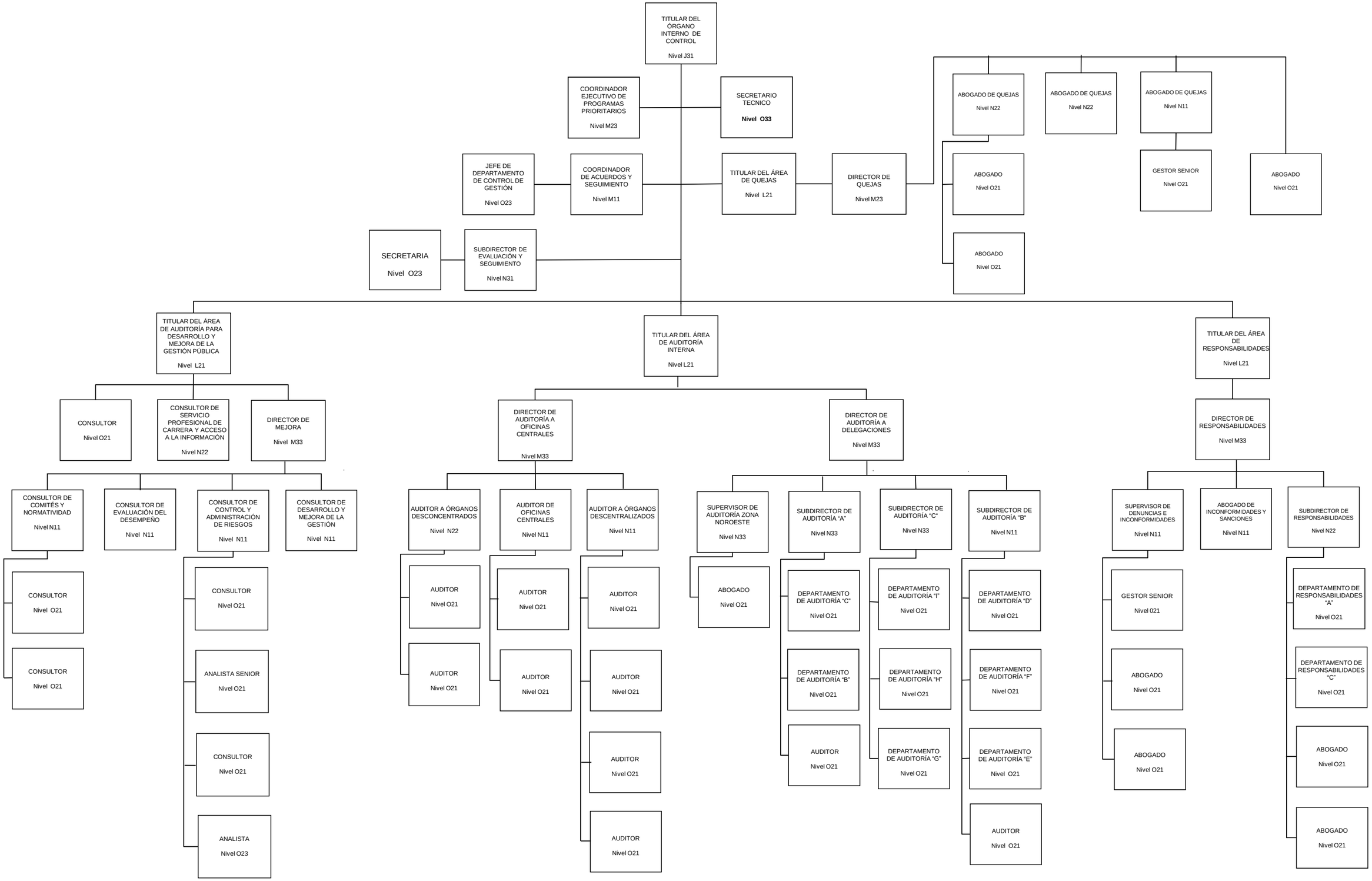ÓRGANO INTERNO DE CONTROL