

# 2022 Accounting and Auditing Virtual Conference Continuing Professional Education (CPE)

Date/Time	Title	Description	Continuing Education Credits
<p>Tuesday, October 12 12:45 p.m. – 1:35 p.m. (ET)</p> <p>(50 min.)</p>	<p>ESG and Sustainability: An Overview of Recent Developments</p>	<p>Satyam Khanna, former SEC ESG advisor, will provide an overview of ESG, focusing on recent developments that public sector leaders should be aware of as they bring increased attention to this section of our markets.</p> <p><b>Speaker:</b> Satyam Khanna</p> <p><b>Learning Objectives:</b></p> <ul style="list-style-type: none"> <li>• Participants should recognize what ESG investing generally covers, its primary stakeholders, and recent regulatory and market developments.</li> </ul>	<p>CPE: 1.0</p> <p>Field of Study: Communications and Marketing</p>

Date/Time	Title	Description	Continuing Education Credits
<p>Tuesday, October 12 1:40 p.m. – 2:30 p.m. (ET)</p> <p>(50 min.)</p>	<p>Accounting Update Panel: Current Expected Credit Losses and the Call Report</p>	<p>This session will provide an update on the implementation of the Current Expected Credit Losses or CECL methodology by financial institutions. Community institutions are currently preparing to implement this accounting standard, which becomes effective for all institutions in 2023. Additionally, the Consolidated Reports of Condition and Income or Call Reports continue to gather financial data used by many divisions throughout the FDIC. This session will highlight Call Report supplemental instructions that address a recent accounting standards update issued by the Financial Accounting Standards Board (FASB) and a staff accounting bulletin issued by the Securities and Exchange Commission (SEC).</p> <p><b>Speakers:</b> Shannon Beattie &amp; Adaiz Santiago-Pabon</p> <p><b>Learning Objectives:</b></p> <ul style="list-style-type: none"> <li>• Participants will recognize of financial institutions’ implementation of the Current Expected Credit Losses accounting standard</li> <li>• Participants will learn how recent accounting guidance will be reflected in the Call Reports submitted by financial institutions.</li> </ul>	<p>CPE: 1.0</p> <p>Field of Study: Accounting</p>

<p>Tuesday, October 12 2:45 p.m. – 3:35 p.m. (ET)</p> <p>(50 min.)</p>	<p>Digital Assets: 360 Degree View</p>	<p>The session will cover the basics of the digital asset space. The session will also address recent market, regulatory, accounting and international developments relevant for digital asset instruments and activities.</p> <p><b>Speaker:</b> Irina Leonova</p> <p><b>Learning Objectives:</b></p> <ul style="list-style-type: none"><li>• Participants will learn about different types of digital assets currently present.</li><li>• Participants will also be informed about recent market, regulatory, accounting and international developments in the area of digital assets that will likely impact the future development of digital assets instruments and activities.</li></ul> <hr/>	<p>CPE: 1.0</p> <p>Field of Study: Specialized Knowledge</p>
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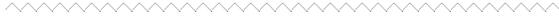
Date/Time	Title	Description	Continuing Education Credits
<p>Tuesday, October 12 3:40 p.m. – 4:30 p.m. (ET)</p> <p>(50 min.)</p>	<p>Exam Scoping Panel: There's a Story Behind the Numbers</p>	<p>This presentation will provide insight into how examination teams utilize available information to risk focus and appropriately tailor examination activities based on the size and complexity of the bank. Ongoing monitoring of institutions using both quantitative and qualitative data and information directly influences scoping and execution of target reviews. Focus will be on executing supervisory programs at institutions of various sizes. The presenters will discuss the process along with key issues impacting banks in the post-COVID environment.</p> <p>Speakers: Stacy Meisel, Tiajuana Smith, Pamela Freeman, John Quartironi, Zrinka Dusevic, John Penkala ( Yolanda Thomas – Moderator)</p> <p><b>Learning Objectives:</b></p> <ul style="list-style-type: none"> <li>• Participants describe how ongoing monitoring of institutions using both quantitative and qualitative data and information directly influences scoping and execution of target reviews. In addition, participants will gain perspective on current issues facing banks in the post-COVID environment.</li> </ul>	<p>CPE: 1.0</p> <p>Field of Study: Specialized Knowledge</p>

Date/Time	Title	Description	Continuing Education Credits
<p>Wednesday, October 13 12:35 p.m. – 1:25 p.m. (ET)</p> <p>(50 min.)</p>	<p><b>Cybersecurity: Securing Financial Data &amp; The Financial Services Sector</b> <b>Cybersecurity: Securing Financial Data &amp; The Financial Services Sector</b></p>	<p>The objective of this session is to discuss cybersecurity risks and threats that directly impact the critical infrastructure and the financial services sector. Attendees will be able to identify good cyber hygiene techniques to assist with securing financial data, as well as ways to enhance collaboration across sector partners to increase communication and coordination in order to mitigate industry-related cyber risks.</p> <p><b>Speaker:</b> Jennifer Franks</p> <p><b>Learning Objectives:</b></p> <ul style="list-style-type: none"> <li>• Differentiate Critical Infrastructure and Financial Services Sector?</li> <li>• Discuss Cyber Risks &amp; Threats Faced By the Financial Services Sector</li> <li>• Securing Data &amp; Practicing Good Cyber Hygiene</li> <li>• Federal Policy and Coordination</li> <li>• Financial Services Sector Collaboration</li> </ul> <p>~~~~~</p> <p>~~~~~</p>	<p>CPE: 1.0</p> <p>Field of Study: Management Services</p>

Date/Time	Title	Description	Continuing Education Credits
<p>Wednesday, October 13 1:30 p.m. – 2:20 p.m. (ET)</p> <p>(50 min.)</p>	<p><b>Government Guaranteed Loan Fraud</b></p>	<p>This presentation will be delivered by two of the FDIC Office of Inspector General’s (OIG) Criminal Investigators, Special Agent Chris Conn and Special Agent Jeff Shaw. Their remarks will focus on the actions of five former officers and employees of Banc-Serv Partners LLC who, over a period of 13 years, perpetrated a \$5 million scheme to defraud the Small Business Administration (SBA) in connection with its programs to guarantee loans made to small businesses. After a 2-week jury trial, the defendants were convicted in the U.S. District Court for the Southern District of Indiana on numerous wire fraud charges affecting financial institutions and ordered to pay restitution in amounts ranging from \$685,000 to more than \$2 million.</p> <p><b>Speaker:</b> Christopher Conn &amp; Jeffrey Shaw</p> <p><b>Learning Objectives:</b></p> <p>Participants will be able to recognize:</p> <ul style="list-style-type: none"> <li>• The fraudulent activities involved in the scheme that the perpetrators carried out and how their actions undermined the SBA program and the integrity of the banking system.</li> <li>• The controls that were circumvented and allowed the fraud to occur.</li> <li>• The steps in the investigative process, including the role of the OIG and other law enforcement partners (Department of Justice US Attorney,</li> </ul>	<p>CPE: 1.0</p> <p>Field of Study: Finance</p>

FBI, SBA OIG, Department of Housing and Urban Development OIG) in uncovering the scheme, investigating the multiple facets of the fraud, and prosecuting the various subjects.

- How financial accounting and auditing-related skills contributed to the investigative process.
- The challenges in successfully investigating such a case.
- The punishment(s) imposed on those who would seek to undermine the integrity of the banking system.



Date/Time	Title	Description	Continuing Education Credits
<p>Wednesday, October 13 3:30 p.m. – 4:20 p.m. (ET)</p> <p>(50 min.)</p>	<p>Economic and Banking Conditions Update and Outlook</p>	<p>The session will help participants understand the current state of the U.S. economy and to characterize existing and emerging risks to the economy. It will cover U.S. gross domestic product (GDP) and specific components, the labor market, and inflation. It will also cover government policies related to the economy and specific risks affecting the economic outlook.</p> <hr/> <p><b>Speaker:</b> Kate Fritzdixon</p> <p>Learning Objective:</p> <ul style="list-style-type: none"> <li>• Participants will be able to characterize the current state of the U.S. economy and identify some existing and emerging risks to U.S. economic growth.</li> </ul>	<p>CPE: 1.0</p> <p>Field of Study: Economics</p>

Date/Time	Title	Description	Continuing Education Credits
<p>Wednesday, October 13 3:30 p.m. – 4:20 p.m. (ET)</p> <p>(50 min.)</p>	<p>How Emotional and Cognitive Biases Influence Cultural Competency</p>	<p>Cultural competence is loosely defined as “the ability to understand, appreciate, and interact with people from cultures or belief systems different from one's own.” Our ability to be culturally competent relies as much on our ability to understand ourselves as it does on understanding others. This session highlights some of the emotional and cognitive biases that can interfere with our efforts to be more culturally competent by looking at the way we make assumptions and how that impacts our interactions with others.</p> <p><b>Speaker:</b> Sean Nolan</p> <p><b>Learning Objectives:</b></p> <ul style="list-style-type: none"> <li>• Explore definitions of culture</li> <li>• Raise awareness about the power of assumptions in human interactions</li> <li>• Explore different types of emotional and cognitive biases</li> </ul>	<p>CPE: 1.0</p> <p>Field of Study: Personal Development</p>

## **Continuing Education:**

Continuing education credits will be made available after successful completion of these events. Typically, one 50- minute period is equal to one CPE credit. For more information regarding continuing education, please email Ava Livas at: [alivas@fdic.gov](mailto:alivas@fdic.gov).

**Refunds:** NA

**Prerequisites:** None

**Advanced Preparation:** None

**Target Audience:** Financial professionals and other related professions

**Admission:** No Cost

**Total Potential CPE Credits:** 8.0

Fields of Study: Communications & Marketing - 1.0; Accounting - 1.0; Specialized Knowledge - 2.0; Management Services - 1.0; Finance – 1.0; Economics – 1.0; and Personal Development – 1.0

**Contact:** For more information regarding program cancellation, complaint or registration, please email [aaconference@fdic.gov](mailto:aaconference@fdic.gov).

**Program Level:** Basic

**Delivery Method:** Group Internet Based



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