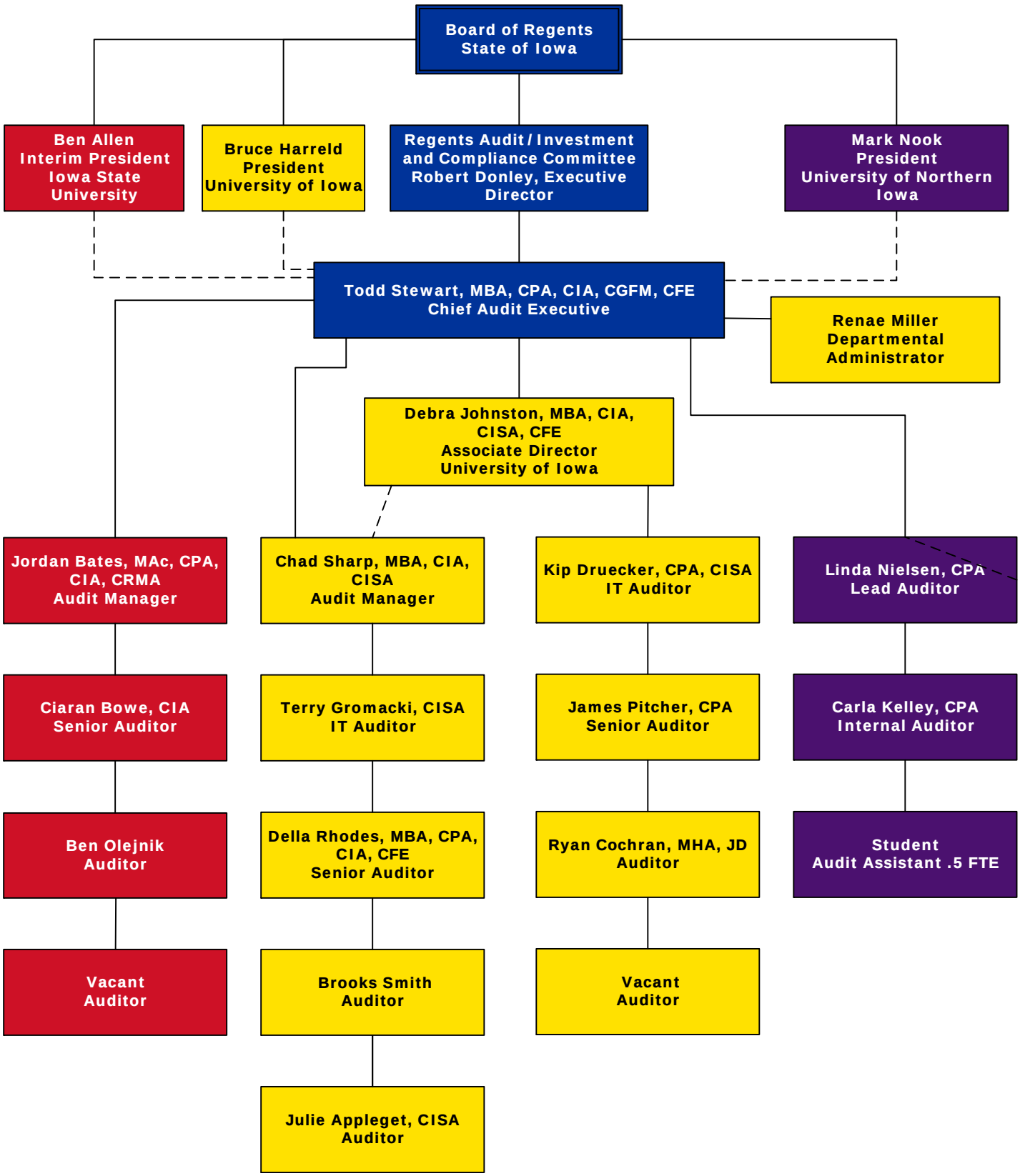Office of Internal Audit