



Preparing for CECL Implementation

March 30, 2017 ▪ 8:30am - 12:30pm
The Bankers Center ▪ Baton Rouge, LA

In June 2016, the Financial Accounting Standards Board (FASB) issued the current expected credit losses (CECL) standard. The FASB worked to overhaul the current impairment models in the wake of the economic downturn and this new accounting standard will have a pervasive impact on all financial institutions (specifically banks) and applicable asset portfolios (e.g., loans, leases, debt securities). In response to the anticipated changes, affected institutions will need to assess their governance and risk management frameworks, credit models, data requirements, accounting and operational policies and procedures, processes, controls and IT systems to plan for successful implementation of the new requirements.

Workshop Topics

- Understand the various models discussed in the standard
- Review regulatory expectations
- Identify potential data needs
- Use of objective data to support forecasts and qualitative factors
- Understand corporate governance consideration
- Discuss implementation timeline and best practices

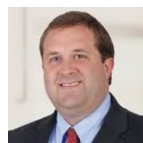
Who Will Benefit

Chief Financial Officers, Accounting Managers, Chief Lending Officers, Chief Credit Officers, Chief Information Officers, Chief Operations Officer, Operations Managers, Chief Risk Officers, Internal Auditors

Workshop Instructors



Eve Rogers is an audit partner in the Financial Services practice and has been with Crowe Horwath LLP her entire career. She spent her first 13 years in the firm's Indianapolis office and transferred 6 years ago to help lead the audit and accounting consulting practice in Atlanta. Since then, Crowe has consistently been in the top fastest growing CPA firms in Atlanta and ranked as a Best Place to Work. Her clients range in size from \$300 million to \$15 billion in assets, and she serves an average of 10-15 clients annually. Eve is a national expert on business combinations and leads the firms training efforts on the allowance for loan losses. She is a frequent speaker for SNL Financial, various state banking associations and our annual financial institutions conference on topics including Bank M&A, Derivatives/Hedging and Allowance for Loan Losses. She is a member of the American Institute of Certified Public Accountants, Indiana CPA Society and Georgia State Society of CPA's, and is the Atlanta office lead for Women Leading@Crowe.



J.P. Shelly, CPA has over eight years of experience with Crowe Horwath LLP in the Nashville, Tennessee and Dallas, Texas markets, managing engagements of various sizes, as well as providing accounting and assurance services to financial institutions with complexity ranging from de novo institutions to large accelerated SEC registrants in markets throughout the country. J.P. manages various employee benefit plan audits, as well as engagements related to compliance with various governmental programs (U.S. Housing and Urban Development, etc.). J.P.'s experience includes audits of financial statements and internal controls over financial reporting for various financial institutions, audits of compliance with governmental programs, consultation on initial public offerings, second step offering, and subordinated debt issuances, and consultation on accounting guidance related to mergers and acquisitions. J.P. is active in internal learning and development initiatives, including content development and instructing.