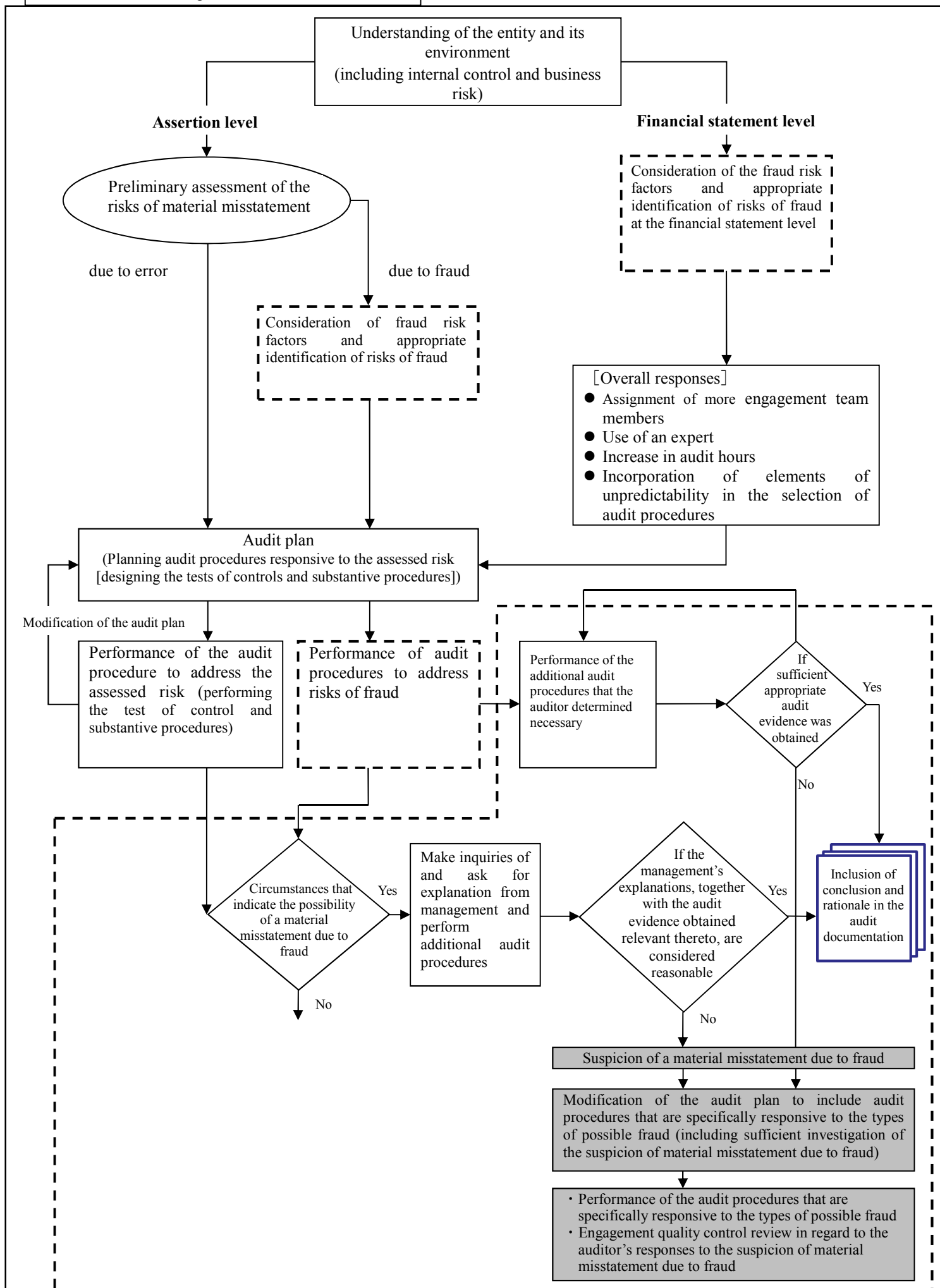


Risk assessment and responses to assessed risk of fraud



This chart does not cover the whole audit process, but only covers the auditor's risk assessment and the responses to assessed risks.