

Inquiries—Those Charged With Governance

Name of Interviewee(s) : Audit Committee

Date(s) of Interview : 11 June 2014

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 provide effective oversight of the entity's programs and controls to prevent, detect and deter fraud, including oversight over internal controls management has established to mitigate fraud risks?	The Corporate Leadership Team and the Audit 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.
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	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

Category	Short Description	Detailed Description	Comments (optional)
		addressed?	
Laws and regulations	REQUIRED Compliance with legal and regulatory framework	How is the entity complying with the legal and regulatory framework?	<p>The Council has a clear line of responsibility and accountability surrounding compliance with the myriad of National and EU legislation and rules applicable to all upper tier public Local Authorities in England, which are set out in the Constitution and Financial Regulations.</p> <p>A number of external bodies, including External Auditors, Ofsted etc. assist in ensuring issues of non-compliance are openly reported to those charged with Governance.</p>