

**AGENCY** 2023 Audit Programs**AUDIT STRATEGY**  
**RISK ASSESSMENT**

June 30, 2023

**E. Internal Audit Personnel Interviewed:**

Name	Title	Date
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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 that should be considered further in identifying risks of material misstatement due to fraud?

☐ Yes (Document on Part IV)

☐ No

Comments: