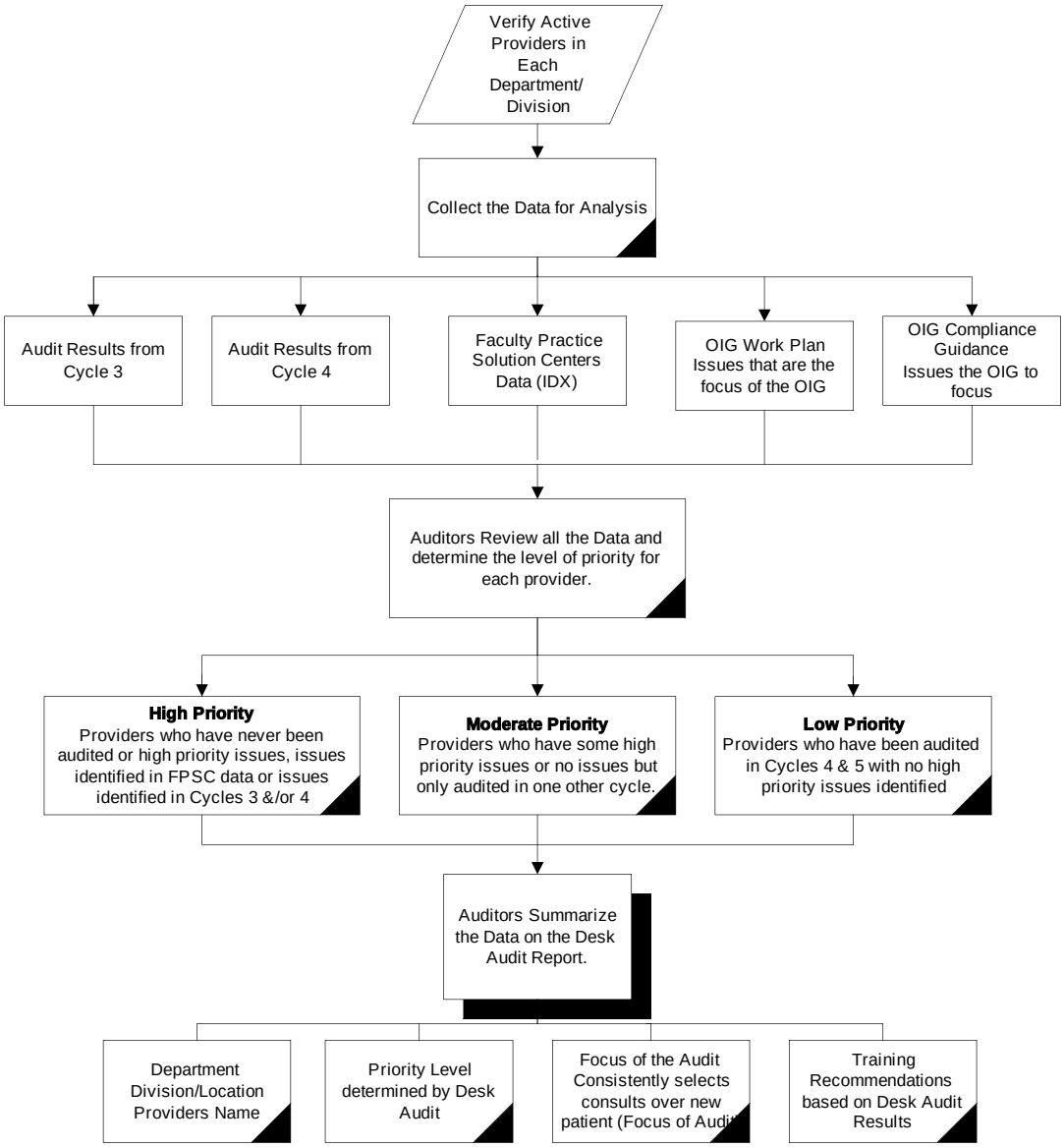Desk Audit Process