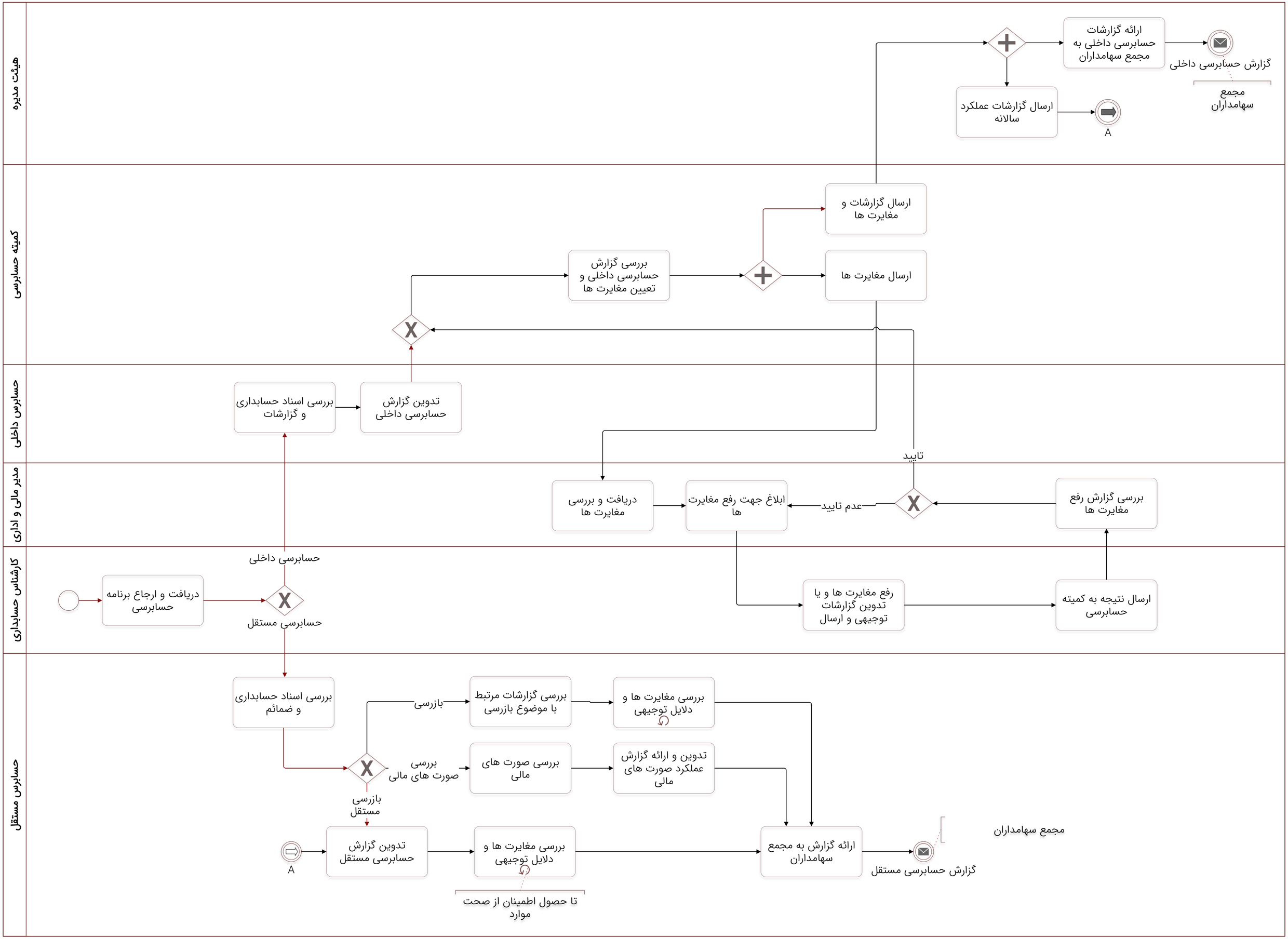فرایند حسابرسی داخلی و مستقل WF-Fi-09-00