



Current Expected Credit Losses (CECL) Resources Guide From S.R. Snodgrass, P.C. Certified Public Accountants and Consultants

Financial Accounting Standards Board (FASB):

- [Transition Resources Group for Credit Losses](#)
- [FASB Staff Q&A – Whether the Weighted-Average Remaining Maturity Method Is an Acceptable Method to Estimate Expected Credit Losses](#)
- [FASB Staff Q&A – Developing an Estimate of Credit Losses](#)

Regulatory Guidance and Resources:

- [CECL Resource Center \(supervisionoutreach.org\)](#)
- [Ask the Regulators: CECL Teleconference for Bankers: Practical Examples of How Smaller, Less Complex Community Banks Can Implement CECL](#)
- [Ask the Fed®: Scaled CECL Allowance for Losses Estimator \(SCALE\) Method](#)
- [Interagency Policy Statement on Allowances for Credit Losses and Interagency Guidance on Credit Risk Review Systems](#)
- [Interagency CECL FAQ](#)
- [Comptroller’s Handbook – Safety and Soundness – Allowances for Credit Losses](#)
- [National Credit Union Administration – CECL Resources](#)

CECL Implementation Tools:

- [CECL Readiness Tool | CSBS](#)
- [CECL Methodologies and Examples – Open Pool, WARM, Vintage](#)
- [SCALE – CECL Resource Center](#)

American Institute of Certified Public Accountants (AICPA):

- [Accounting for Credit Losses](#)
- [Practice Aid, ACL – Audit Considerations](#)

Governance and Internal Controls:

- [FEI ICFR CECL Insights](#)
- [Center for Audit Quality – Preparing for the New Credit Losses Standard: A Tool for Audit Committees](#)



Contact

If you have any questions about CECL compliance, please contact Brendan Whalen, CPA, Principal, at 833-404-0344 or at bwhalen@srsnodgrass.com. To learn more about our firm and view our resources, visit www.srsnodgrass.com.