

PVDR
Inquiry of Employees about Risks of Fraud
For fiscal year ended December 31, 2020

Prepared by: _____

Title: _____

Date: _____

What specific risks of fraud do you see in the organization?

What areas have you identified as being susceptible to fraud?

Do you think employees in the organization are essentially honest?

Has anyone you work with ever asked you to do something illegal or unethical?

If someone in the organization wanted to commit fraud against the organization, what would be the easiest way to do it?

Are you aware of any actual instances or suspicions of fraud affecting the organization? If so, please describe.

Are you aware of any allegations of fraud or suspected fraud affecting the organization? If so, please describe.

How would you report to administration (or the Board of Directors) any knowledge of fraud or suspicion of fraud?