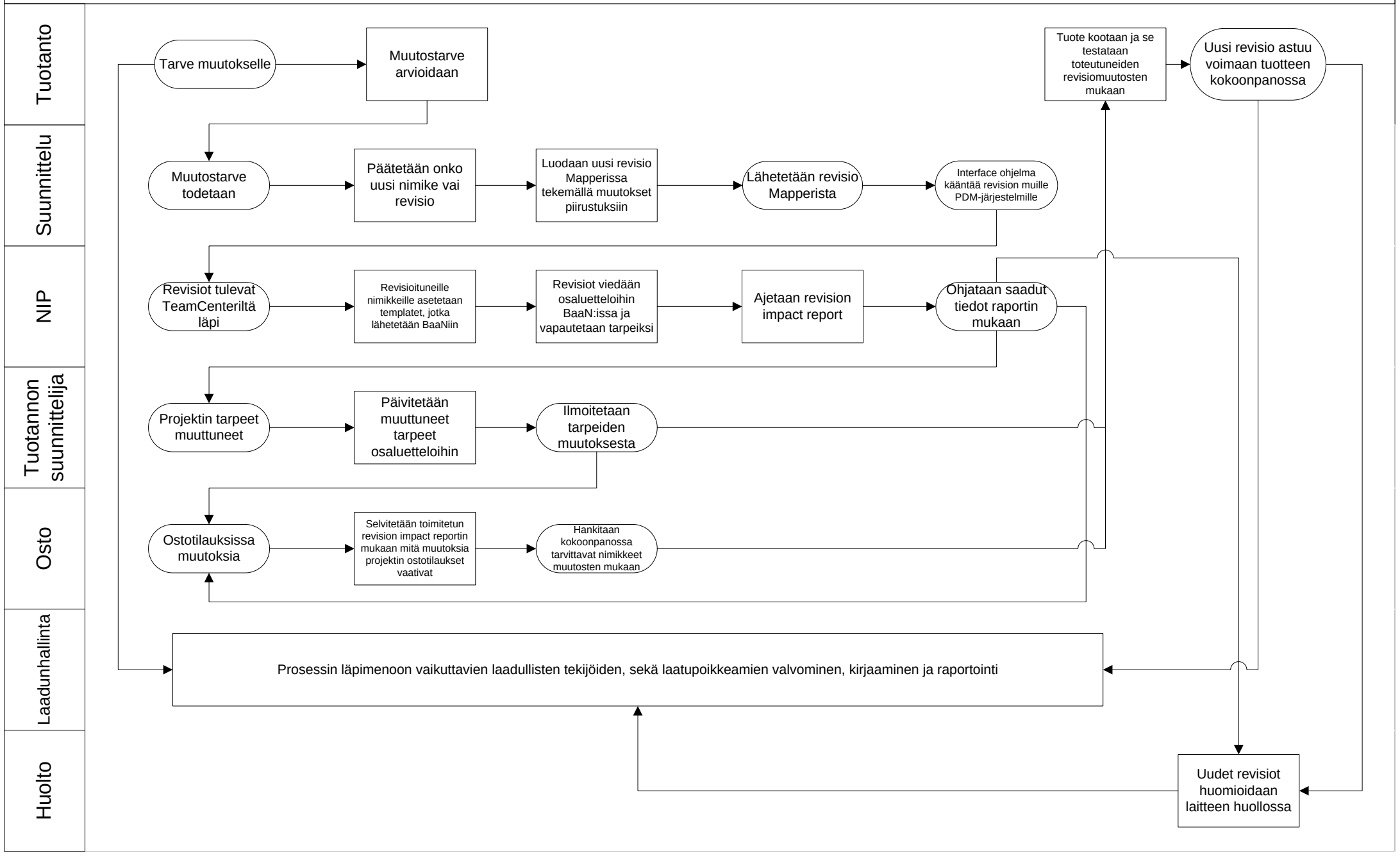Revisionhallinnan prosessikaavio