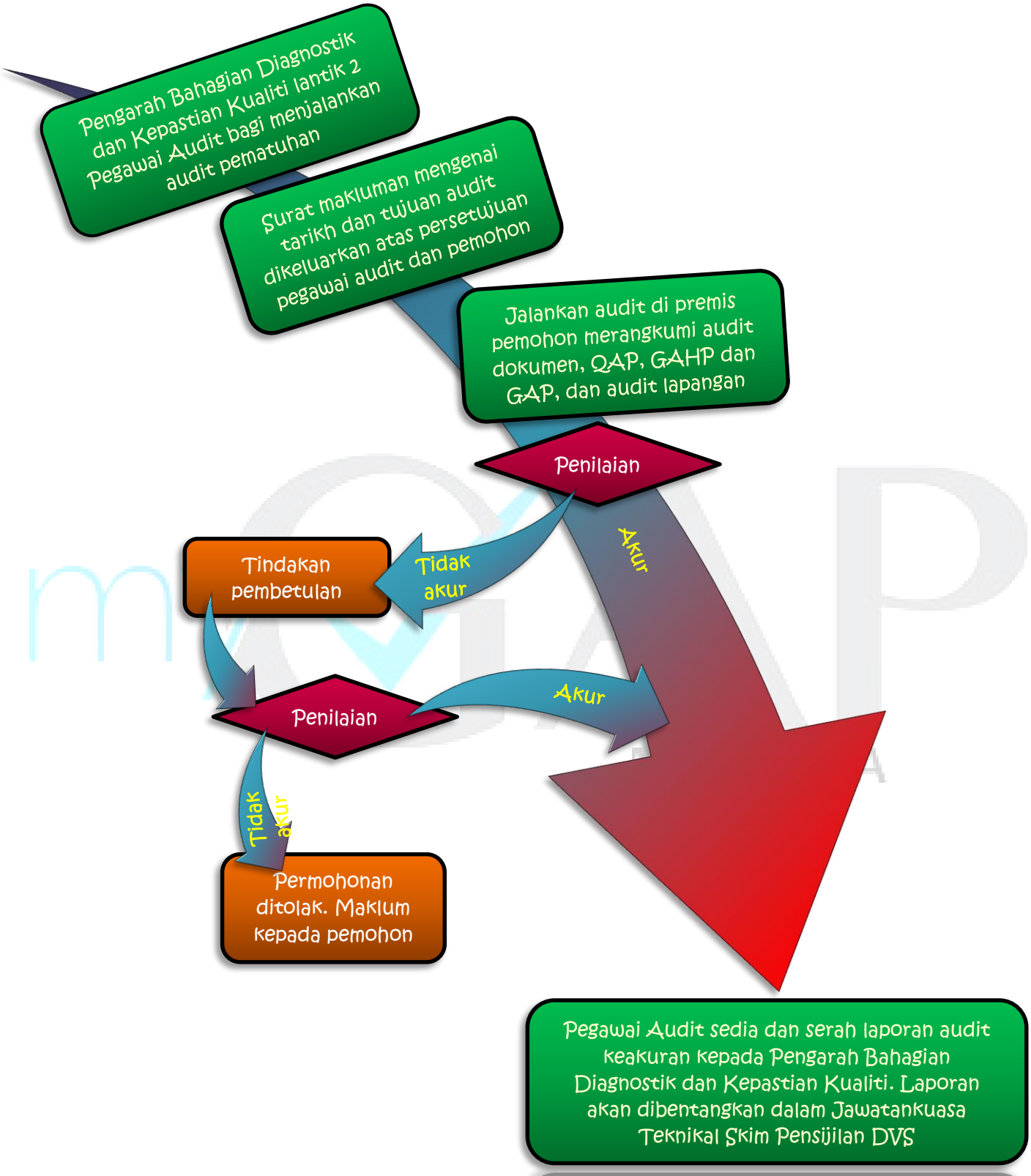ALIRAN KERJA AUDIT KEAKURAN