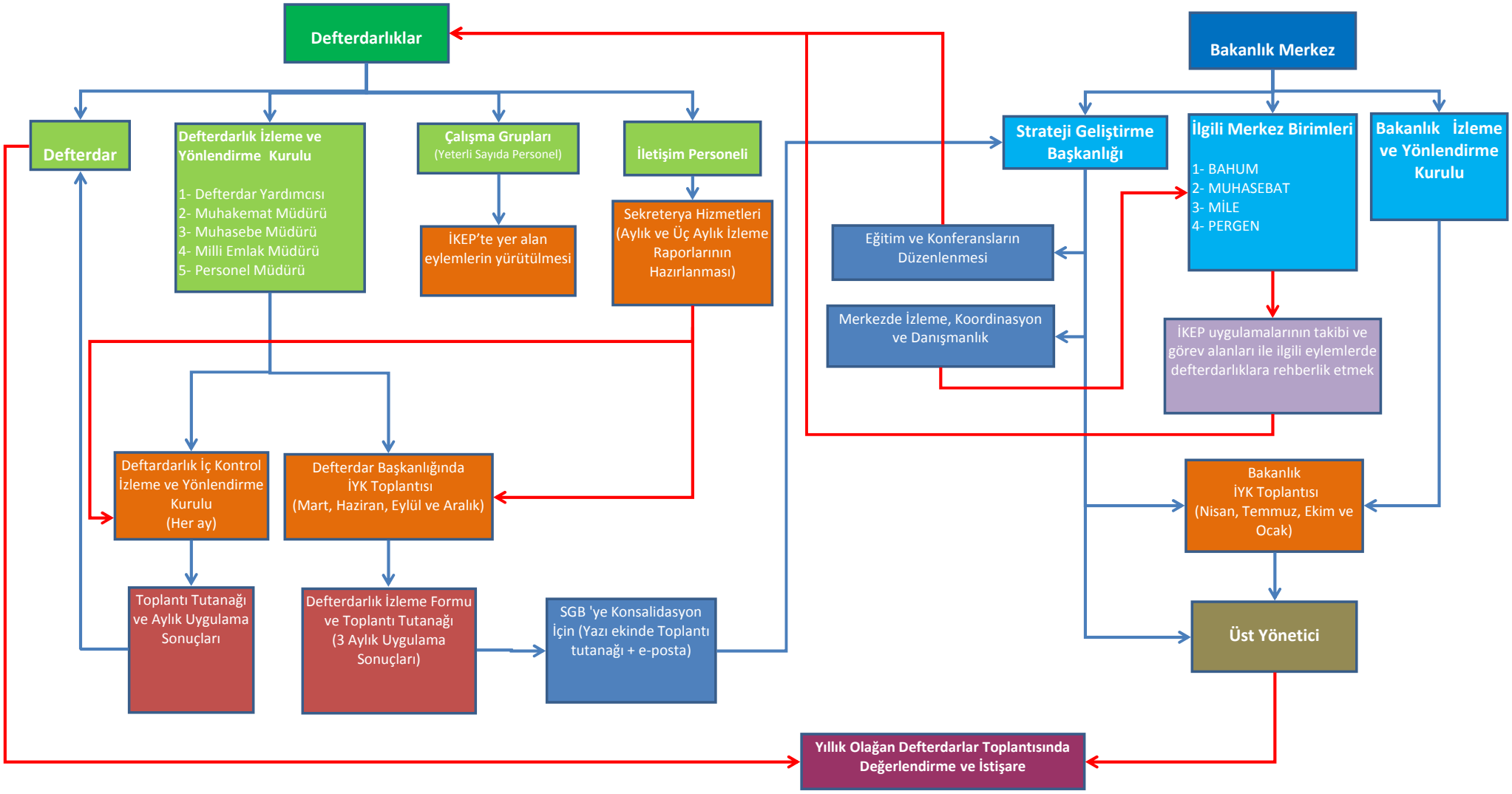Defterdarlıklar İç Kontrol Genelgesi Şematik Anlatım