

## *Original Paper*

# Could you repeat that?: A Case on Active Listening and Documenting Business Processes

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### **Abstract**

The purpose of this case is to provide students an opportunity to practice active listening skills to understand a revenue cycle transaction process and to use that understanding to create a process narrative and document flowchart for a fictitious company, Ogden. As part of the understanding the client's business process, best practices from the AICPA and the PCAOB indicate that performing a walkthrough provides the best information about the inception, processing and recording of transactions (ASB 2019 and PCAOB 2019). The case is applicable to an undergraduate or graduate accounting information systems or audit and assurance course.

**Keywords:** walkthrough, narrative, flowchart, interviews

### **1. Case and Student Materials**

#### **Introduction**

You are an audit senior assigned to the audit of Ogden Company for the fiscal year ended December 31, 20X0. Ogden is a private mid-size manufacturing and distribution company with various locations throughout the United States. The Company manufactures and distributes packaging material made from plastic, paper and aluminum. While there are 7 manufacturing locations across the U.S. all sales are generated from the corporate sales team. The corporate office is located in Fort Worth, Texas. This is a first-year audit engagement but preliminary assessment during the client acceptance process indicates that the company has historically been profitable and management are cooperative. Laurel Dupont, the senior manager on your engagement has asked you and your team to perform a walkthrough of a typical sales transaction at Ogden.

Your firm has streamlined the process for documenting business processes and requires both a process narrative and a document flowchart to be included in the workpaper files. Authoritative guidance of the Auditing Standards Board (ASB) and the Public Company Accounting Oversight Board (PCAOB) indicates that a walkthrough is a best practice for understanding a company's transaction processing from inception to recording. A walkthrough typically includes a combination of inquiry, observation and inspection of documents (ASB 2019 and PCAOB 2019). Laurel asked that you and your team to begin with inquiry of the client to gain a preliminary understanding of the revenue process.

You and your team are to listen to four individuals involved in the revenue cycle process; a sales clerk in the corporate office, a forklift driver and shipping clerk in the DeKalb, Illinois manufacturing location, and a billing clerk located in the corporate office. Your goal is to listen to each person's description of their tasks associated with sales and document their activities, processes and procedures. Ultimately, you will create a process narrative and document flowchart outlining the sales order –to – billing process at Ogden.

Before Laurel brings in the first client, she has reminded you about the importance of listening actively to each individual. We know from research that an individual remembers only about half of what a he or she has heard (Nichols & Stevens, 1957) therefore, it is important to engage in active listening skills, take effective notes and to reflect upon each individual's discussion.

Active listening requires a combination of focused attention on the speaker, attentiveness to nonverbal cues, and effort to suspend assessing, judging and problem solving during a speaker's talk. It is important to note key elements of the conversation (Keyser, 2013). Preparation is necessary before engaging the client, therefore, Laurel has asked that you and your team brainstorm key documents and processes typically involved in the revenue cycle. The firm has provided you with templates to organize our thoughts, ideas and documentation. In addition, your firm encourages uniformity across engagements and therefore has provided you with the most-used shapes in the flowchart process.

**Figure 1**

**DOCUMENT FLOWCHARTING SYMBOLS USED IN THE CASE**

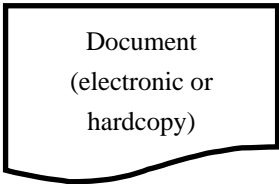
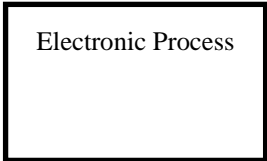
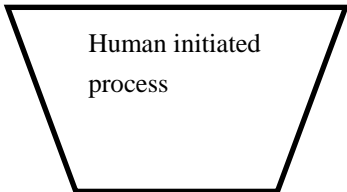
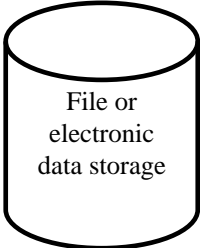
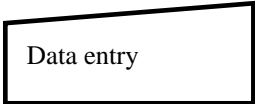
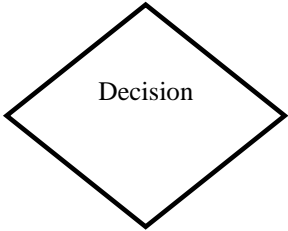
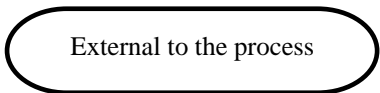

Flowchart Symbol	Typical uses for this symbol
 <p>Document (electronic or hardcopy)</p>	Used to depict a document or collection of data electronically for processing. In this case, the sales order and picking ticket are two examples of documents created and used in the process.
 <p>Electronic Process</p>	Used to depict a process performed automatically by the information system. For example, in this case, the credit check is performed automatically by the information system and is depicted using this symbol. In addition, when a document or report is used to update a database or file this symbol is used to depict automatic data entry.
 <p>Human initiated process</p>	Used to depict a process initiated by a person but may still require the use of the information system. For example, in this case, the sales clerk creates a sales order, which is created in the information system, but must be initiated by the sales clerk.
 <p>File or electronic data storage</p>	Used to depict an electronic database or electronic data storage such as the general ledger, subsidiary ledger or file. For example, in this case, the sales clerk references the customer master file in order to obtain the customer's contact and relevant information.
 <p>Data entry</p>	Used to depict data entry and most often used to depict data entry from a barcode, RFID or other scanning device. For example, in this case, the shipping clerk takes a photo of the loaded truck and includes that photo as part of the creation of the bill of lading and packing slip.

Figure 1 (continued)	
	<p>Used to depict a decision that must be determined where the process may differ based on the outcome of the decision. For example, in this case the sales order must be approved based on the credit limit of the customer.</p>
	<p>Used to depict a group, company, or person outside of the process described. For example, the sales clerk sends the invoice to the customer.</p>
	<p>Used to create a cross-reference from a process on one page to a process on another page.</p>

While flowcharting symbols are fairly consistent across software platforms, your firm has adopted symbols that are compatible with Microsoft Office and Google products.

The next section discusses the case requirements and provides the templates for your documentation.

## 2. Class Requirements

The case has been developed for you to improve your active listening skills to gather information about transaction processing and to enhance your documentation skills. There are four requirements in this case, which provide you an opportunity to develop and refine your skills in these areas.

### Part A: Preparation

**Requirement A-1:** Use Template A-1 in the appendix to prepare for your interviews with the sales clerk, forklift driver, shipping clerk, and billing clerk by responding to the following questions with your expectations for each individual.

- In the revenue cycle, what are the typical duties that each individual might perform?
- What data might each individual need to access from the company's information system in order to perform their duties?
- What documents might each individual create as evidence of their work performed?

### Part B: Active Listening & Documentation

**Requirement B-1:** You will now participate in the interview process. The client has sent pre-recorded messages from the various employees about their responsibilities in the revenue cycle. Remember to engage in active listening to capture the key components of each individuals' discussion. It is recommended that you take hand written notes for this process so that you understand the process and do not simply type the words that each individual says. Research indicates that individuals have better recall and recognition when they take handwritten notes compared to typed notes (Smoker, Murphy and Rockwell 2009). Handwritten notes require you to summarize your understanding of the process over typing all the words spoken by the company employee. Use Template B-1 found in the Appendix to write notes and to indicate potential insights.

Focus your attention on the documents that each person is preparing, the data and sources of input into the creation of those documents as well as the output from their process. You may consider having each

member of the group take separate notes and compare those notes upon completion if each individuals' talk. You will use these notes in the next section, which requires you to create a process narrative and document flowchart.

**Requirement B-2:** Once you have completed your notes regarding each person's duties in the revenue cycle, write a process narrative that describes the sales order process at Ogden. To encourage uniformity, your firm has provided a template for you to use in documenting your process narrative. Use Template B-2 of the Appendix to organize the revenue cycle process narrative.

**Requirement B-3:** Use Template B-3 from the Appendix to create a document flowchart of the sales order to delivery process at Ogden. Each department is separated into a column that will be used to depict the flowcharting shapes representing documents, processes and decisions in the sales order to delivery process. The goal of a document flowchart is to depict the data used to create documents, the processes involved in the creation of new source documents, and the capture of data in databases and the accounting information system. Submit your document flowchart to your instructor.

### **Part C: Reflection**

**Requirement C-1:** In a traditional walkthrough of a business process, key personnel at the company are typically available for follow-up questions. However, in this case you may not be able to have your questions addressed. Therefore, this section of the case provides you an opportunity to consider the follow-up questions that you would have asked of the company personnel.

After completing your process narrative and document flowchart, reflect upon the activities. Use Template C-1 to document responses to the following question:

- Are there areas of your narrative or flowchart that do not provide enough information to determine how a sales transaction is initiated, processed or recorded?
- If so, which individuals would you need to interview again and ask follow-up questions?
- What questions would you ask?

**APPENDIX: STUDENT TEMPLATES***Template A-1 – Preparation*

Individual	Expected duties	Data needed	Documents created
Sales Clerk			
Forklift driver			
Shipping clerk			
Billing clerk			

*Template B-1 – Notes*

Individual	Key activities, data, forms, and documents
Sales Clerk	
Forklift driver	
Shipping clerk	
Billing clerk	

*Template B-2 – Revenue Cycle Process Narrative*

Date:

Client:

Audit for the year ended:

The purpose of this memo is to document the revenue cycle process for Odgen, Inc.  
for the year ended December 31, 20X0.

<create remainder of memo herein>

*Template B-3 – Document flowchart*

Sales Department	Warehouse	Shipping Department	Billing Department



*Template C – Follow up questions*

Individual	Question	Why is this question important?
<i>Use this column to document the individual to whom you would ask the question</i>	<i>Use this column to document the questions you would ask the individual.</i>	<i>Use this Column to document why this question is important.</i>

### 3. Teaching Notes

#### Case Overview

The Public Company Accounting Oversight Board (PCAOB) and the Auditing Standards Board (ASB) indicate that performing a walkthrough is the most effective method of understanding key transactions and business processes. Performing walkthroughs are also an important methodology for auditors to understand internal controls over financial reporting and key control activities (ASB 2019; PCAOB 2019). A walkthrough involves a combination of inquiry with company personnel, observation of processes, inspection of documents and records used in transaction processing. Walkthroughs are typically performed by engagement team seniors, staff and managers, however as the use of centers of excellence and data analytics increases it allows for staff to engage in activities that require direct communication with the client. As a result, audit staff engage in this activity. Therefore, it is important that staff-level auditors develop skills associated with understanding business processes, listening actively, and documenting business processes.

#### Learning Objectives

Upon the completion of the case, students will be able to:

1. understand the necessary documents produced and utilized in the revenue cycle.
2. demonstrate active listening skills to identify documents, processes and procedures in a business transaction.
3. create flowcharts to document business processes.
4. demonstrate the ability to effectively summarize information in a written narrative.
5. articulate questions demonstrating think critically

#### Intended Audience

This case is designed for use in undergraduate accounting information systems course or audit and assurance course. Before presenting this case, it is important that the student already has knowledge of the revenue and collection cycle, including common documents, risks, assertions, and internal controls associated with this cycle.

#### Implementation Guidance

We conducted this case during a 75-minute class session discussing documenting business processes or flowcharting. The case is a three-part project, which are as follows:

- Part A – Preparation
- Part B – Active Listening & Documentation
- Part C – Reflection

It is recommended that the instructor distribute the case materials and allow students to form teams to collaborate in the completion of this project. This project was pilot tested by two instructors in two courses of undergraduate accounting information systems. The case was conducted using groups of three students. The remaining discussion assumes the use of groups, however, instructors could also assign this as an individual assignment if they wish.

#### *Part A – Preparation.*

In the preparation phase, students form a team or group. In this group, the students should discuss the expected activities involved in the revenue cycle and document those expected activities in the provided Template A. The goal of this phase of the project is to prime students to listen for key documents and processes during the interview. Encourage students to work individually to brainstorm information they expect to collect during the interview process. Individual preparation may be followed by small group discussion or an overall class conversation. Instructors should plan approximately 15 minutes to complete this portion of the project. This section could also be assigned as an individual

homework assignment before the case is to be completed, and then allowing students a few minutes to brainstorm with groups at the start of the class, reducing the time required to about 5 minutes.

#### *Part B – Active Listening & Documentation.*

During Part B of the project, the instructor will play four pre-recorded videos (available on YouTube and linked below) for the students. These videos are employees at Ogden, serving in various roles. During the videos, student groups are asked to take notes using Template B-1, document the process in a narrative using Template B-2, and create a document flowchart using the provided flowchart symbols and Template B-3. The creation of the process narrative and document flowchart could be completed outside of class time and submitted to the instructor for grading.

#### **Recorded Message Links:**

Sales clerk: <https://youtu.be/fVv6cnRGuVI>

Forklift driver: <https://youtu.be/hWkMByP7N0w>

Shipping clerk: [https://youtu.be/d2VfqYzsC\\_Y](https://youtu.be/d2VfqYzsC_Y)

Billing clerk: <https://youtu.be/ligFmaVIwGc>

Alternatively, instructors could allow students or graduate assistants to role play each of these positions, by reading the scripts provided in the appendix of these teaching notes.

This is the most time-consuming and important section of the case. Each video is approximately 2 minutes. However, it is important to allow students time to process and reflect on the information provided before showing the next video. Instructors should plan for approximately 30 minutes of class time to allow student groups to watch videos or interact with actors portraying Ogden employees. The remaining class time is utilized for student groups to work independently to complete documentation, which takes approximately 45-60 minutes, so students may need to complete this outside of class and submit to the instructor for grading.

#### *Part C – Reflection.*

In the final part of the project, the students evaluate their narrative and flowchart to critically assess the business process and identify areas where more information should have been collected to have a full understanding of the process. The purpose of Part C is two-fold. First, professionals who conduct walkthroughs in companies have the opportunity to ask follow-up questions and to review evidence and documentation as they discuss with the company personnel. However, in this case, it is impossible for the students to ask follow-up questions. Part C allows students to consider the questions that they would have asked, given the opportunity. Second, this part of the projects trains students to self-review prior to submitting finalized workpapers.

Instructors may consider shortening the group work portion of Part B to allow for this reflection and to discuss questions that the students could have asked of the client personnel during class time. Alternatively, this could be assigned as an outside assignment. This portion of the project should take approximately 15-20 minutes to complete.

#### **Evidence of Case Effectiveness**

This case was used in two undergraduate accounting information systems courses. Seventy-four students (38 male and 36 female) participated in the cases and completed the project. A survey was conducted to assess the students' perceptions of the case. Each item was measured using a 5-point scale where 5 = strongly agree and 1 = strongly disagree. Table 1 summarizes results of the survey. Students indicated that they found the case interesting (mean= 4.07, sd = 0.60) but not too time consuming for the prescribed learning objectives (mean = 2.19, sd = .092). Students also indicated that the case helped to learn more about business processes and to learn about the flowcharting process (mean = 4.59, sd = 0.68).

**Table 1. Student Interest Data****Undergraduate AIS courses, n= 74**

	mean	std dev
The project was interesting <sup>1</sup>	4.07	0.60
The project asked me to perform tasks similar to what I will do during my internship or full-time position <sup>1</sup>	3.21	1.38
The project helped me to learn more about business processes <sup>1</sup>	4.46	0.58
The project helped me to learn more about the types of questions I should ask when performing a walkthrough of a business process <sup>1</sup>	4.51	0.63
The project made me think critically about the revenue cycle process <sup>1</sup>	4.53	0.67
The project was realistic <sup>1</sup>	4.41	0.81
The project was too time consuming for the learning outcomes <sup>2</sup>	2.19	0.92
The project helped me to learn about the flowcharting process <sup>1</sup>	4.59	0.68

1 = Item scored where 5 = strongly agree and 1 = strongly disagree. A higher number indicates the student's agreement with the statement.

2 = Item scored where 5 = strongly agree and 1 = strongly disagree. A lower number indicates that the student's assessed the project as not too time consuming for the learning objective.

There are limitations to this project. For example, the project is conducted using videos and subsequently, the students do not have the opportunity to ask questions of the company personnel. In reality, if a professional was conducting a walkthrough, the professional would have the opportunity to ask follow-up questions and to view the key documents needed in the process. However, the benefit of the case provides opportunity for students to prepare to perform walkthroughs and to practice active listening.

#### 4. Suggested Solution to Case Requirements

**A-1: Use Template A-1 to prepare for your interviews with the sales clerk, forklift driver, shipping clerk, and billing clerk by responding to the following questions with your expectations for each individual.**

- **In the revenue cycle, what are the typical duties that each individual might perform?**
- **What data might each individual need to access from the company's information system in order to perform their duties?**
- **What documents might each individual create as evidence of their work performed?**

Individual	Expected duties	Data needed	Documents created
Sales Clerk	<ul style="list-style-type: none"> <li>• Speaking to customers</li> <li>• Receiving customer's purchase order requests</li> <li>• Reviewing inventory master file to determine if there is inventory on hand</li> <li>• Gathering customer data such as customer name, shipping address,</li> </ul>	<ul style="list-style-type: none"> <li>• Customer shipping and billing data</li> <li>• Inventory on hand</li> <li>• Quantity of goods needed</li> <li>• Description of goods needed</li> </ul>	<ul style="list-style-type: none"> <li>• Sales order</li> <li>• Picking ticket</li> </ul>

	billing address, quantity and type of goods needed, delivery date, delivery terms <ul style="list-style-type: none"> <li>• Completing a sales order</li> <li>• Preparing a picking ticket</li> </ul>	<ul style="list-style-type: none"> <li>• Expected Delivery date</li> </ul>	
Forklift driver	<ul style="list-style-type: none"> <li>• Selected finished goods from the warehouse location</li> <li>• Deliver goods from warehouse location to the shipping doc</li> </ul>	<ul style="list-style-type: none"> <li>• Quantity of goods</li> <li>• Description or item number of good selected</li> <li>• Location of selected item</li> </ul>	<ul style="list-style-type: none"> <li>• Picking ticket updated</li> <li>• Move ticket</li> </ul>
Shipping clerk	<ul style="list-style-type: none"> <li>• Pack truck with goods to be delivered to the customer</li> <li>• Create bill of lading</li> <li>• Create packing slip</li> <li>• Create shipping report</li> <li>• Communicate with truck driver regarding the shipment</li> <li>• Communicate with the fork lift driver regarding the goods to be loaded onto the truck.</li> </ul>	<ul style="list-style-type: none"> <li>• Customer sales order number</li> <li>• Customer shipping location</li> <li>• Quantity of goods to be shipped</li> </ul>	<ul style="list-style-type: none"> <li>• Packing slip</li> <li>• Shipping document</li> <li>• Bill of lading</li> </ul>
Billing clerk	<ul style="list-style-type: none"> <li>• Create invoice to be sent to the customer.</li> <li>• Review the sales order and shipping documents sent from the sales clerk and shipping clerk respectively</li> <li>• Update the accounts receivable subsidiary ledger</li> </ul>	<ul style="list-style-type: none"> <li>• Customer billing address</li> <li>• Quantity shipped</li> <li>• Price per item</li> <li>• Shipping terms and freight charges</li> </ul>	<ul style="list-style-type: none"> <li>• invoice</li> </ul>

**B-1: Students will participate in the interview process. Listen to the videos, and take handwritten notes in preparation of preparing the narrative and flowchart.**

There is no proposed solution related to Template B as Template B is reserved for the students to take handwritten notes during the interview process.

**B-2: Once students have completed notes regarding each person's duties in the revenue cycle, write a process narrative that describes the sales order process at Ogden. To encourage uniformity, your firm has provided a template for you to use in documenting your process narrative. Use Template B-2 of the Appendix to organize the revenue cycle process narrative.**

**Template C – Revenue Cycle Process Narrative**

Date: Today's date

Client: Ogden, Inc

Audit for the year ended: 12/31/20X0

The purpose of this memo is to document the revenue cycle process for Ogden, Inc. for the year ended December 31, 20X0.

**Sales Department**

Sales are initiated via customer communication. The sales clerk creates a new sales order using data from the customer master file and product master list. The sales clerk populates the sales order with customer information by keying in the customer's ID. The sales order is automatically populated with customer information including, billing address, shipping address, payment and shipping terms. Once the sales order is complete, the system performs a credit check. To perform the credit check the system accesses the accounts receivable subsidiary ledger and compares the total amount outstanding for that customer to the available credit. If the sales order exceeds the customer credit limit an exception report is generated automatically. If the sales order is within the credit limit, the system generates a picking ticket and updates the sales order file.

**Warehouse**

The display monitor of each forklift displays the pick ticket for the sales orders to be shipped that day. The pick ticket provides the location and quantity of items that I need to pick and deliver to the shipping department. The forklift driver scans each product bar code, which updates the pick ticket to identify that the items have been picked. Once all of the product is delivered to the shipping department, the shipping clerk approves the picking ticket.

**Shipping Department**

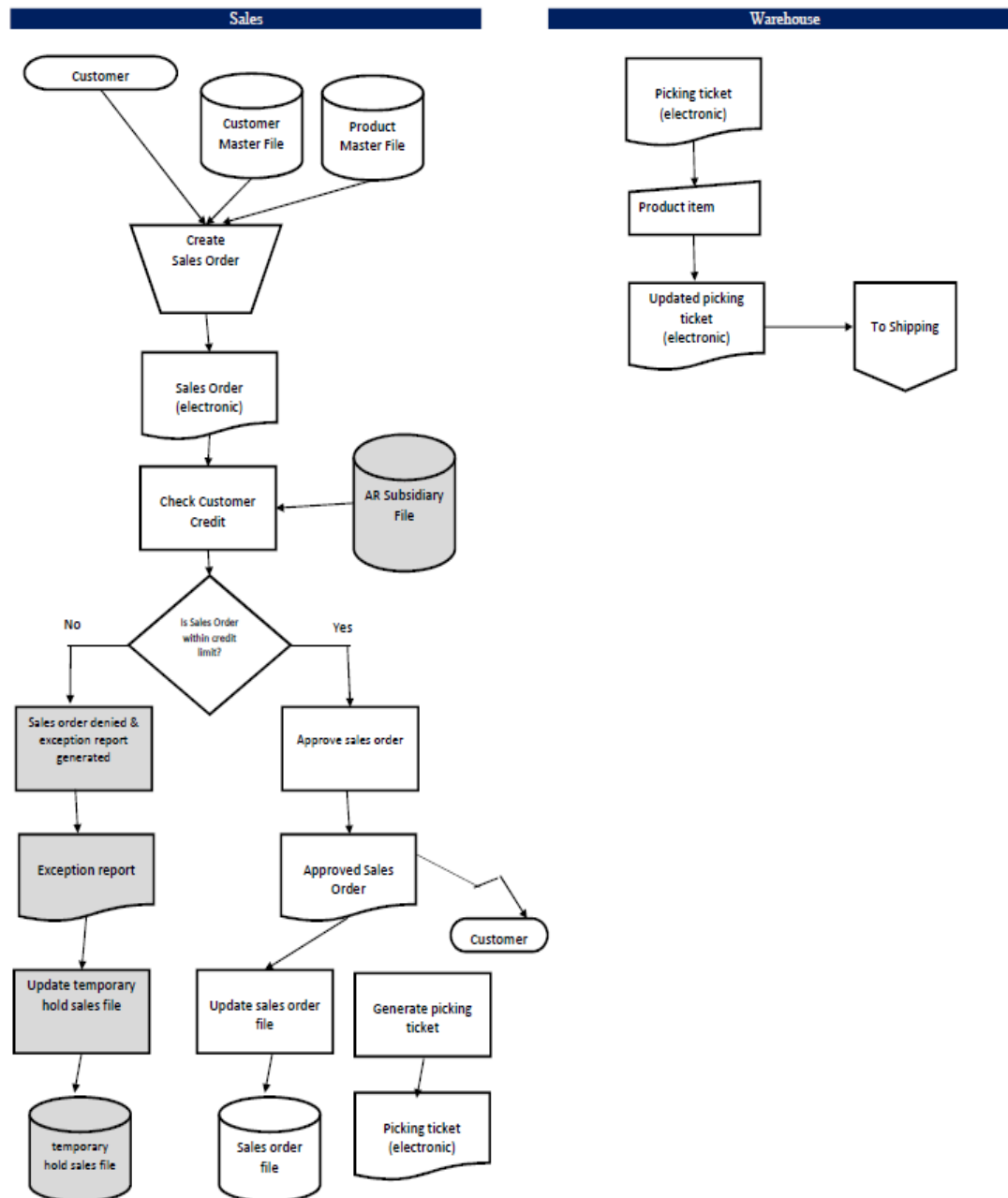
Daily, the shipping clerk generates an Expected Shipping Schedule using information from the open sales order file. The Expected Shipping Form contains all the information about the day's shipments including the customers, product information, where the product should be shipped including the customer's order, shipping location, and expected timing of the truck to arrive for loading. When product is delivered to the shipping department from the warehouse, the shipping clerk compares the product description and quantity from the picking ticket to the actual product delivered. If all the products are correct, the shipping clerk approves the pick ticket and generates a hold for shipment form. The hold for shipping form contains all the information about the shipment including the customer name, quantity and description of products, timing of expected truck to arrive to pick up products. When the truck arrives, a forklift driver loads the truck with each pre-wrapped pallet. The shipping clerk scans the bar code on the hold for shipment form and takes a picture of the fully loaded truck, which generates a packing slip, which I print to include in the shipment and a bill of lading, which is an electronic document. If the contents of the truck match the quantity and description of product to be shipped, the shipping supervisor approves the Bill of lading and packing slip. The BOL updates the shipping file. The approved packing slip goes to the customer.

**Billing**

An invoice is generated using the shipping file that the shipping department creates and the sales order file from the sales department. Invoices are populated based on the quantity and description of the product shipped. The invoice contains information such as the customers' name, products ordered, quantity ordered and shipped, billing address, shipping terms, date of invoice, and other important information. All invoices are printed and mailed to the customer.

Generating the invoice automatically updates the AR subsidiary file and the sales journal.

**B-3: Use Template B-3 from the Appendix to create a document flowchart of the sales order to delivery process at Ogden. Each department is separated into a column that will be used to depict the flowcharting shapes representing documents, processes and decisions in the sales order to delivery process. The goal of a document flowchart is to depict the data used to create documents, the processes involved in the creation of new source documents, and the capture of data in databases and the accounting information system. Submit your document flowchart to your instructor.**



NOTE: Items in grey are only present if students ask questions about the process. They are not included in the original narrative

**Requirement C-1:** In a traditional walkthrough of a business process, key personnel at the company are typically available for follow-up questions. However, in this case you may not be able to have your questions addressed. Therefore, this section of the case provides you an opportunity to consider the follow-up questions that you would have asked of the company personnel.

After completing your process narrative and document flowchart, reflect upon the activities. Use Template C-1 to document responses to the following question:

- Are there areas of your narrative or flowchart that do not provide enough information to determine how a sales transaction is initiated, processed or recorded?
- If so, which individuals would you need to interview again and ask follow-up questions?
- What questions would you ask?

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## APPENDIX

### Employee Scripts

#### Sales Clerk:

Hi, I'm Lexi Anderson and I'm working as a sales clerk here at Ogden. My manager tells me you are interested in learning more about the sales order process. So, I should tell you that I love my job. Mostly because I get to talk to customers and because I get to develop relationships with these customers. I think my favorite part of my job is sending gifts to customers that purchase products with us regularly. Sometimes, I even get to go to Rangers Games or Cowboys games with the customers!

So, to initiate a sale, every sale starts with a customer relationship. I don't have to cold call so all the customers that I talk to, or receive orders from, are already established customers. When a customer calls, I simply create a sales order by filling in the required information. I have to look up the customer information from the customer master file, and then the sales order is automatically populated with the customer's billing and shipping address, payment and shipping terms. The customer has to tell me what their product needs are. Then, I look up the product codes on the product master list. I use that code to populate the sales order.

Once the sales order is created, I communicate the total cost to the customer, and complete the sales order. One thing I have to be sure of is that the total sales order stays below the customer's predetermined credit amount. If the sales order is below the customer's predetermined credit amount, the system automatically approves the sales order and populates the open sales order file which the billing department uses and the system automatically creates a picking ticket which is sent to the warehouse and used for picking the products for shipment to the customers. I think the open picking ticket file is used by the forklift drivers, but you'll have to talk to one of them. I like to stay in the office. I don't like to wear a hard hat or steel toed boots!

#### Billing Clerk:

Hi, I am Bennet Hicks. The Controller tells me that you are documenting the sales process and



flowcharting the entire process. That is a challenging task and I would love to see your final document.

Well -- I am in charge of generating and sending all of the bills to our customers. I have worked at the company for 6 years and I worked in HR and accounts payable before I became the billing specialist. Billing is my favorite by far.

When I send a bill, I first access the shipping file that the shipping department creates and I access the open sales order file. Then using these two files I initiate the creation of an invoice. I only bill the customer for the items that were actually shipped, which is included in the shipping file. The invoice contains information such as the customers' name, products ordered, quantity ordered and shipped, billing address, shipping terms, date of invoice, and other important information. I print all invoices and mail to the customer.

That's the process. Good luck with your documentation.

#### Warehouse Employee:

Hi, I am Andrew Barks. I am a fork lift driver for Ogden. I have worked for the company for 25 years. I started out in production and was in charge of one of the manual di-cutting machines but that process is automated now so no one has to do it – it was pretty boring so I am glad that the machine does it.

My main responsibilities are to pick up finished goods products and bring them to the shipping dock for loading on to a truck. I also pick up the stuff that is delivered by trucks for use in our assembly line. If you ask me – I am the best fork lift driver here – because I can drive circles around everyone else”

My forklift has a display monitor that shows the pick ticket and shows me exactly what product I need to pick and where it is located in the warehouse. This is good because as you can see our warehouse is enormous and trying to guess where the product might be would take forever. I think that the pick ticket starts in the sales office. I drive over to pick up the product and then I scan the bar codes on the top of the product to show that this is what I picked. The scanning updates my pick ticket to show that I have picked the product. Then I drive it over to the shipping dock.

After I unload the product it is put on a pallet and shrink wrapped. The shipping person comes over and signs off on the picking ticket. This way the shipping department knows exactly what I picked is on the picking ticket because I think the picking ticket is used to create a hold for shipping form. You will have to ask the shipping people about that form. The entire pallet is labeled with the hold for shipment form.

#### Shipping Clerk:

Hi, I am Rosalie Williams. I am super busy today because we have a lot to ship out and I want to be sure I get all of my shipments out before the end of my shift. The Controller tells me that you need to know about my process for shipping products. It is really not that complicated, but I have to complete paperwork to document what we are shipping. It's part of the audit trail.

The process starts each morning when I access the open sales order file and generate an Expected Shipping Schedule - its electronic -- to schedule the shipments for the day. The Expected Shipping Form contains all the information about the day's shipments including the customers, product information, where the product should be shipped including the customer's order, shipping location, and expected timing of the truck to arrive for loading.

When the fork lift driver brings me product, I compare the information in his pick ticket to the expected shipping schedule. If the products are all there, I approve the picking ticket and generate a “hold for shipping” form. The hold for shipping form contains all the information about the shipment including the customer name, quantity and description of products, timing of expected truck to arrive to pick up products.

When the truck arrives, a forklift driver loads the truck with each pre-wrapped pallet. I scan the bar code on the hold for shipment form and take a picture of the fully loaded truck. This generates a packing slip and the bill of lading. My supervisor comes over and approves the Bill of lading and packing slip if all of the contents of the truck are accurate. The bill of lading is used to update the

shipping file and the approved packing slip goes to the customer.

I have to be very sure that the shipping file is updated timely because I think that this is what the billing department uses to send invoices to the customers. But, you will have to talk to the billing department to learn more about what they do.