/2020)</u>
Income Collection Spot Checks	Library site visits.	Draft report issued, some recommendations to improve controls, no significant control fraud risk identified.
NFI Investigation Work	Review of data matches to assess whether fraudulent	New exercise commences October when are required to submit Council data. Data matches returned in approximately February for us to then review/investigate.
On-line Grant Applications	Use of on-line grant facilities to generate grants for the Council - ensure they are set up correctly (i.e. bank account details).	
The People's Lottery	Payments received and prizes are appropriately accounted for.	
Members Expenses	Claims re valid/fraudulent payments not being made.	
Land Charges	Income is appropriately accounted for.	
ASC Carers Assessments/Payments	Payments are valid, accurate and fully accounted for.	Terms of Reference Being Drafted.
Shared Lives – Placements and Payments	Payments are valid, accurate and fully accounted for.	Service has just commenced using CareDirector system for recording /making payments. Agreed to undertake the audit in January after the processes have had time to bed down/there is more data for us to test.

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Payment of Carers – Foster Carers	Payments are valid, accurate and fully accounted for.	Terms of Reference Being Drafted.
Registrars Service	Income is appropriately accounted for.	Audit has commenced.
Concessionary Fares/Bus Passes	Passes are only issued to valid applicants, passes no longer required are promptly cancelled.	
Common Housing Register	Allocation of accommodation - ensure it is in line with agreed prioritisation.	
*Council Tax Reduction Scheme	Reductions granted are valid, regularly reviewed, and investigated where applicable.	Liaising with external provider on scoping/timing of the review.

\*A piece of work to be commissioned from an external fraud work provider.