

**XXXXXX Credit Union**  
**DBO Request List as of XX/XX/XX**

EC = Electronic Copy (Preferred)  
 HC = Hard Copy

last revision: May-2014

Items below in **BOLD** text are requested to be emailed to me by no later than xx/xx/xx  
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		Date Provided	How Provided	CU Contact		Notes
				Name	Ext	
<b>A. THE FOLLOWING BOOKS AND RECORDS AS OF EXAM DATE : XX/XX/XXXX</b>						
	1	An AIRES download of shares and loans.				
	2	General ledger trial balance, also including <b>December 31, XXXX and XXXX</b>				
	3	Share and loan trial balance report.				
	4	Credit card loan (if serviced by outside party) trial balances.				
	5	Real estate loan (if serviced by outside party) trial balances.				
	6	Commercial loan (if serviced by outside party) trial balances.				
	7	Participation loan (if serviced by outside party) trial balances.				
	8	The Allowance for Loan and Lease Losses Account adequacy calculation (including all supporting calculations and documentation).				
	9	Bank reconciliations for all cash, ATM, and bank accounts.				
	10	Recent liquidity and asset-liability management information reports, such as income simulations, NEV reports, liquidity gap reports, etc.				
	11	Recent asset-liability management model validation reports, if available.				
	12	Call Report for the exam date and the year-end report of prior years, along with supporting documentation.				
<b>B. THE FOLLOWING CREDIT UNION POLICIES:</b>						
	1	Lending Policy.				
	2	Covered Loan Policy.				
	3	Commercial and Member Business Loan Policy.				
	4	Indirect Lending Policy.				
	5	Sub-prime Loan Policy.				
	6	Participation Loan Policy.				
	7	Loan Refinance and Extension Policy.				
	8	Loan Collection Policy.				
	9	Loan Charge-offs Policy.				
	10	Allowance for Loan Loss Account Policy.				
	11	Loan Modification Policy.				
	12	Foreclosure Policy.				
	13	Investment Policy.				
	14	Asset-Liability Management and Fund Management Policy.				
	15	Fixed Assets Acquisition and Depreciation Policy.				
	16	Bank Secrecy Act Compliance Policy.				
	17	Customer Identification Policy (if separate from BSA Policy)				
	18	Office of Foreign Asset Control Compliance Policy.				

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	19					Security Program (Per Part 748 of NCUA Regulations) Policy, if NCUA insured.
	20					Information Technology related policies.
	21					Record Retention Policy.
<b>C. BOARD AND COMMITTEE MINUTES COVERING THE PERIOD SINCE THE PRIOR EXAMINATION (September 30, 2011) TO September 30, 2013:</b>						
	1					Board of Directors.
	2					Supervisory Committee.
	3					Credit Committee or Credit Manager.
	4					Asset-Liability Management (ALCO) Committee.
	5					Annual Membership Meeting.
<b>D. LIST OF NAMES, ADDRESSES, TELEPHONE NUMBERS, AND ACCOUNT NUMBERS FOR:</b>						
	1					All directors on the Board.
	2					All Supervisory Committee members.
	3					All Credit Committee (and alternative) members or Credit Manager.
	4					Managerial Employees (CEO, CFO, COO, CIO, EVPs, SVPs, VPs, Managers).
	5					Loan Officers.
<b>E. THE FOLLOWING MANAGEMENT REPORTS AS OF September 30, 2013:</b>						
	1					Loan by Collateral Code Management Summary Report.
	2					Loans by Purpose Code Management Summary Report.
	3					Risk Based Lending Reports (loans outstanding by tier, monthly funding by tier, delinquency and losses by tier)
	4					Indirect Lending Reports (loans outstanding by dealer, monthly funding by dealer, delinquency and losses by dealer)
	5					Share by Types Report.
	6					Share Certificates Maturity Report.
	7					Negative Share or Overdraft Bounce Protection Program Reports.
	8					A listing of all Member Business Loans outstanding.
	9					A report of Employee, Official, and immediate family member Share and Loan balances.
	10					All real estate loan risk assessments performed since the prior examination, tracking collateral devaluation and/or borrower credit characteristics.
	11					Non-Financial Transaction (File Maintenance) Reports
<b>F. THE FOLLOWING BOOKS, RECORDS, AND SCHEDULES:</b>						

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					<b>Name</b>	<b>Ext</b>	
	1	Detail Financial Statements as of the exam date, and the last two year-end periods*					
	2	A detail G/L activity printouts covering the examination period for the Allowance for Loan and Lease Losses Account, Regular Reserve Account, Undivided Earnings Account, and Unrealized Gain <Loss> for Available-for Sale Investments.					
	3	Delinquent Loans Reports (detail and summary pages) for all types of loans as of the exam date and six months prior, including any reports for loans maintained on other data processing systems, such as credit card accounts or real estate loans.					
	4	Financial statements as of the exam date for any credit union subsidiary, such as a credit union service organization (CUSO).					
	5	Most recent NCUSIF or ASI share insurance deposit statement.					
	6	List of all charged-off loans/shares for the prior year and this year (year-to-date).					
	7	List of all outstanding loan extension, modifications, troubled-debt-restructurings.					
	8	List of foreclosed real property (OREO), if any.					
	9	List of property in process of foreclosure (any property in which the credit union has filed a Notice of Default), if any.					
<b>G. THE FOLLOWING LOAN, SHARE, AND FEES INFORAMTION:</b>							
	1	List of Loan Codes.					
	2	List of Share Codes.					
	3	Loan rate schedules covering the examination period.					
	4	Share dividend rate schedules as of the examination date.					
	5	Fee schedules as of the examination date.					
<b>H. DOCUMENTS FOR THE CREDIT UNION'S INVESTMENTS:</b>							
	1	A list or schedule of all investments.					
	2	Subsidiary ledgers for all investments, premium, discount, and their amortization.					
	3	All third party broker or safekeeping reports.					
	4	Purchase confirmations and pre-purchase due diligence documentation for all investments bought and sold during this examination period.					
	5	Account reconciliation for all investments.					
<b>I. SUBSIDIARY LEDGERS FOR THE FOLLOWING ACCOUNTS:</b>							
	1	Land.					
	2	Building, fixed assets, leasehold improvements, and their depreciations.					
	3	Account receivables.					
	4	Prepaid and accrued expenses.					
	5	Accounts payables.					

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<b>J. DOCUMENTS THAT COVER THE CURRENT PERIOD:</b>						
	1	Strategic and Business Plans.				
	2	Annual Operating Budget and Budget Assumptions.				
	3	Year-to-date budget variance reports as of the examination date.				
	4	Credit Union's Bylaws.				
	5	Management Succession Plan.				
	6	Disaster Recovery Plan (and date it was last tested)				
<b>K. CONTRACTS THAT COVER THE CURRENT PERIOD:</b>						
	1	Management employment contract.				
	2	EDP maintenance contract.				
	3	IT Security monitoring contract.				
	4	Disaster Recovery contracts.				
	5	Credit Union Bond.				
<b>L. DOCUMENTS AND REPORTS FOR SUPERVISORY COMMITTEE AUDITS:</b>						
	1	Engagement Letter.				
	2	Audited financial statements.				
	3	Management Letter for CPA audit.				
	4	Summary of Member Account Verification Report.				
	5	A list of internal audit, management consulting, and EDP consulting services provided by outside firms during the examination period.				
	6	CUMIS Risk Management audit report, if performed since the last examination				
<b>M. BANK SECRECY ACT/OFAC COMPLIANCE:</b>						
	1	BSA, CIP and OFAC Programs, Policies and Procedures.				
	2	Audit reports since the last examination for the independent audits of BSA/CIP/OFAC.				
	3	Records of BSA/CIP/OFAC training since the last examination. (Attendance sheets, agendas, on-line test results, etc.)				
	4	Risk Assessment analysis of your credit union's risk and mitigating factors for BSA/CIP/OFAC. (Low, moderate, or high)				
	5	All CTRs completed since the last examination.				
	6	All SARs completed since the last examination.				

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	7	Daily reports showing all cash transactions > \$10,000 for the last quarter of the effective date of the examination.					
	8	Daily reports showing multiple cash transactions for the last quarter of the effective date of the examination.					
	9	Monitoring logs showing cash purchases of negotiable instruments (money orders, credit union checks, travelers' checks, etc.) from \$3,000-\$10,000 for the last quarter of the effective date of the examination.					
	10	Designated Exempt Status forms, if any.					
	11	All incoming/outgoing wire transfers for the last quarter of the effective date of the examination.					
	12	OFAC scrub lists for the last quarter of the effective date of the examination. (Scrub lists are the potential matches that result from running all the members' names to the OFAC listing.)					
	13	Credit union's reviews of those scrub lists and the results.					
	14	Any OFAC reports generated as a result of "hits" or "matches" since the last examination.					
	15	Contact and research with FinCEN's website for the 314a search.					
	16	OFAC results of running match lists to ACH transactions (originating/receiving), wire transfers, checks, and/or internet banking (like bill paying), including documentation to support OFAC tracking for all parties, like non-members, joint account holders, originators and beneficiaries.					
<b>N. MISCELLANEOUS DOCUMENTS:</b>							
	1	Signed FC Division 1.4 Management Certification and Schedule of Non-Affiliates					
	2	Organizational Chart.					
	3	A list of all branches, including addresses, phone numbers and hours of operation					
	4	List of officials and managerial employees who are issued with corporate credit cards and accounts statements for the most recent two months.					