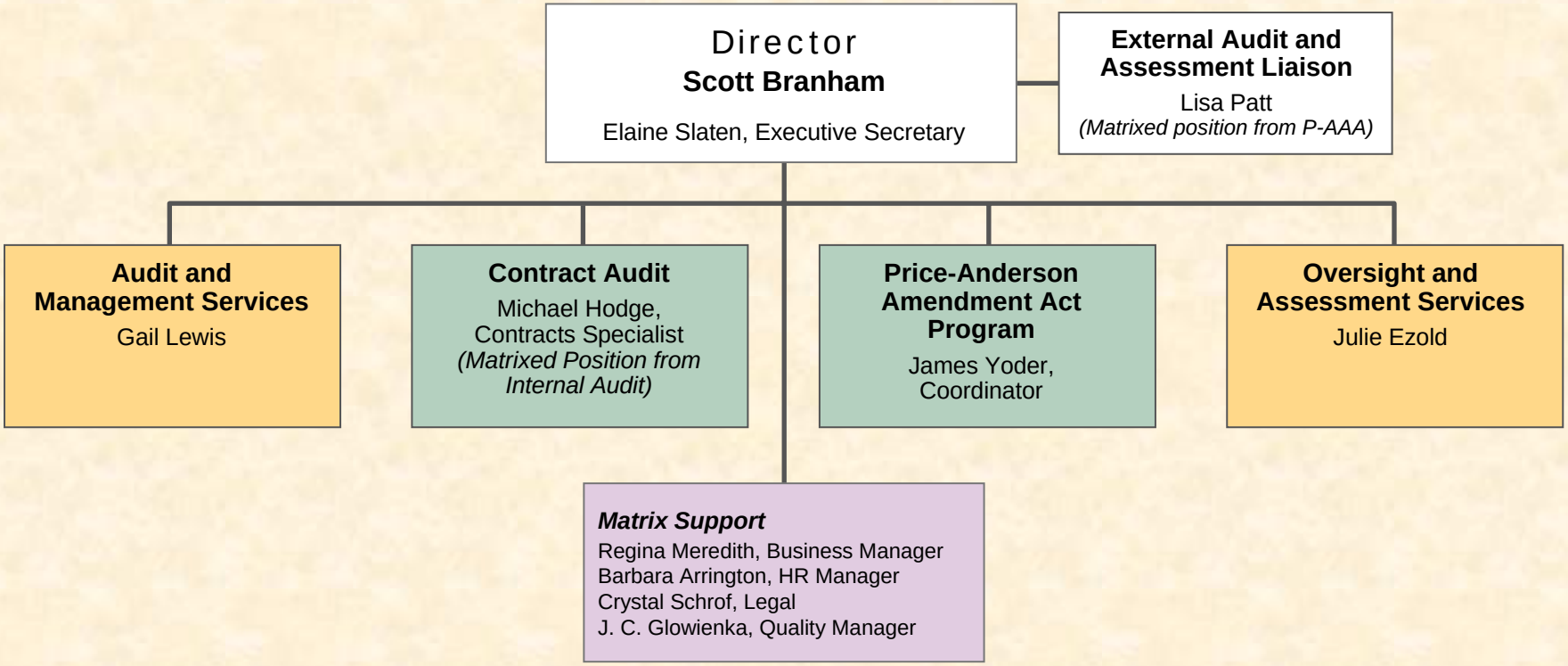Audit and Assessment Directorate