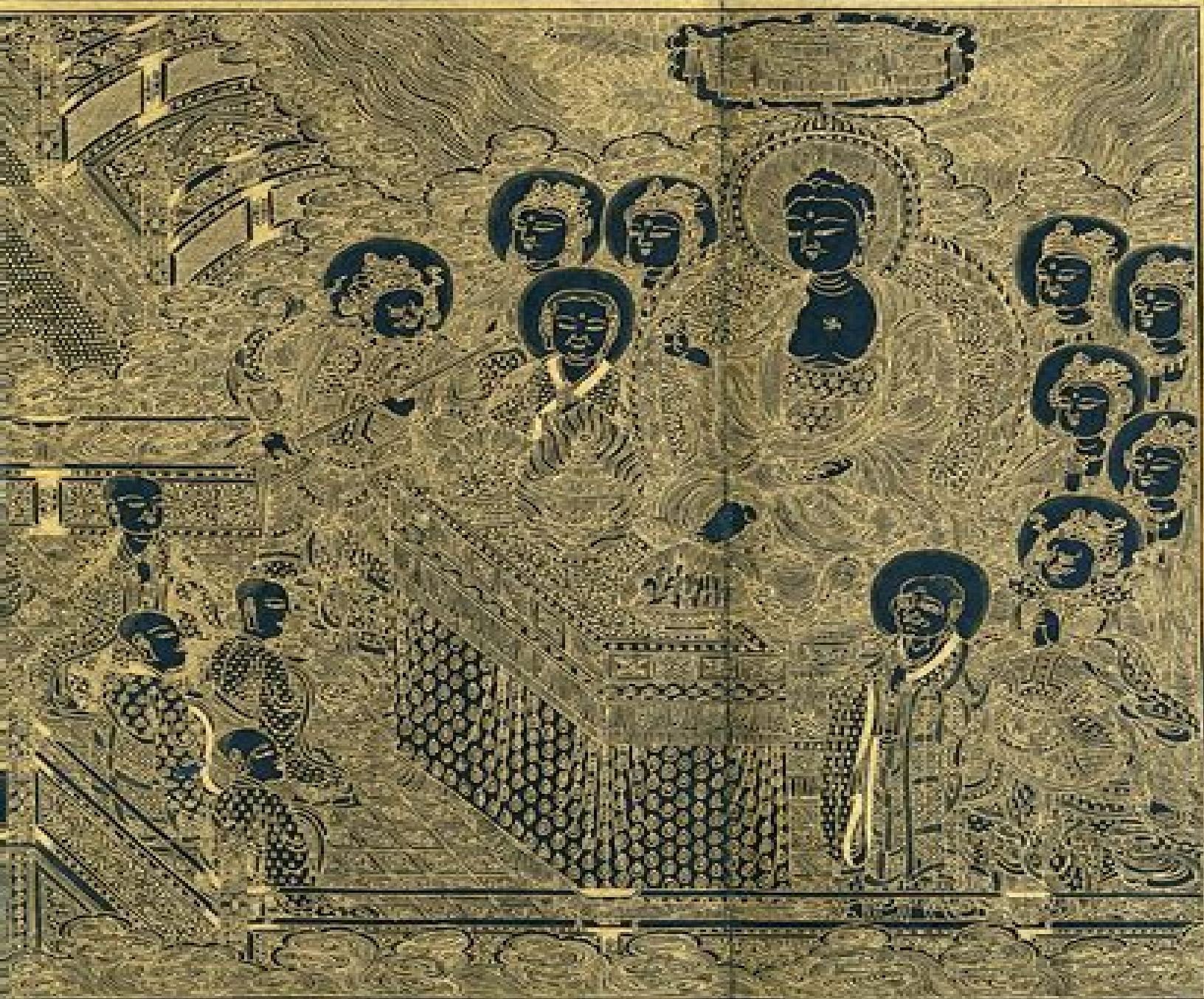


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web jan 1 2003 el objetivo primordial de este departamento según whittington 2000 es asesorar a la alta gerencia para fortalecer los controles internos existentes sugerir nuevos controles así como