Maine County Commissioners Association
Fraud Questionnaire
AU-C 240 Consideration of Fraud in a Financial Statement Audit
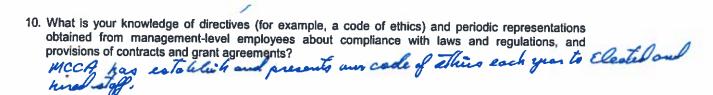**December 31, 2017**

1. Do you have any knowledge of any actual fraud or suspicions of fraud affecting the entity?

   No

2. Are you aware of any allegations of fraud or suspected fraud affecting the entity?

   No

3. What are processes (programs and controls) for identifying, responding to, and monitoring fraud risks, including any specific fraud risks the organization has identified or account balances or transaction classes that may be susceptible to fraud?

   Cross checking entrees and balances with all paperwork by at least two people

4. How do you communicate to employees the importance of ethical behavior and appropriate business practices?

   By having professional staff who assist and participates in training for elected county officials

5. What are the programs and controls the entity has implemented to address identified fraud risks or otherwise help prevent, deter, and detect fraud, and how are those programs and controls monitored?

   See 3

6. If applicable, have you reported to those charged with governance about the organization's processes for identifying and responding to fraud risks?

   They have informed me

7. If applicable, what is the nature and extent of monitoring multiple locations, departments, or programs and whether any of them have a higher level of fraud risk?

N/A

8. What is your knowledge of compliance with laws, regulations, and provisions of contracts and grant agreement?

Handled by the Office Manager

9. What is your knowledge of policies relative to the prevention of illegal acts?

Cross checking by Office Manager, Executive Dir, Treasurer and the full board of Directors

10. What is your knowledge of directives (for example, a code of ethics) and periodic representations obtained from management-level employees about compliance with laws and regulations, and provisions of contracts and grant agreements?

MCCA has establish and presents our code of ethics each year to Elected and hired staff.

11. If the organization uses a service organization, what is your knowledge of any fraud, noncompliance with laws and regulations, or uncorrected misstatements affecting the organization's financial statements reported by the service organization or otherwise known to them?

None.

Preparer (Signature): *Charles P Pray*

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