

EXHIBIT 4

Inquiries of Management and Others Within the Entity

The auditor should inquire of management and others within the entity about the following:

- Knowledge of any fraud or suspected fraud affecting the entity
- Awareness of allegation of fraud or suspected fraud affecting the entity
- Understanding about the risk of fraud in the entity
- Programs and controls the entity has established to mitigate specific fraud risks the entity has identified, or that otherwise help to prevent, deter, and detect fraud, and how these programs and controls are monitored
- For an entity with multiple locations, the nature and extent of monitoring of operating locations or business segments and whether there are particular operating locations or business segments for which a risk of fraud may be more likely
- Communications to employees of management's views on business practices and ethical behavior.

The auditor should inquire of the audit committee about the following:

- Views about the risks of fraud
- Whether it has knowledge of any fraud or suspected fraud.

The auditor should inquire of the internal audit personnel about the following:

- Views about the risks of fraud
- Whether it has performed any procedures to identify or detect fraud during the year
- Whether management has satisfactorily responded to any findings resulting from these procedures
- Whether it has knowledge of any fraud or suspected fraud.

Source: SAS 99