Control Requirement Document

Control ID: NOSTRO-DAILY-001

Control Name: Daily Nostro Break Review

Control Type: Detective

Objective: Identify and escalate unposted transactions in Nostro accounts.

# Execution

Executed daily by the Reconciliation Analyst. Logs maintained in recon\_log.csv.

# Review & Signoff

Reviewed weekly by supervisor. Exceptions escalated within 48 hours per SOP.

# Risk Coverage

Operational risk due to reconciliation failure and unreported account discrepancies.