

2012 ACCOUNTING & AUDITING ROUNDTABLE
AGENDA
NOVEMBER 29, 2012

Registration

Welcome & Introductions

Floor 23, Virginia Room (all morning sessions)

Richard Gilbert, Vice President, Federal Reserve Bank of Richmond

Allowance for Loan and Lease Losses: Trends, Current Challenges, and Frequently Asked Questions

Discussion Leader: **David Schwartz**, Credit Risk & Accounting Policy Specialist, Federal Reserve Bank of Richmond

Accounting for Other Real Estate Owned (OREO): Accounting & Supervisory Issues

Discussion Leader: **Jonathan Tkach**, Accounting Fellow, Federal Reserve Board of Governors

Deferred Tax Assets (DTAs): A Regulatory Perspective

Discussion Leaders: **Jeff Zajac**, Accounting Policy Specialist, Federal Reserve Bank of Richmond
David Powers, Supervisory Examiner, Federal Reserve Bank of Richmond

Supplemental Policy Statement on the Internal Audit Function and Its Outsourcing

Discussion Leader: **Terrill L. Garrison, Jr.**, Senior Accounting Policy Specialist, Federal Reserve Board of Governors

Recent Accounting Developments

Discussion Leader: **Jonathan Tkach**, Accounting Fellow, Federal Reserve Board of Governors

Closing Remarks

Richard Gilbert, Vice President, Federal Reserve Bank of Richmond

Lunch Discussion: Fifth District Economic Conditions

Floor 23, South Carolina/Maryland/West Virginia Rooms

Ray Owens, Vice President, Federal Reserve Bank of Richmond