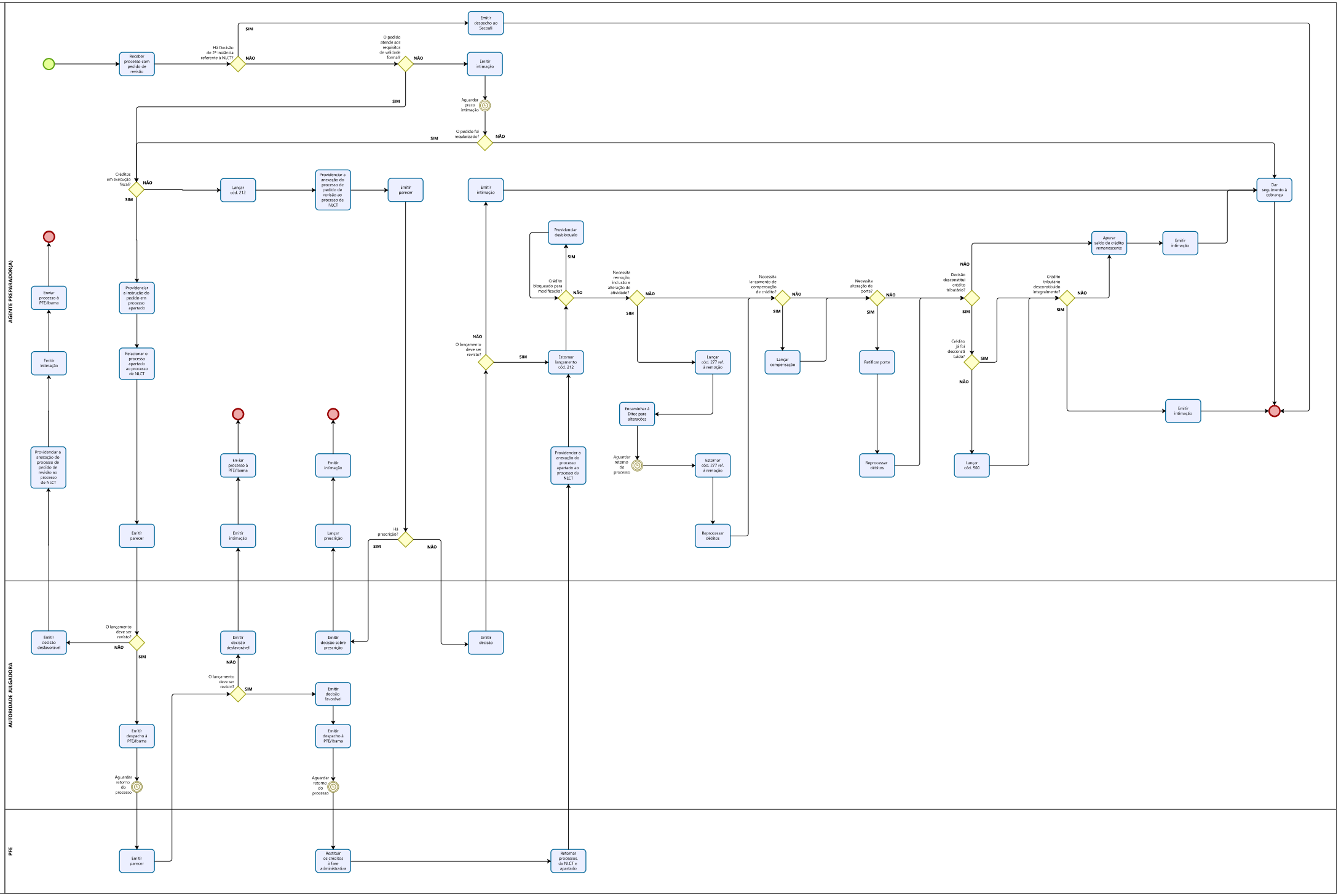PROCEDIMENTO DE REVISÃO TRIBUTÁRIA DE TCFA SOB COMPETÊNCIA DE SUPERINTENDENTE