

Inquiries of Management

Those Charged With Governance

Name of Interviewee(s): Audit Committee

Date(s) of Interview: 8 June 2016

Required Inquiries

Category	Short Description	Detailed Description	Comments
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. A Fraud Risk Assessment has been developed in putting together the Annual Fraud Report 2015/16, and this will be kept under review throughout the coming year.
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 2015/16. This is due to be reported to the Audit Committee in June 2016.
Fraud	REQUIRED Actual,	Are you aware of or have you identified any instances of actual,	Yes, details of the cases arising in 2015/16, and the actions taken to

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	suspected or alleged instances of fraud	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?	tackle them, are set out in the Annual Fraud Report 2015/16.
Laws and regulations	REQUIRED Compliance with legal and regulatory framework	How is the entity complying with the legal and regulatory framework?	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 together with other governance arrangements which are set out in the Constitution and Financial Regulations. 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.