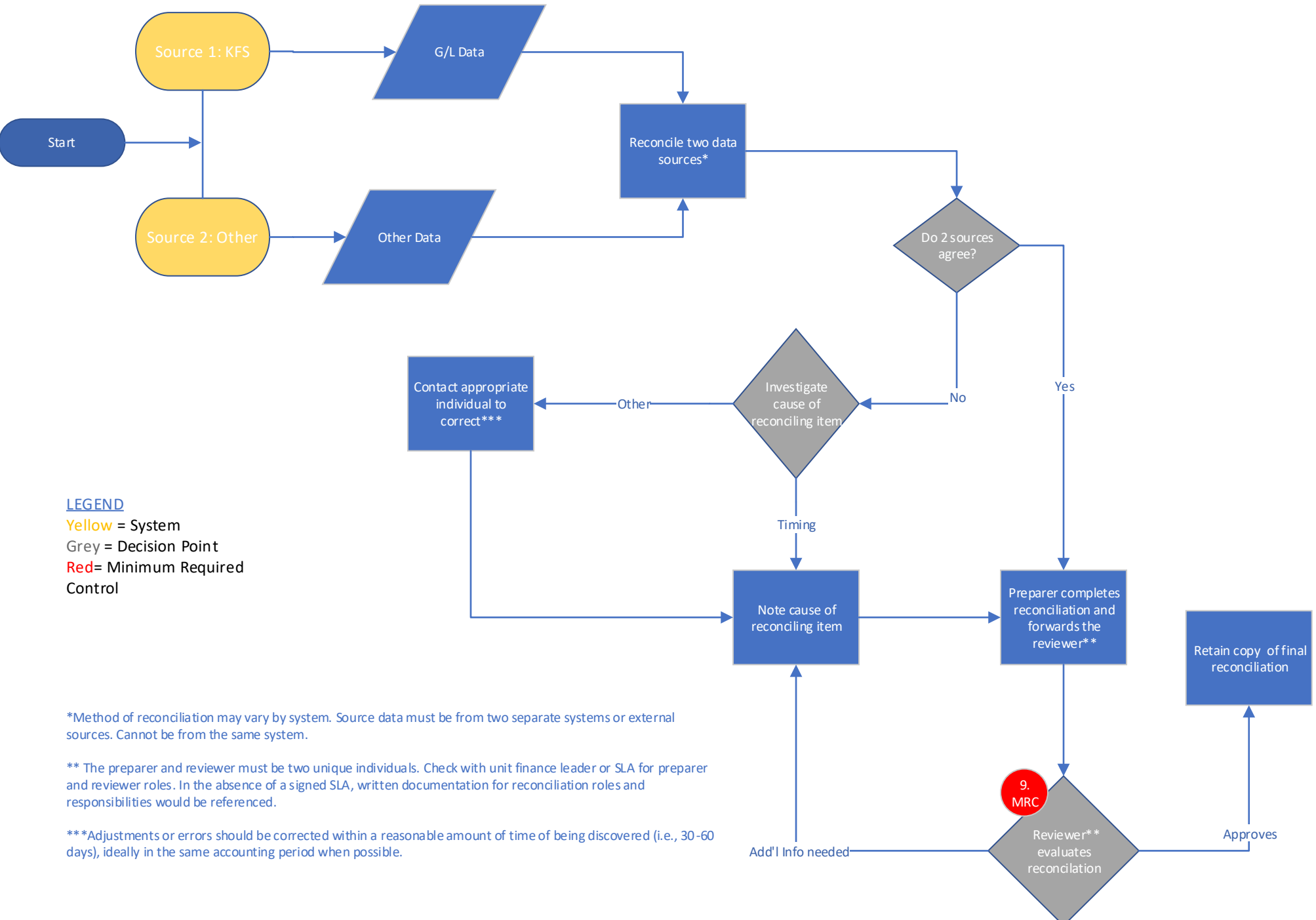


Reconciliation Process Flow Chart



LEGEND

- Yellow = System
- Grey = Decision Point
- Red = Minimum Required Control

*Method of reconciliation may vary by system. Source data must be from two separate systems or external sources. Cannot be from the same system.

** The preparer and reviewer must be two unique individuals. Check with unit finance leader or SLA for preparer and reviewer roles. In the absence of a signed SLA, written documentation for reconciliation roles and responsibilities would be referenced.

***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.

9. MRC