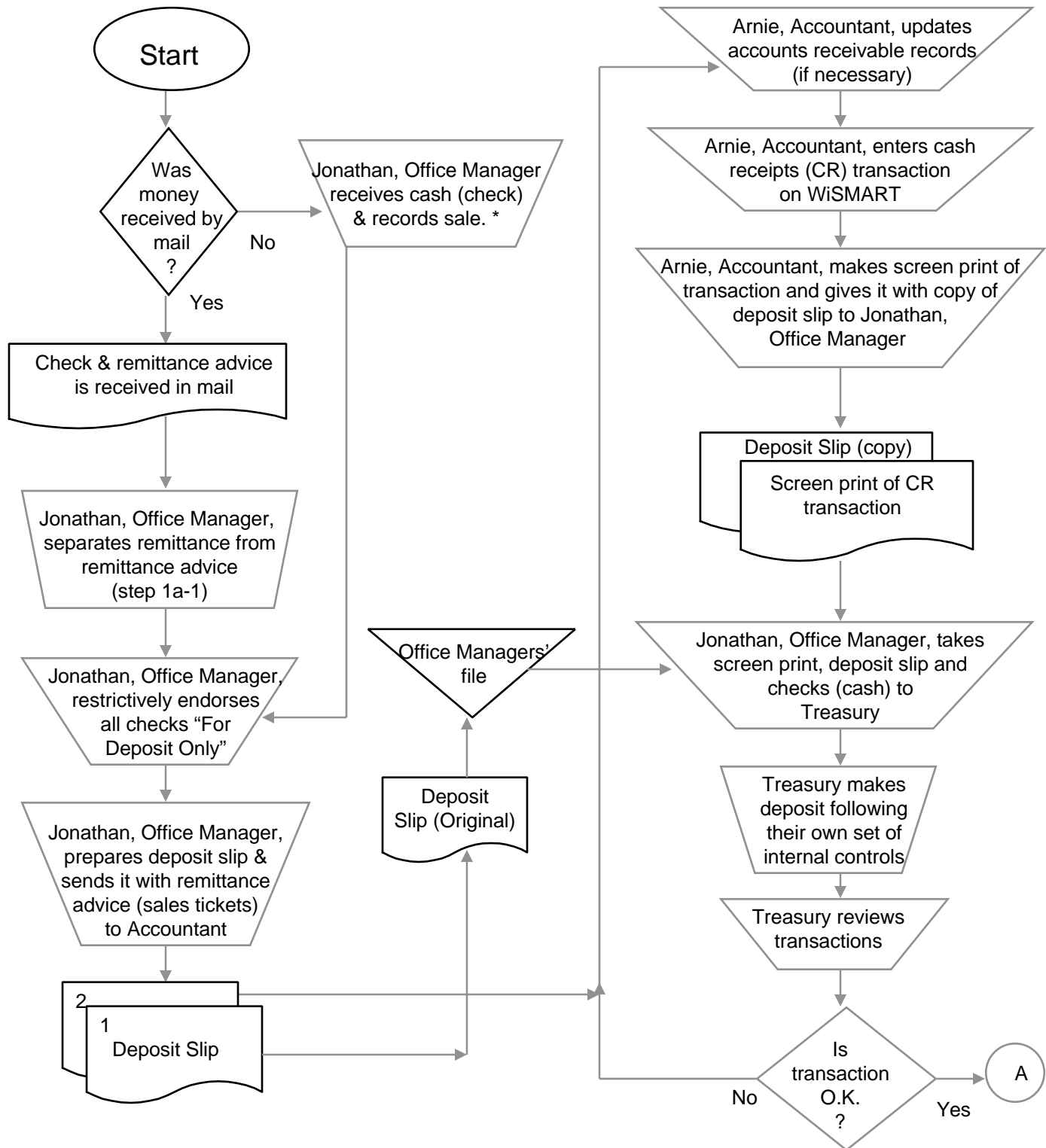


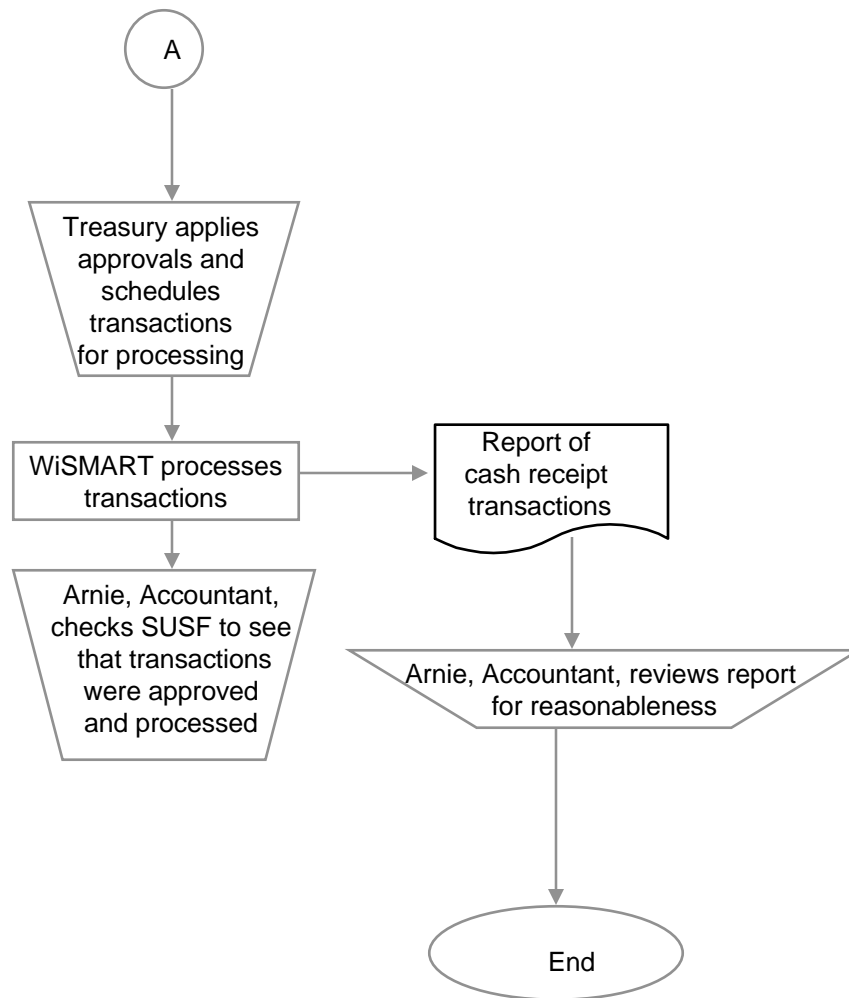
**Flowchart of a Receipting Function
with Appropriate Internal Controls - Small Agency
(example only)**



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

* Employee B should record sale on prenumbered document and/or cash register.

**Flowchart of a Receipting Function
with Appropriate Internal Controls - Small Agency
(example only)**



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