

Inquires of Those Charged with Governance

This work program is used to document the results of certain inquiries of Those Charged with Governance (TCWG).

Who at the audited entity the inquiries were directed to:	John Shedwick
Who in the audit team performed the inquiries:	Muhammad Afzal
Date of the inquiries:	27/03/2023

Inquiry	TCWG response
Fraud	
Their knowledge of any actual, suspected, or alleged fraud affecting the entity.	Yes, an instance of a bank mandate fraud was identified whereby the fraudster managed to change the bank account details of an existing employee by obtaining a new starter form. LFRS processes were not followed and the department concerned has been contacted and reminded of the correct processes. One payment was made totalling £1,465.45.
The risks of fraud in the entity, including those that are specific to the entity's business sector.	No material risk identified as there is a reconciliation between the management accounts reported to Resources Committee and the financial accounts presented to Audit Committee.
Litigation and Claims	
Whether they have any knowledge of potential litigation or claims affecting the entity	The backdating of pensionable allowances maybe subject to legal challenge citing Norman vCheshire Fire and there may be a legal challenge relating to payments made to individuals when on annual leave citing the Bear v Fulton legal decision as the basis of their challenge .