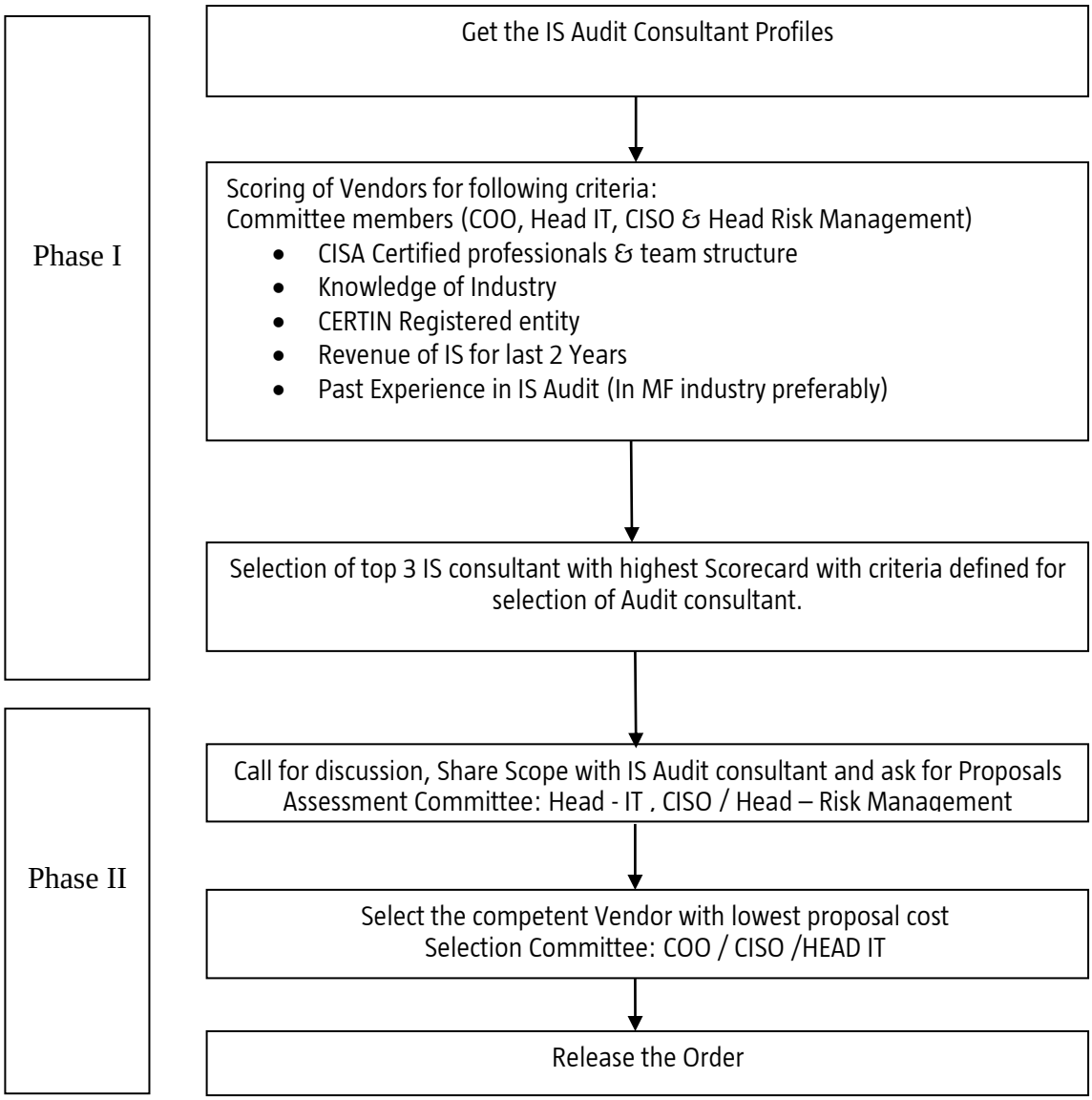Selection of Audit Consultant