**Ashley Fisher, Interim Publisher**

**CoTMF**

* 1. Do you have any knowledge of any actual fraud or suspicions of fraud affecting the entity?
  2. Do you have any awareness of any allegations of fraud or suspected fraud affecting the entity?
  3. How, to what extent, and how often do you assess the risk that the entity’s financial statements might be materially misstated due to fraud and the controls in place to prevent and detect it?
  4. What are your processes (programs and controls) for identifying, responding to, and monitoring fraud risks, including any—
     + - specific fraud risks identified or that have been brought to your attention, or
       - classes of transactions, account balances, or disclosures for which a fraud risk is likely to exist.
  5. How do you communicate to employees the importance of ethical behavior and appropriate business practices?
  6. If applicable, how do you monitor multiple locations, activities, or components, and do any of them have a higher level of fraud risk? **N/A**
  7. Have you reported to those charged with governance about the entity’s processes for identifying and responding to fraud risks?
  8. Is the entity in compliance with laws and regulations and federal grant agreements? And do you have policies relative to the prevention of noncompliance?
  9. Are periodic representations obtained from management-level employees about compliance with laws and regulations?