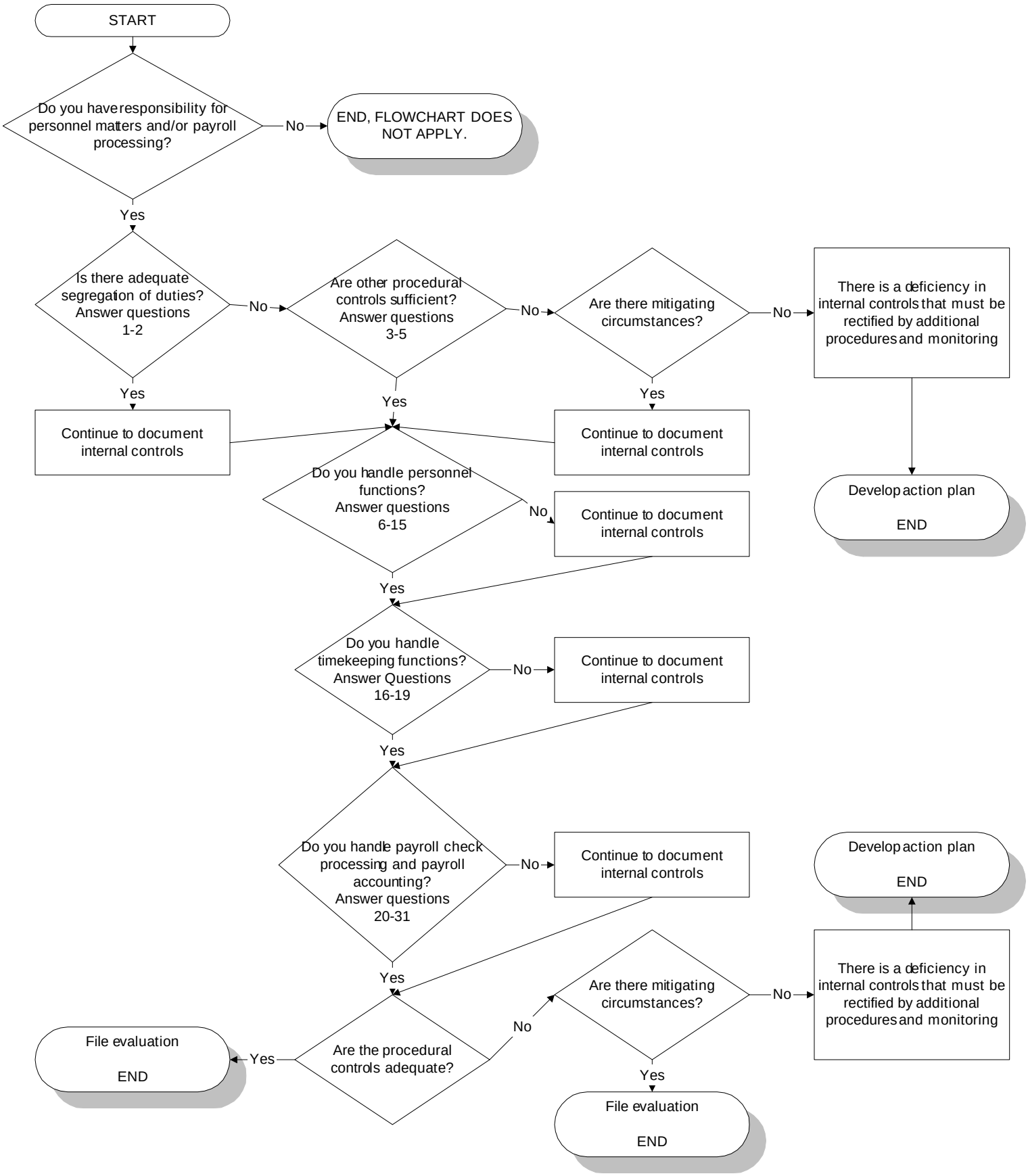PAYROLL & PERSONNEL FLOWCHART