

Short Description	Detailed Description	Inquiries Made Of	Response
Programs and controls to prevent, detect and deter fraud – oversight by those charged with governance	How do you oversee fraud risk assessments and the establishment of controls to address fraud risks?	TCWG	<p>All reports going to Cabinet or Portfolio Holder are properly scrutinised by the Monitoring Officer and S151 Officer or their deputies. The Cabinet report template requires the report author to comment on risk. Within the Council, the decision making process is reviewed by a scrutiny function which the power to call in decisions made. The overview and scrutiny committees undertake pre-decision scrutiny, policy development work and performance monitoring. Audit Committee oversees the effectiveness of strategic risk management and review of the strategic risks in 2023/24. The strategic risks are all owned by members of the Strategic Leadership Team (SLT) and are overseen by that group.</p> <p>Audit Committee provides assurance to the Council on the effectiveness of the governance arrangements and internal control environment to prevent, detect and deter fraud and make any recommendations necessary as a result of its review or any issue identified in reports it receives from external or internal audit or the Local Government Ombudsman. Audit Committee review all internal audit reports and the Internal Auditor presents these at Audit Committee meetings. Progress against internal audit recommendations are presented to Audit Committee. Audit Committee also consider issues raised by the External Auditor in the annual audit of the Statement of Accounts. The Audit Committee papers and recommendations are also provided to SLT for review and oversight.</p>
Management's assessment of fraud risks including the nature, extent and frequency of such assessment	<p>What are your views about fraud risks at the entity?</p> <p>Note: consider inquiries below when inquiring of Internal Audit: -What is internal audit function's assessment of the risks that the financial statements may be materially misstated due to fraud? What fraud risks have been identified? -Has management and those charged with governance responded appropriately to the identified risks?</p>	TCWG	<p>Risks are financial loss and reputational damage. Our assessment is that there is a low risk of the Council's financial statements being materially misstated due to fraud.</p> <p>Fraudulent activity is investigated by the Council's Corporate Anti-Fraud Team. Appropriate action is taken to inform external bodies and prosecute where applicable, including the recovery of funds as appropriate.</p> <p>A review of processes and controls takes place whenever a fraud or attempted fraud is identified.</p> <p>The above activity has not revealed any fraudulent activity that would materially affect the financial statements.</p> <p>A rigorous Internal Audit programme ensures internal controls are operating effectively and acts as a further means of identifying potentially fraudulent activity within the Council. Recommendations for the improvement or implementation of internal controls are made as part of Internal Audit review, together with responses from managers and dates for action. These are presented to Audit Committee on a regular basis.</p>
Actual, suspected or alleged instances of fraud	Are you aware of, or have you identified, any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?	TCWG	None
Management's assessment of fraud risks including the nature, extent and frequency of such assessment	Are you aware of or have you received tips or complaints regarding the entity's financial reporting (including those received through the internal whistle-blower program, if such program exists) and, if so, what was your response to such tips and complaints?	TCWG	None
Related parties - audit committee's understanding	What is the audit committee's understanding of the entity's relationships and transactions with related parties that are significant to the entity?	TCWG	<p>No high value transactions with any related parties.</p> <p>All members (including members of the Audit Committee) are required to complete a disclosure of their related party transactions. This includes an explanation of what related parties are and also examples of related parties.</p>
Related parties - concerns of audit committee	Does any member of the audit committee have concerns regarding relationships or transactions with related parties and, if so, what are the substance of those concerns?	TCWG	None
SUTs - existence	Has the entity entered into any significant unusual transactions?	TCWG	None