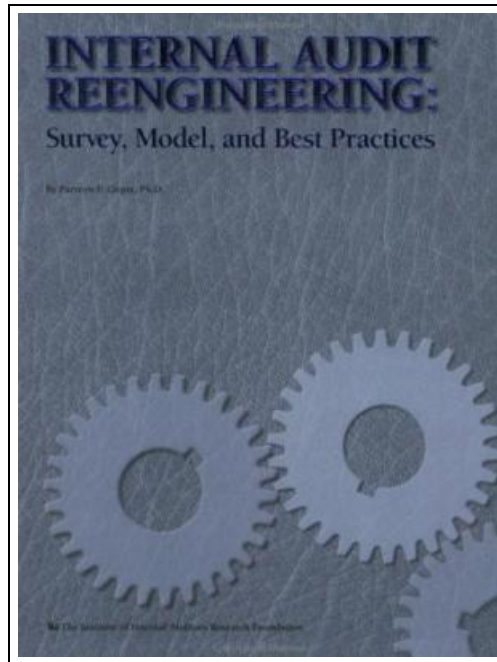# Internal Audit Reengineering: Survey, Model, and Best Practices

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