
Subject: CECL Webinar: Weighted-Average Remaining Maturity (WARM) Method

The OCC, FRB, FDIC, NCUA, CSBS, FASB, and SEC, will host an interagency webinar on Thursday, April 11, 2019, at 2:00pm EST, focusing on matters related to the application of the WARM method for estimating the allowance for credit losses in accordance with Accounting Standards Update No. 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*.

In January 2019, the FASB issued a Staff Q&A [document](#) confirming that the WARM method is one of many acceptable methods that could be used to estimate an allowance for less complex financial asset pools under the current expected credit losses methodology (CECL). This “Ask the Regulators” session will primarily address the use of the WARM method. The FASB Staff Q&A document aligns with information communicated in the interagency webinar on February 27, 2018, *Ask the Regulators: CECL Teleconference for Bankers: Practical Examples of How Smaller, Less Complex Community Banks Can Implement CECL*. Institutions are encouraged to invite representatives from their internal audit function and their external audit firm to participate in the upcoming webinar on the WARM method.

The webinar is scheduled for Thursday, April 11th, from 2:00-3:30pm EST. Registration is now open at <https://www.webcaster4.com/Webcast/Page/583/29509>. Dial-in: (515) 606-9026.

The session will include a question-and-answer session following the presentation. We encourage participants to submit questions in advance via email at rapid@stls.frb.org. Participants will also have the opportunity to submit additional questions for consideration during the teleconference. Webinar materials will be archived for future viewing.

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