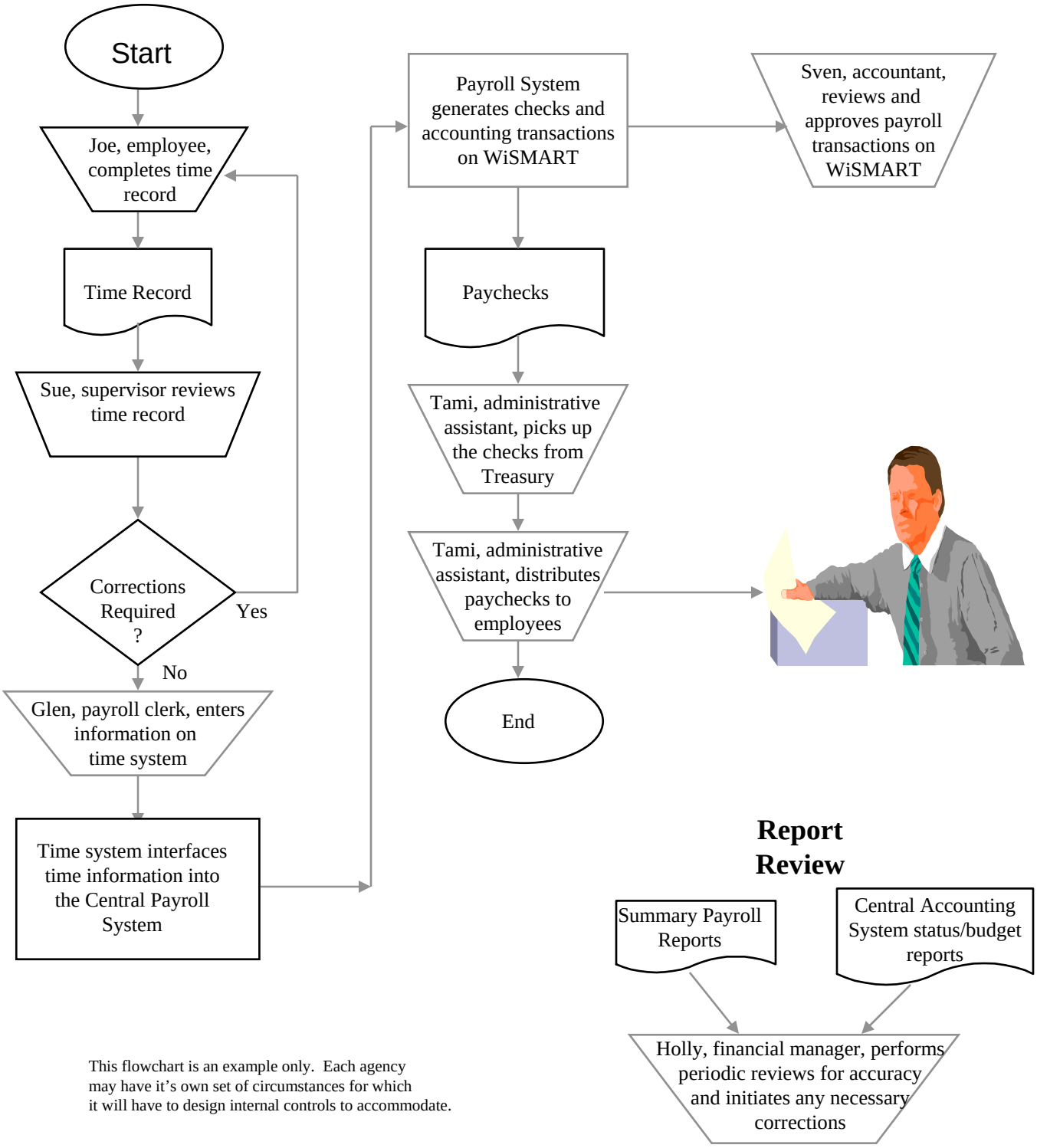
Appendix E

Flowchart of a Payroll Function with Appropriate Internal Controls (example only)



This flowchart is an example only. Each agency may have it's own set of circumstances for which it will have to design internal controls to accommodate.