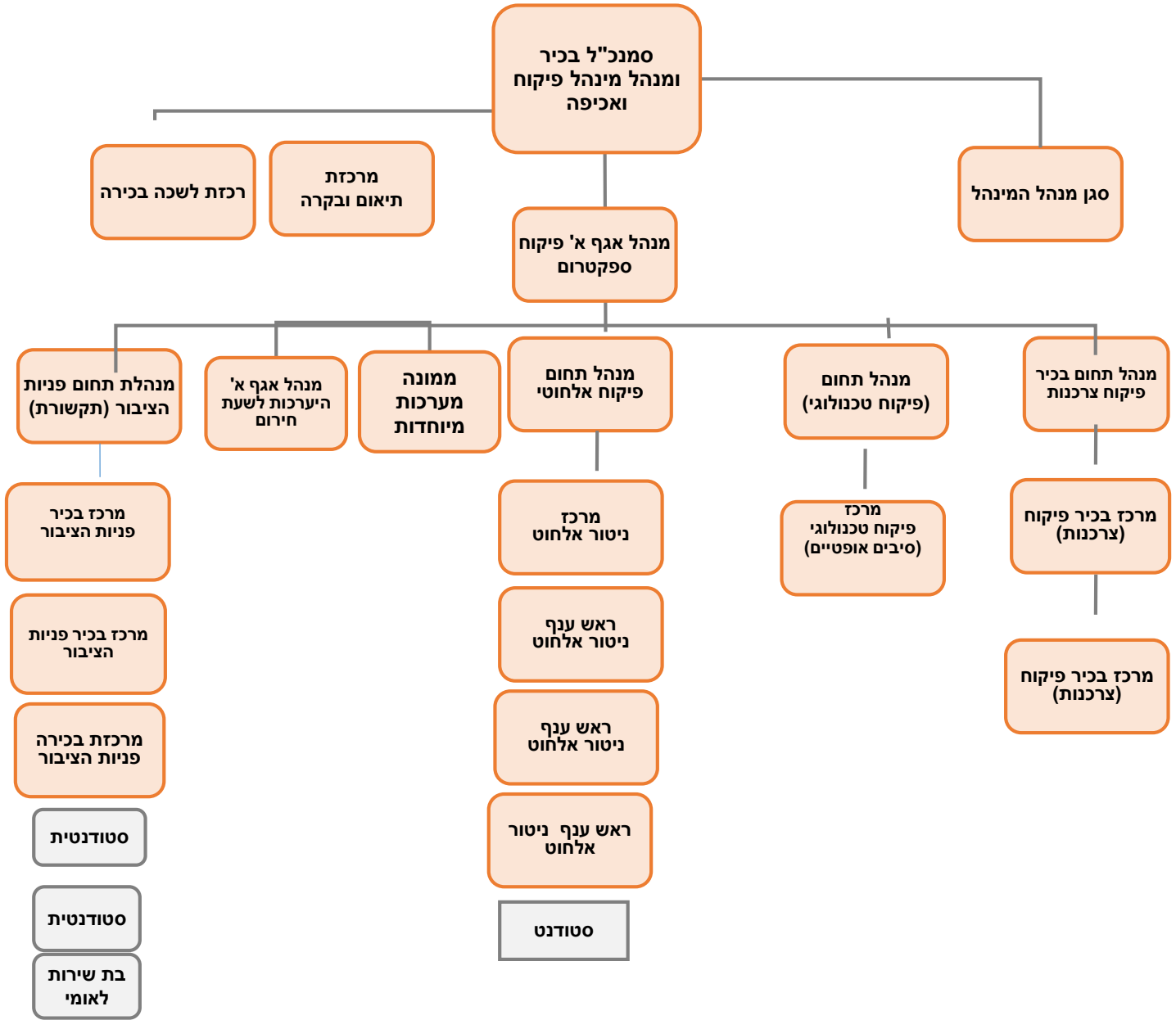מינהל פיקוח ואכיפה