

**CITY** 2018 Audit Programs

June 30, 2018

**AUDIT STRATEGY**  
**RISK ASSESSMENT**

## E. Internal Audit Personnel Interviewed:

<b>Name</b>	<b>Title</b>	<b>Date</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____

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: