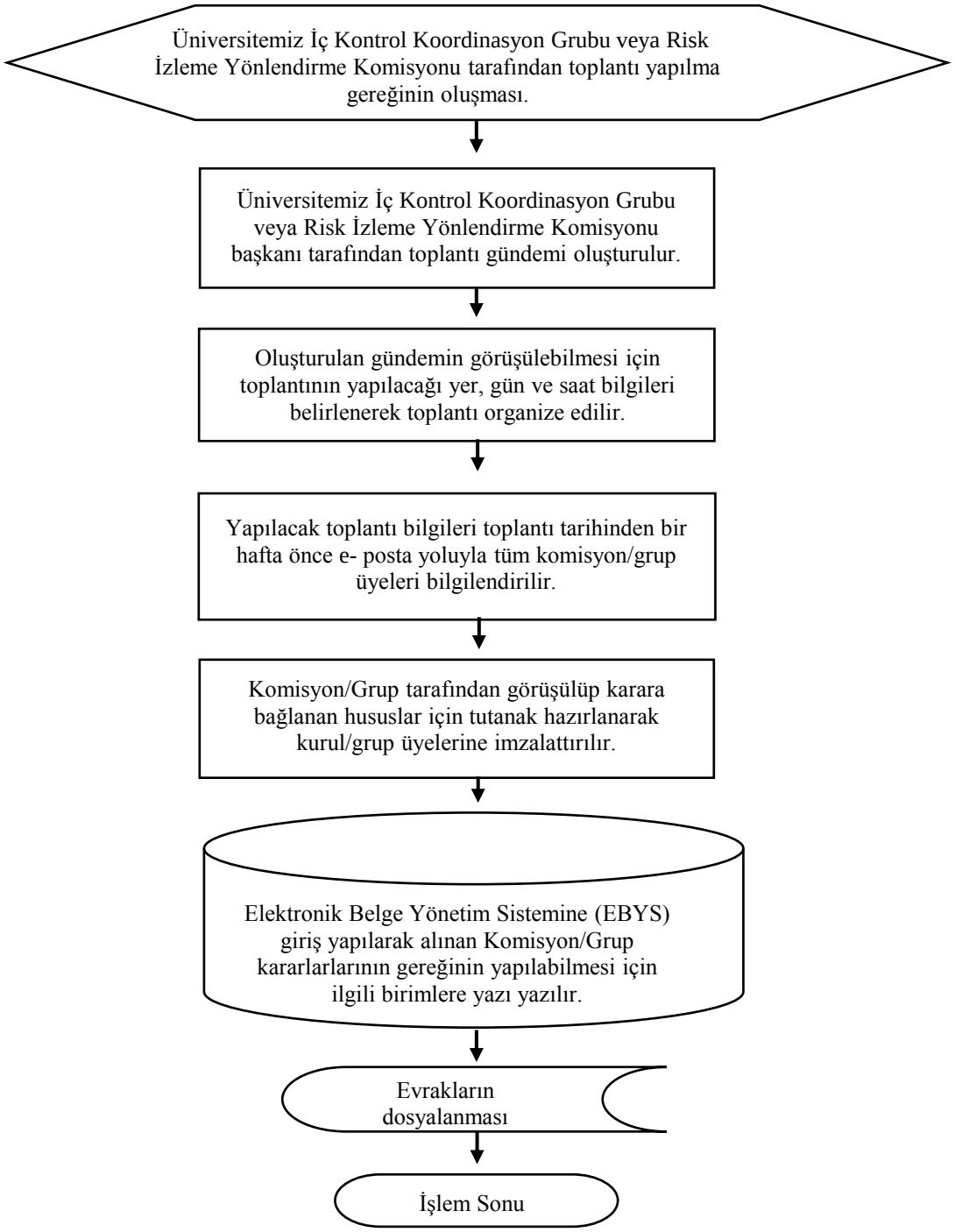RAPORLAMA VE İÇ KONTROL MÜDÜRLÜĞÜ SEKRETARYA SÜRECİ