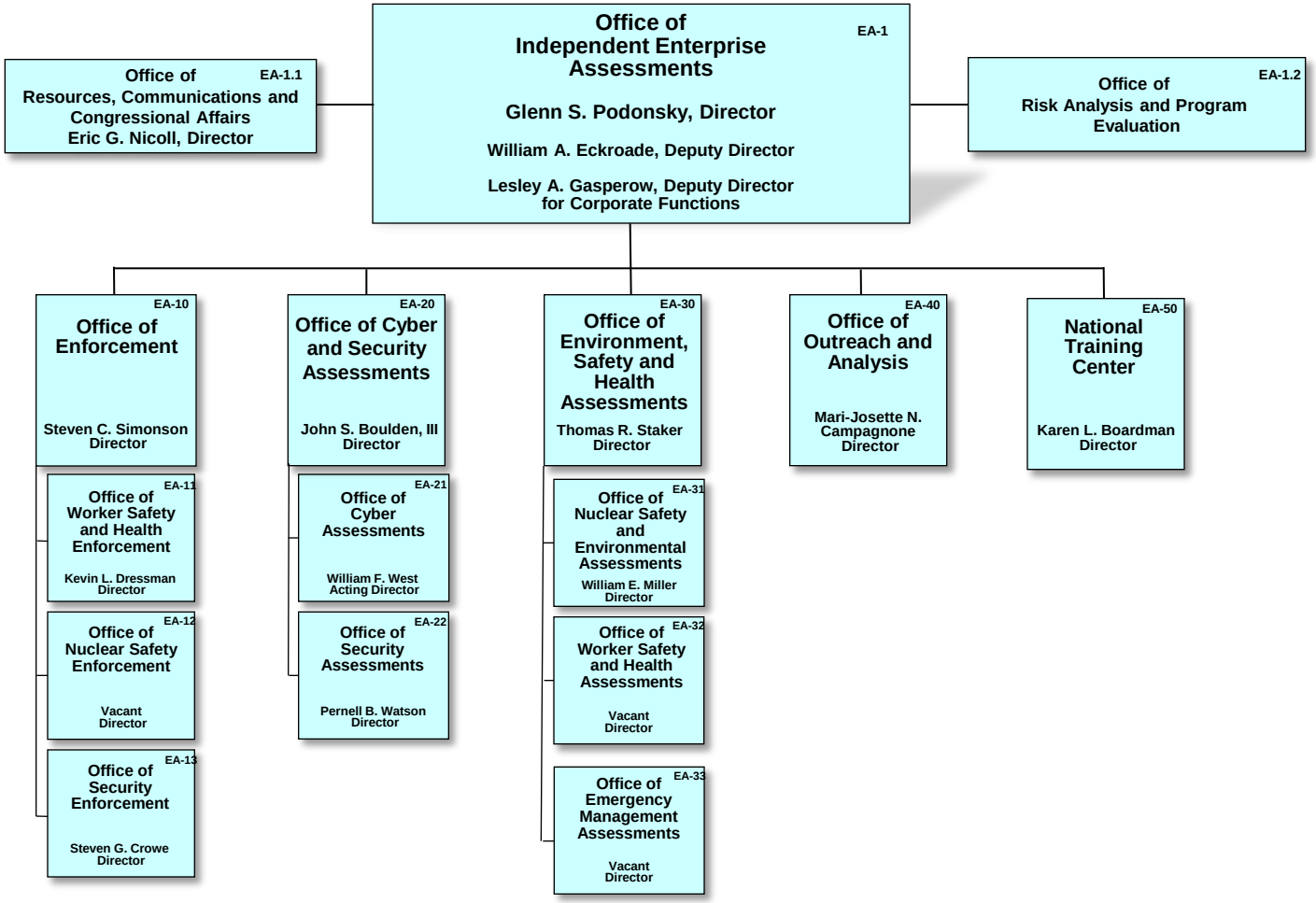Office of Independent Enterprise Assessments (IEA)