

Control Point	Risks / Inefficiencies	Company Practice	Recommendations
Debt Administration – Swing Line			
1. Timely initiation of transaction	Unable to obtain favorable loan rate; delay in obtaining funding needed	Treasury Administrator contacts designated banks to obtain loan rates	None
2. Only authorized personnel can initiate swing line transactions	Unauthorized swing line debt transactions	Treasury Administrator and the Manager of Treasury Operations are authorized to initiate swing line debt transactions	None
3. Accurate and complete inputting of data	Inaccurate and/or incomplete data on Estimated Cash Position Worksheet and/or in PC Excel debt schedule	Rates obtained and bank providing funding written on Estimated Cash Position Worksheet; PC Excel debt schedule updated	None
4. Company record updated accurately and completely	Inaccurate and/or incomplete Estimated Cash Position Worksheet and/or PC Excel debt schedule; transaction audit trail incomplete	Rates obtained and bank providing funding written on Estimated Cash Position Worksheet; PC Excel debt schedule updated; confirmation letter prepared and mailed to the bank	None
5. Transaction results are documented and/or filed	Transaction audit trail incomplete	Estimated Cash Position Worksheet is filed; PC Excel debt schedule is updated, printed, and filed by bank; confirmation letter is filed	None