

**MENTAL HEALTH REGION** 2018 Audit Programs

**AUDIT STRATEGY**  
**RISK ASSESSMENT**  
**INTERNAL AUDIT FRAUD INQUIRY**

June 30, 2018

E. Internal Audit Personnel Interviewed:

Name	Title	Date
_____	_____	_____
_____	_____	_____
_____	_____	_____

1. Where applicable, inquire of internal audit personnel about: (1) their views of the risks of fraud, (2) any procedures they performed to identify or detect fraud during the period under audit, (3) management's response to the findings and (4) whether they have knowledge of any actual fraud or suspected fraud. Describe.

2. Did information arise from inquiries of internal audit personnel which should be considered further in identifying risks of material misstatement due to fraud?

\_\_\_\_\_ Yes (Document in Part IV)

\_\_\_\_\_ No

Comments: