

INQUIRIES OF MANAGEMENT

Interviewee's name:	{ FORMTEXT }
Title:	{ FORMTEXT }

	<i>Yes, No, N/A</i>	<i>Comments (If "Yes," please document the circumstances)</i>
1. Are you aware of actual or suspected fraud affecting the entity?	{ FORMTEXT }	{ FORMTEXT }
2. Are you aware of any allegations of fraud (e.g., received any communications from employees, former employees, analysts, regulators, funding or oversight agencies, or others)?	{ FORMTEXT }	{ FORMTEXT }
3. Do you have a process for identifying and responding to risks of fraud, and determining which contracts, balances, transactions, or disclosures are susceptible to those risks? Example: Annual risk assessments, routine review of accounts or transactions, internal audits, outside audits etc...	{ FORMTEXT }	{ FORMTEXT }
4. Are you aware of any inappropriate or unusual activities relating to the processing of journal entries and any other adjustments to financial accounts or inventory controls, ledgers?	{ FORMTEXT }	{ FORMTEXT }
5. Have you reported to those charged with oversight, or other appropriate personnel, on how the BCSO internal controls serves to prevent, deter, or detect material misstatements due to fraud? Example : any reports written by the BCSO stating how internal controls were created to help mitigate fraud etc. (If "Yes," provide a copy.)	{ FORMTEXT }	{ FORMTEXT }

Describe your understanding of the risks of fraud at the BSCO, including any specific fraud risks the BSCO has identified or account balances, classes of transactions, or disclosures for which a risk of fraud may be likely to exist. (in the context of our audit testing of Admin expenses, inventory, and contract procurement.) Example: Admin expenses can be disbursed without a review or multiple signatures, inventory items can be stolen or mislabeled, contractual agreements with service providers can be obtained without properly following guidelines etc.)

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Describe the programs and controls that the BCSO has established to mitigate any fraud risks identified, or that otherwise help to prevent, deter, and detect fraud: Example: annual training, new employee orientation, annual ethics training, conflict of interest training, etc

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Describe how such programs and controls are monitored within the BCSO: Example: policies are updated and reviewed annually, staff has to sign stating they read the policies and procedures manual or attest to annual training, monthly meetings with staff when policies change etc

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Describe the nature and extent of administrative monitoring of the Ash street jail over inventory items, or, if there any business-type activity segments performed there other than housing prisoners.

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Describe whether and how management communicates to employees its views on business practices and ethical behavior: Example: annual conflict of interest and ethics training, weekly or monthly memorandums, monthly or other routine staff meetings and updates to relay any changes with policies, etc.

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Comments:

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