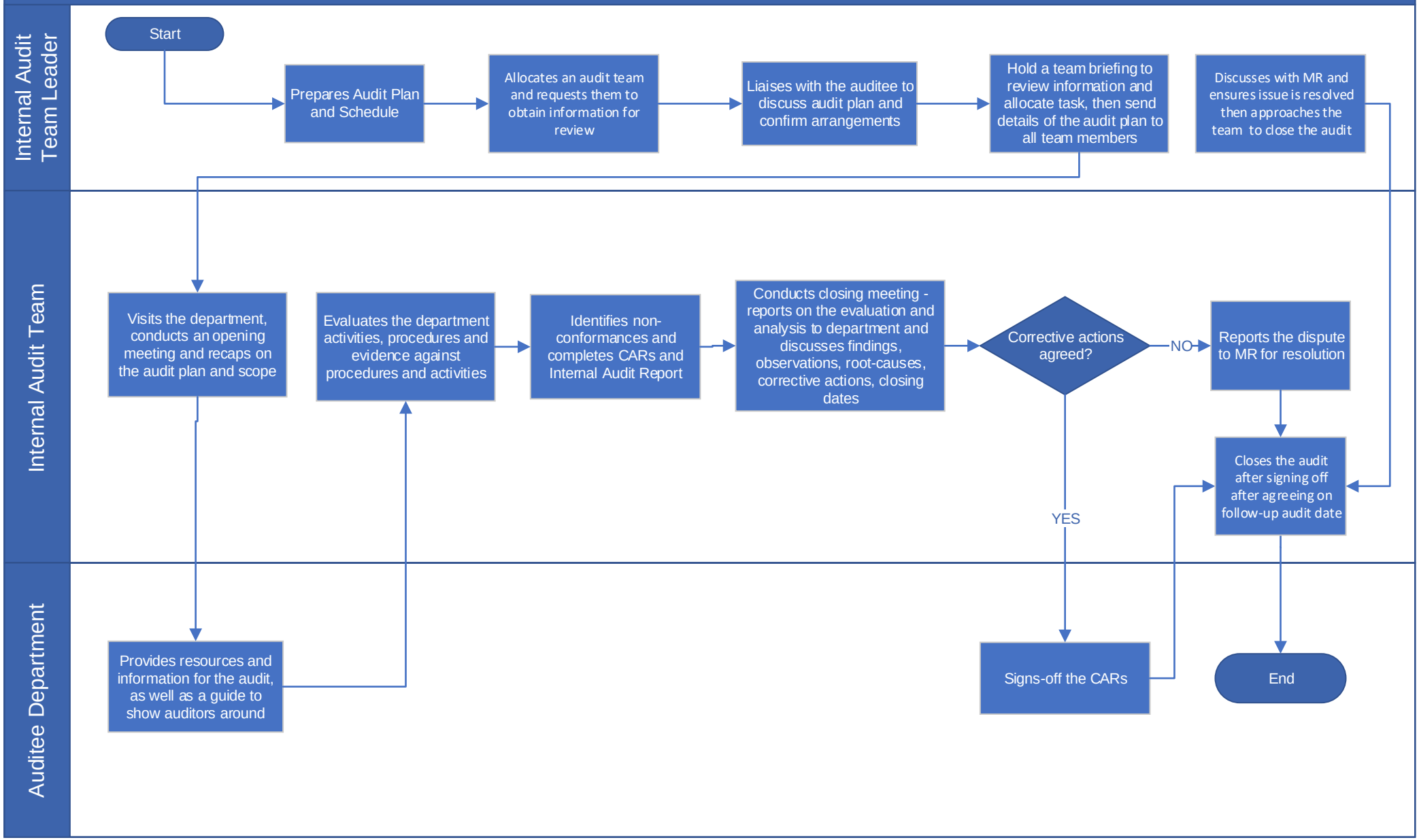
Internal Audit Process

As-Is