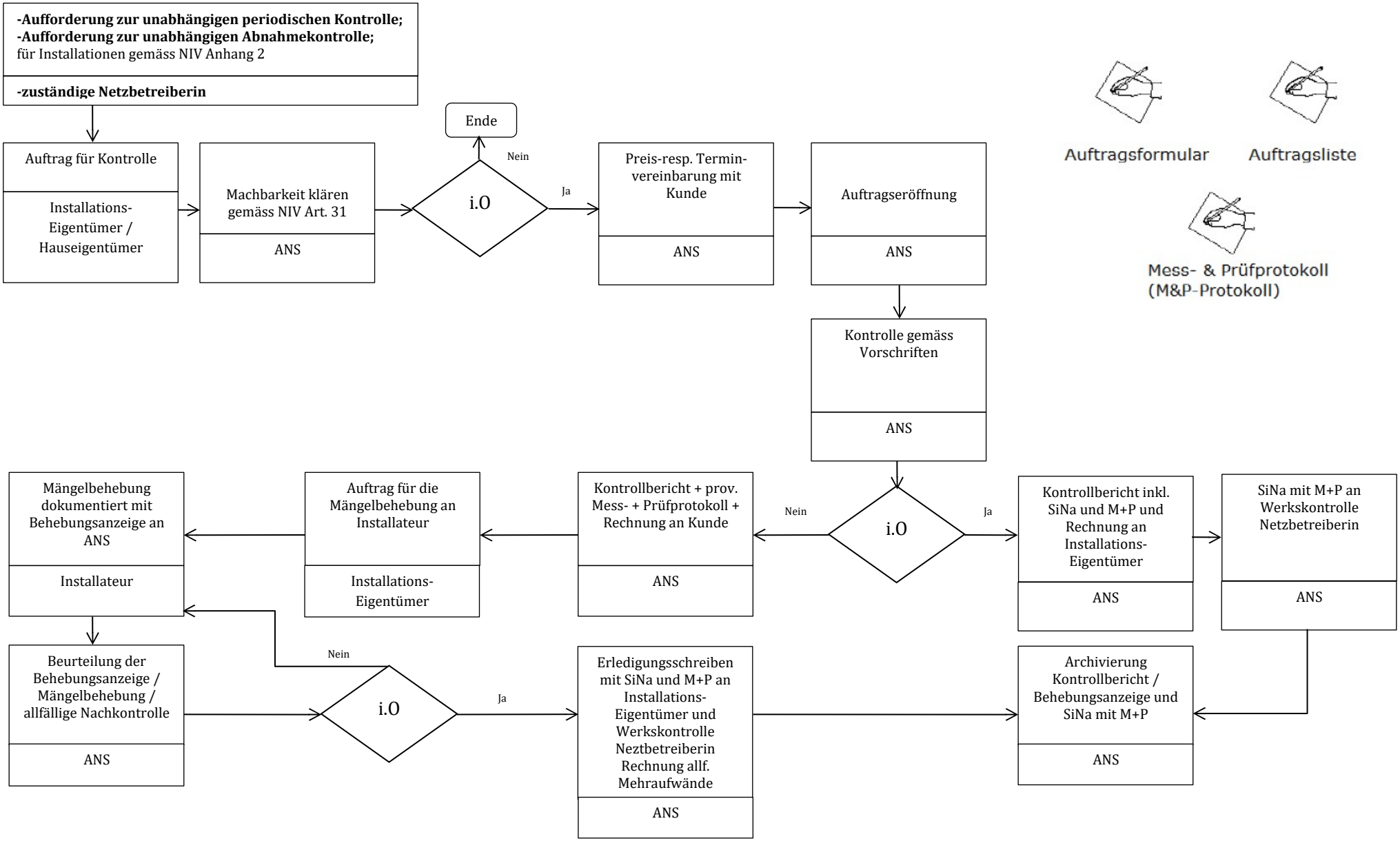Auftragsablauf unabhängige Kontrolle NIV Art.27