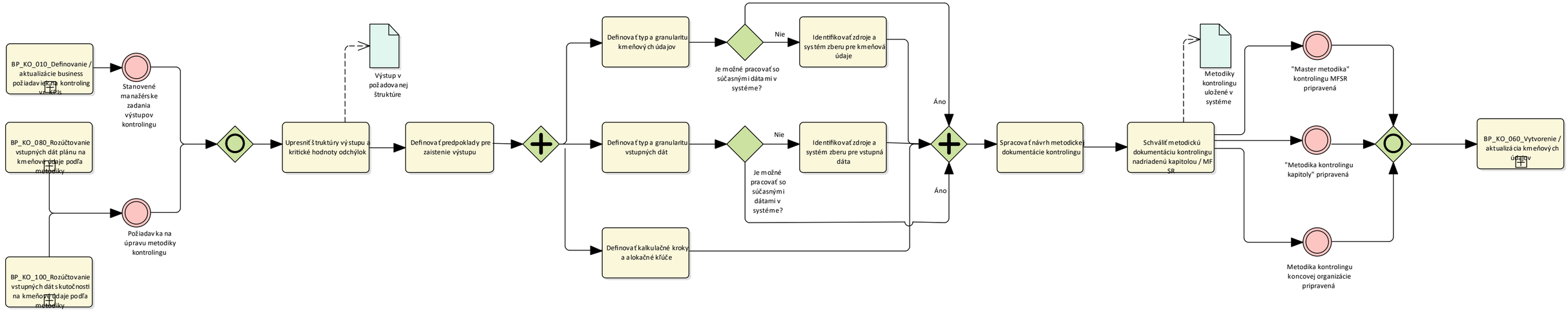BP_KO_020_Vytvorenie/aktualizácia metodiky kontrolingu