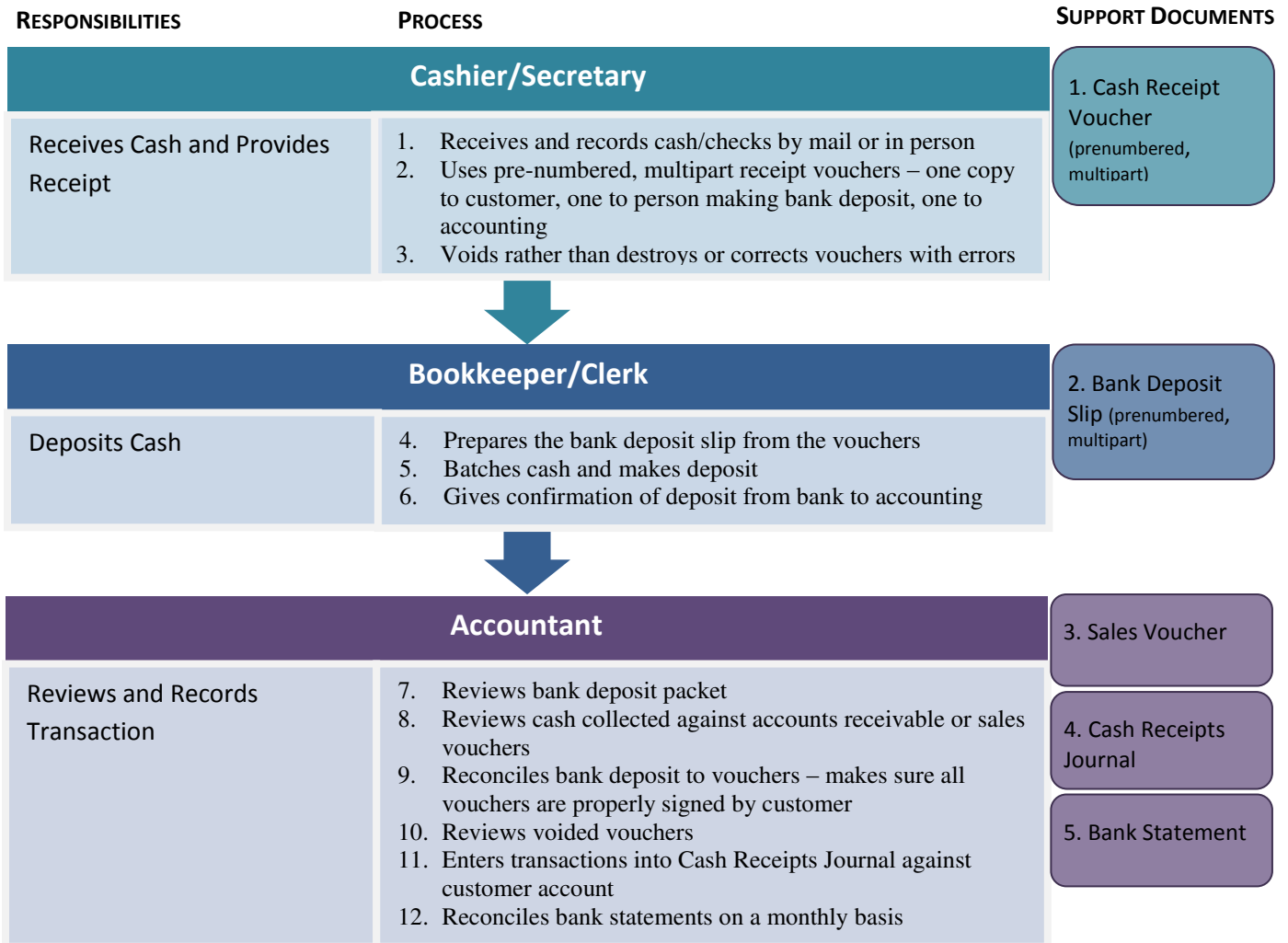


CASH RECEIPTS



Internal Control Risks

- All cash received is deposited into the bank.
- All cash received is recorded in the Cash Receipts Journal.
- No one person handles cash receipts transactions from collection of cash to deposit of cash.