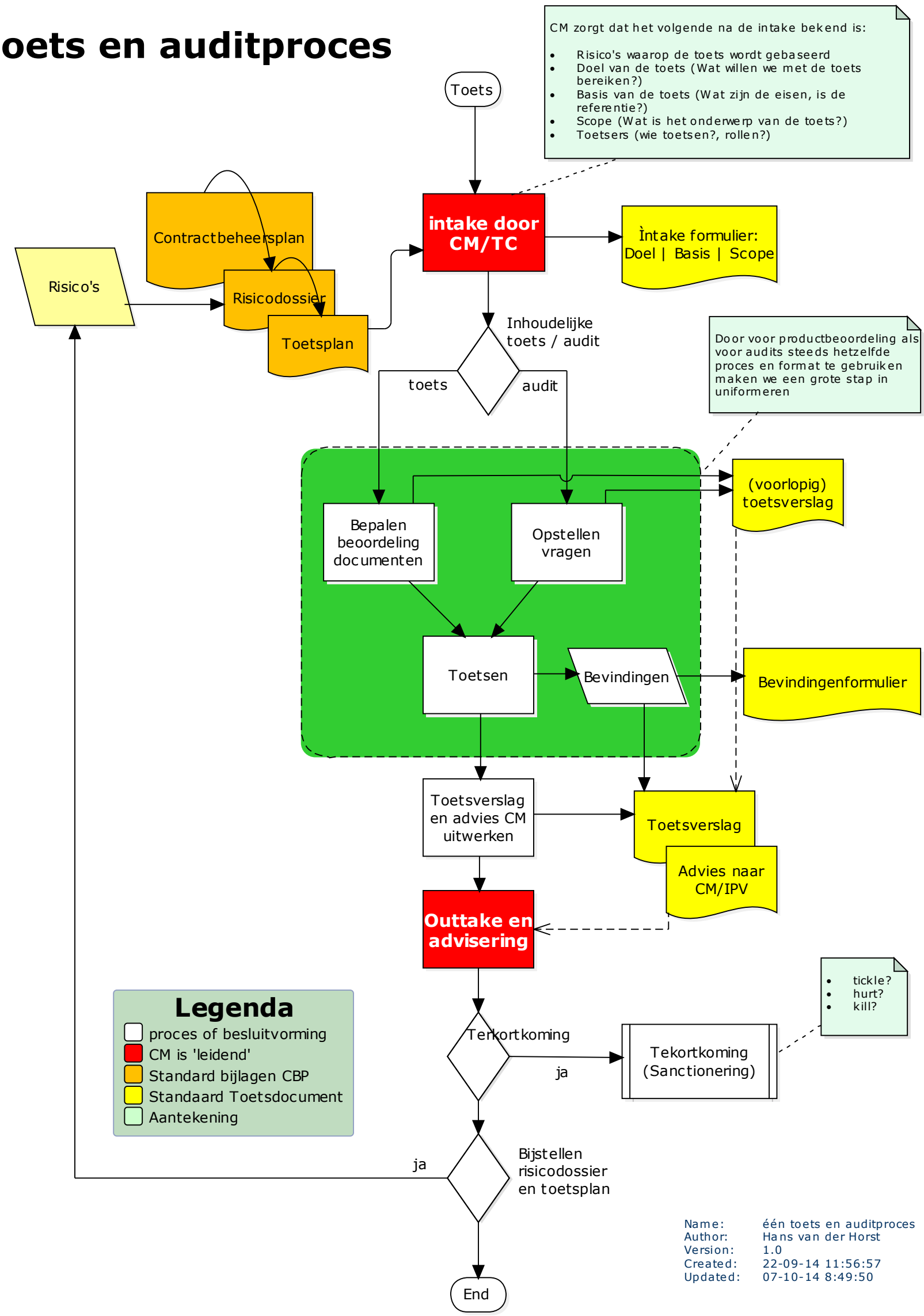# Toets en auditproces