

Chart A

Direct Payments Auditing – ACFS Role & Responsibilities

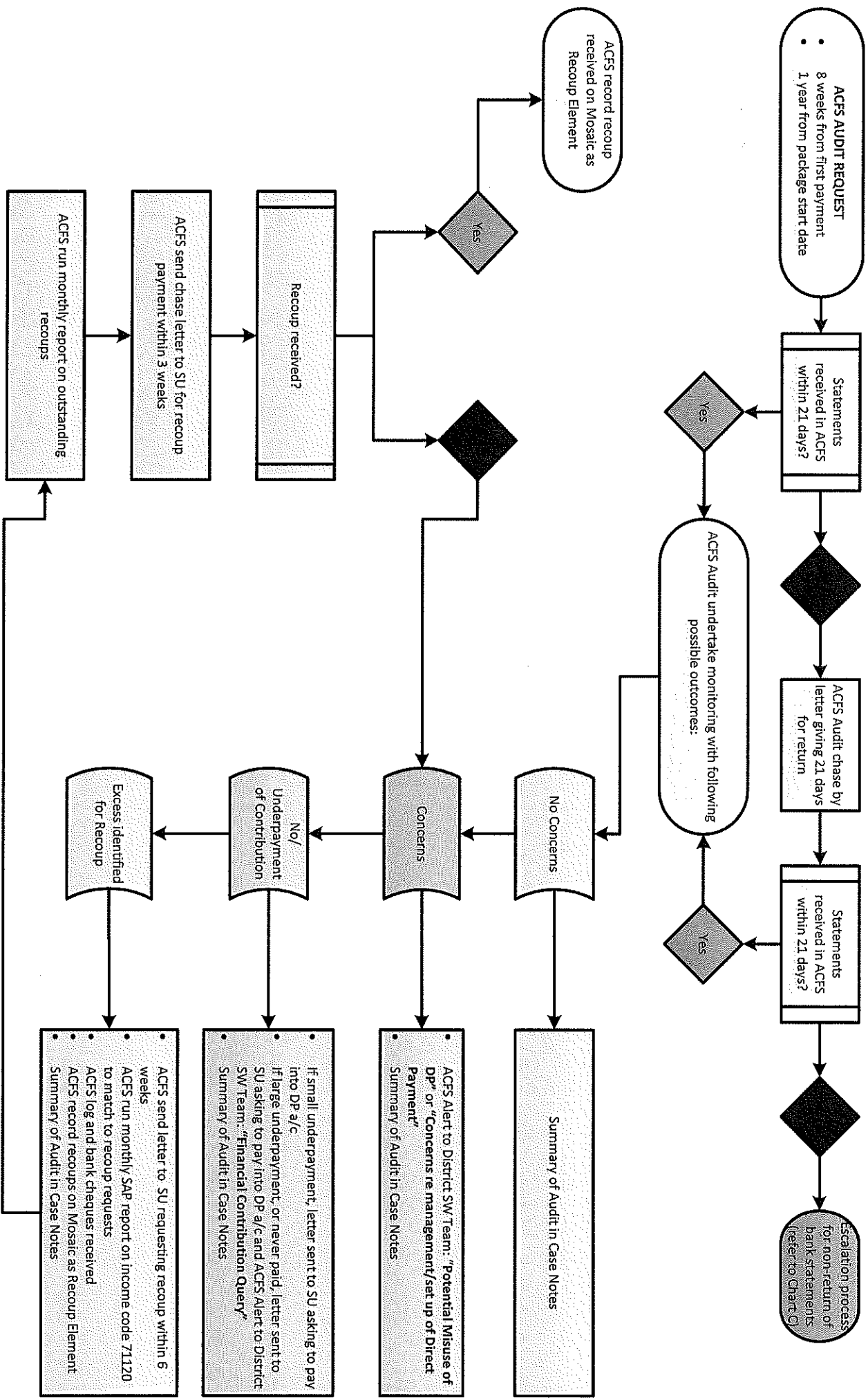
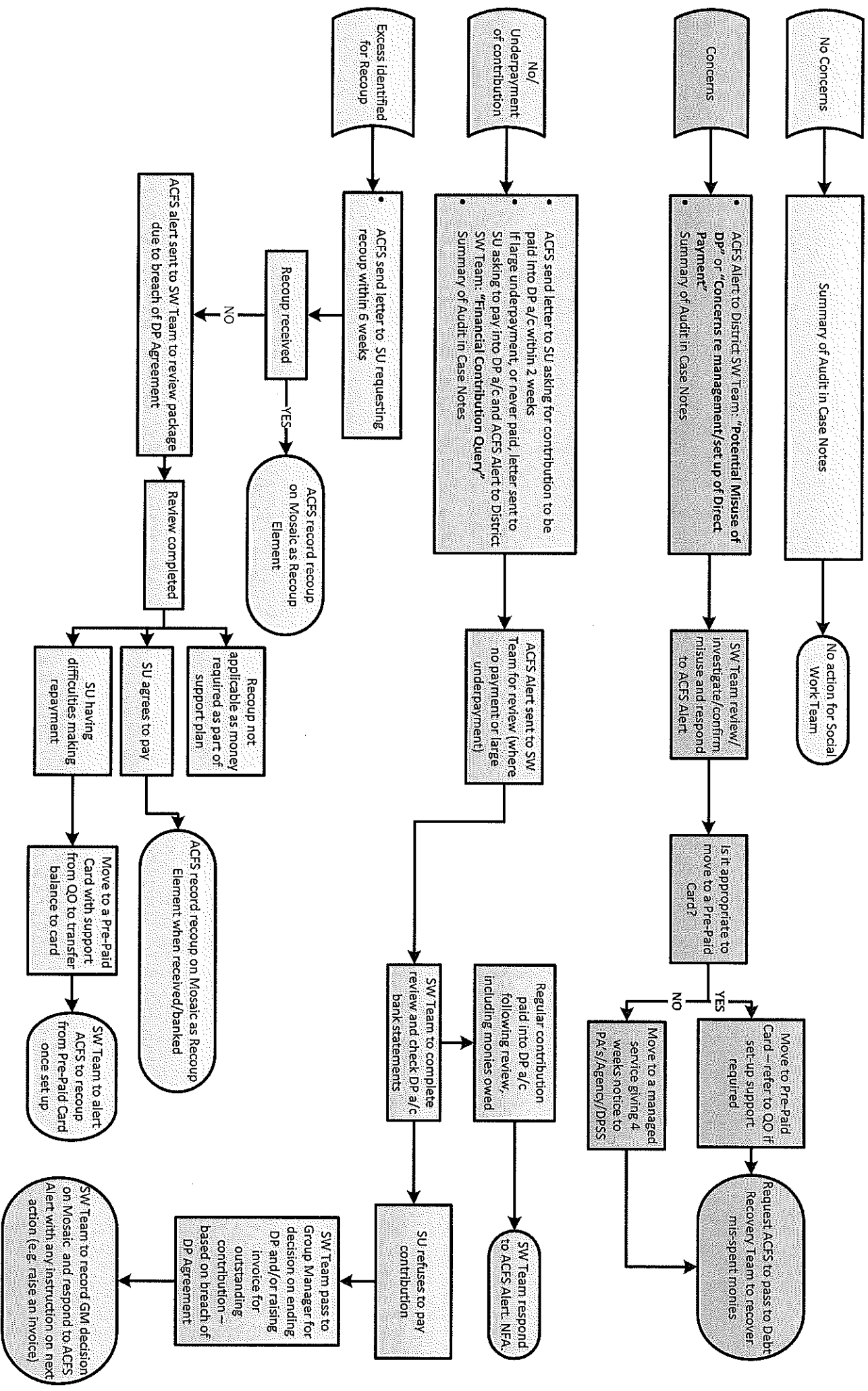


Chart B

Direct Payments Auditing – Actions & Outcomes



Direct Payments Auditing – ACFS Escalation Process for Non-Return of Bank Statements

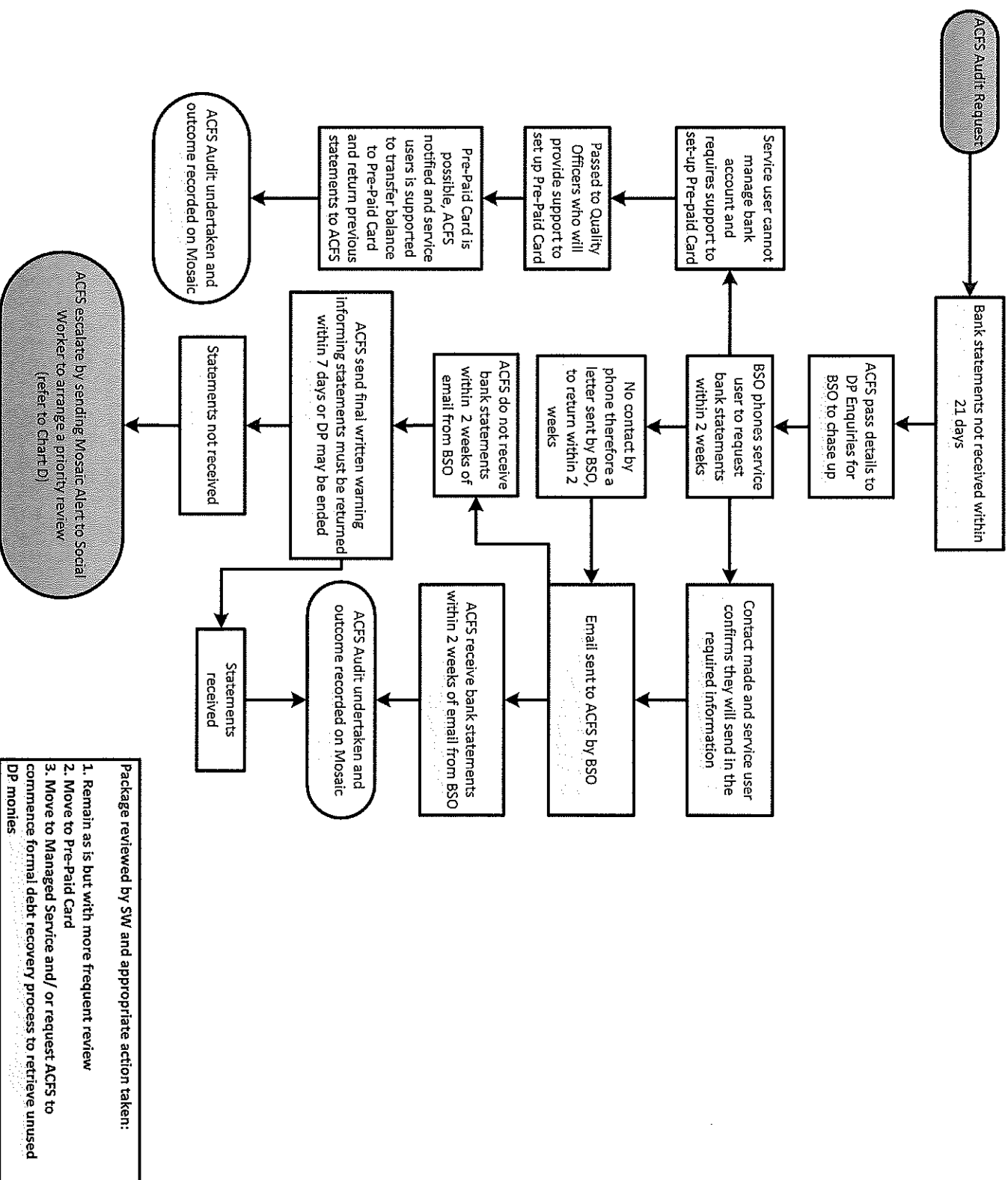


Chart D

Direct Payments Auditing – SW Review following Non-Return of Bank Statements

