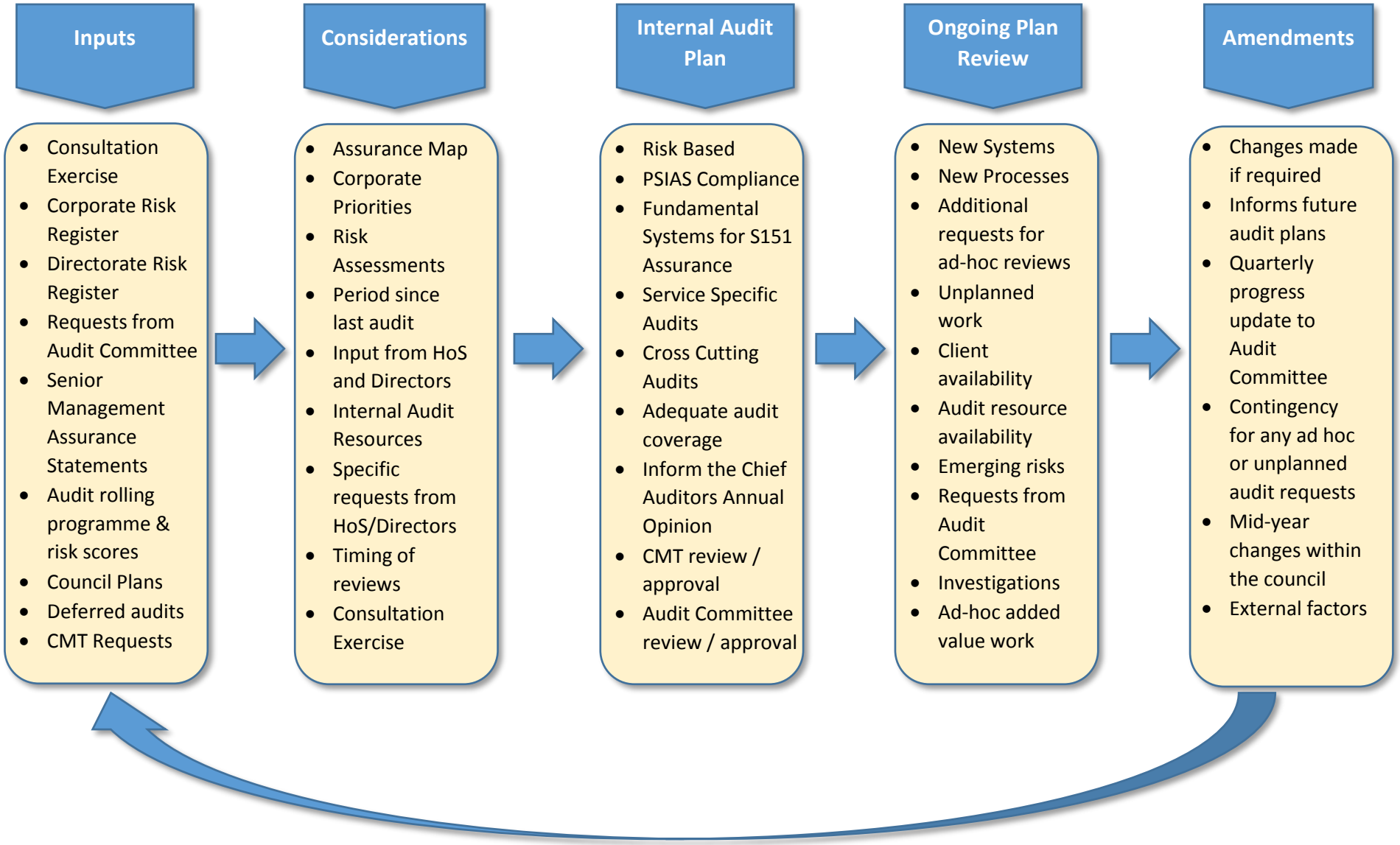Internal Audit Annual Planning Process