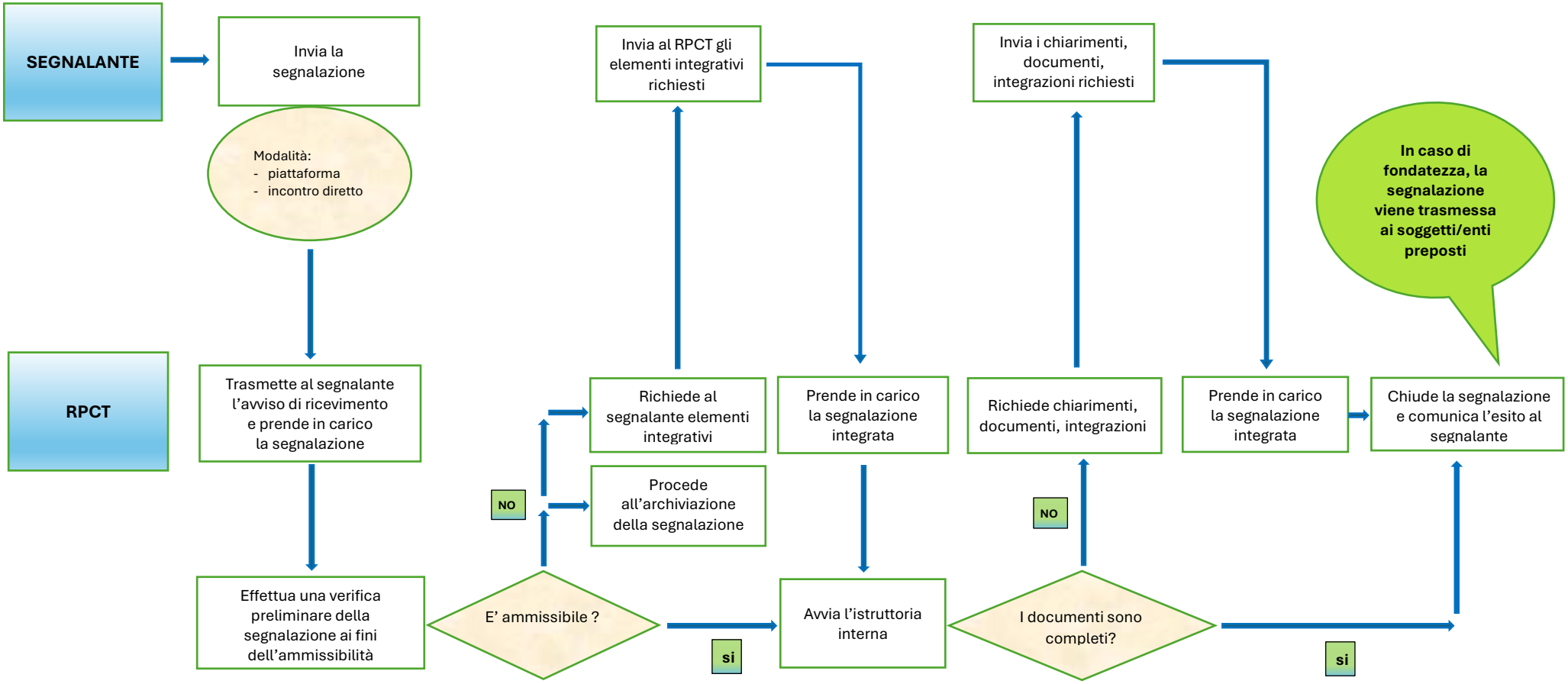FLUSSO DELLA PROCEDURA WHISTLEBLOWING