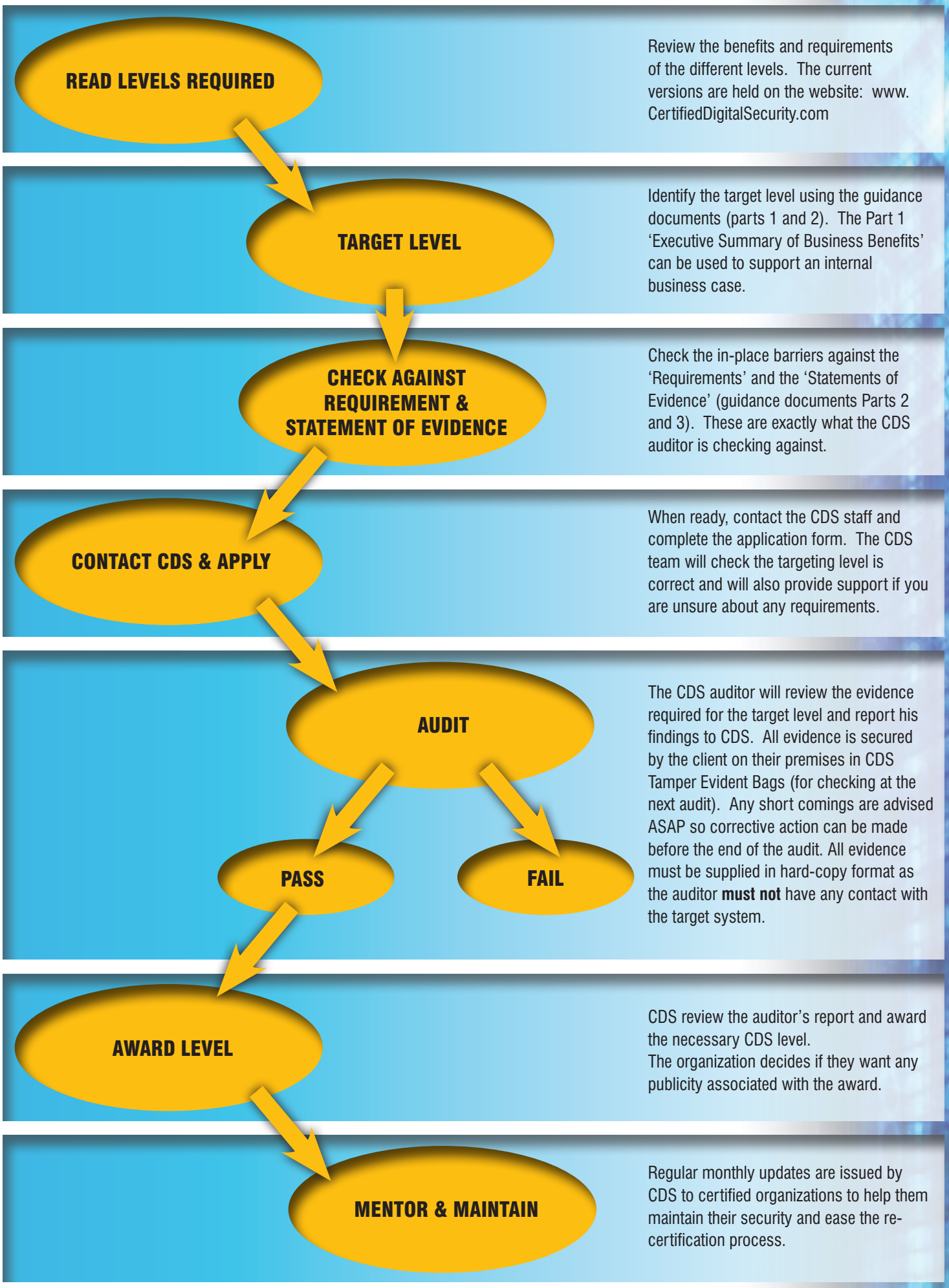The Audit Process