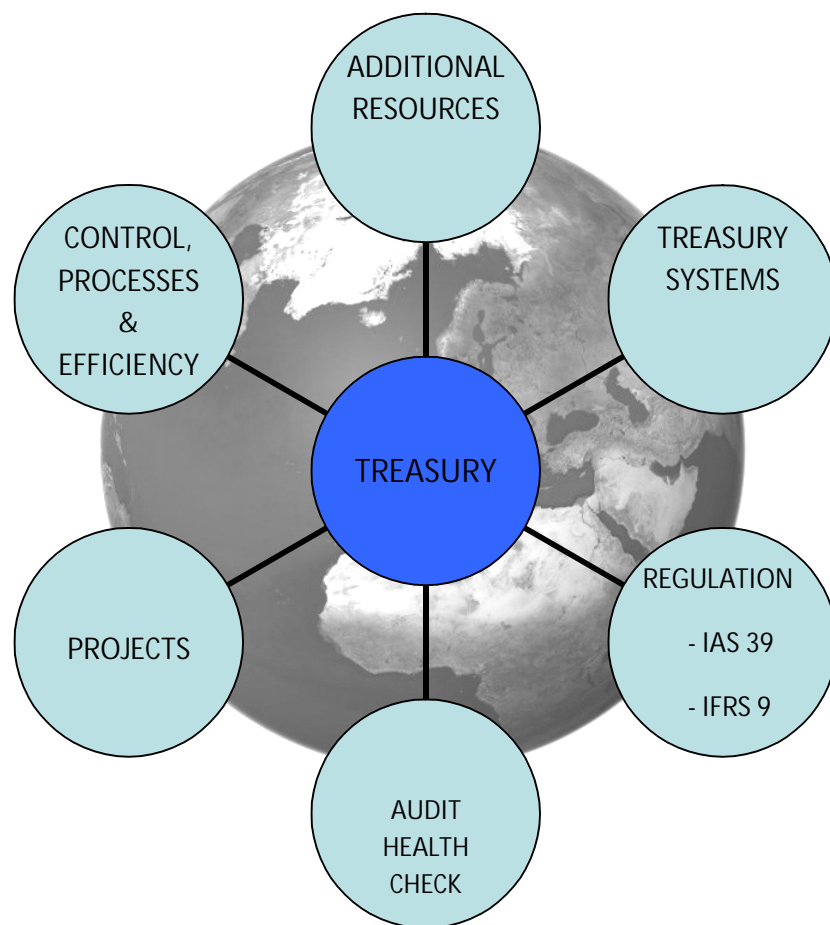


# T R E A S U R Y   S E R V I C E S



Transforming Treasuries.

## CONTROLS, PROCESSES & EFFICIENCY

An appetite for tighter & improved controls is required.

- Trade execution controls & documentation checks.
- Cash management controls.
- Hedging policy & controls.
- Operational process reviews & advice.
- Operational efficiency measures.

## PROJECTS

A treasury project has lost its way & needs to be brought back on track. Perhaps a new project requires managing.

- Cash management & forecast modeling.
- Treasury reporting.
- IFRS 9 conversion.
- Treasury / financial modelling.
- Global treasury development.
- Treasury function setup.

## AUDIT HEALTH CHECKS

A pre-audit treasury health check provides peace of mind & relieves additional pressure. Perhaps concerns exist with in a number of treasury operations.

- Treasury process documentation.
- Increase potency with regards to current treasury controls.
- Liaise with auditors to absorb additional work load & pressures.
- Implementation of auditor recommendations.

## REGULATION

### IAS 39

Changing Internal &/or external business factors has created hedging & IAS 39 concerns.

- Accounting policy review & advice.
- Hedging strategy review & advice.
- Hedging policy/rules review & advice.
- Failed hedges review & advice.
- Instrument valuations & advice.
- System parameters review & advice.
- System parameter change implementations.
  - > Valuations.
  - > Accounting.
  - > Hedging.
  - > Hedging Schedules.
  - > Reporting.
  - > Effectiveness Testing.
- Hedging documentation review & advice.
- Hedge effectiveness tests review & advice.
- Derivative portfolio analysis & advice.
- IAS 39 management information review & advice.
- Manuals & procedure notes.
- IAS 39 training.

### IFRS 9 CONVERSION

The transition from IAS 39 to IFRS 9 is likely to create significant work within the corporate treasury world & banking industry.

- Change in accounting policy review & advice.
- Change in hedging strategy review & advice.
- Change in hedging policy/rules review & advice.
- Change in instrument valuations & advice.
- Change in system parameters review & advice.
- System parameter change implementations.
  - > Hedging classifications.
  - > Hedging Schedules.
  - > Accounting.
  - > Valuations.
  - > Effectiveness Testing.
  - > Reporting.

- Hedging documentation review & advice.
- Change in hedging documentation.
- Hedge effectiveness tests review & advice.
- Implementation of new hedge effectiveness tests.
- Derivative portfolio analysis & advice.
- IFRS 9 management information preparation.
- New manuals & procedure notes.
- IFRS 9 Training.

### IA3 39 / IFRS 9 Implementation Programme

A 3 stage IAS 39 evaluation & IFRS 9 implementation pack is available.

- Stage 1 – IAS 39 health check.
  - Review & document:
    - > Hedging strategy
    - > Hedging Schedules.
    - > Accounting.
    - > Valuations.
    - > Effectiveness Tests.
    - > Ineffective hedges.
    - > Reporting.
    - > Hedging software.
- Stage 2 – IAS 39 advisory & rectification.
  - Advise & solve:
    - > Earnings volatility issues.
    - > Hedge ineffectiveness.
    - > Effectiveness testing improvements.
- Stage 3 – IFRS 9 implementation.
  - Deadline 1st January 2013:
    - > Stage 1 – Classification & Measurement – Released 2009.
    - > Stage 2 - Impairment – ETA 2010 – 2012.
    - > Stage 3 – Hedge Accounting – ETA 2010 – 2012.
    - > Stage 4 – De-recognition – ETA 2010 – 2012.

## TREASURY SYSTEMS

A treasury system requires evaluation. There is suspicion that the system is not being utilised to its full potential. Perhaps a new system implementation is required.

- Treasury system implementation management.
- Systems treasury accounting.
- System cash management.
- Systems portfolio valuations.
- Systems treasury strategy.
- Systems hedging.
- Systems effectiveness testing.

## ADDITIONAL RESOURCES

Additional capacity, expertise, & experience are required because of illness, an unfilled vacancy, or during a work peak.

- Treasury Staffing - temporary & long term solutions.
- Treasury outsourcing.

## CONTACT

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