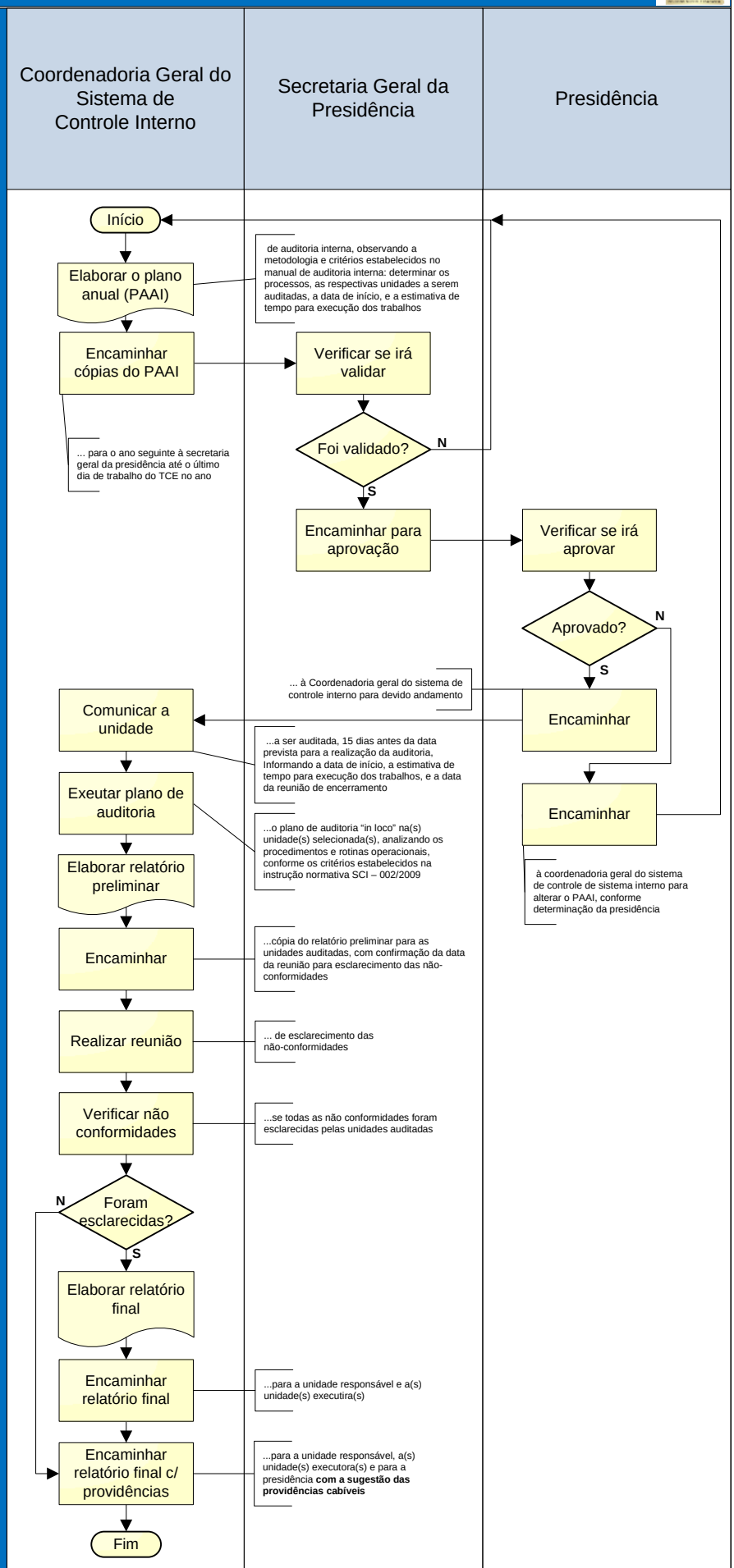SCI Nº 002/2009 – Auditoria Operacional – Anexo 02