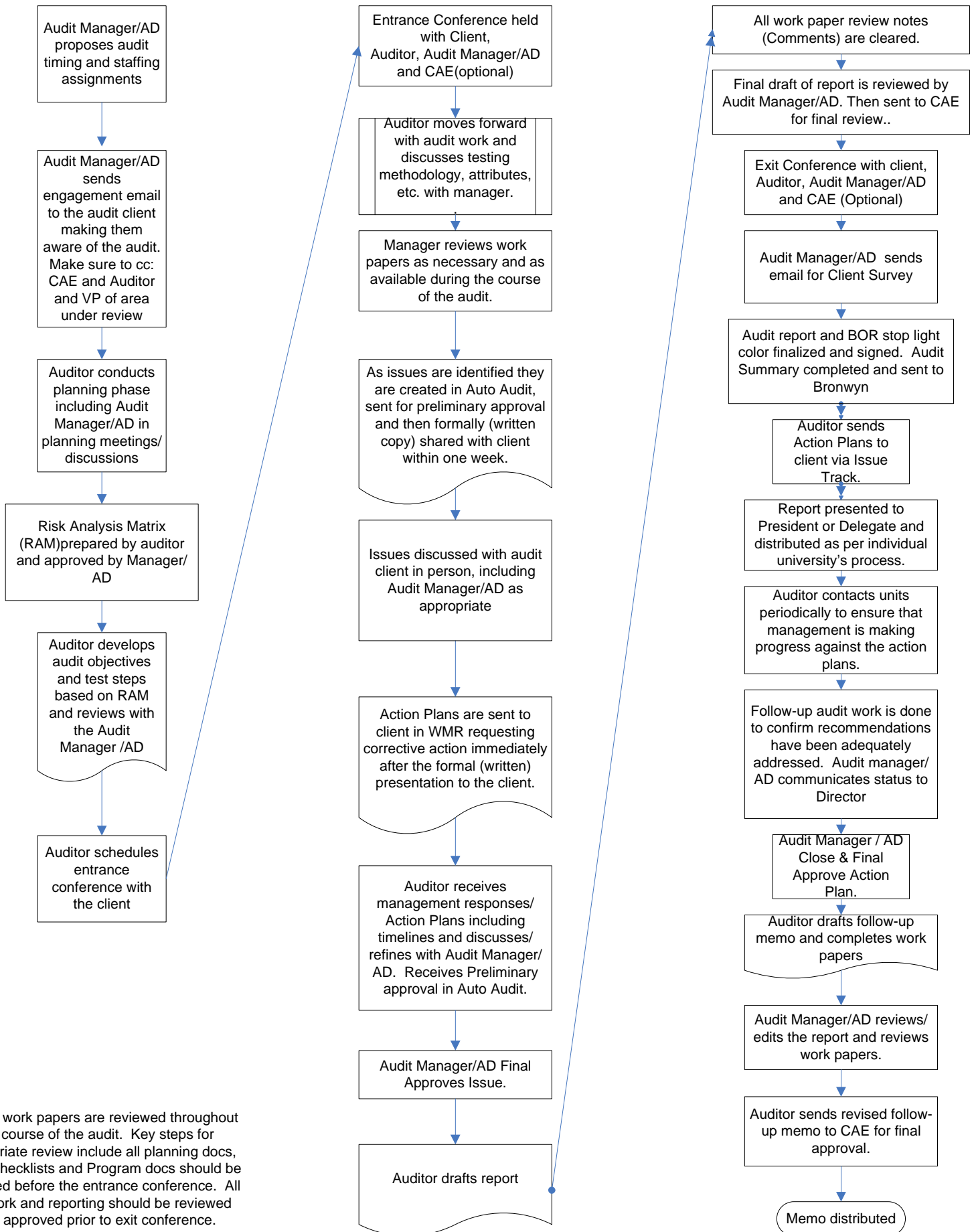


Internal Audit Process Flow Chart



Auditor work papers are reviewed throughout the course of the audit. Key steps for appropriate review include all planning docs, RAM, Checklists and Program docs should be approved before the entrance conference. All fieldwork and reporting should be reviewed and approved prior to exit conference.