

Call Report Preparation

May 19, 2020

Live E-Learning Seminar



- Current update on Call Report issues as it relates to the impact of COVID-19
- Line-item detail review of the Call Report
- Review of the form FFIEC 051/041 and issues in preparation
- Review of Schedule RC-R, Regulatory Capital, and the capital conservation buffer
- Discussion of common errors and resolution
- Recent and proposed revisions of the Call Report
- Review of general instructions, line item instructions, and other resources
- Accounting pronouncements and their effect on the Call Report
- Discussions regarding an efficient preparation of the Call Report

Course Introduction

This E-Learning live seminar that takes place via GoToMeeting provides your call report preparer(s) with both the fundamental and deep knowledge necessary for efficiently and correctly completing a call report. The team from Wipfli LLP provides a hands-on learning experience through not only the instructions for FFIEC Forms 051/041, but also provides clarity to common reporting challenges.

Participants gain a deeper understanding of how the balance sheet schedules support and affect risk-weighted assets and regulatory capital calculations and why it is so important to prepare this schedule accurately. We also give you other insights into strategies for sharing preparation responsibilities; the importance of training a knowledgeable backup, current and upcoming revisions on the call report; upcoming changes in accounting pronouncements that will impact the call report and reporting challenges arising from mergers/acquisitions are discussed.

Objectives:

At the conclusion of this seminar, participants are able to:

- Understand the importance of the timeliness and accuracy of your call report and the internal controls surrounding the preparation of the call report.
- Understand the benefits and problems associated with automated and manual schedules.
- Recognize common call report preparation errors.
- Gain a deeper understanding of how to complete Schedule RC-R Part I - Regulatory Capital Components and RC-R Part II - Risk-Weighted Assets and its impact on your bank.
- Current update on Call Report issues as it relates to the impact of Covid-19.

The course is intended for all levels of preparers, experienced and new. The course will validate questions that experienced preparers may have and begin a base of knowledge for the new preparers of the report.

Annual training is highly recommended by bank regulators.

About the Presenters

Sara Mikuta, Partner, Wipfli LLP

Mikuta leads the risk advisory and forensic service team for Wipfli's financial institutions practice. Mikuta brings over 30 years of experience focusing on financial institutions. Her past experience includes being both a chief financial officer and controller in both public and private financial institutions, including a de novo financial institution, outsourced internal auditor for four financial institutions, and audit manager with a big eight accounting firm. A CPA, certified global management accountant (CGMA) and certified internal auditor (CIA), she holds a certification in risk management assurance, and is former chairperson of the Illinois CPA Society. She also is currently a board member of the Illinois State Board of Examiners and a council member of the AICPA.

Lindsey L. Sabelko, Senior Manager, Wipfli LLP

Sabelko, CPA, has over nine years of working with a variety of clients in the financial institution industry. Her primary focus is the tax area, but she also lends her talents to internal audits and call report review and preparation. This diversity allows Sabelko to analyze clients' needs by developing an understanding of their situations and tailoring her level of assistance to fit those needs. Sabelko is a member of the AICPA and the Wisconsin Institute of Certified Public Accountants.

Key Topics

- I. • General Information Related to Call Report
- II. • Review of Balance Sheet Schedules effecting Regulatory Capital
 - RC, Balance Sheet
 - RC-B, Securities
 - RC-C, Loans and Leases
 - RC-F, Other Assets
 - RC-G, Other Liabilities
 - RC-K, Quarterly Averages
 - RC-L, Off-Balance Sheet Items
 - RC-N, Past Due and Non-Accrual Assets
 - RC-S, Servicing Securitization and Asset Sale Activities (041)
 - RC-SU, Supplemental Information (051)
- III. • Review of Risk Based Capital
 - Why Is It so Important?
 - RC-R Part I, Regulatory Capital Components
 - RC-R Part II, Risk-Weighted Assets
- IV. • Review of Other Schedules
 - RC-E, Deposit Liabilities
 - RC-M, Memoranda
 - RC-O, Other Data for Deposit Insurance
 - RC-P, 1-4 Family Residential Mortgage Banking Activities (041)
 - RC-T Fiduciary and Related Services
- V. • Review of Income Statement Schedules
 - RI, Report of Income
 - RI-A, Changes in Equity Capital
 - RI-B, Charge-offs, and Recoveries on Loans and Leases
 - RI-E, Explanations
- VI. • Other Call Report Topics
 - Detailed Examples, Recommendations, Questions and Answers

Registration Fees

CBAI MEMBER

First registration.....	\$265
Each additional person.....	\$245 each

**PROSPECTIVE MEMBER

First registration.....	\$465
Each additional person.....	\$445 each

**Only financial institutions/firms eligible for CBAI membership. An income-tax deduction may be allowed for educational expenses undertaken to maintain or improve professional skills.

Cancellation Policy

Registrants cancelling two days prior to each seminar receive 100% refund; one day prior, 50%; the day of the seminar, no refund. All cancellations must be made in writing prior to the seminar day. Invoices and training materials will be sent to all “no shows.”

GoToMeeting Information

For this E-Classroom Seminar, we are using GoToMeeting. Each participant receives an email from Wipfli to login, register and participate in the training. Participants also receive their seminar manual via this email. Each participant need a computer or iPad to participate, but do NOT need a webcam. During the live presentation, participants can ask questions of the presenters and answer poll questions.

Registration Form

CALL REPORT PREPARATION

May 19, 2020

E-Classroom Seminar

Name of Bank _____

Address _____

City, State, Zip _____

Tel. No. _____

Name/Title _____

E-Mail _____

(E-Mail address required for registration).

Name/Title _____

E-Mail _____

(E-Mail address required for registration).

I have special needs, please contact me before the seminar.

Please select your payment method.

Check Enclosed

Check in Mail

Pay at Door

Credit Card*

**If you are paying by credit card, please fill out the following information.*

(Visa, MasterCard & Discover accepted).

Name as It Reads on Card _____

Company Name on Card _____

Billing Address of Card _____

Card Number _____ Exp. Date _____

Three Digit Security Code _____



Mail it in:
CBAI Education Department
901 Community Drive
Springfield, IL 62703-5184



Fax it in:
(217) 585-8738



Call it in:
(800) 736-2224 (Illinois only)
(217) 529-2265



Click it in:
www.cbai.com

Date and Location

May 19, 2020

E-Classroom Seminar

Agenda

Please log-in around 8:50 a.m. The seminar runs from 9 a.m. to approximately 4 p.m. with an hour break for lunch at noon. The seminar will break each hour.

Continuing Education

CBAI is a registered Public Accounting Continuing Professional Education (CPE) provider by the Illinois Dept. of Financial and Professional Regulation.

For More Information

Tracy McQuinn,

Senior Vice President

Melinda McClelland,

Vice President

Jennifer Nika, Vice President

Kim Harden & Tina Horner,

Administrative Assistants

Department of Education

& Special Events

800/736-2224 217/529-2265

Fax: 217/585-8738

Terry Griffin,

Vice President Chicago Area

773/209-2260

Visit us on-line at www.cbai.com

