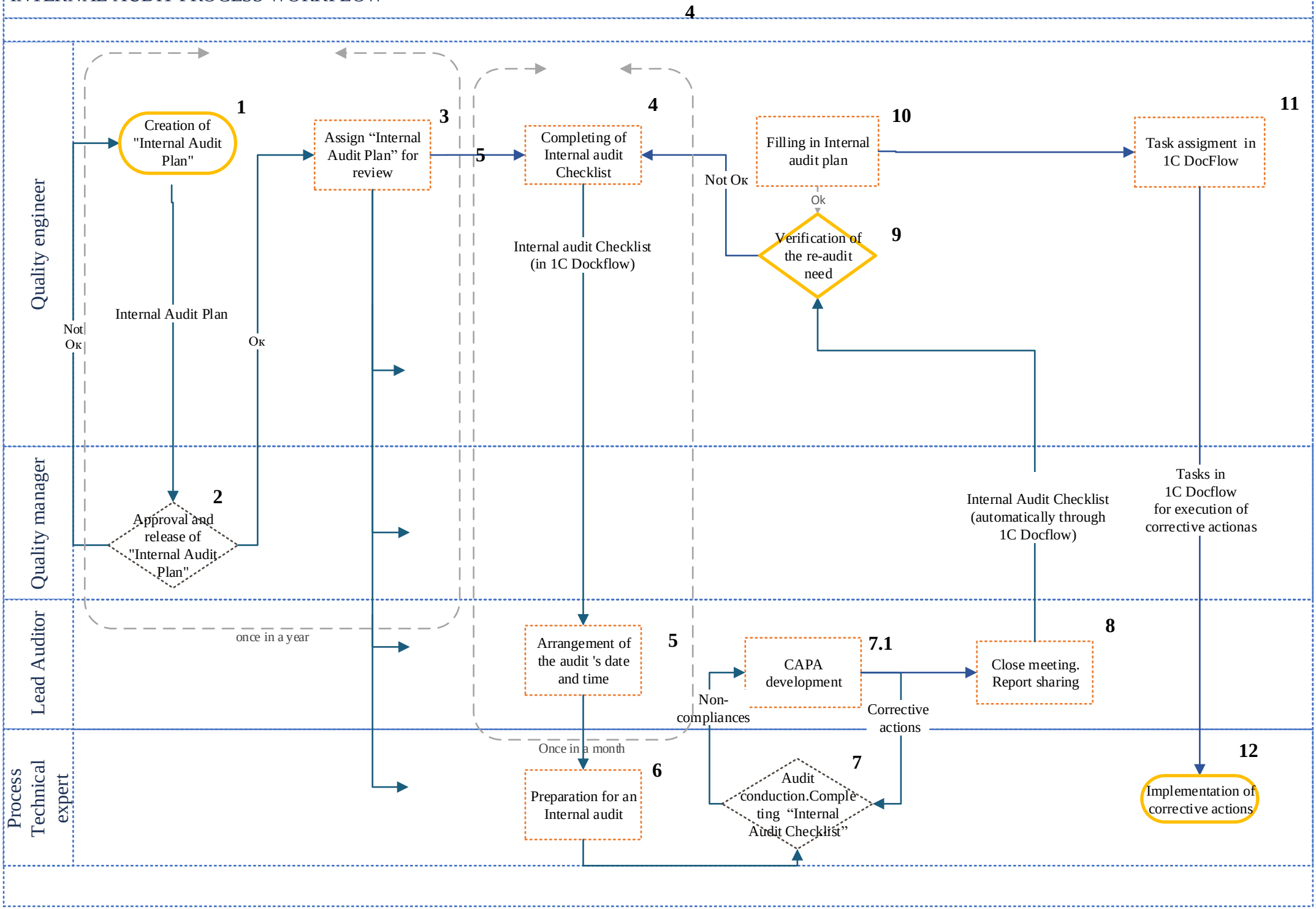INTERNAL AUDIT PROCESS WORKFLOW