*Please complete the questions below and return to your appointed auditor*

Below are the responses from internal audit on your questions on our role in relation to fraud that may have taken place and any suspected or alleged fraud relating to [name of entity] for the year ending [insert date]:

| Questions | Response |
| --- | --- |
| Areas susceptible to a risk of material misstatement due to fraud |
| Where are the financial statements susceptible to a risk of material fraud due to misappropriation? |  |
| Where are the financial statements susceptible to a risk of material fraud due to fraudulent financial reporting? |  |
| What internal audit work is planned or has been completed to detect fraud? |  |
| If any work has been undertaken, what are the findings?  |  |
| Has this confirmed the expected risks of fraud? |  |
| Actual, suspected, or alleged frauds |
| Have any frauds been identified or are there any suspected or alleged frauds?  |  |
| For any identified frauds, what has been the result of the investigation?  |  |
| How did the fraud occur? How was it identified? What happened to fraudster, how much was involved and were any monies or assets recovered? |  |
| Please provide copies of any investigation reports for these. |  |

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[Name and position of signatory]