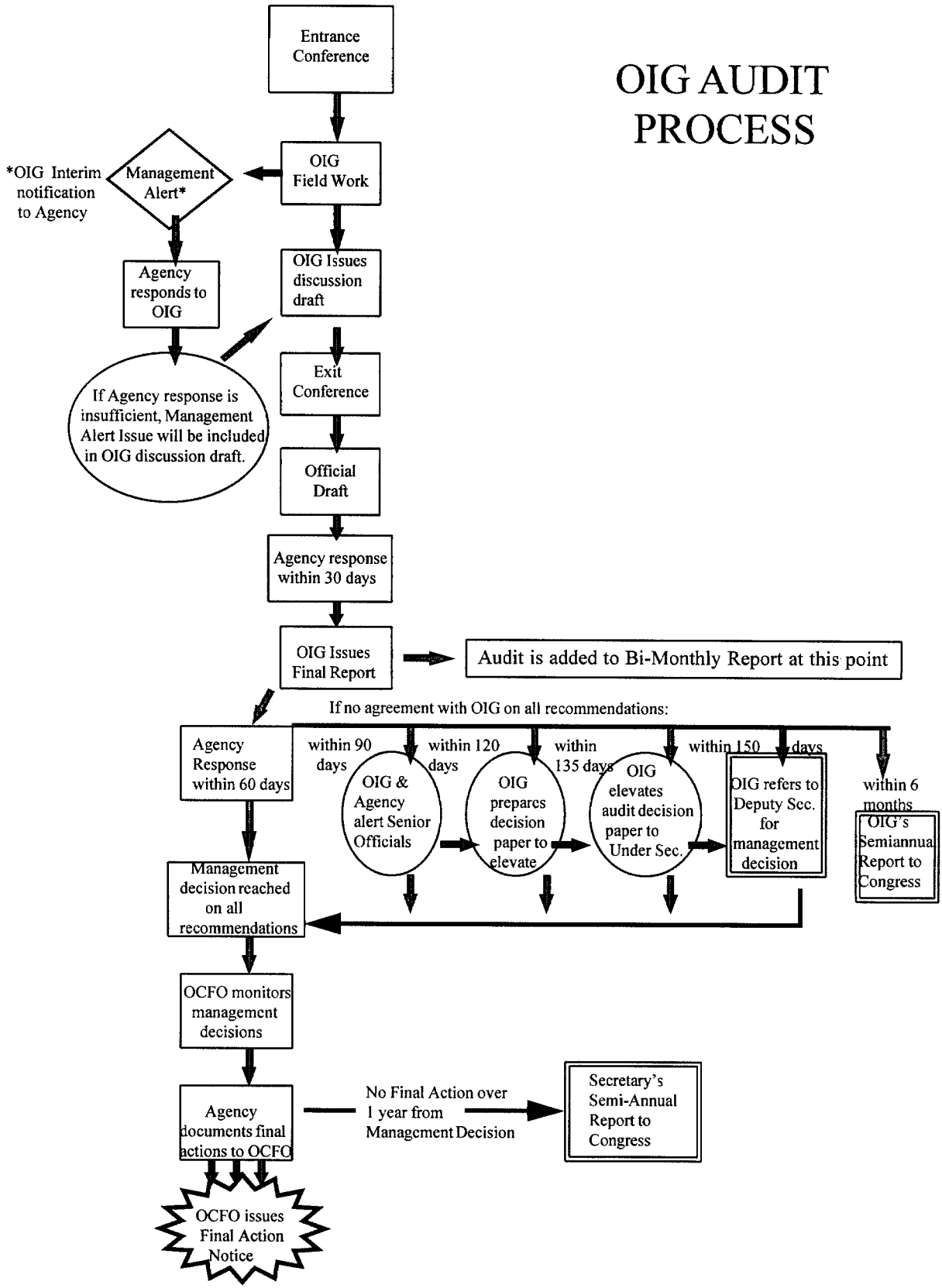OIG AUDIT PROCESS