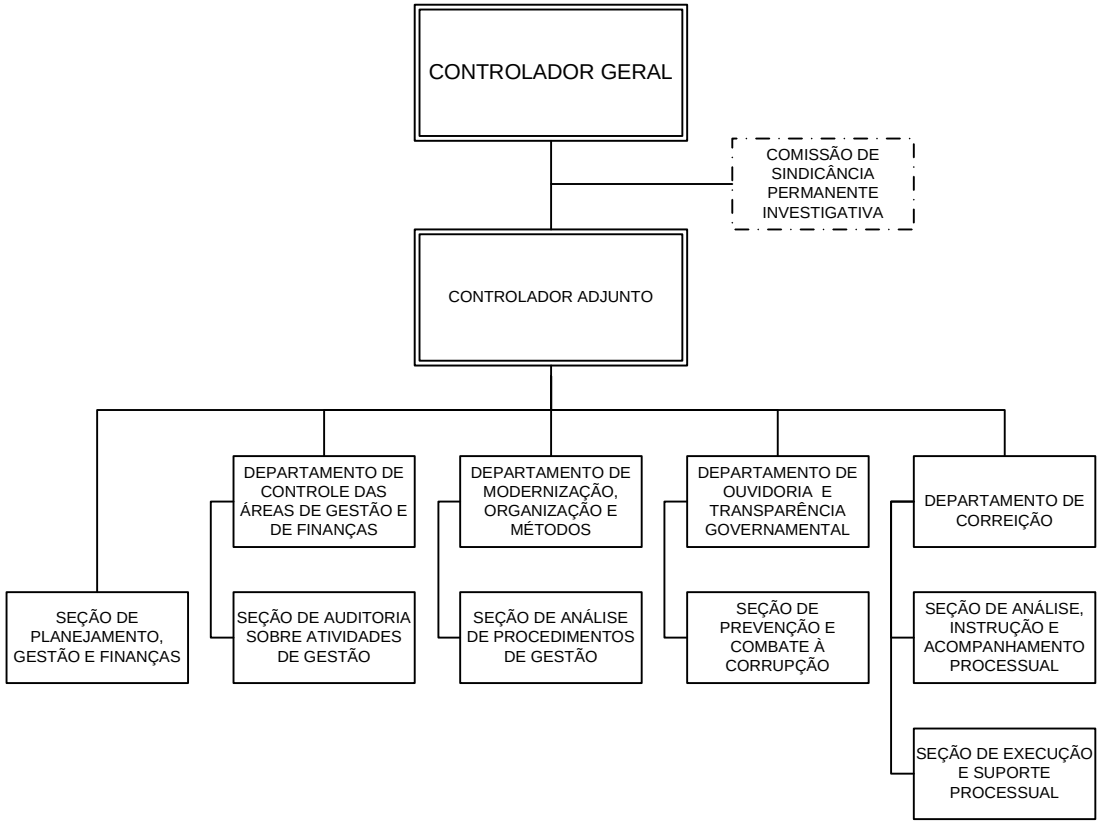CONTROLADORIA GERAL DO MUNICÍPIO – CGM