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

Below are the responses from management 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 |
| --- | --- |
| How are fraud risks identified? Have any disclosures been identified where there is a potential risk of fraud?  |  |
| What fraud risks have been identified? |  |
| Have any disclosures been identified where there is a potential risk of fraud? |  |
| Has a formal fraud risk assessment been completed?  |  |
| If so, what procedures were performed and what were the results of this process? How often is this undertaken? Who is involved in this process? |  |
| Areas susceptible to a risk of material misstatement due to fraud |
| What is management’s assessment of the risk that the financial statements could include a material misstatement due to fraud?  |  |
| Where could this occur? |  |
| Communication about fraud |
| How are fraud risks and the responses communicated to those charged with governance?  |  |
| Are those charged with governance involved in the risk assessment process? |  |
| How are expectations of appropriate business practice and ethical behaviour communicated to employees? |  |
| What is done if employees are not behaving appropriately? |  |
| Actual, suspected, or alleged frauds |
| Have any frauds been identified?  |  |
| Are you aware any suspected or alleged frauds? |  |
| What has been the result of any fraud investigations?  |  |
| 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]