# EDP FLOWCHART

```
START
```

**Are you responsible for data processing?** — No → END, FLOWCHART DOES NOT APPLY.

↓ Yes

**Is there adequate segregation of duties? Answer questions 1-5B** — No → **Are other procedural controls sufficient? Answer questions 6-11** — No → **Are there mitigating circumstances?** — No → There is a deficiency in internal controls that must be rectified by additional procedures and monitoring

↓ Yes (segregation)
Continue to document internal controls

↓ Yes (other procedural controls)

↓ Yes (mitigating circumstances)
Continue to document internal controls

↓ No (mitigating circumstances)
Develop action plan

END

**Are there adequate application controls? Answer questions 12-17** — No → Continue to document internal controls

↓ Yes

**Are general controls in place to provide for segregation of duties Answer questions 18-30** — No → Continue to document internal controls

↓ Yes

**Are the procedural controls adequate?** — No → **Are there mitigating circumstances?** — No → There is a deficiency in internal controls that must be rectified by additional procedures and monitoring

↓ Yes (procedural controls)
File evaluation

END

↓ Yes (mitigating circumstances)
File evaluation

END

↓ (deficiency)
Develop action plan

END