

**[Date]**

**[Name of Plan Official/Management Representative]**

**[Title]**

**[Company Name]**

**[Address]**

**Subject: Inquiry Regarding Fraud Risks for [Name of Employee Benefit Plan]**

Dear **[Name]**,

In connection with our audit of the financial statements of **[Name of Employee Benefit Plan]** for the period ending **[Date]**, professional auditing standards require that we make specific inquiries of management regarding the risk of fraud.

Please provide written responses to the following items:

1. Does management have knowledge of any actual, suspected, or alleged fraud affecting the Plan? If yes, please provide details.
2. What is management's assessment of the risk that the Plan's financial statements may be materially misstated due to fraud?
3. What processes does management have in place for identifying and responding to the risks of fraud within the Plan, including risks related to the misappropriation of Plan assets?
4. What communications, if any, has management made to those charged with governance regarding its processes for identifying and responding to fraud risks?
5. What communications, if any, has management made to employees regarding its views on business practices and ethical behavior?
6. Is management aware of any specific areas of the Plan's operations where fraud risks are more likely to exist?

Please provide your responses by **[Due Date]**. If you have any questions regarding these inquiries, please feel free to contact us.

Sincerely,

**[Your Name/Audit Firm Name]**

**[Title]**