

**PVDR**  
**Inquiry of Board Members 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?

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 an employee report to administration (or the Board of Directors) any knowledge of fraud or suspicion of fraud?