

Anti-Fraud Work Plan**(Drawn together from entries in the Audit Plan for 2021/22)**

<u>Audit Name</u>	<u>Work Focus</u>
NFI Investigation Work	Review of data matches to assess whether fraudulent.
Covid Grant Assurance Work (Non-business)	Review of appropriateness/accuracy of grant payments made to third parties/use of grants the Council has received.
Covid Business Grants Assurance	Review of payments to assess whether inaccurate or fraudulent.
Contract letting - Other than Care Packages	Check for compliance with Contract Rules of Procedure/legislation. Check for risk of contracts being awarded inappropriately/potential for conflict of interest/personal gain.
Personal Budgets (Direct Payments/Use of payment cards) (Education Service)	Personal Budgets may be used inappropriately/fraudulent documentation could be provided for expenditure incurred.
Street Works/Traffic Regulation Orders/Section 38 Charges	Income collection – to ensure that the relevant charges are requested/received.
Parking	Income collection – income is maximised/reduced risk of theft.
*Council Tax Reduction Scheme	Reductions granted are valid, regularly reviewed, and investigated where applicable.

*A piece of work which has been commissioned from an external fraud work provider.