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## Fraud Detecting Techniques

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### Assessment

**Total Marks: 30**

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|---|-----------|
| 1. Explain the term 'fraud risk factors'.   | <b>12</b> |
| 2. What control mechanisms could be adopted against corruption?   | <b>8</b>  |
| 3. Analytic procedures are used throughout the audit process for three primary purposes. What are they? | <b>10</b> |