

Accounting & Auditing

• R O U N D T A B L E •



Accounting/Auditing Roundtable Agenda

Welcome and Opening Remarks

Jim Hunter, Vice President

Federal Reserve Bank of Kansas City

Federal Reserve Panelists

Federal Reserve Board of Governors, Accounting Policy & Disclosure

Linda Ditchkus, Senior Project Manager

Federal Reserve Bank of Kansas City

Patricia Carle, Supervising Examiner

Anita Feemster, Manager

Carol Gross, Examiner

Cynthia Saer, Senior Examiner

Federal Reserve Bank of Chicago

Paul Jordan, Senior Team Leader

Discussion Topics

Fair Value Issues

Other Real Estate Owned / Nonaccrual Loans

Troubled Debt Restructuring / Loan Modification

Allowance for Loan and Lease Losses

Break

Other-Than-Temporary Impairment of Debt Securities

Business Combinations and Noncontrolling Interests

Deferred Tax Assets

Break

Sales Treatment for Assets / Consolidated Entities

12 CFR Part 363 Changes (FDICIA Section 112)

Other:

International Financial Reporting Standards (IFRS)

Audit and Attest Engagements