



## Inquiries—Those Charged With Governance

Name of Interviewee(s) : Cllr Bruce Laughton

Name of KPMG Interviewer(s) :

Date(s) of Interview :

### 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, this was completed in March 2018. Meetings are held on a 6 weekly basis and include a periodic update of work against the annual plan. Copies of internal audit reports are provided to officers and members following a predetermined distribution schedule. An Annual Report is provided (due May/June 2018) on activity against the plan and summarising key activities by the Internal Audit Team. Distribution includes Members, CLT and Operational Management. A Fraud Risk Assessment is undertaken which is used to inform the Annual Fraud Plan and work within the Internal Audit Planned activity. Activity in relation to Counter Fraud is reported through the Annual Fraud Report and developments

Category	Short Description	Detailed Description	Comments (optional)
			captured as part of the Fraud Plan.
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 Fraud Risk Assessment and captured in the Counter Fraud and corruption plan. This assessment is based on an established risk ranking matrix to ensure risks are captured consistently. The work undertaken is captured in the Annual Fraud Report and presented to the Governance and Ethics Committee on an annual basis. The next report is due in June 2018.
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 behavior related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?	Yes, such cases have been identified as part of internal audit work and cases have been subject to appropriate action. Cases have been recorded in the Annual Fraud Report. Cases have also been reviewed and actioned by departments: Adults, Social Care & Health and Trading Standards with appropriate input from senior managers and Police.
Significant unusual transaction	REQUIRED SUTs - existence	Has the entity entered into any significant unusual transactions?	No significant unusual transactions have been entered into during 2017/18. Cash holding and handling is reduced to a minimum and payments are subject to vetting prior to payment. The Council have not entered into any new JV's or PFI transactions.