

Category	Short Description	Detailed Description	Comments (optional)
Fraud	REQUIRED Programs and controls to prevent, detect and deter fraud – oversight by those charged with governance	How do those charged with governance exercise effective oversight of management's processes for identifying and responding to the risk of fraud in the entity and internal controls management has established to mitigate these fraud risks?	The Governance and Audit Committee approves the Internal Audit programme on an annual basis and receives regular reports from the Head of Audit and Risk Management on progress against the plan as well as the outcomes from the audit reviews. The committee timetable schedules a report on fraudulent activity detected by the authority during the previous year which is presented to the committee.
Fraud	REQUIRED Management's assessment of fraud risks including the nature, extent and frequency of such assessment	What are your views about fraud risks at the entity?	
Fraud	REQUIRED Actual, suspected or alleged instances of fraud	Are you aware of or have you identified any instances of actual, suspected, or alleged fraud, including misconduct or unethical behavior related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?	No instances of actual, suspected, or alleged fraud in relation to financial reporting and misappropriation of assets were identified in the last financial year, although a fraud report is planned to be presented to committee in June which will update this situation.
Laws and regulations	REQUIRED Compliance with legal and	How is the entity complying with the legal and regulatory framework?	The Council has appointed a Monitoring Officer to ensure it complies with the

Category	Short Description	Detailed Description	Comments (optional)
	regulatory framework		legal and regulatory framework. All committee reports contain a section on legal implications to ensure that members are made aware of any legal considerations to assist the decision making process.