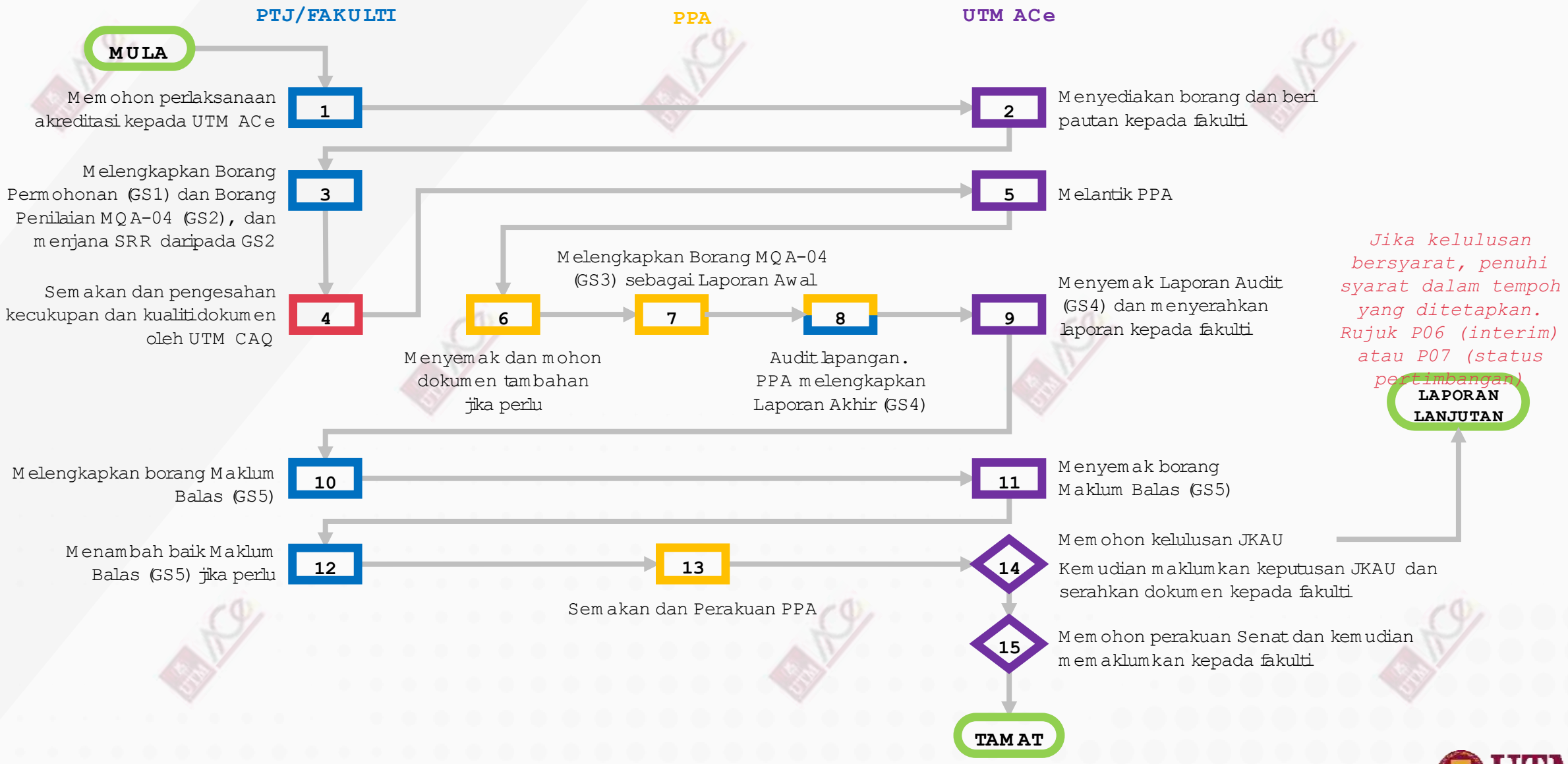P04: Proses Audit Penilaian Pematuhan