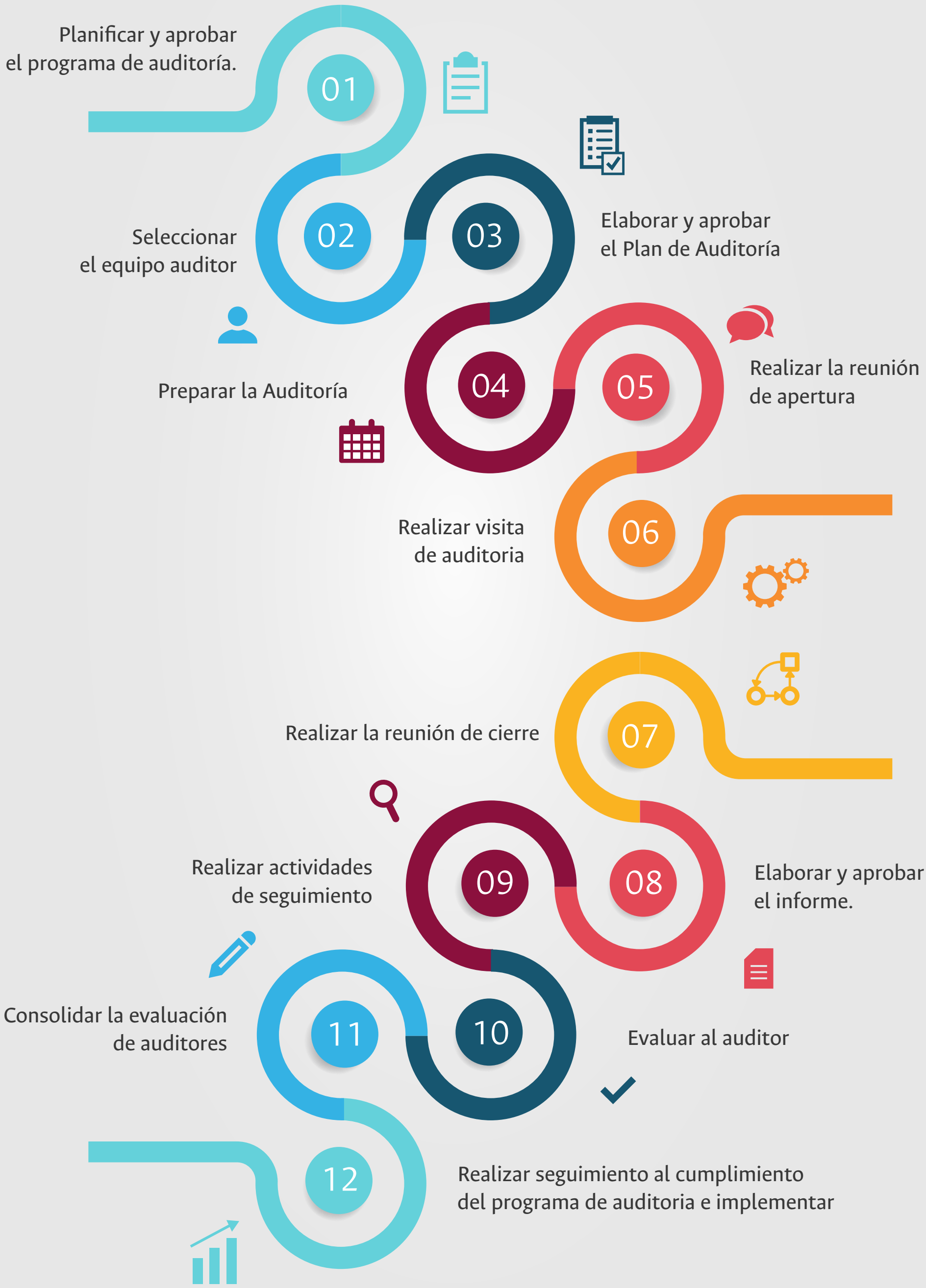Procedimiento de auditorías