

AGENCY 2023 Audit Programs

June 30, 2023

AUDIT STRATEGY
RISK ASSESSMENT**B. Others Interviewed:**

Name	Title	Date
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1. Inquire of others within the Agency (others can include operating personnel not directly involved in the financial reporting process, employees with different levels of authority, employees involved with initiating, recording or processing complex or unusual transactions or in-house legal counsel) about any actual fraud or suspected fraud. Describe.

2. 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.

3. Inquire if the person being interviewed is aware of any employee or officials with possible financial pressures (i.e., gambling, excessive shopping, sudden medical expenses, lifestyle changes, etc).

4. Did information arise from inquiries of others that should be considered further in identifying risks of material misstatement due to fraud?

☐ Yes (Document on Part IV)

☐ No

Comments: