

AG EXTENSION 2022 Audit Programs

June 30, 2022

Fraud Inquiry**II. INQUIRIES ABOUT FRAUD**

Instructions: Auditors should make inquiries of management and others about actual or suspected fraud. Inquiries should be made each year in the planning stage of the audit. Conducting one-on-one interviews with members of management and other employees is the most appropriate way of accomplishing the objectives of the inquiry process.

A. Individual Interviewed:

Name

Title

Date

_____	_____	_____
_____	_____	_____
_____	_____	_____

1. Inquire of the District's management about whether it is aware of (1) actual or suspected fraud or (2) any allegations of fraud (e.g., communications from employees or others). Describe.

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Ensure management is aware of their responsibilities under Chapter 11.6(7) of the Code of Iowa to notify the Auditor of State regarding any suspected embezzlement, theft or other significant irregularities.

2. Inquire of the District's management about its understanding of the risks of fraud within the District, including any specific risks identified or account balances or transaction classes where fraud is likely to occur. Describe.

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3. Inquire as to whether the person being interviewed is aware of any abuse (i.e. misuse of authority, unneeded overtime, requesting staff run personal errands, expensive procurements, etc.). Describe.

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4. Inquire as to whether the person being interviewed is aware of any District employee or official with possible financial pressures (i.e. gambling, excessive shopping, sudden medical expenses, lifestyle changes, etc.).

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5. Comments:

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