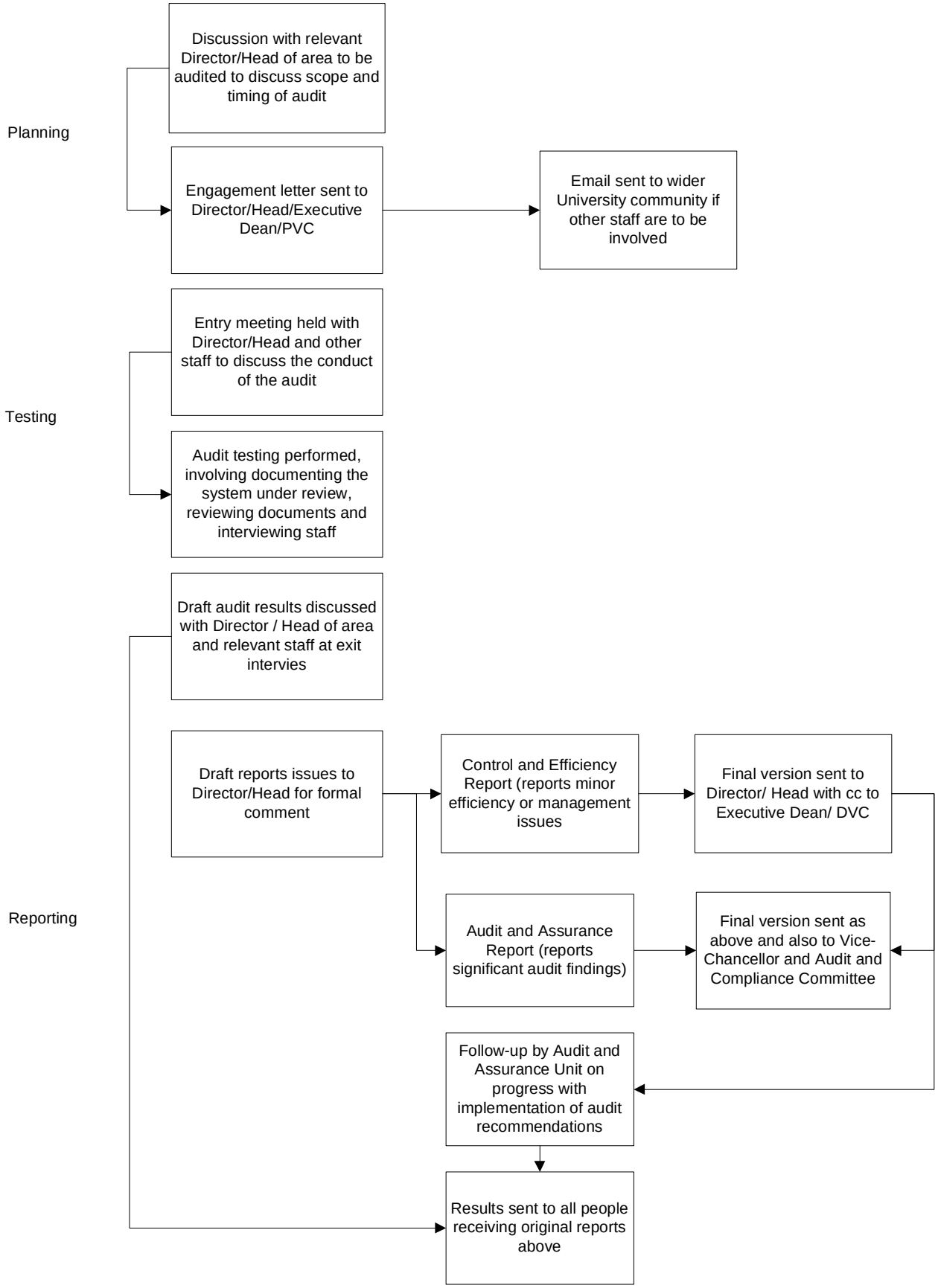AUDIT PROCESS FLOWCHART