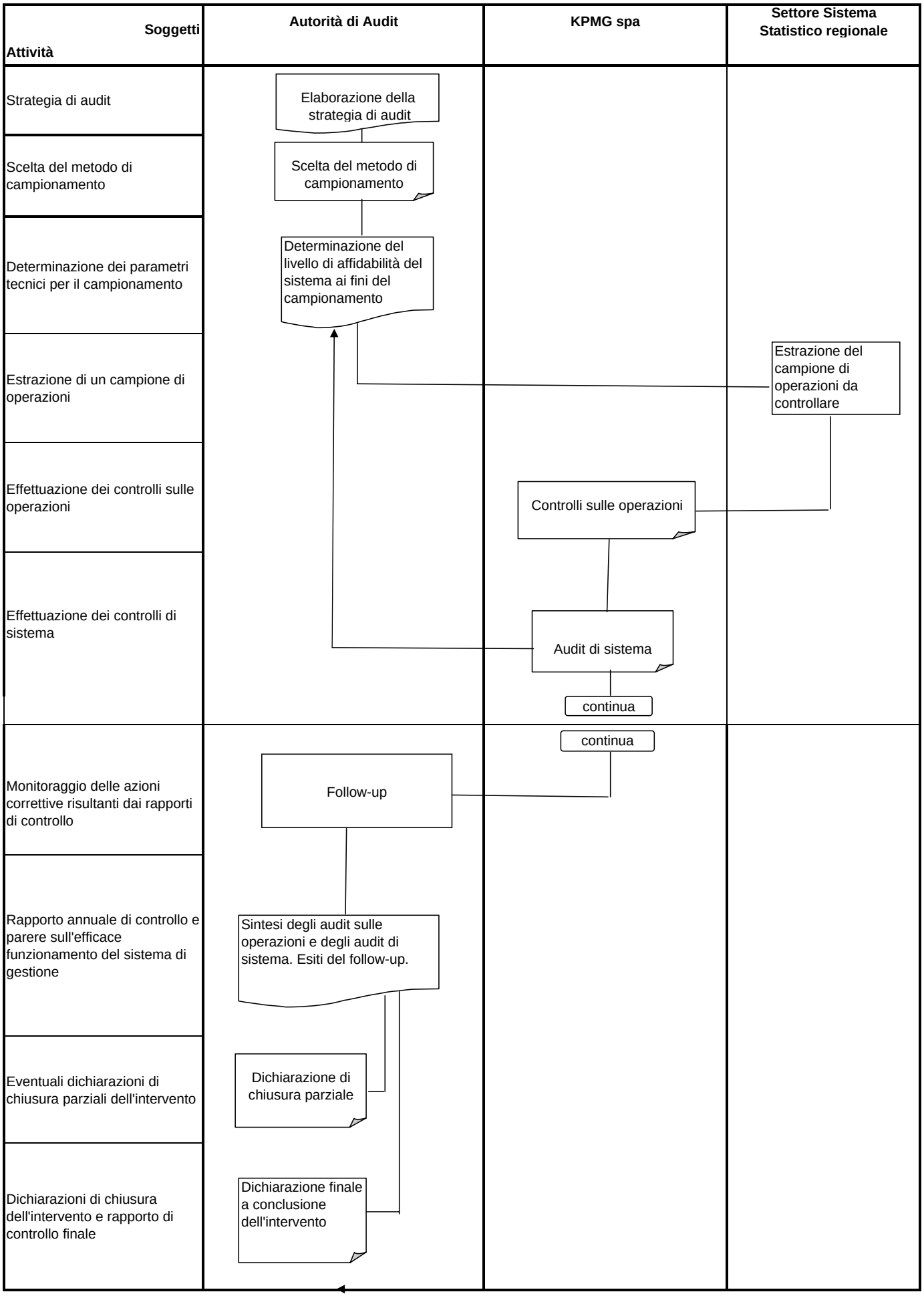FUNZIONI DELL'AUTORITA' DI AUDIT