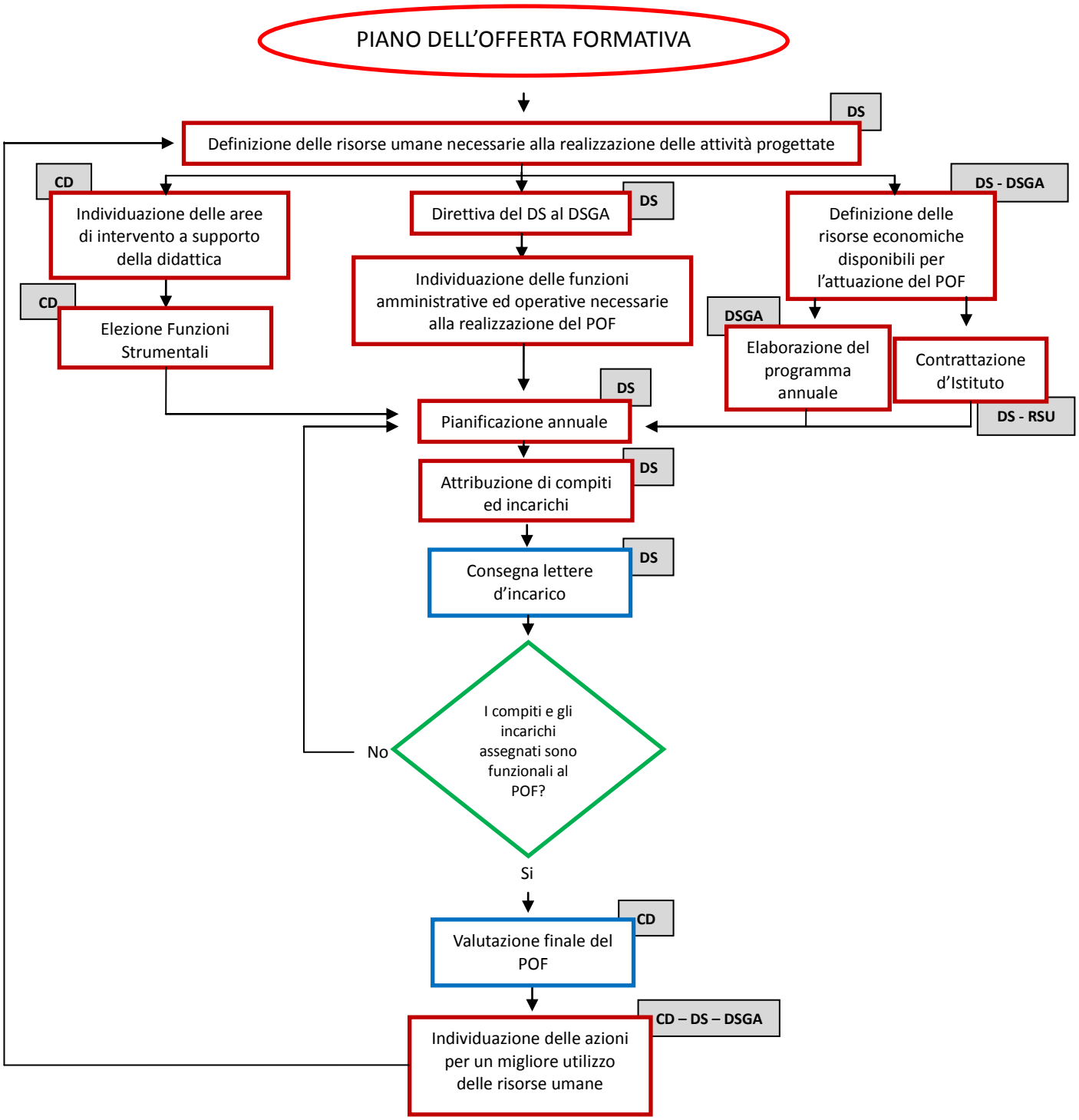PROCESSO PER L'INDIVIDUAZIONE DELLE RESPONSABILITÀ