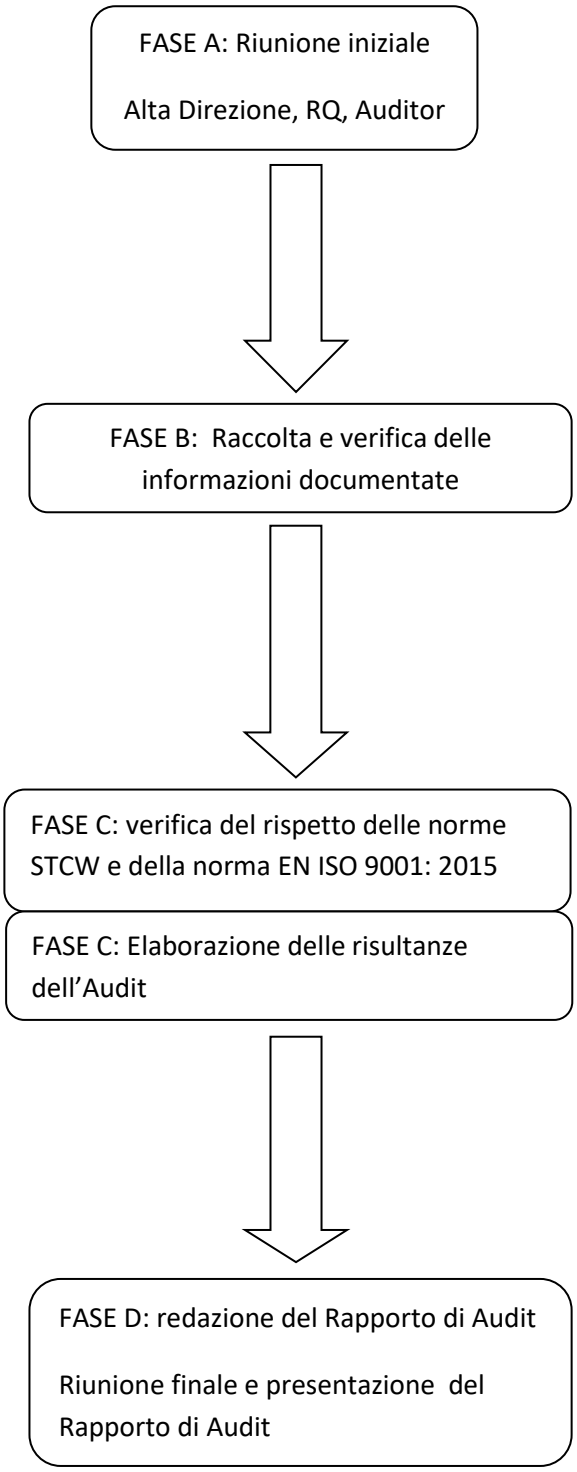Audit interno: sintesi del Processo