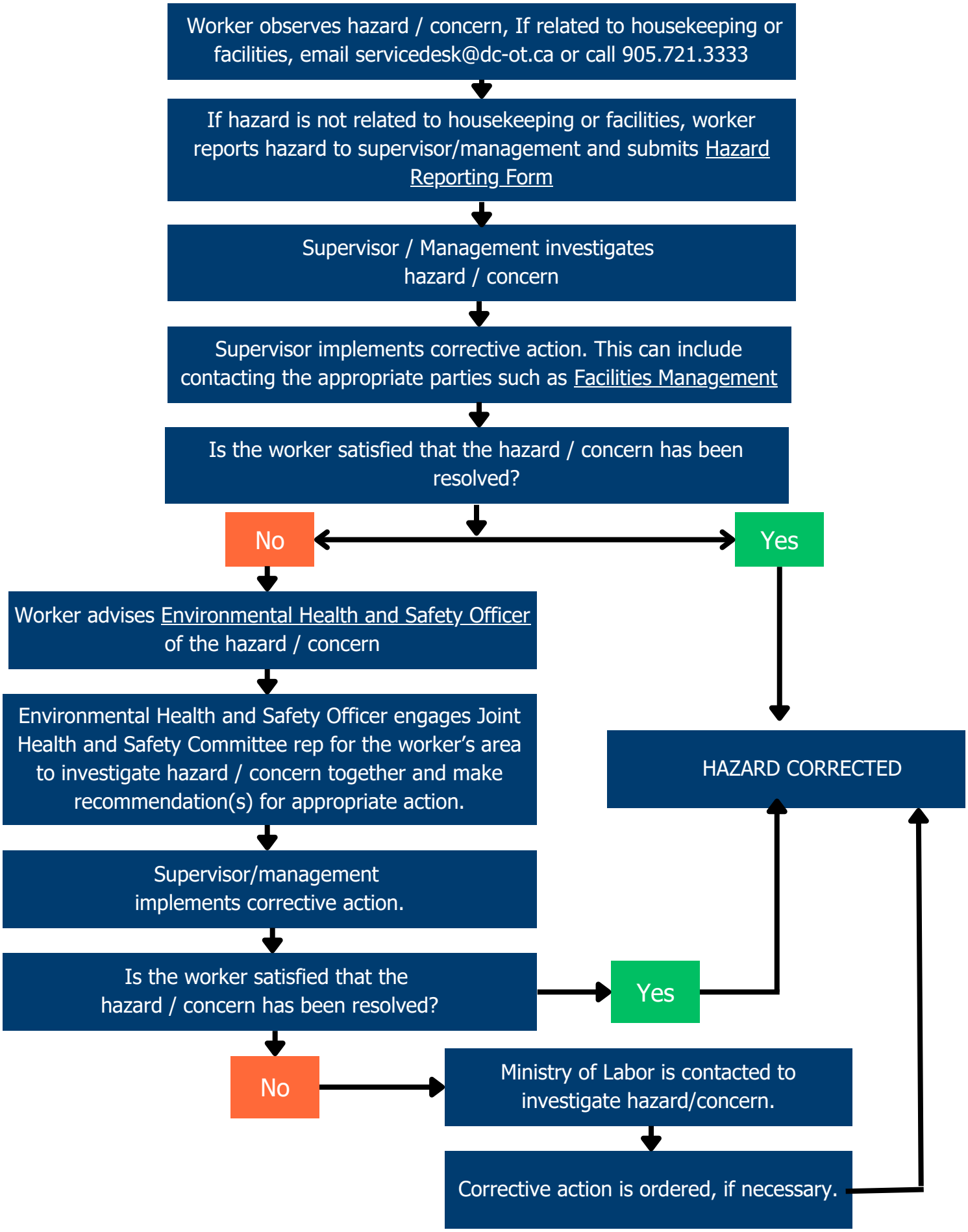INTERNAL RESPONSIBILITY SYSTEM FLOWCHART