



# CECL and Financial Audits: What Does Data Have to Do With It? (Webinar)

November 14, 2017 ☐ 10:00am - 11:00am

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With all of the talk about the current expected credit loss standard (CECL), banks are working to plan for all of the implications of the standard, including the impacts on financial statement audits. While the actual auditing requirements are not changing, there will be more requirements for data points and information used in estimates for the Allowance for Loan and Lease Losses (ALLL) calculation, and auditors will be required to audit those data points. This session will cover what financial statement auditors will be looking for and provide you with information on how to ensure your bank is prepared with appropriate data, including support for any estimates which were included in the ALLL.

## Who Should Attend

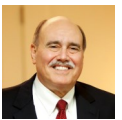
Accounting, Audit, CFOs, COOs, Chief Lending Officers,  
Loan Review Officers

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## Webinar Speakers



**Candace E. Wright, CPA, CFF**, is a Director in the P&N Accounting & Assurance Services Group. Candy joined the firm in 1985 and became a director in 1994. Prior to joining the firm, she was an accountant with a multistate pharmaceutical company. Candy has experience working with financial institutions, non-profit entities, governmental organizations, employee benefit plans, healthcare organizations, and manufacturers. She also serves as the Service Line Leader for the P&N Accounting and Assurance Services Group. Candy serves as the Chair of the Private Company Council of the Financial Accounting Foundation. Additionally, Candy has served on the Governmental Audit Quality Center's (GACQ) Executive Committee. She is also a member of the LCPA's Financial Institutions Committee, and serves as the Director in charge of the firm's Financial Institutions Services Group.



**Vincent Milano, CPA, CGMA**, is a Quality Control Director in the Postlethwaite & Netterville Accounting and Assurance Services Group. He has more than 35 years of public accounting experience. Prior to joining P&N, he was a partner of a large regional public accounting firm. Vince has knowledge of a wide range of industries including banking, mortgage banking, insurance and reinsurance, real estate, manufacturing, construction, marine fabrication, marine transportation, commodities, and oil field services. He has extensive experience with generally accepted accounting principles, SEC reporting and PCAOB standards, risk assessments and audits of internal controls, generally accepted auditing standards, litigation support and forensic accounting, and fraud investigations and expert testimony. He also has significant experience in business combinations of financial institutions, including regulatory-assisted acquisitions. Vince's responsibilities include developing, directing and reviewing the firm's audit procedures to ensure quality standards. He also advises on the proper application of accounting principles within the firm.



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## Registration Form

Please make copies of this form if more connections are needed.

### Connection 1

### Connection 2

Mr./Mrs./Ms. _____	Mr./Mrs./Ms. _____
Bank _____	Bank _____
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Branch Street Address _____	Branch Street Address _____
City, State, Zip _____	City, State, Zip _____
Phone _____	Phone _____
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### Payment Options

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Card Number \_\_\_\_\_ Expiration Date \_\_\_\_\_

Name on Card (please print) \_\_\_\_\_ Signature \_\_\_\_\_

Billing Address: \_\_\_\_\_ Amount to be charged on card \$ \_\_\_\_\_

- I cannot participate in the live program.  
Please send me the recording.
- \$150 (LBA members)
  - \$250 (non-members)
- \*Recording and materials will be emailed after the program

This training will be covered under SBET (Small Business Employee Training Program). Please provide an email address on the line below to receive the necessary documentation for reimbursement:

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**\*Please Note: Recordings are not eligible for SBET funding**

### Registration Fee

\$150 per connection, LBA members  
\$250 per connection, nonmembers

### Submit registration and view rosters in the

**Education Section of LBA's Website, [www.lba.org](http://www.lba.org).**

### Agenda

10:00 a.m. Webinar Begins  
11:00 a.m. Webinar Adjourns

Louisiana Bankers Association  
5555 Bankers Avenue  
Baton Rouge, LA 70808  
225-387-3282  
Fax 225-343-3159

**Webinar access codes will be sent to registrants  
with confirmation emails one week prior to session.**