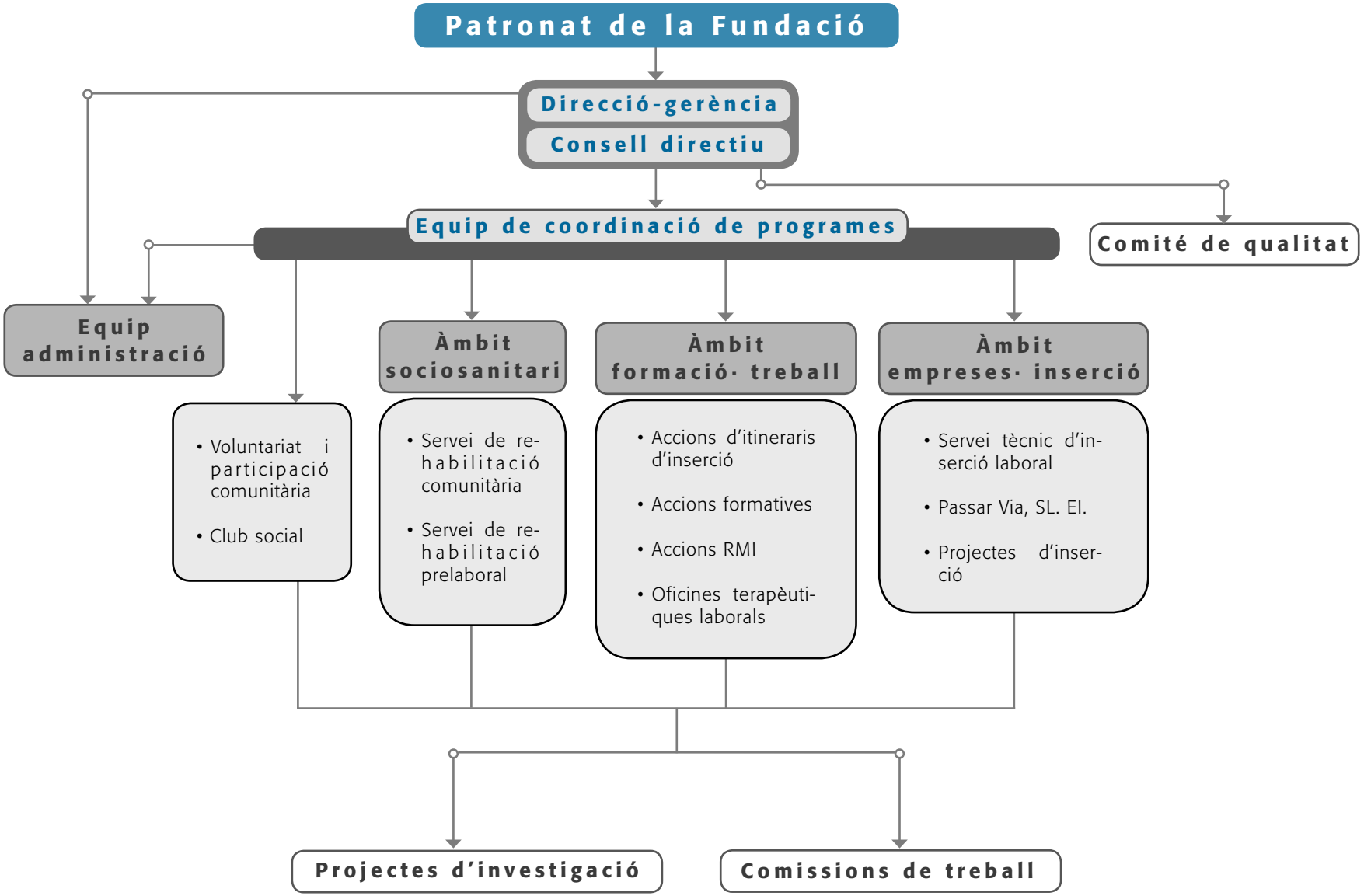organigrama funcional