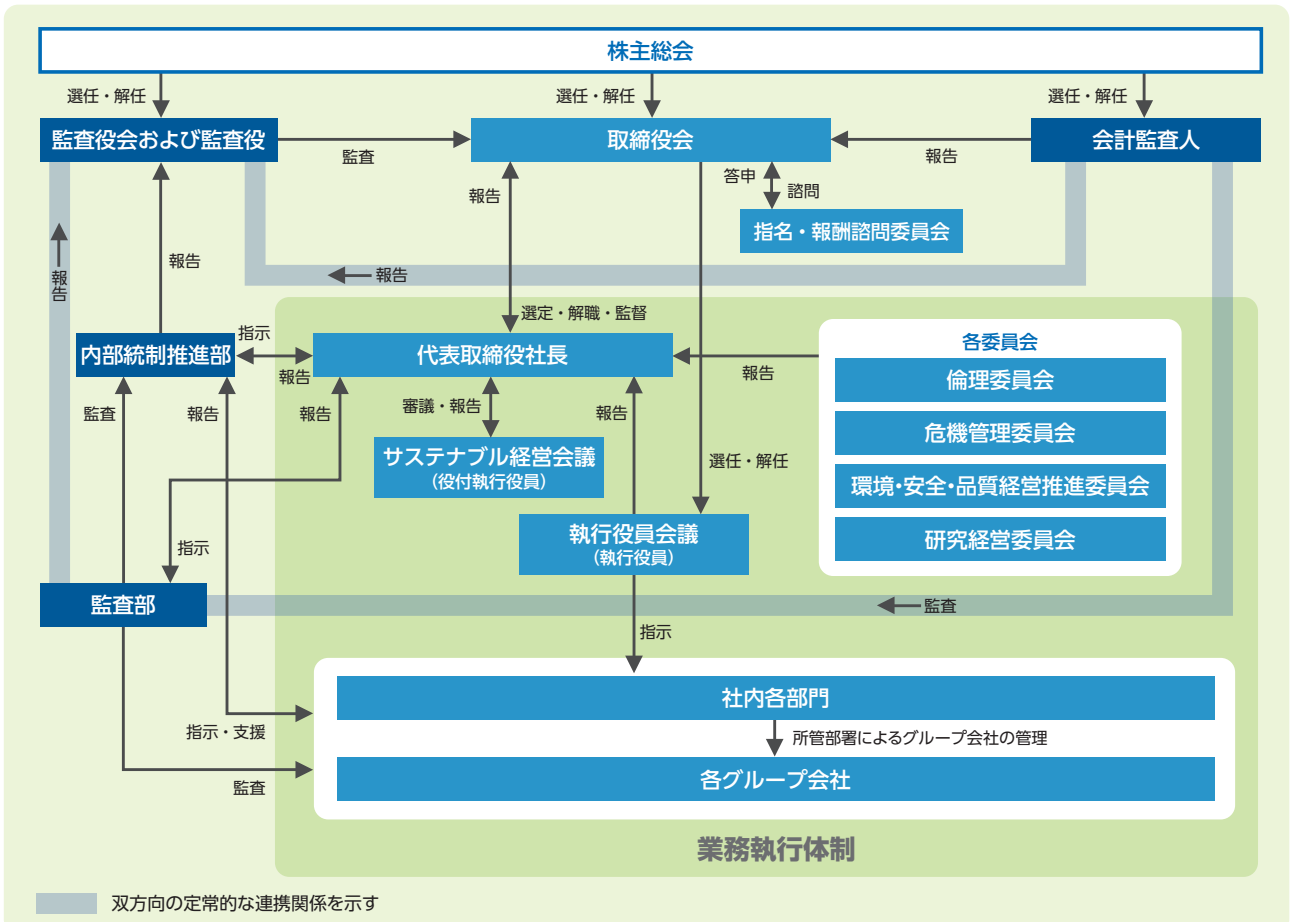内部統制システム概念図