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1	Title: Alvarez & Marsal Information Request Tracker						
2	Tab: Forensic Audit						
3	Purpose: Initial Information Request						
4	Date: 29/10/2020						
5	DRAFT - PRIVATE & CONFIDENTIAL						
6	#	Item	Date Requested	Date Received	Status	Client Comments	A&M Comments
7	1 Questions / Request Tracker						
8	1,01	Confirmation of the Banque du Liban ("BdL") financial year end (we are assuming 31 December for the purposes of this Information Request)	09-sept-20	13-oct-20	Received	Fiscal year is January 1 through December 31	Confirmed
9	1,02	Audited financial statements for the financial years ending 2015 to 2019	09-sept-20	13-oct-20	Received	Attached (2019 in progress)	Under Review
10	1,03	Any part-year/unaudited accounts that may have been prepared in relation to the 2020 financial statements	09-sept-20	13-oct-20	Received	Attached year end unaudited accounts / no interim unaudited statements (yearly frequency only)	Under Review
11	1,04	All written finance policies, procedures, processes, manuals, guidelines etc. in place at any time from 2015 to date	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	This item is still required and A&M will not be able to conduct its work in the absence of this information.
12	1,05	Overview document and description of payment and accounting systems	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	This item is still required and A&M will not be able to conduct its work in the absence of this information.
13	1,06	Overview document and description of finance procedures for approving and processing payments	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	This item is still required and A&M will not be able to conduct its work in the absence of this information.
14	1,07	Chart of accounts (index of all the financial accounts in the BdL general ledger)	09-sept-20	13-oct-20	Received	Attached	Under Review
15	1,08	Full and complete extract in text format of all BdL general ledger accounts for the period 1 January 2015 to 30 June 2020 (preferably pipe delimited " " otherwise in SQL back up format, our forensic technology team can assist with this process if required/helpful)	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	Please see revised request.
16	1,09	Trial Balance for the financial years ending 2015 to 2019 and to 30 June 2020	09-sept-20	13-oct-20	Received	Attached	Under Review
17	1,10	Delegated Authority matrix showing approval levels for all payment and transaction types in place at any time from 2015 to date	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	This item is still required and A&M will not be able to conduct its work in the absence of this information.
18	1,11	Copies of all Management Accounts and internal financial reporting for the period 2015 to 2019 and to 30 June 2020	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	Please see revised request.
19	1,12	Description of management information systems and procedures for internal management reporting on BdL finances	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	This item is still required and A&M will not be able to conduct its work in the absence of this information.
20	1,13	Description of closing procedures for closing accounts at reporting period ends	09-sept-20	13-oct-20	Received	Attached	Under Review
21	1,14	List of past and current BdL employees with title and function (1 January 2015 to date)	09-sept-20		Not received	Security Constraints.	Please see revised request.
22	1,15	Detailed break down of each asset class of BdL (including but not limited to: foreign assets; securities; public sector loans; financial sector loans; assets from exchange operations of financial instruments; open market operations; signorage and 'other assets', fixed assets) and their movement from 1 January 2015 to present date	09-sept-20		Partially received	Year end balances 2015 till 2019 and 30 June 2020 attached. Movements are confidential as per the attached letter.	Please see revised request.
23	1,16	Detailed break down of each category of liability of BdL (including but not limited to: Currency in circulation outside BdL; financial sector deposits; public sector deposits; other liabilities; valuation adjustments; capital accounts) and their movement from 1 January 2015 to present date	09-sept-20		Partially received	Year end balances 2015 till 2019 and 30 June 2020 attached. Movements are confidential as per the attached letter.	Please see revised request.
24	1,17	Description of procedures and process for valuing assets and liabilities for reporting purposes and valuation support for revaluations recorded at each period end	09-sept-20	13-oct-20	Received	Attached accounting policy manual	Under Review
25	1,18	Listing of all the financial institutions that BdL has received deposits from and holds balances with, with outstanding balances	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	Please see revised request.
26	1,19	Breakdown of the movement in commercial bank deposits over time at a customer and group level (from 1 January 2015 to 30 June 2020)	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	Please see revised request.
27	1,20	Detailed listing and composition of BdL's Foreign currency reserves and liabilities and all movement from 1 January 2015 to 30 June 2020	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	Please see revised request.
28	1,21	List of all Vendors between 1 January 2015 to 30 June 2020 (complete Vendor list, including those not utilized in the period)	09-sept-20		Not received	Such information is of confidential nature pursuant to the Code of Money and Credit. Please refer to the attached letter addressed to H.E the Minister of Finance in this regard.	Please see revised request.
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