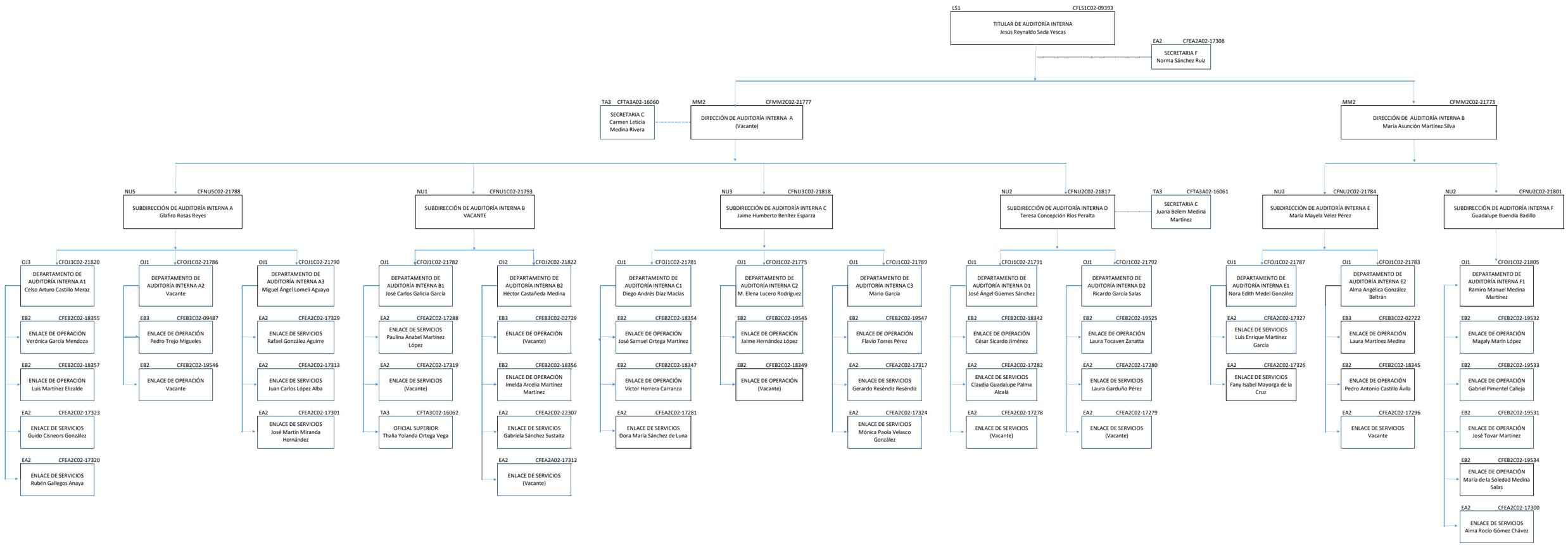ESTRUCTURA DEL ÁREA DE AUDITORÍA INTERNA 2018