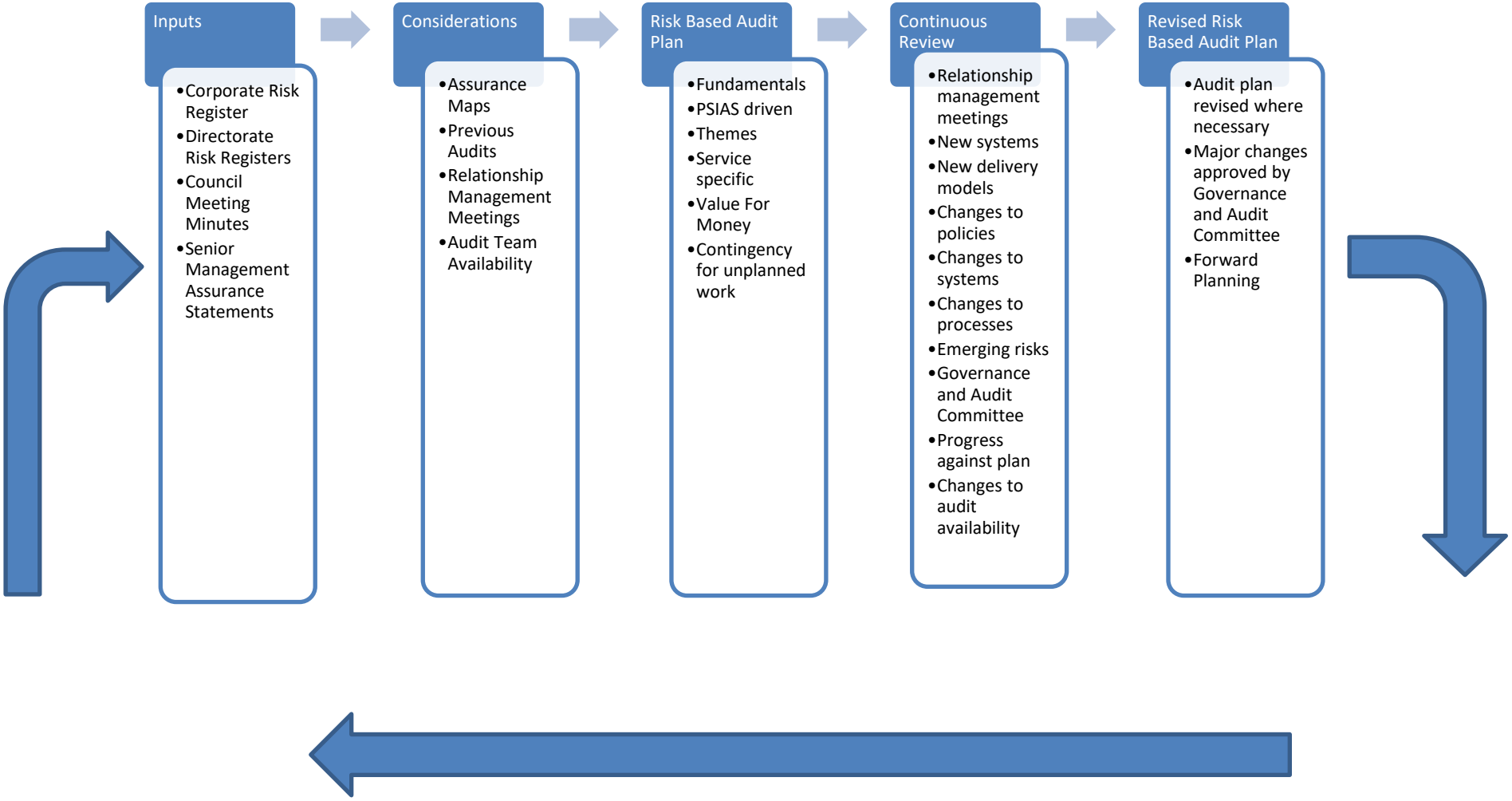
Annex 5

# Cyclical Audit Planning