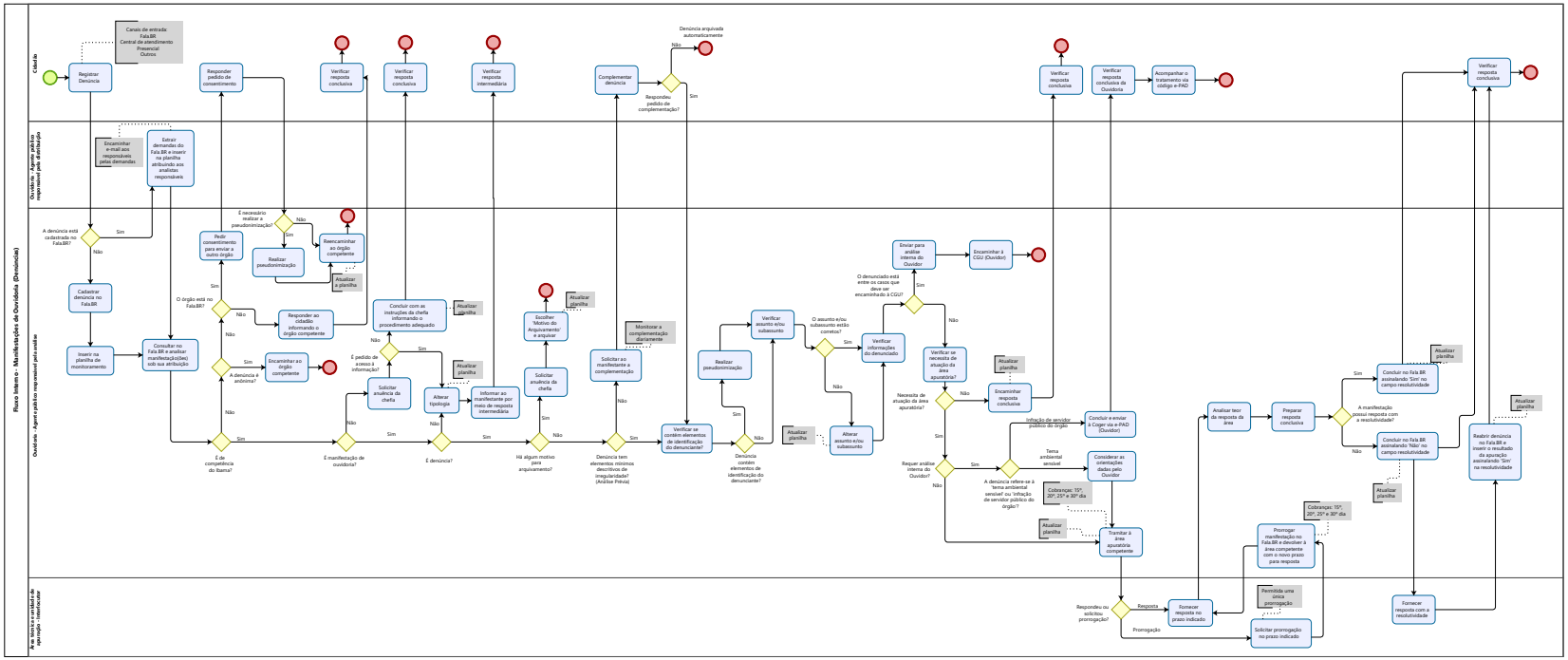1 FLUXO INTERNO - DENÚNCIAS