

Fraud Risk Questions

Name _____

Title _____

Date _____

All Employees/Management/Board:

- Do you have any knowledge of any actual or alleged fraud?
- Have you noticed anything that has caused you to be suspicious?
- Do you have a whistleblower policy?
- Do you believe that the work environment is conducive to whistleblowing. i.e. would you feel comfortable telling someone your suspicions, if so who?
- Has the board or management ever asked you to do anything that has made you feel uncomfortable or that you believed may not have been right?
- Is there anything else that we have not discussed that you feel we should know about?

Management/Board Only:

- Have any employees had to be disciplined for any issues that could potentially affect the audit?
- How do you communicate the importance of ethics with your employees?
- How do you monitor/provide oversight of the operations and finances of the organization?
- Are you in compliance with all laws and grant requirements?
- Are there any legal issues we need to be aware of?
- Do you assess the risk that there could be fraud? How? What do you do to monitor it? Do you believe that there is a way fraud could be committed? Would it be found easily?
- Are there any Subsequent Events since year end we should be aware of?

If there is anything you would like to discuss privately/anonymously please call us at 704-739-0771.