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

Below are the responses from [*insert name of governors*] 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]:

| Suggested questions | Response |
| --- | --- |
| Role in relation to fraud |  |
| What role do you have in monitoring management’s exercise of its fraud prevention responsibilities? |  |
| How does management communicate identified fraud risks?  |  |
| How do management provide assurance that anti-fraud controls are in place and operating? |  |
| If a fraud risk assessment has been completed, what input did those charged with governance have?  |  |
| Do you consider that the fraud risk assessment was a robust process? |  |
| How are those charged with governance informed of actual, suspected or alleged frauds?  |  |
| Actual, suspected, or alleged frauds |  |
| Have any frauds been identified or are there any suspected or alleged frauds?  |  |
| For any identified frauds, were these investigated by management and have the results of the investigation been reported to those charged with governance?  |  |
| How did the fraud occur? How was it identified?  |  |
| What happened to fraudster, how much was involved and were any monies or assets recovered? |  |

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

[Name and position of signatory]