

CITY 2018 Audit Programs

June 30, 2018

AUDIT STRATEGY
RISK ASSESSMENT

D. Audit Committee or Equivalent Personnel Interviewed:

| Name | Title | Date |
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1. Where applicable, inquire of the audit committee or its equivalent, or at least its chair, about (1) its views about the risks of fraud, (2) whether it has knowledge of any actual fraud or suspected fraud and (3) how it exercises its oversight of the City's assessment of risks of fraud and the programs and controls the City has adopted to mitigate those risks. Describe.

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

☐ Yes (Document in Part IV)

☐ No

Comments: