

RESCINDED

OCC Bulletin 2019-63 | December 3, 2019

Outdated

Consolidated Reports of Condition and Income: Webinar

To

Chief Executive Officers of All National Banks,
Federal Savings Associations,
and Federal Branches and Agencies;
Department and Division Heads;
All Examining Personnel;
and Other Interested Parties

Summary

On Tuesday, December 10, 2019, from 1:00 p.m. to 2:30 p.m. (EST), the banking agencies, under the auspices of the Federal Financial Institutions Examination Council (FFIEC),¹ will conduct a webinar for bankers. The webinar will address the revisions to the FFIEC 051 call report that were effective in 2019 and the proposed changes to be

effective beginning with the March 30, 2020, report date. Banks² with less than \$5 billion in total assets that meet certain other criteria are eligible to file the FFIEC 051 call report.

Note for Community Banks

This webinar is primarily for community banks that file the FFIEC 051 call report. Larger community banks that file the FFIEC 041 call report also may benefit from the discussion of many of these revisions.

Highlights

The webinar will cover the following revisions to the FFIEC 051 call report:

- Banking agencies' final rule implementing section 205 of the Economic Growth, Regulatory Relief, and Consumer Protection Act on reduced reporting in call reports (Financial Institution Letter FIL-35-2019).
- New accounting standard on credit losses (FIL-10-2019).
- Capital simplifications and community bank leverage ratio final rules (FIL-68-2019).
- Exclusion of certain reciprocal deposits from being treated as brokered deposits (FIL-10-2019).
- New accounting standard on leases (FIL-68-2019).

Banks are encouraged to submit questions for the webinar by emailing CallReportsTaskForce@occ.treas.gov. The Office of the Comptroller of the Currency may address those questions during the webinar or directly with the inquiring bank.

See FIL 75-2019 (attached below) for instructions on how to access the webinar.

Further Information

Please contact Cady Coddington, Senior Policy Accountant, Office of the Chief Accountant, at (202) 649-5490.

Grovetta N. Gardineer

Senior Deputy Comptroller for Bank Supervision Policy

Related Links

- [FFIEC FIL-75-2019](#), "Webinar on Recent and Proposed Revisions to the Consolidated Reports of Condition and Income (Call Report)" (PDF)
- [FFIEC FIL-10-2019](#), "Revisions to the Consolidated Reports of Condition and Income (Call Report) and Certain Other Regulatory Reports" (PDF)
- [FFIEC FIL-35-2019](#), "Reduced Reporting in Call Reports for Covered Depository Institutions" (PDF)
- [FFIEC FIL-68-2019](#), "Proposed Revisions to the Consolidated Reports of Condition and Income (Call Report) and the FFIEC 101 Report" (PDF)

¹ The FFIEC comprises the principals of the following: the Board of Governors of the Federal Reserve System, Consumer Financial Protection Bureau, Federal Deposit Insurance Corporation, National Credit Union Administration, Office of the Comptroller of the Currency, and State Liaison Committee.

² For the purposes of the Office of the Comptroller of the Currency, the term "banks" refers collectively to national banks, federal savings associations, and federal branches and agencies of foreign banking organizations.

Topic(s): ■ ACCOUNTING ■ CALL REPORTS

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