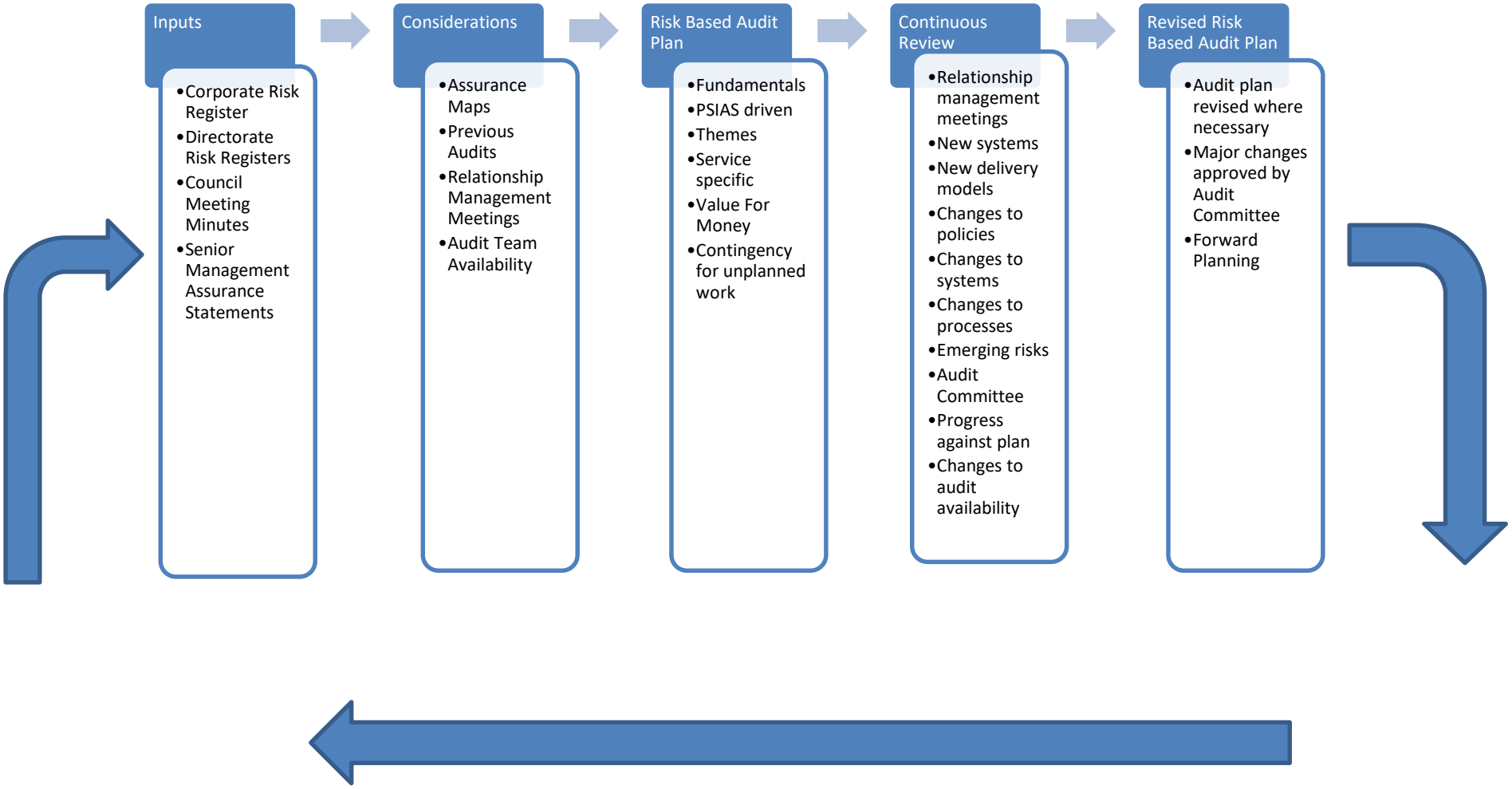Cyclical Audit Planning