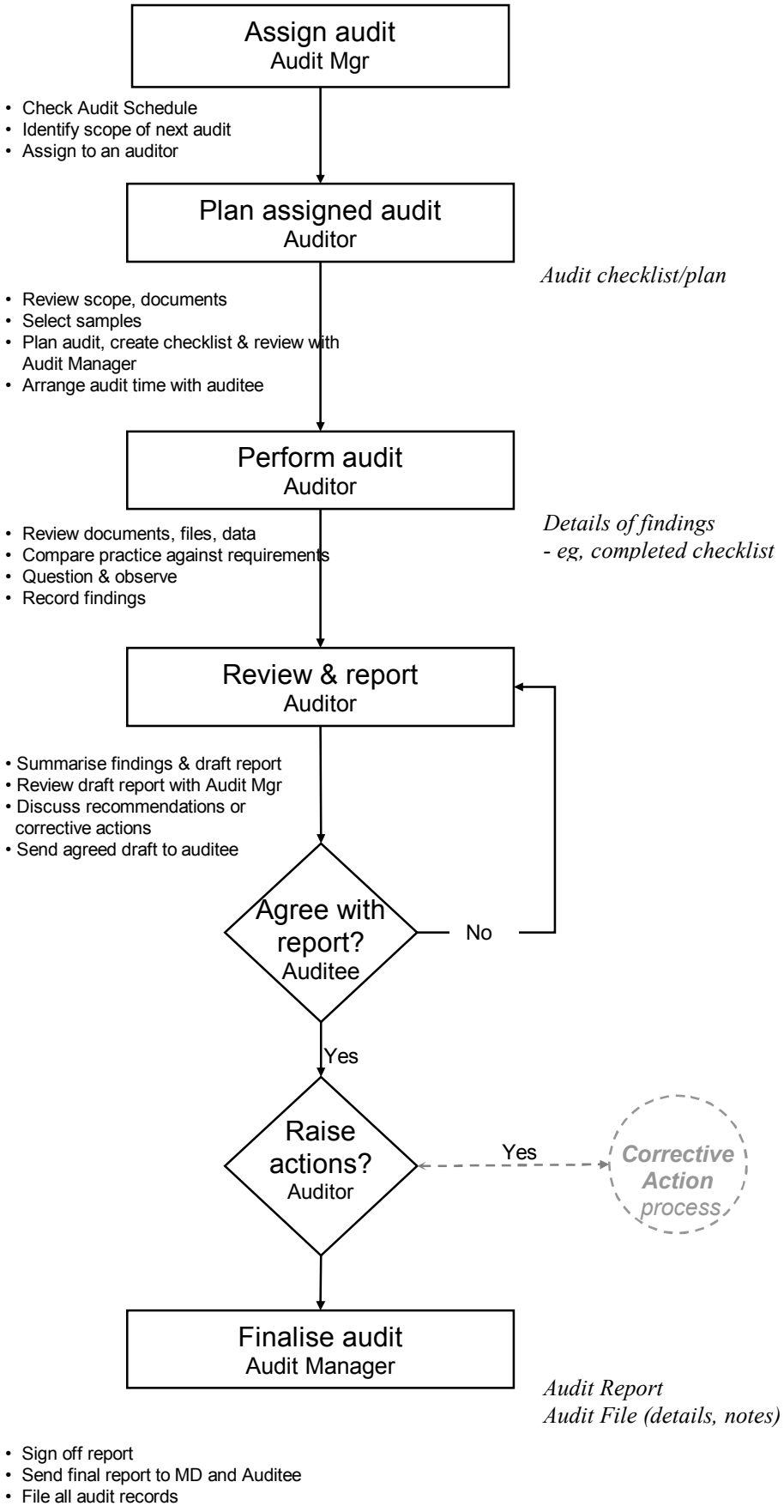Internal Audit