

## Inquiries—Those Charged With Governance

Name of Interviewee(s) : Governance and Ethics Committee

Name of KPMG Interviewer(s) :

Date(s) of Interview : 14 June 2017

### Required Inquiries

Category	Short Description	Detailed Description	Comments (optional)
Fraud	REQUIRED Programs and controls to prevent, detect and deter fraud – oversight by those charged with governance	How do those charged with governance exercise effective oversight of management's processes for identifying and responding to the risk of fraud in the entity and internal controls management has established to mitigate these fraud risks?	The Corporate Leadership Team and the Governance and Ethics Committee are consulted on the Annual Internal Audit Plan. Periodic updates against the Plan are provided. An Annual Report on Internal Audit work is provided. Copies of Internal Audit reports are widely disseminated, including to Corporate Directors, Members and the Operational Manager concerned. A Fraud Risk Assessment is in place as part of the process for compiling the Annual Fraud Report.
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 2016/17. This is due to be reported to the Governance and Ethics Committee in July 2017.
Fraud	REQUIRED Actual, suspected or alleged instances of	Are you aware of or have you identified any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been	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.



Category	Short Description	Detailed Description	Comments (optional)
	fraud	appropriately addressed and how have they been addressed?	
Significant unusual transaction	REQUIRED SUTs - existence	Has the entity entered into any significant unusual transactions?	No Significant Unusual Transactions have been entered into during 2016/17. NCC have closed its cash offices and relies upon payments by electronic payment methods. Small value cash income is received by schools and country parks. All cash values are collected by a security collection and directly banked.