

◆ **Current Expected Credit Losses (CECL) - Virtual**



**REGISTER NOW**

**WHEN**

December 7, 2023

9:00 a.m. - 12:00 p.m.

**WHERE**

Comfort of your desk or anywhere with an internet connection.

Understanding the intricacies of Accounting Standards Update (ASU) 2016-13 (Topic 326), Financial Instruments – Credit Losses, commonly known as CECL, and how assumptions within your model affect reserves can be challenging. Let us help.

This virtual seminar will help you comply with applicable laws and regulations as it relates to ASU 2016-13 (Topic 326). Additionally, we will cover the following areas:

- Models adopted by financial institutions within Arkansas
- In-depth SEC Bank model characteristics
- Trends related to reserves for SEC Banks
- Call Report trends for FDICIA Banks
- The WARM model
- CECL Controls – Implementation vs. Ongoing
- Commonly asked questions



# Arkansas Bankers Association | Professional Development Department

1220 West Third Street | Little Rock, Arkansas 72201 | (501) 376-3741 | www.arkbankers.org

## About the Instructors



**Alex Harrod** is a member of the Financial Services Practice with five years of experience in audit and assurance services. His experience involves working with public and closely held financial institutions up to \$23 billion in asset size, which includes SOX control testing. He has been trained in the unique laws and regulations that pertain to financial institutions. He also has experience using computerized audit tools and programs, including ACL, TeamMate Analytics, and other software systems. He is a member of the recruiting team for FORVIS' Arkansas practice and is a local instructor for new and experienced employees. Alex is a member of the American Institute of CPAs, Arkansas Society of Certified Public Accountants, and Institute of Management Accountants.



**Meagan Clark** has more than 15 years of experience providing accounting and audit services, including integrated audits in accordance with AU-C 940 and the Public Company Accounting Oversight Board, for private and SEC clients. Meagan serves financial institutions and insurance companies. Meagan is a member of the recruiting team for FORVIS' Arkansas practice and has been a national instructor for new and experienced employees. She is a member of the American Institute of CPAs and Arkansas Society of Certified Public Accountants. Meagan is a member of the Arkansas FORVIS Foundation committee.

## REGISTRATION FEES

### ABA Members:

Early Registration Price: \$200; After November 30: \$250

### Non-Members:

Early Registration Price: \$400; After November 30: \$500

## CANCELLATION

Full registration fees will be refunded if a cancellation is received before November 30. No refunds will be given for cancellations made after November 30. All cancellations must be submitted in written format prior to the event.

## VIRTUAL LIVE FORMAT

Attendees will need Internet access and a standard web browser to join this video and web conferencing. They will receive an email with a link to join the virtual meeting, handouts, and any additional information a few days before each event.

You do not need your own Zoom account. You will use the link, meeting ID and password we provide.

- You can log in on a desktop computer, laptop or download the Zoom app on your smart device.
- Internet access
- Audio on computer or a phone line

## CURRENT EXPECTED CREDIT LOSSES (CECL)

DECEMBER 7, 2023

Bank/Company Name \_\_\_\_\_ Phone \_\_\_\_\_

Registrant Name \_\_\_\_\_ Title \_\_\_\_\_ E-mail \_\_\_\_\_

Registrant Name \_\_\_\_\_ Title \_\_\_\_\_ E-mail \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Registration Contact \_\_\_\_\_ Phone \_\_\_\_\_ E-mail \_\_\_\_\_

## PAYMENT INFORMATION

Charge my:  Mastercard   Visa   American Express   Discover 

Account Number \_\_\_\_\_

Name on Card \_\_\_\_\_

Expiration Date \_\_\_\_\_ CSC Number \_\_\_\_\_  
*(3-digit security code on back of your card)*

Billing Zip Code \_\_\_\_\_

If you would prefer to give us your credit card information over the phone, please call the ABA Professional Development Department at (501) 376-3741. Please do not email credit card information.

**Note:** Non-Members must pay with credit card or check prior to the event.

**Email:** kami.coleman@arkbankers.org

**Fax:** (501) 376-9243

**Mail:** **Check Payable to:**  
Arkansas Bankers Association  
Professional Development Department  
1220 West Third Street  
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### ABA USE ONLY:

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