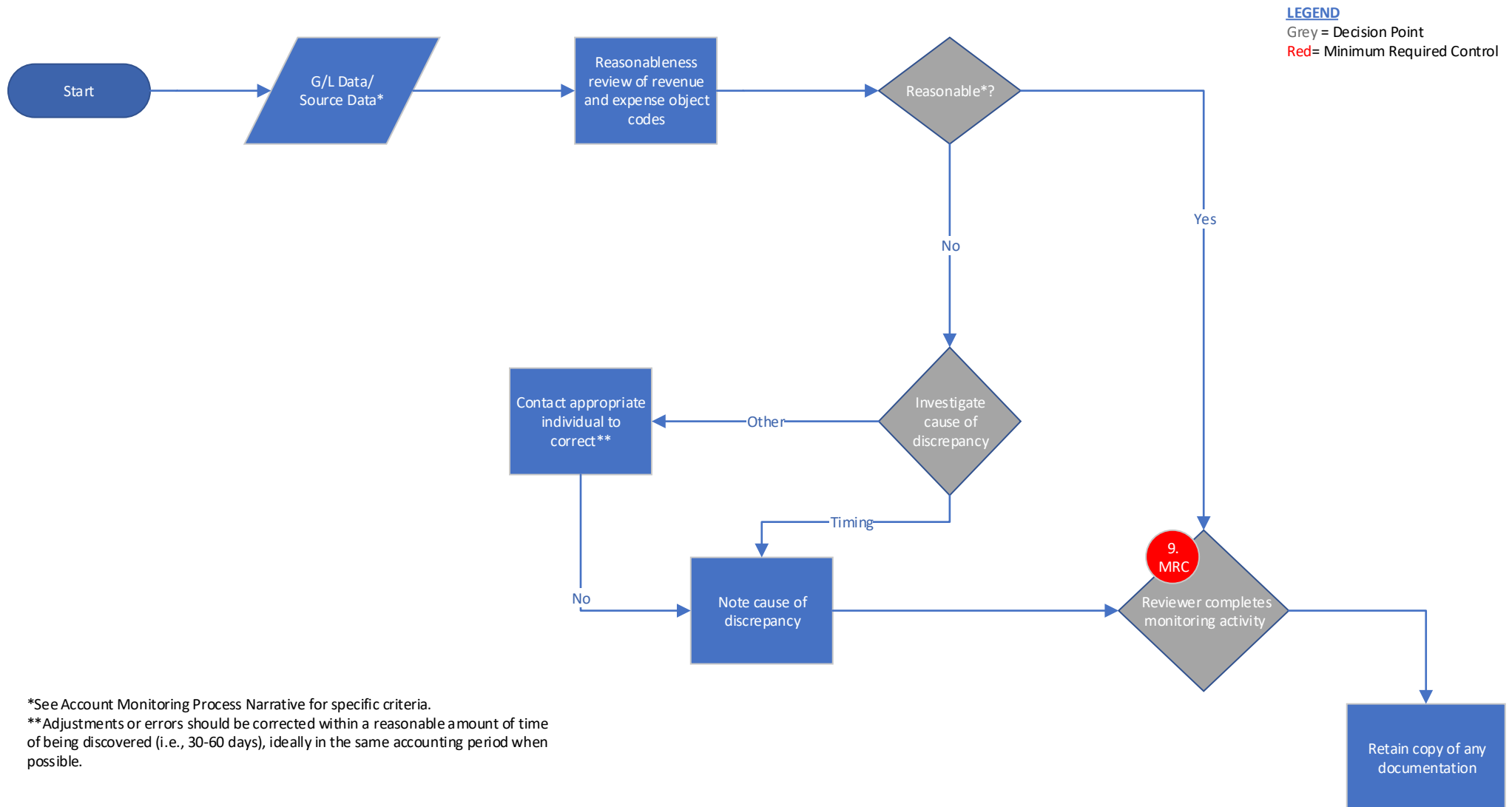


Monitoring Process Flow Chart



*See Account Monitoring Process Narrative for specific criteria.

**Adjustments or errors should be corrected within a reasonable amount of time of being discovered (i.e., 30-60 days), ideally in the same accounting period when possible.