

Inquiries of Management

Legal

Name of Interviewee(s): Heather Dickinson

Date(s) of Interview: 21 April 2017

Required Inquiries

Category	Short Description	Detailed Description	Comments
Fraud	REQUIRED Management's assessment of fraud risks including the nature, extent and frequency of such assessment	What are your views about fraud risks at the entity?	Current fraud risks have been assessed as part of the Annual Fraud Report 16/17 which is due to be reported to the Governance and Ethics Committee in July 2017.
Fraud	REQUIRED Actual, suspected or alleged instances of fraud	Are you aware of or have you identified any instances of actual, suspected, or alleged fraud, including misconduct or unethical behaviour related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?	Yes, details of the cases arising in 2016/17, and the actions taken to tackle them, are set out in the Annual Fraud Report 2016/17.
Litigation, claims and assessments	REQUIRED In-house legal counsel	Is the entity involved in any litigation, claims or assessments (including those defended by insurance companies)? - What is your assessment of such matters? - Which litigation, claims and	Yes. Insurance claims managed by Risk and Insurance together with Council insurers. Non-insured cases managed by Legal Services together with appropriate external advisory support where appropriate with claims being pursued or settled on

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		assessments involving the entity may have a material effect on the financial statements and/ or may require disclosure in the financial statements? Note: Inquire of in-house legal counsel	the basis of legal advice in accordance with provisions within Constitution. Any contingent assets or liabilities arising as a result of litigation, claims or assessments are notified annually to Financial Services for reporting in annual statement of accounts.