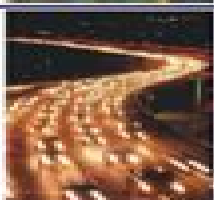
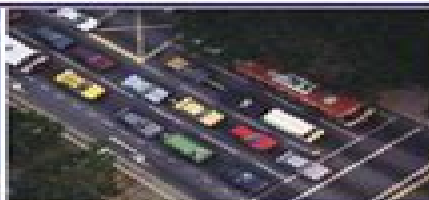


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INTERNAL AUDIT MANUAL



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Sacco Internal Audit Manual

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