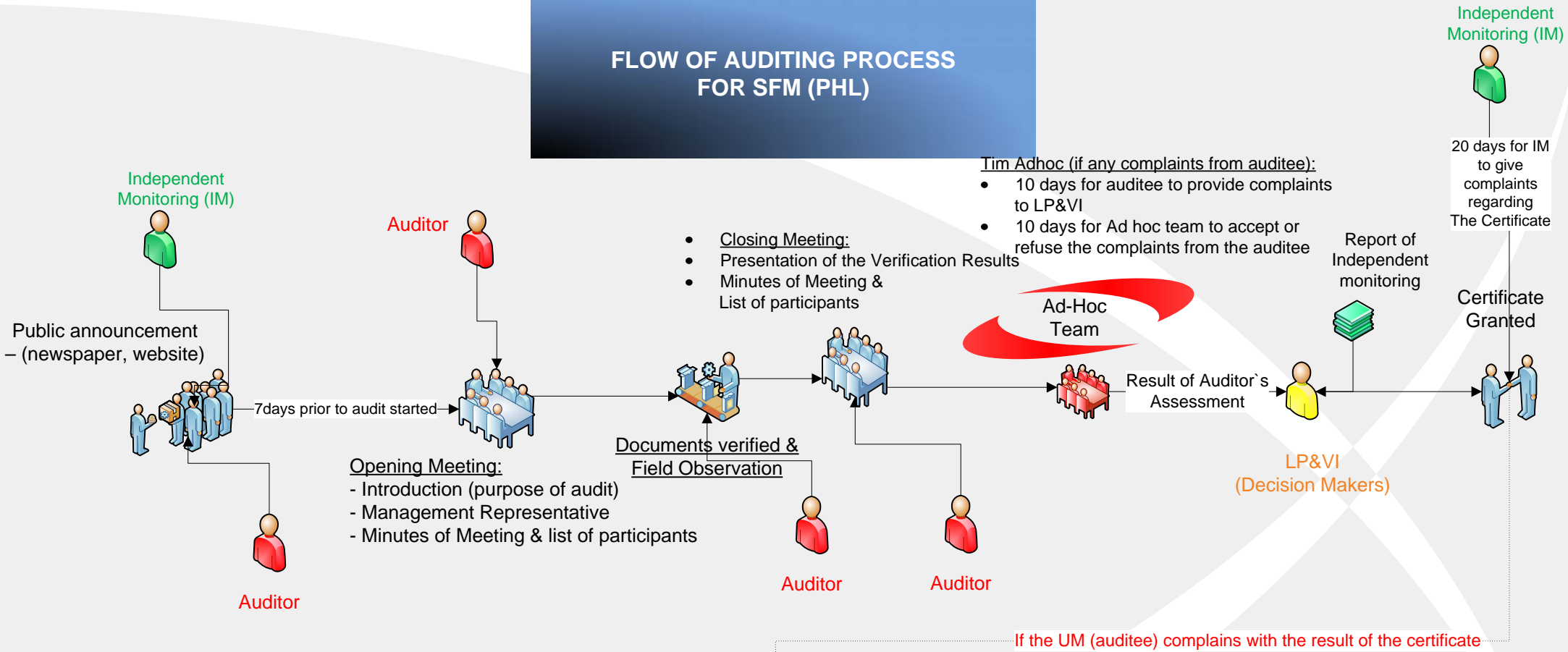


# FLOW OF AUDITING PROCESS FOR SFM (PHL)



If the UM (auditee) complains with the result of the certificate

