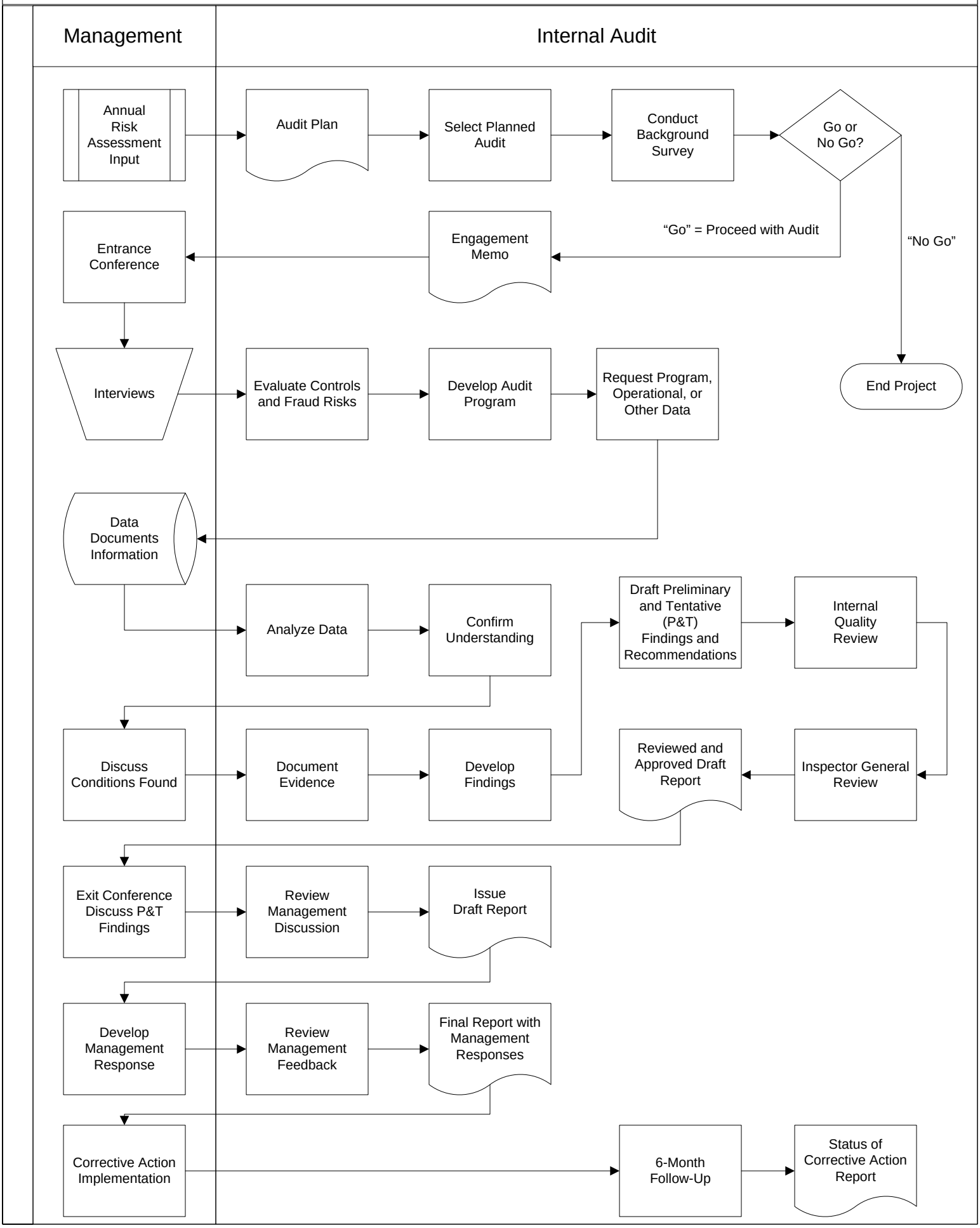Internal Audit - Audit Process