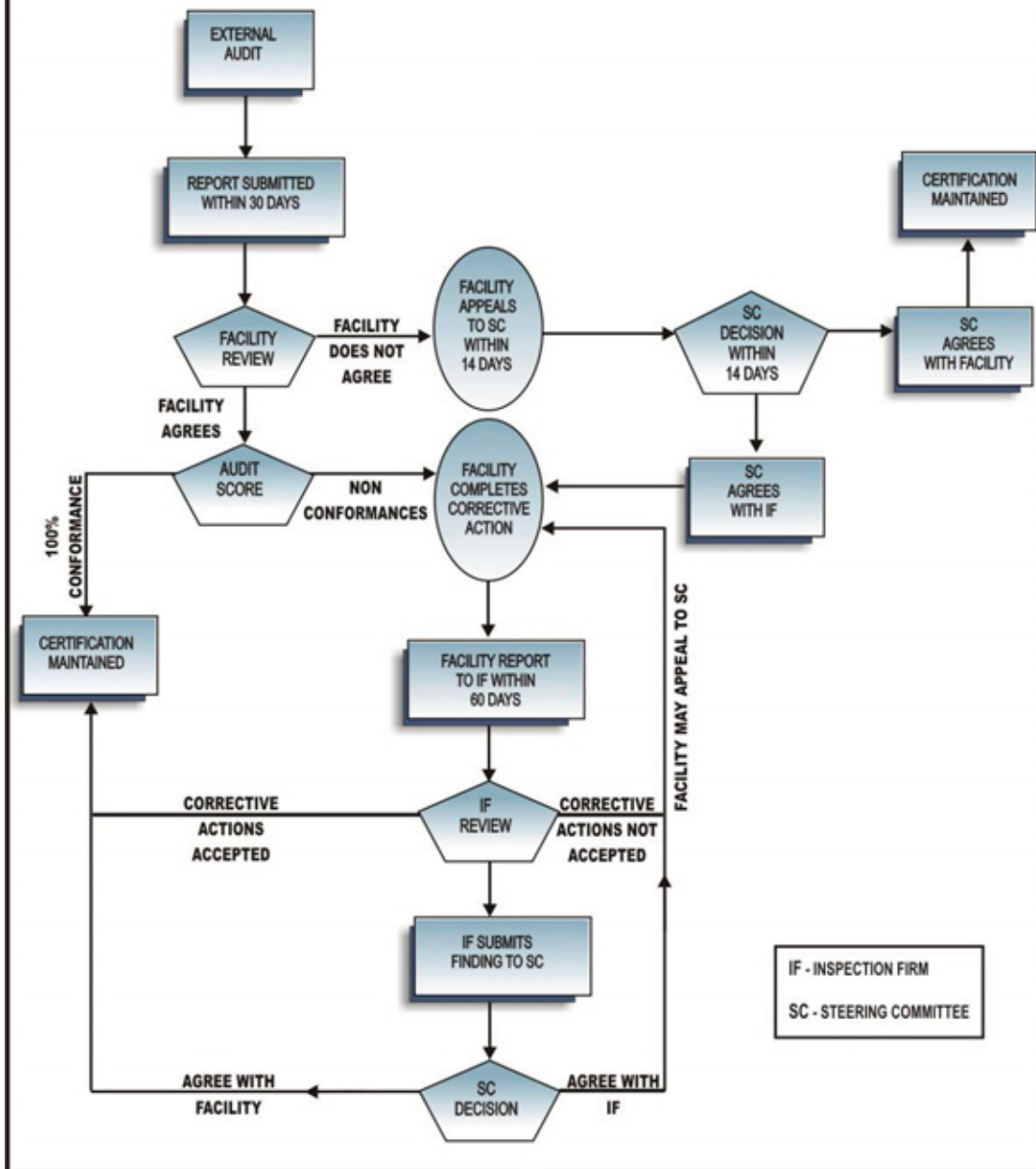


**DIAGRAM 1
EXTERNAL AUDIT PROCESS**



**DIAGRAM 2
INTERNAL AUDIT PROCESS**

