

## Inquiries – Legal

Name of Interviewee(s) : Heather Dickinson - Group Manager, Legal and Democratic Services

Date(s) of Interview : 21 March 2014

### Required Inquiries

Category	Short Description	Detailed Description	Comments (optional)
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?	As with any large and complex organization, the emphasis on reducing fraud risk is continuous. The results of the NFI, internal audit work and reported fraud, through management, employees and whistleblowing show a number of low value fraud areas. These are usually down to weaknesses in internal control which are exploited by employees.
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, a range of issues have been identified during the year. These have been investigated in accordance with the Financial Regulations and the Fraud Manual
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 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	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 the basis of legal advice in accordance with provisions within



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			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.