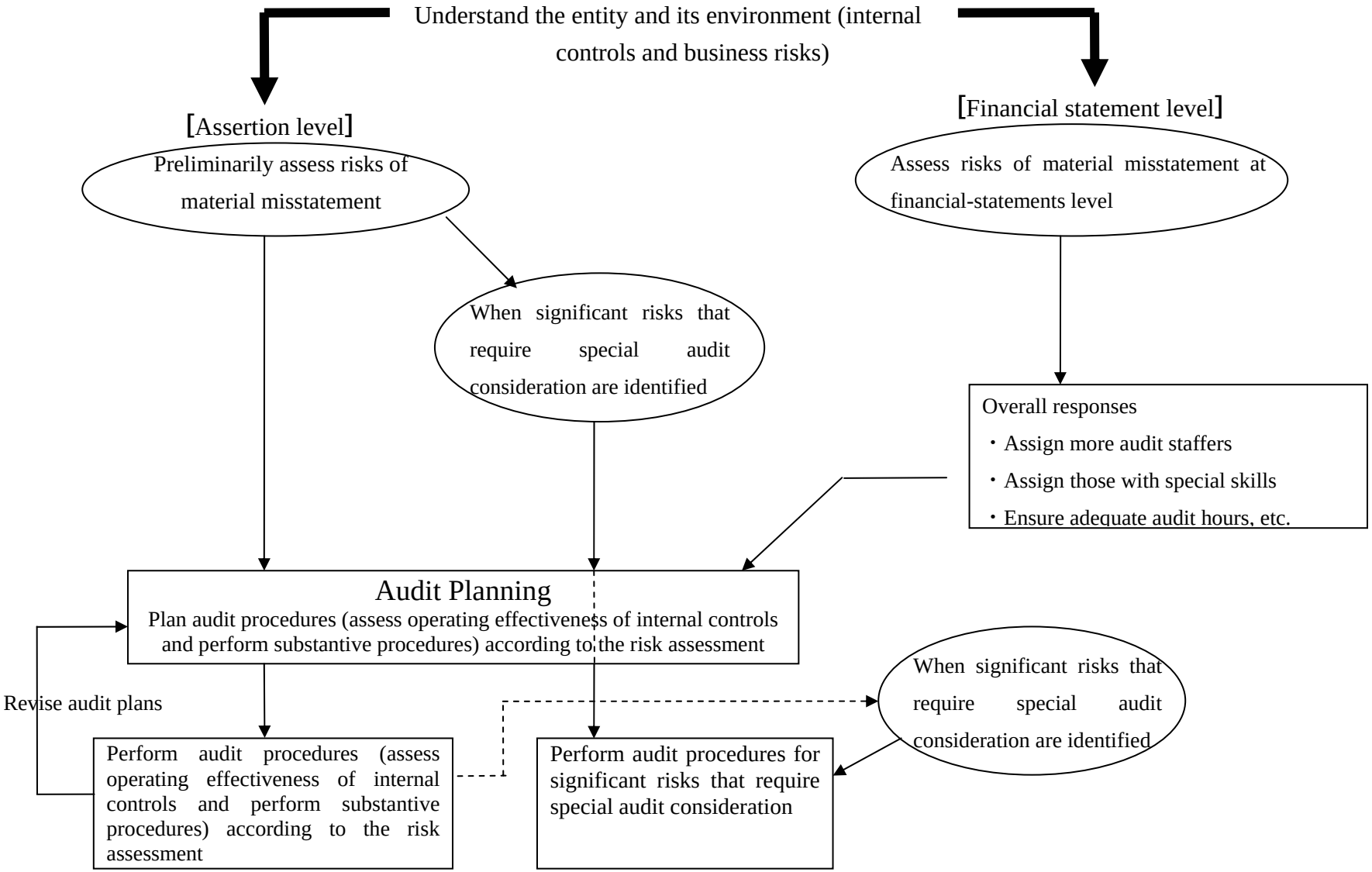Flow of Audits Emphasizing Business Risks