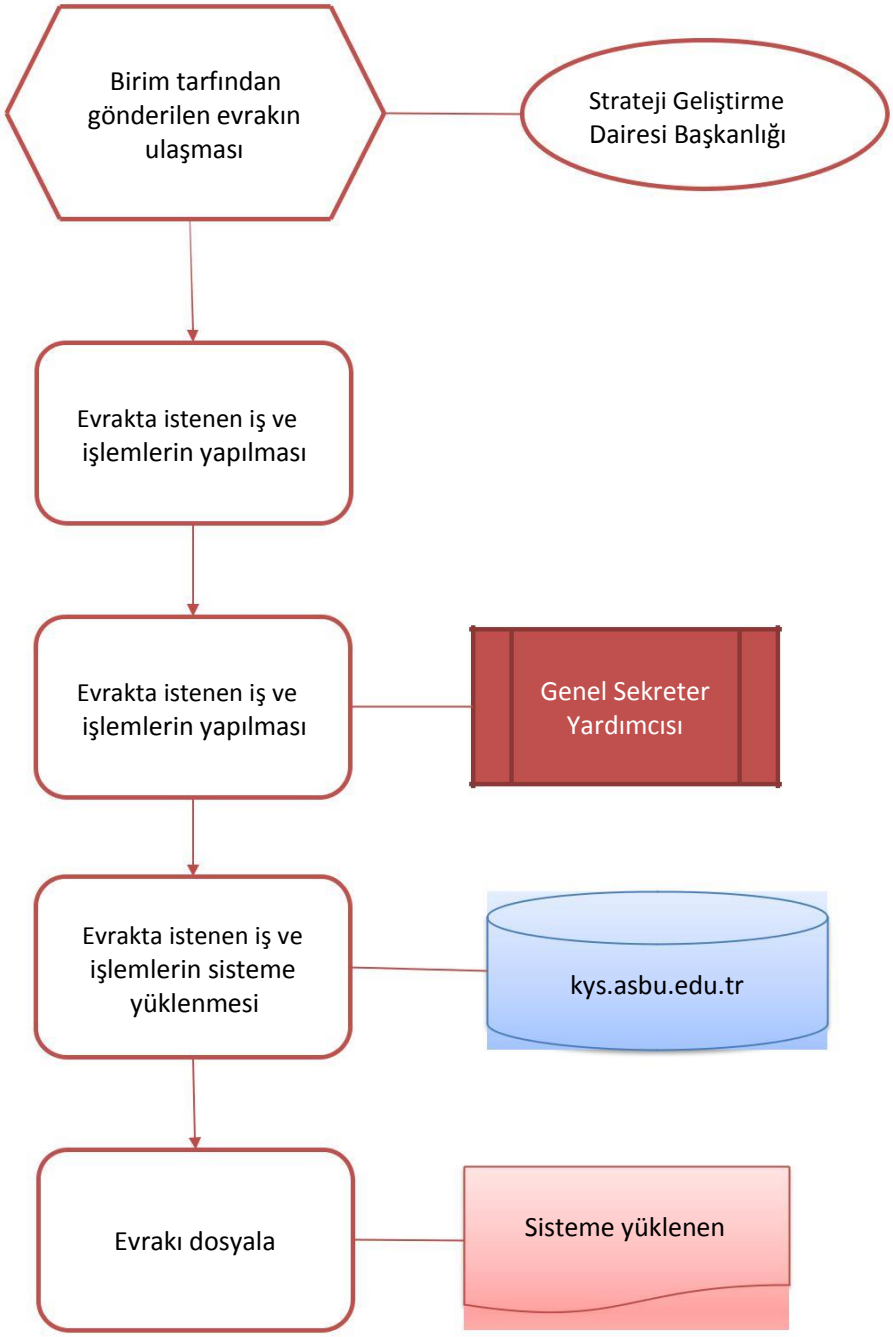İç Kontrol İş Akış Şeması