



ALABAMA BANKERS ASSOCIATION

Mastering Call Reports Workshop **August 22, 2024**

Registration begins at 8:15am

Business Session 8:30 am – 3:00 pm

Lunch on your own: 11:30am-12:30 pm

**Location: Double Tree by Hilton at Birmingham Perimeter Park
8 Perimeter Park South, Birmingham, AL 35243**

Fees: Member \$395

Non-Member \$595

Speakers: Mauldin & Jenkins

Bill Curtis, Michael Gordon, & Nicole Cowell

Given the ever-changing accounting and regulatory landscape, it is imperative that Call Report preparers and reviewers stay current with changes to the reporting forms and instructions. The agencies continue to issue proposed and finalized changes that will impact all filers of the Call Report in 2024 and beyond. This session will highlight Call Report changes effective in 2024, in particular new guidance related to the reporting of loan modifications to borrowers experiencing financial difficulty, which has replaced the reporting of troubled debt restructured loans. Results of the 2023 statutorily mandated full review of Call Reports will be discussed. The session will also cover recent changes to the Call Report instructions as well as items that are still commonly being misreported, including in the reporting of an institution's loans, deposits, and regulatory capital.

Join us for our Mastering Call Reports Workshop and you will be able to:

Assess the impact of proposed Call Report revisions for the 2024 reporting year.

- Understand how the reporting of loan modifications to borrowers experiencing financial difficulty has replaced troubled debt restructured (TDR) loans in the Call Report and evaluate new guidance to be effective for the March 31, 2025 Call Report
- Determine the impact of changes made under the 2023 statutorily mandated full review of Call Reports.
- Obtain a refresher on Current Expected Credit Loss (CECL) changes and technical clarifications made to the Call Report instructions in 2023
- Understand commonly misreported Call Report items, including loan, deposit, and regulatory capital items.

WHO SHOULD ATTEND?

This informative session is designed for all Call Report preparers and reviewers, including CFOs, controllers, and others responsible for ensuring the accuracy of their institution's quarterly Call Reports.

TAKE-AWAY TOOLKIT

- PDF booklet of relevant accounting and regulatory guidance
- Employee training log
- Interactive quiz
- PDF of slides and speaker's contact info for follow-up questions
- Attendance certificate provided to self-report CE credits

- For more information, contact Elizabeth Bailey, vice president of professional development at

- (251) 510-3593 or email ebailey@alabama.bank For information on important policies please visit our website at <https://www.alabama.bank/policies>