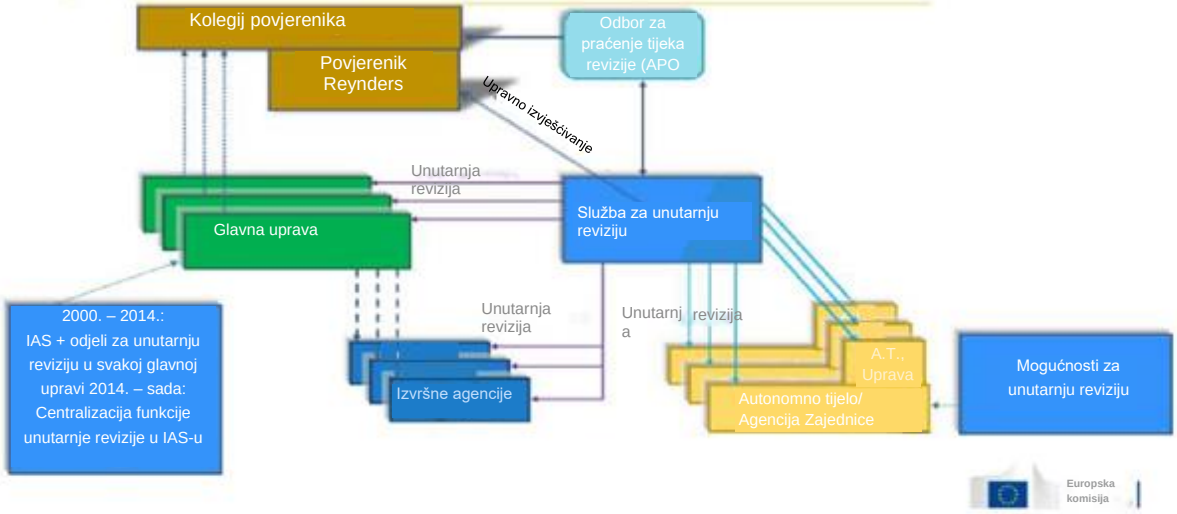Revizorsko okruženje