



Supporting Documentation for the ALLL

WEBINAR OR ON-DEMAND WEB LINK
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12 - 1:30 pm PT
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Thursday, October 13, 2011

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During safety and soundness exams, financial regulators are reviewing your written policies and procedures to determine the appropriateness of the reserve dollar amount for loan and lease losses. The key is adequate supporting documentation. This webinar will provide guidance for the various areas/elements where banks need to have written policies and procedures.

Continuing Education: Attendance verification for CE credits provided upon request.



HIGHLIGHTS

- Disaggregation – adequacy of segmentation to identify and measure credit risk
- Appraisals – current valuation document based on current purpose and use of appraisal
- Market analysis – based on footprint and collateral types
- Credit risk identifiers – internal and external
 - Concentration report
 - Use of stress analysis for measuring inherent risk in pools of loans
 - Verification document of assignment of credit risk grades
- Documents showing use of proper impairment analysis method and determine dollar amount of impairment for each individually reviewed loan
 - FIL-61-2009 guidance on troubled CRE loans
- Documentation showing the correlation between identifiers and bank performance, and the resulting impairment dollar amount for pools of loans
- Secondary checks – regulatory adequacy test
- Summary document

WHO SHOULD ATTEND?

This informative session would best suit board members, senior management, risk managers, and individuals who prepare the ALLL quarterly documents.

MEET THE PRESENTER

**Wayne Linder, Senior Consultant,
Young & Associates, Inc.**



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