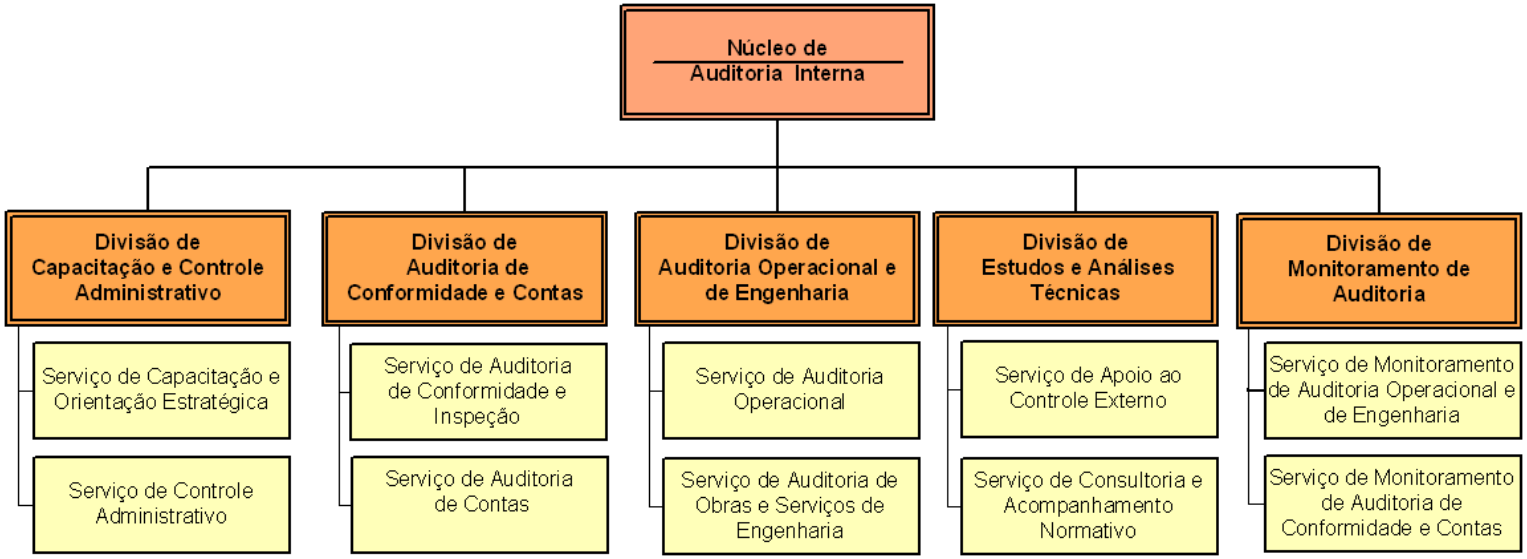NÚCLEO DE AUDITORIA INTERNA