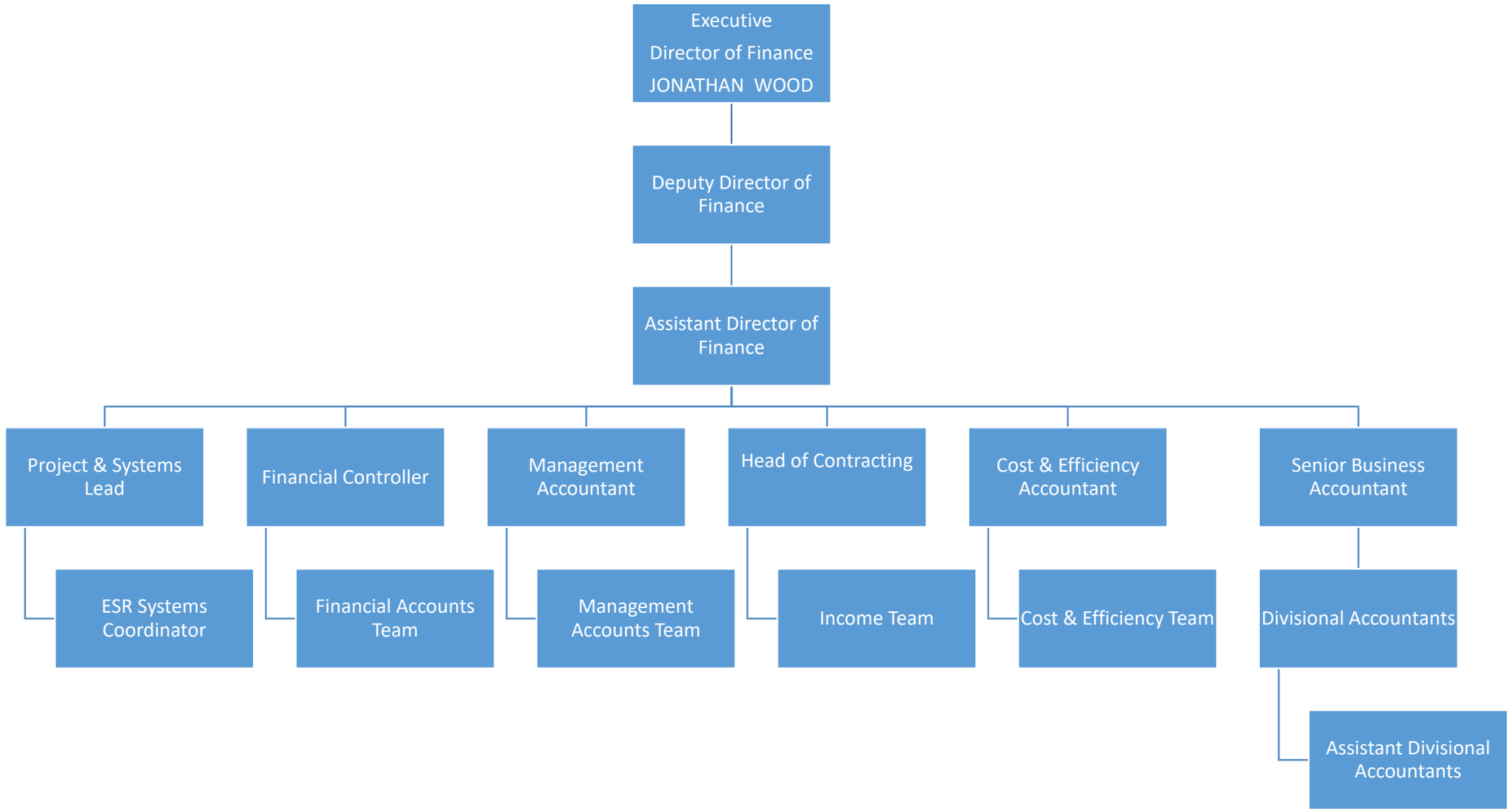Finance Department Structure