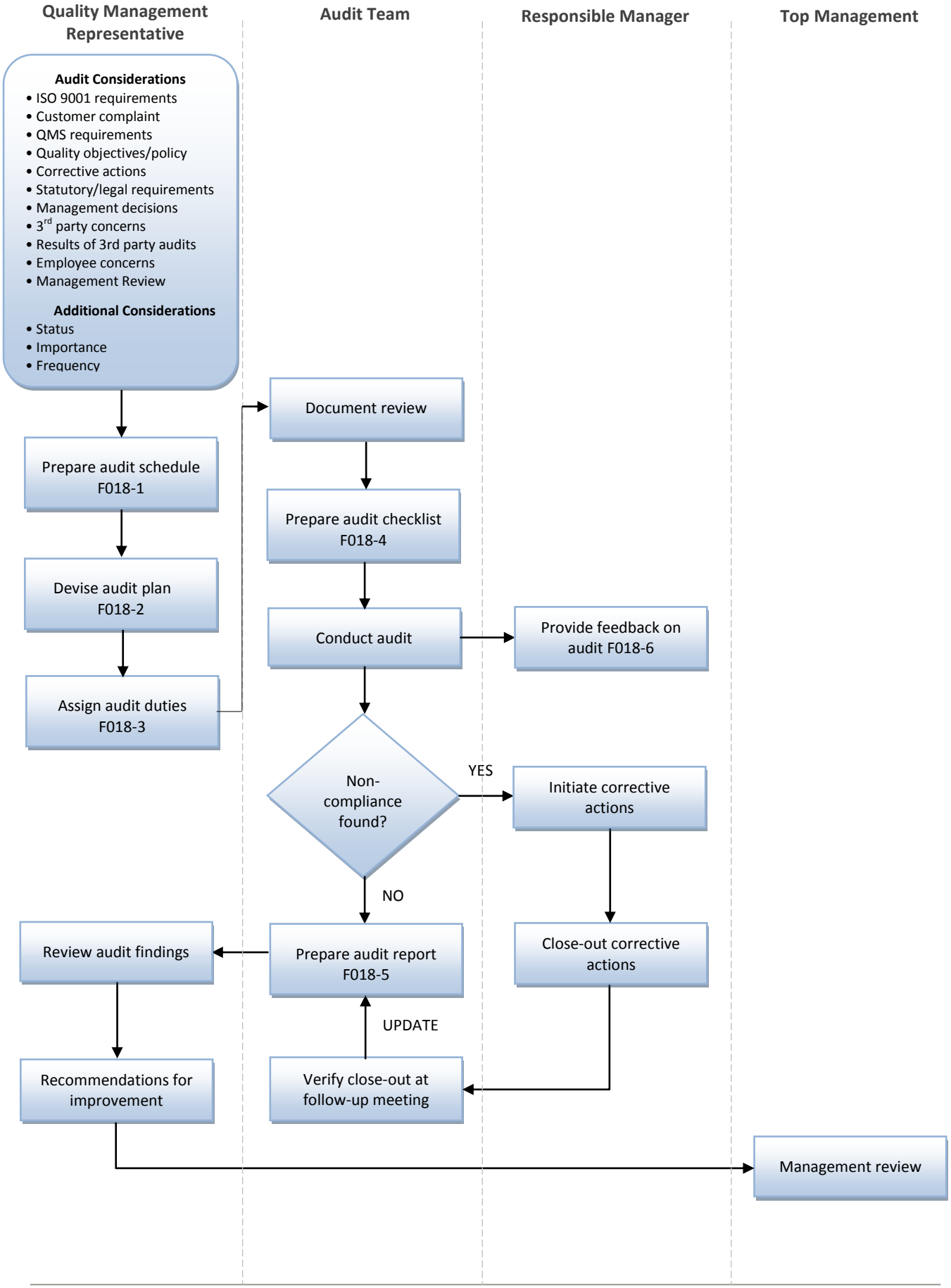6.10 Internal Audit Process Map