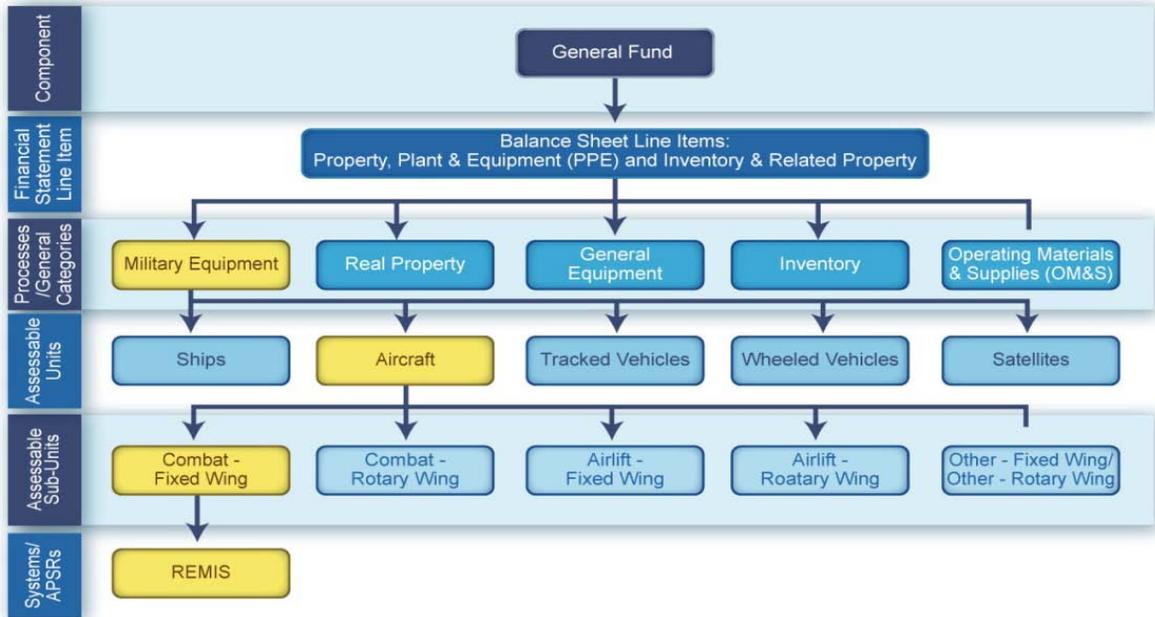


Wave 3- Statement to Process Analysis Work Product Example

The figure below provides an example of a statement to process analysis work product resulting from performing detailed activity "1.1.1 Overall Statement to Process Analysis" for Wave 3- Existence and Completeness of Mission Critical Assets. Reporting entities should prepare this work product to identify and demonstrate the relationship of relevant processes, assessable units, assessable sub-units, and systems to their respective Balance Sheet line items.



E&C Example – Statement to Process Analysis