

Index of Pronouncements and Other Technical Guidance

A

<i>Title</i>	<i>Paragraphs</i>
AR-C Section	
60, <i>General Principles for Engagements Performed in Accordance With Statements on Standards for Accounting and Review Services</i>	23.31
80, <i>Compilation Engagements</i>	23.31
90, <i>Review of Financial Statements</i>	23.31–32
AT-C Section	
215, <i>Agreed-Upon Procedures Engagement</i>	1.108, 23.29
315, <i>Compliance Attestation</i>	1.108, 4.41
320, <i>Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting</i>	5.11, 14.53, 21.22, 21.25
AU-C Section	
200, <i>Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards</i>	5.01–.02, 5.04–.09, 5.125, 13.49
210, <i>Terms of Engagement</i>	5.10–.11, 17.107
220, <i>Quality Control for an Engagement Conducted in Accordance With Generally Accepted Auditing Standards</i>	5.110, 7.145, 20.68
230, <i>Audit Documentation</i>	1.91, 5.102–.108
Interpretation No. 1, "Providing Access to or Copies of Audit Documentation to a Regulator"	1.91, 5.266
240, <i>Consideration of Fraud in a Financial Statement Audit</i>	1.88, 5.31, 5.122–.150, 5.248, 7.153, Exhibit 5-1 at 5.267
250, <i>Consideration of Laws and Regulations in an Audit of Financial Statements</i>	5.151–.157, 5.159–.161, 5.249
260, <i>The Auditor's Communication With Those Charged With Governance</i>	1.88, 5.70, 9.110

<i>Title</i>	<i>Paragraphs</i>
<i>265, Communicating Internal Control Related Matters Identified in an Audit</i>	1.88, 5.71–.75, 9.13, 23.24–.25
<i>300, Planning an Audit</i>	5.14–.15, 5.110, 5.140, 7.145, 17.107, 20.68
<i>315, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement</i>	5.15, 5.21–.28, 5.31–.34, 5.58–.65, 5.77–.81, 5.128, 5.225, 5.247, 6.35–.36, 7.142, 7.147, 8.183, 8.185, 8.190, 9.63, 9.67–.68, 10.111, 10.115, 11.56, 11.57, 12.79–.80, 13.48, 13.50, 13.53, 14.49, 14.54, 15.59, 15.60, 16.32–.33, 17.92, 17.95, 17.98, 17.108, 19.32, 21.18–.19, 21.22
<i>320, Materiality in Planning and Performance of an Audit</i>	5.16–.20, 5.24, 8.208–.209, 13.62
<i>330, Performing Audit Procedures in Response to Assessed Risks and Evaluation the Audit Evidence Obtained</i>	5.82–.93, 5.98, 5.119, 5.122, 5.248, 6.38–.39, 6.41, 7.154–.155, 7.158, 8.199–.200, 8.207, 9.71–.72, 9.75, 10.119–.120, 10.122–.123, 11.59–.61, 12.83–.85, 13.51, 13.54, 13.56, 13.58–.59, 14.56–.57, 14.59, 15.61–.62, 15.64, 16.34–.35, 17.100, 17.104, 17.110, 17.112, 17.114, 19.33, 21.28
<i>402, Audit Considerations Relating to an Entity Using a Service Organization</i>	5.67, 5.119–.121, 7.156, 8.198, 8.218–.220, 14.53, 15.63
<i>450, Evaluation of Misstatements Identified During the Audit</i>	5.16, 5.99–.101, 5.146, 9.109
<i>500, Audit Evidence</i>	5.110, 5.115–.118, 7.159, 8.204, 8.209, 8.229, 9.88, 11.65–.67, 13.59, 14.61, 14.68, 15.66, 17.92, 18.101, 19.34–.37
<i>501, Audit Evidence—Specific Considerations for Selected Items</i>	7.105, 7.159, 14.68, 18.101, 19.34

<i>Title</i>	<i>Paragraphs</i>
505, <i>External Confirmations</i>	8.209–.211, 13.59–.63, 15.66
520, <i>Analytical Procedures</i>	5.94–.97, 8.201, 8.203–.204, 9.108, 13.68, 13.70, 15.69, 15.71
530, <i>Audit Sampling</i>	8.208, 13.62, 13.64
540, <i>Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures</i>	7.151–.152, 7.160–.164, 8.229, 9.64, 9.76–.77, 9.79, 9.84, 9.109, 11.64, 12.89–.90, 14.63, 14.68, 18.101, 19.34, 20.67, 20.69
550, <i>Related Parties</i>	5.36–.37
570, <i>The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i>	5.162, 5.164, 5.166–.185, 5.187–.189, 23.08
580, <i>Written Representations</i>	5.190–.199
600, <i>Special Considerations—Audits of Group Financial Statements</i>	5.14
620, <i>Using the Work of an Auditor's Specialist</i>	5.109–.114, 5.117–.118, 7.145, 8.229, 9.85, 9.89, 9.91, 19.35, 19.38–.40, 20.68
Interpretation No. 1, "The Use of Legal Interpretations as Audit Evidence to Support Management's Assertion That a Transfer of Financial Assets Has Met the Isolation Criterion in Paragraphs 7–14 of Financial Accounting Standards Board Accounting Standards Codification 860-10-40"	5.117–.118, 10.123
700A, <i>Forming an Opinion and Reporting on Financial Statements</i>	5.37, 5.101, 5.146, 5.264, 23.01–.02, 23.06, 23.08, 23.12, 23.14, 23.16, 23.28
Interpretation No. 1, "Reporting on Financial Statements on a Liquidation Basis of Accounting"	23.08
705, <i>Modifications to the Opinion in the Independent Auditor's Report</i>	14.64, 20.70

<i>Title</i>	<i>Paragraphs</i>
<i>705A, Modifications to the Opinion in the Independent Auditor's Report</i>	5.37, 5.199, 5.264, 7.165, 23.01, 23.08, 23.14–.20, 23.28
<i>706A, Emphasis-of-Matter Paragraphs and Other-Matter Paragraphs in the Independent Auditor's Report</i>	5.264, 23.01, 23.07–.10, 23.13, 23.28
<i>708, Consistency of Financial Statements</i>	23.11
<i>720, Other Information in Documents Containing Audited Financial Statements</i>	5.200, 15.77
<i>725, Supplementary Information in Relation to the Financial Statements as a Whole</i>	5.201, 15.76–.77
<i>730, Required Supplementary Information</i>	5.202, 15.77
<i>800, Special Considerations—Audits of Financial Statements Prepared in Accordance With Special Purpose Frameworks</i>	23.21
<i>805, Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts, or Items of a Financial Statement</i>	23.28
<i>806, Reporting on Compliance With Aspects of Contractual Agreements or Regulatory Requirements in Connections With Audited Financial Statements</i>	1.108, 15.74, 23.35–.36
<i>935, Compliance Audits</i>	23.06
<i>940, An Audit of Internal Control Over Financial Reporting That Is Integrated With an Audit of Financial Statements</i>	1.88, 1.105, 5.75, 23.25–.26
Audit and Accounting Guides (AAG)	
<i>Brokers and Dealers in Securities</i>	17.01
<i>Investment Companies</i>	21.30
<i>Life and Health Insurance Entities</i>	22.12, 22.35, 22.37, 22.42, 22.47, 22.64, 22.69
<i>Property and Liability Insurance Entities</i>	22.12, 22.69
Audit Guides	
<i>Audit Sampling</i>	13.62
<i>Special Considerations in Auditing Financial Instruments</i>	7.159, 18.04, 18.101, 19.34

B

<i>Title</i>	<i>Paragraphs</i>
Basel Committee on Banking Supervision <i>Principles for Sound Liquidity Risk Management and Supervision</i>	18.73

C

<i>Title</i>	<i>Paragraphs</i>
CFR Title	
12 Banks and Banking	1.62, 5.231
12 CFR 3, subpart F	1.66
12 CFR 3.10	1.63
12 CFR 5.37	12.13
12 CFR 7.1000	11.05
12 CFR 9	21.12
12 CFR 9.9	21.06
12 CFR 38.85(a)(2)	11.14
12 CFR 150.440	21.06
12 CFR 162	1.97
12 CFR 162.4	1.84
12 CFR 208	11.03, 17.18
12 CFR 208.21	12.13
12 CFR 215	5.38
12 CFR 215.4	5.38
12 CFR 217, subpart F	1.66
12 CFR 217.10	1.63
12 CFR 223	18.71
12 CFR 223.33(b)	18.71
12 CFR 225	17.18
12 CFR 225.5	1.83, 17.18
12 CFR 238.5	1.84, 1.97
12 CFR 324, subpart F	1.66
12 CFR 324.10	1.63

<i>Title</i>	<i>Paragraphs</i>
12 CFR 337	13.34
12 CFR 360.6	10.13
12 CFR 363	1.82, 1.83, 1.85–.86, 1.89–.91, 1.90, 1.91, 1.93–.94, 1.97–.99, 1.102–.103
12 CFR 363.2	1.87
12 CFR 363.2(c)	1.87
12 CFR 363.3(b)	1.103
12 CFR 363.3(d)	1.88
12 CFR 363.4	1.87, 1.89
12 CFR 363.5	1.90
12 CFR 390 Subpart R	1.97
12 CFR 390.322	1.84
12 CFR 700	2.24
12 CFR 701.32(b)	13.38
12 CFR 702	2.24, 2.28
12 CFR 702.2	2.25
12 CFR 702.104	2.34
12 CFR 704	17.67
12 CFR 704.2	2.45, 17.66, 17.67
12 CFR 704.3(d)	17.69
12 CFR 704.3(d)(2)	17.69
12 CFR 704.4	2.49, 17.69, 17.76
12 CFR 704.4(h)(1)	2.51
12 CFR 704.15	2.61
12 CFR 712.3	2.60
12 CFR 715	2.08, 2.59, 13.39
12 CFR 741	2.24
12 CFR 741.4c	12.62
12 CFR 741.4d	12.62
12 CFR 747	2.24
12 CFR 1761(d)	2.08
31 CFR Chapter X	1.20

<i>Title</i>	<i>Paragraphs</i>
Code of Federal Regulations	5.38–.39, 8.67
Code of Professional Conduct	1.84
Interpretation No. 501-8, "Failure to follow Requirements of Governmental Bodies, Commissions, or Other Regulatory Agencies on Indemnification of Liability Provisions in Connection With Audit and Other Attest Services"	5.12

D

<i>Title</i>	<i>Paragraphs</i>
Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010	
Section 165	17.27
Section 165(d)	1.50
Section 165(i)	1.56
Section 171	17.20
Section 610	1.42–43
Section 619	1.41, 1.48, 7.78, 7.88, 18.77
Section 941	3.19
Section 942(a)	3.18
Section 945	3.17
Section 989 G	1.103
Title I, "Financial Stability"	1.34
Title VI, "Improvements to Regulation"	1.35

F

<i>Title</i>	<i>Paragraphs</i>
FASB ASC	
205, <i>Presentation of Financial Statements</i>	
205-30	23.08
205-40	17.34–35
210, <i>Balance Sheet</i>	14.39, 14.48

<i>Title</i>	<i>Paragraphs</i>
210-20	10.84, 14.39–.41, 14.44, 18.87–.88, 18.100
220, <i>Comprehensive Income</i>	17.02
220-10	7.107–.109, 17.08–.09, 17.54, 17.71
220-20	15.50
230, <i>Statement of Cash Flows</i>	6.12
230-10	6.12–.13, 6.15, 6.17–.19, 6.21, 6.23–.26, 6.29, 10.77, 18.89
235, <i>Notes to Financial Statements</i>	
235-10	8.175, 10.85
250, <i>Accounting Changes and Error Corrections</i>	8.119–.120, 11.36, 20.30
250-10	9.61, 11.36, 20.30
270, <i>Interim Reporting</i>	
270-10	7.130
275, <i>Risks and Uncertainties</i>	5.215
275-10	5.203, 5.206–.211, 5.214, 5.216, 9.60
280, <i>Segment Reporting</i>	11.39
280-10	5.34, 5.220
310, <i>Receivables</i>	8.118, 8.132, 10.22, 11.19
310-10	7.100, 8.73, 8.81, 8.89, 8.91, 8.93–.94, 8.99–.100, 8.136, 8.139, 8.149–.166, 8.227, 9.19, 9.38–.41, 9.44–.47, 9.52, 9.54, 9.57–.60, 10.70, 10.75–.76, 11.21, 11.22, 11.41, 11.42
310-20	7.112–.114, 7.116–.117, 8.56, 8.93, 8.99–.109, 8.146, 8.151, 8.224, 19.18, 19.19
310-30	7.117, 7.128, 8.110–.122, 8.136, 8.160, 9.05, 9.55, 9.59, 19.20, 19.21

<i>Title</i>	<i>Paragraphs</i>
310-40	7.120, 7.126–.127, 8.81, 8.123, 8.125–.138, 8.163–.164, 8.227, 9.05, 9.54, 11.16–.22, 11.27
320, <i>Investments—Debt and Equity Securities</i>	5.266, 7.20, 7.53, 7.68, 7.83, 7.90–.91, 7.120, 7.125, 8.89–.90, 8.133, 9.44, 10.17, 10.40, 10.44, 10.50, 12.01, 12.30, 12.36, 16.25, 16.28, 22.52
320-10	7.83, 7.87, 7.89, 7.92, 7.94–.97, 7.100–.101, 7.103–.104, 7.111–.112, 7.117, 7.125, 7.129–.132, 7.130–.132, 7.135–.138, 8.117, 8.133, 12.34, 22.52
321, <i>Investments—Equity Securities</i>	6.23, 7.83, 22.52
321-10	7.83–.85, 7.106, 7.111, 22.52
323, <i>Investments—Equity Method and Joint Ventures</i>	11.54, 12.73
323-10	5.36, 7.96, 12.73
325, <i>Investments—Other</i>	
325-40	7.96, 7.117
340, <i>Other Assets and Deferred Costs</i>	
340-20	22.20, 22.27–.32
350, <i>Intangibles—Goodwill and Other</i>	11.36, 19.15
350-20	12.37, 12.52
350-30	11.36, 12.41–.49, 12.51–.52, 19.29
350-40	12.23, 22.37
360, <i>Property, Plant and Equipment</i>	5.213, 11.04, 11.27
360-10	8.135, 11.16, 11.19, 11.23–.39, 12.18, 12.25, 12.46–.47, 12.61, 19.26
360-20	11.43–.44, 11.71
405, <i>Liabilities</i>	
405-20	15.49

<i>Title</i>	<i>Paragraphs</i>
<i>410, Asset Retirement and Environmental Obligations</i>	
410-20	12.55–.56, 12.58
<i>420, Exit or Disposal Cost Obligations</i>	12.54
420-10	12.54
<i>440, Commitments</i>	
440-10	15.37
<i>450, Contingencies</i>	8.103, 8.118, 8.148, 15.56, 18.86, 21.16
450-20	5.207–.210, 8.75, 8.180–.181, 9.27, 9.38, 9.40–.41, 9.48–.51, 9.57, 9.59, 14.39, 18.85
<i>460, Guarantees</i>	8.178, 12.02, 15.20, 15.46, 18.85, 21.24
460-10	8.178–.181, 15.46, 18.85–.86
<i>470, Debt</i>	8.108
470-10	13.45, 15.38–.39
470-50	15.51
470-60	15.51
<i>480, Distinguishing Liabilities from Equity</i>	15.41, 15.45, 17.24
480-10	15.41, 15.42, 15.44, 17.23, 17.24
<i>505, Equity</i>	12.31
505-10	17.51
<i>605, Revenue Recognition</i>	
605-20	22.58
<i>606, Revenue from Contracts with Customers</i>	11.44, 22.56
606-10	11.44
<i>610, Other Income</i>	
610-20	11.44, 11.71
<i>740, Income Taxes</i>	16.18–.19, 16.36
740-10	16.18–.24, 16.26–.28, 16.30
740-20	7.91, 16.28

<i>Title</i>	<i>Paragraphs</i>
740-30	16.29
805, <i>Business Combinations</i>	12.06, 19.02, 19.08, 19.14, 19.29
805-10	19.01–.02, 19.08–.11, 19.29
805-20	12.07, 12.50, 19.10, 19.12–.13, 19.15
805-30	19.10, 19.14–.16, 19.22–.24
805-50	19.03, 19.29–.30
810, <i>Consolidation</i>	10.105, 10.110, 12.20, 12.21, 15.54, 15.58, 17.12, 19.02
810-10	7.118, 10.93–.101, 10.98, 10.103–.109, 12.21, 12.74, 17.15, 22.60, 22.61, 22.63
815, <i>Derivatives and Hedging</i>	4.17, 7.20, 7.86, 8.90, 8.150, 8.175, 10.17, 14.40, 15.52, 15.58, 15.62, 18.01, 18.51, 18.79, 18.81, 18.86, 18.95, 18.99, 20.21–.23, 20.25–.27, 20.57–.58, 21.24
815-10	7.121, 8.89, 8.104, 8.145–.147, 8.150, 9.56, 10.23, 10.44, 10.90, 14.40–.41, 15.52, 18.02, 18.14, 18.52, 18.56, 18.79, 18.81, 18.83, 18.88, 18.92, 18.95–.98, 18.100
815-20	15.53, 18.81, 18.82
820, <i>Fair Value Measurement</i>	4.16, 7.157, 10.21, 10.88, 12.77, 15.57, 18.80, 18.84, 19.17, 20.01, 20.03, 20.21–.23, 20.35, 20.46–.47, 20.54, 20.66
820-10	7.85, 7.106, 8.174, 10.92, 12.78, 18.80, 20.02–.22, 20.24, 20.28–.56, 20.60

<i>Title</i>	<i>Paragraphs</i>
825, <i>Financial Instruments</i>	4.16–.17, 5.215, 7.86, 8.92, 8.174, 10.20, 13.46, 15.57, 20.01, 20.61, 22.53
825-10	5.36, 7.101, 7.139, 8.92, 8.170–.172, 9.56, 10.20, 10.81, 10.92, 14.45, 18.93, 18.99, 20.57–.59, 20.61–.65
830, <i>Foreign Currency Matters</i>	16.28
830-20	15.53
835, <i>Interest</i>	8.138
835-30	8.96, 8.138, 15.39, 15.48
840, <i>Leases</i>	8.140, 8.217, 9.44, 15.55
840-10	8.169, 12.25
840-20	12.25
840-30	12.18, 12.24
840-40	8.140, 11.44, 12.22
842, <i>Leases</i>	8.140, 15.55, Appendix E
842-10	12.25
842-20	12.27
842-30	8.169, 12.26
842-40	8.140, 12.22
850, <i>Related Party Disclosures</i>	8.177, 13.45
855-10	5.206, 17.56
860, <i>Transfers and Servicing</i>	4.15, 5.118, 7.134, 8.56, 8.182, 8.190, 8.196, 9.102, 10.07, 10.26, 10.34, 10.46, 10.69, 10.82, 10.110, 14.05, 14.27, 14.42, 14.66, 15.47, 15.72, 19.27
860-10	7.89, 7.90, 7.122, 8.90, 8.93–.94, 10.17, 10.26–.35, 10.39–.41, 10.46, 10.67, 10.82, 10.88–.89, 14.27–.38, 15.19, 15.46

<i>Title</i>	<i>Paragraphs</i>
860-20	7.92, 7.121, 8.89, 10.33, 10.39–44, 10.76, 10.88–90
860-30	8.94, 8.167, 10.31, 10.33, 10.66–69, 10.83, 10.84, 14.43–44, 14.46, 14.66, 15.34–35, 15.35, 15.56
860-50	4.16, 10.47, 10.49–55, 10.57–58, 10.60–63, 10.65, 10.82, 10.85–87, 18.93, 19.27
<i>942, Financial Services—Depository and Lending</i>	6.28
942-10	17.56, 17.72
942-210	6.33, 14.39, 22.65, 22.67–68
942-230	6.15, 6.28
942-305	6.30–31
942-310	8.142–144, 9.43, 12.59
942-320	7.114, 7.132–134, 7.140, 18.81
942-325	7.123, 12.30, 12.31–32, 12.36, 12.63–66
942-360	12.17
942-405	7.124, 13.41, 13.43–44
942-470	13.46, 15.34, 15.36–37, 15.47, 16.26
942-505	17.28–32, 17.37–38, 17.44–46, 17.56, 17.59, 17.72–74, 17.86, 17.88
942-605	21.15, 22.57
942-740	16.30
942-810	17.11, 17.12, 17.14
942-825	8.175–176
<i>944, Financial Services—Insurance</i>	22.12, 22.30, 22.42, 22.57, 22.63
944-20	22.13, 22.14, 22.15

<i>Title</i>	<i>Paragraphs</i>
944-30	22.18, 22.20, 22.22–.26, 22.33–.35, 22.37, 22.39–.41, 22.44, 22.47–.48, 22.50
944-80	22.63
944-320	22.54
944-605	22.13, 22.17
944-720	22.33, 22.34, 22.36
944-825	7.134
946, <i>Financial Services—Investment Companies</i>	20.37–.39
948, <i>Financial Services—Mortgage Banking</i>	4.16, 8.146, 10.16, 10.77
948-10	17.81–.83
948-310	7.90, 8.90, 8.145, 10.17–.18, 10.21, 10.22, 10.23–.25, 10.79, 18.92
958, <i>Not-For-Profit Entities</i>	
958-605	12.76–.78
970, <i>Real Estate—General</i>	8.139, 11.40
970-10	11.45
970-323	11.50–.51, 11.53
970-340	11.46–.48
970-360	11.44–.45, 11.48
970-605	11.18
970-810	11.54
985, <i>Software</i>	
985-20	12.23
FASB ASU	
No. 2010-26, <i>Financial Services—Insurance (Topic 944): Accounting for Costs Associated with Acquiring or Renewing Insurance Contracts</i>	22.18, 22.45, 22.47
No. 2014-02, <i>Intangibles—Goodwill and Other (Topic 350): Accounting for Goodwill (a Consensus of the Private Company Council)</i>	12.37, 19.12

<i>Title</i>	<i>Paragraphs</i>
No. 2014-04, <i>Troubled Debt Restructurings by Creditors (Subtopic 310-40): Reclassification of Residential Real Estate Collateralized Consumer Mortgage Loans upon Foreclosure</i>	11.44
No. 2014-07, <i>Consolidation (Topic 810): Applying Variable Interest Entities Guidance to Common Control Leasing Arrangements</i>	10.97, 22.61
No. 2014-09, <i>Revenue from Contracts with Customers</i>	11.44
No. 2014-18, <i>Business Combinations (Topic 805): Accounting for Identifiable Intangible Assets in a Business Combination</i>	19.12
No. 2016-01, <i>Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities</i>	Appendix F
FASB SFAC No. 6, <i>Elements of Financial Statements</i>	15.48
FASB SFAS	
No. 118, <i>Accounting by Creditors for Impairment of a Loan—Income Recognition and Disclosures—an Amendment of FASB Statement No. 114</i>	8.81
No. 144, <i>Accounting for the Impairment or Disposal of Long Lived Assets</i>	11.04
No. 166, <i>Accounting for Transfers of Financial Assets—an Amendment of FASB Statement No. 140</i>	10.13
No. 167, <i>Amendments to FASB Interpretation No. 46(K)</i>	10.13
FDIC Rules and Regulations Part 363	23.26
Federal Credit Union Act (FCUA)	
Section 107(4)	12.11
Section 107(6)	13.38
Section 115	2.08
Federal Deposit Insurance Act (FDI Act)	
Holding Companies	17.38
Section 29	13.34, 13.36
Section 36	1.82, 1.83, 1.85, 1.91, 1.93, 1.97, 1.98, 1.99, 1.108

<i>Title</i>	<i>Paragraphs</i>
Section 36(g)(3)(A)	1.91
Section 36(h)	1.94, 5.260
Section 37	1.88
Section 37(a)	11.04
Section 37(a)(2)	5.254
Section 38	1.71, 1.72, 1.75, 17.28
Section 38(c)(3)(A)	1.75
Federal Deposit Insurance Corporation (FDIC)	
Final Rule, Safe Harbor Protection for Treatment by the FDIC as Conservator or Receiver of Financial Assets Transferred by an Insured Depository Institution in Connection With a Securitization or Participation	10.13
Regional Director Memorandum No. 2000-019, Reviews of External Auditors' Workpapers	5.266
Resolutions Handbook	1.108, 23.34
Risk Management Manual of Examination Policies	7.74
Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA) Section 112	1.82
Federal Financial Institutions Examination Council (FFIEC)	
Advisory on Interest Rate Risk Management	18.72
Instructions for Preparation of Consolidated Reports of Condition and Income	8.73, 9.32, 10.07, 11.04, 16.36, 19.04
Supervisory Policy Statement on Investment Securities and End-User Derivatives Activities	7.67–69
Supplemental Instructions for September 2014 Call Reports	8.75, 8.123
Uniform Bank Performance Reports	5.29
Federal Interagency Regulations	
<i>Account Management and Loss Allowance Guidance for Credit Card Lending</i>	8.76
<i>Appraisals for Higher Priced Mortgage Loans</i>	8.64–66
<i>Concentrations in Commercial Real Estate Lending, Sound Risk Management Practices</i>	8.61, 9.24

<i>Title</i>	<i>Paragraphs</i>
<i>Correspondent Concentration Risks Interagency Guidance</i>	8.79
<i>Credit Risk Retention</i>	3.19
<i>Illustrations of Consumer Information for Hybrid Adjustable Rate Mortgage Products</i>	4.25
<i>Illustrations of Consumer Information for Nontraditional Mortgage Products</i>	4.24, 8.78
<i>Interagency Advisory on Accounting and Reporting for Commitments to Originate and Sell Mortgage Loans</i>	4.23, 10.12
<i>Interagency Advisory on Mortgage Banking</i>	4.23, 10.11
<i>Interagency Advisory on the Unsafe and Unsound Use of Limitation of Liability Provisions in External Audit Engagement Letters</i>	5.12
<i>Interagency Appraisal and Evaluation Guidelines</i>	8.63
<i>Interagency Guidance on Certain Loans Held for Sale</i>	8.69, 10.72
<i>Interagency Guidance on High Loan-to-Value Residential Real Estate Lending</i>	8.60
<i>Interagency Guidance on Leveraged Lending</i>	8.80
<i>Interagency Guidance on Nontraditional Mortgage Product Risks</i>	4.24, 8.78
<i>Interagency Guidelines for Real Estate Lending Policies</i>	8.60
<i>Interagency Guidelines on Asset Securitization</i>	7.75, 10.10
<i>Interagency Policy Statement on Allowance for Loan and Lease Losses Methodologies and Documentation for Banks and Savings Institutions</i>	5.256–.257, 9.23
<i>Interagency Policy Statement on Documentation for Loans to Small-and-Medium-Sized Businesses and Farms</i>	9.30
<i>Interagency Policy Statement on External Auditing Programs for Banks and Savings Associations</i>	5.266
<i>Interagency Policy Statement on Funding and Liquidity Risk Management</i>	18.73

<i>Title</i>	<i>Paragraphs</i>
<i>Interagency Policy Statement on Income Tax Allocation in a Holding Company Structure</i>	16.17, 16.36
<i>Interagency Policy Statement on Prudent Commercial Real Estate Loan Workouts</i>	8.62, 8.72, 8.74
<i>Interagency Policy Statement on the Allowance for Loan and Lease Losses</i>	9.25
<i>Interagency Statement on Subprime Mortgage Lending</i>	4.25
<i>Interagency Supervisory Guidance Addressing Certain Issues Related to Troubled Debt Restructurings</i>	8.74
<i>Interagency Supervisory Guidance on Allowance for Loan and Lease Losses Estimation Practices for Loans and Lines of Credit Secured by Junior Liens on 1-4 Family Residential Properties</i>	9.28
<i>Interagency Supervisory Guidance on Bargain Purchases and FDIC- and NCUA-Assisted Acquisitions</i>	19.07
<i>Interagency Supervisory Guidance on Counterparty Credit Risk</i>	18.76
<i>Joint Agency Policy Statement on Interest Rate Risk</i>	1.65
<i>Policy Statement on the Internal Audit Function and Its Outsourcing</i>	1.97
<i>Prohibitions and Restrictions on Proprietary Trading and Certain Interests in, and Relationships With, Hedge Funds and Private Equity Funds</i>	18.77
<i>Uniform Retail Credit Classification and Account Management Policy</i>	8.68
<i>Update on Accounting for Loan and Lease Losses</i>	9.37
Federal Register	5.231, 9.23
Vol. 74, No. 103, pp. 26081–26084	17.25
Vol. 74, No. 137, pp. 35726–35761	1.85
Federal Reserve Act	
Section 23A	18.71
Section 23B	18.71

<i>Title</i>	<i>Paragraphs</i>
Federal Reserve Regulations	
Regulation CC	13.30
Regulation H	11.03, 11.05, 17.18
Regulation O	5.38–39
Regulation W	18.71
Regulation Y	1.83, 17.18
Regulation Z	8.84
Federal Reserve System Publications	
Federal Reserve Bank Holding Company Supervision Manual Section 3901.0.2, "Holding Company Fails to Continue Meeting Financial Holding Company Capital and Management Requirements"	17.39
Risk-Based Capital Standards: Trust Preferred Securities and the Definition of Capital	17.18
Risk Transfer Considerations When Assessing Capital Adequacy — Supplemental Guidance on Consolidated Supervision Framework for Large Financial Institutions	10.10
Supervisory Guidance on Model Risk Management	18.75
FIL-8-2011, <i>Deposit Insurance Assessment Base, Assessment Rate Adjustments, Dividends, Assessment Rates, and Large Bank Pricing Methodology</i>	1.26
FIL-16-99, <i>Trust Preferred Securities</i>	7.76
FIL-17-2003, <i>Corporate Governance, Audits, and Reporting Requirements</i>	1.97
FIL-19-2009, <i>Classification Treatment for High Loan-to-Value (LTV) Residential Refinance Loans</i>	8.68
FIL-20-2009, <i>Risk Management of Investments in Structured Credit Products</i>	7.51, 7.72–73
FIL-22-2008, <i>Managing Commercial Real Estate Concentrations in a Challenging Environment</i>	9.26
FIL-33-2009, <i>Annual Audit and Reporting Requirements: Final Amendments to Part 363</i>	1.86
FIL-34-2012, <i>Investments in Corporate Debt Securities by Savings Associations</i>	7.77

<i>Title</i>	<i>Paragraphs</i>
FIL-43-2009, <i>Allowance for Loan and Lease Losses: Residential Mortgages Secured by Junior Liens</i>	9.27
FIL-44-2012, <i>Assessments: Final Rule on Assessments, Large Bank Pricing</i>	1.29
FIL-45-98, <i>Investment Activities</i>	18.70
FIL-49-2015, <i>Advisory on Effective Risk Management Practices for Purchased Loans and Purchased Loan Participations</i>	9.29
FIL-57-2014, <i>Assessments: Final Rule</i>	1.30
FIL-62-96, <i>Credit Derivatives</i>	18.70
FIL-64-2011, <i>Assessments: Assessment Rate Adjustment Guidelines</i>	1.28
FIL-69-2009, <i>Process for Determining if an Institution Subject to Interest-Rate Restrictions Is Operating in a High-Rate Area</i>	13.37
FIL-146-2008, <i>Recordkeeping Requirements for Qualified Financial Contracts</i>	14.26

G

<i>Title</i>	<i>Paragraphs</i>
Global Derivatives Study Group <i>Derivatives: Practice and Principles</i>	18.70
<i>Ginnie Mae MBS Guide</i>	4.31
<i>Government Auditing Standards</i>	1.108, 4.38

I

<i>Title</i>	<i>Paragraphs</i>
IRC Section	
166	16.07, 16.25
172	16.09
265	16.12
291	16.12
451	16.25
475	16.11

<i>Title</i>	<i>Paragraphs</i>
581	16.03
582	16.05
585	16.06, 16.25
591	16.04
593	16.08
1362	16.01
7701(A)(19)	16.04
7701(A)(32)	16.04

L

<i>Title</i>	<i>Paragraphs</i>
Letter to Credit Unions (NCUA)	
No. 02-CU-09, <i>Allowance for Loan and Lease Losses</i>	9.36
No. 03-CU-01, <i>Loan Charge-Off Guidance</i>	9.36
No. 03-CU-07, <i>Guidance on Selected Provisions of the Sarbanes-Oxley Act of 2002 for Federal Credit Unions (FCUs)</i>	2.20
No. 09-CU-02, <i>Corporate Credit Union System Strategy</i>	12.67
No. 09-CU-14, <i>Corporate Stabilization Fund Implementation</i>	12.68
No. 09-CU-12, <i>Evaluating Residential Real Estate Mortgage Loan Modification Program</i>	8.70

N

<i>Title</i>	<i>Paragraphs</i>
NAIC <i>Accounting Practices and Procedures Manual</i>	22.55
NCUA IRPS 02-3, <i>Allowance for Loan and Lease Losses Methodologies and Documentation for Federally-Insured Credit Unions</i>	9.36
NCUA Publications	
<i>Accounting Manual for Federal Credit Unions</i>	2.21–22
<i>Chartering and Field of Membership Manual</i>	2.21

<i>Title</i>	<i>Paragraphs</i>
<i>Examiner's Guide</i>	2.21
<i>Federal Credit Union Bylaws</i>	2.21
<i>The Federal Credit Union Handbook</i>	2.21
<i>Supervisory Committee Guide for Federal Credit Unions</i>	2.21, 23.27
NCUA Regulations	
Part 701.36	12.11
Part 701.38	15.08
Part 702	9.34
Part 702.201	17.48
Part 702.303	17.48
Part 715	23.27
Part 715.18(b)	13.64

O

<i>Title</i>	<i>Paragraphs</i>
OCC Banking Circular 277, <i>Risk Management of Financial Derivatives</i>	18.70
OCC Bulletin	
No. 1994-31, <i>Risk Management of Financial Derivatives Q & A's</i>	18.70
No. 2000-16, <i>Model Validation</i>	18.75
No. 2011-12, <i>Sound Practices for Model Risk Management: Supervisory Guidance on Model Risk Management</i>	18.75
No. 2012-10, <i>Troubled Debt Restructurings: Supervisory Guidance on Accounting and Reporting Requirements</i>	8.71, 8.73
No. 2014-8, <i>End-User Derivatives and Trading Activities: Comptroller's Handbook Supplemental Examination</i>	18.70
OCC Interpretation Letter No. 777	7.76
OCC Publications	
<i>Bank Accounting Advisory Series (BAAS)</i>	7.82, 8.72, 8.88, 9.31, 11.15, 12.15, 19.05
Topic 1, "Investment Securities"	7.82

<i>Title</i>	<i>Paragraphs</i>
Topic 2A, "Troubled Debt Restructuring"	11.15
Topic 4, "Allowance for Loan and Lease Losses"	9.31
Topic 5A, "Other Real Estate Owned"	11.15
Topic 9, "Income and Expense Recognition"	10.15
Topic 10, "Acquisitions, Corporate Reorganizations, and Consolidations"	19.05
Topic 10B, "Intangible Assets"	12.15
<i>Comptroller's Handbook</i>	4.27
<i>Supervisory Guidance on Model Risk Management</i>	18.75
OTS CEO Memo 321, <i>No Interest, No Payment Credit Card Programs</i>	8.76
OTS Publications <i>Statement on Application of Recent Corporate Governance Initiatives to Non-Public Banking Organizations</i>	1.97
OTS TB 73A, <i>Investing in Complex Securities</i>	7.76

P

<i>Title</i>	<i>Paragraphs</i>
PCAOB AS	
1301, <i>Communications with Audit Committees</i>	1.88
2201, <i>An Audit of Internal Control Over Financial Reporting That Is Integrated with an Audit of Financial Statements</i>	1.88, 1.104, 12.90, 14.68
2415, <i>Consideration of an Entity's Ability to Continue as a Going Concern</i>	5.162
2502, <i>Auditing Fair Value Measurements and Disclosures</i>	12.90, 14.68
3101, <i>The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion</i>	23.01
PCAOB Rule	
3200T, <i>Interim Auditing Standards</i>	23.01
3300T, <i>Interim Attestation Standards</i>	23.01
3400T, <i>Interim Quality Control Standards</i>	23.01

<i>Title</i>	<i>Paragraphs</i>
3500T, <i>Interim Ethics Standards</i>	23.01
3600T, <i>Interim Independence Standards</i>	23.01
PCAOB Staff Audit Practice Alert	
No. 2, <i>Matters Related to Auditing Fair Value Measurements of Financial Instruments and the Use of Specialists</i>	7.166, 8.230, 18.101, 20.71
No. 4, <i>Auditor Considerations Regarding Fair Value Measurements, Disclosures, and Other-Than-Temporary Impairments</i>	7.166, 8.230, 18.101, 20.71
No. 7, <i>Matters Related to Auditing Fair Value Measurements of Financial Instruments and the Use of Specialists</i>	8.230
No. 10, <i>Maintaining and Applying Professional Skepticism in Audits</i>	5.05
No. 11, <i>Considerations for Audits of Internal Control Over Financial Reporting</i>	5.64, 7.145, 9.64
No. 12, <i>Matters Related to Auditing of Financial Statements</i>	5.137
No. 13, <i>Matters Related to Auditor's Consideration of a Company's Ability to Continue as a Going Concern</i>	5.162

Q

<i>Title</i>	<i>Paragraphs</i>
Q&A Section	
6300.25, "Integrated/Nonintegrated Contract Features in Applying FASB ASC 944-30"	22.50
6300.26, "Evaluation of Significance Modification in Applying FASB ASC 944-30"	22.50
6300.27, "Changes in Investment Management Fees and Other Administration Changes in Applying FASB ASC 944-30"	22.50
6300.28, "Definition of Reunderwriting for Purposes of Applying FASB ASC 944-30"	22.50
6300.29, "Contract Reinstatements in Applying FASB ASC 944-30"	22.50
6300.30, "Commissions Paid on an Increase in Insurance Coverage or Incremental Deposits in Applying FASB ASC 944-30"	22.50

<i>Title</i>	<i>Paragraphs</i>
6300.31, "Participating Dividends and the Interaction of Guidance in FASB ASC 944"	22.50
6300.32, "Premium Changes to Long Duration Contracts in Applying FASB ASC 944-30"	22.50
6300.33, "Evaluation of Changes Under FASB ASC 944-30-35-37(A)"	22.50
6300.34, "Nature of Investment Return Rights in FASB ASC 944-30-35-7(B)"	22.50
6300.40, "Deferrable Commissions and Bonuses Under ASU No. 2010-26"	22.47
9110.16, "Example Reports on Federal Deposit Insurance Corporation Loss Sharing Purchase and Assumption Transactions"	1.108, 23.35
9110.18, "Small Business Lending Fund Auditor Certification Guidance"	23.36
9150.34, "Modifications to the Accountant's Compilation Or Review Report When a Client Adopts a Private Company Council Accounting Alternative That Results in a Changes to a Previously Issued Report"	23.32
9160.28, "Combining a Going Concern Emphasis-of-Matter Paragraph With Another Emphasis-of-Matter Paragraph"	23.09
9160.29, "Modification to the Auditor's Report When a Client Adopts a PCC Accounting Alternative"	23.11
9160.30, "Modification to the Auditor's Report When a Client Adopts a PCC Accounting Alternative That Results in a Change to a Previously Issued Report"	23.12

S

<i>Title</i>	<i>Paragraphs</i>
Sarbanes-Oxley Act of 2002	
Section 201	1.97
Section 404	1.100, 1.104, 1.107
Section 404(a)	1.98
Section 404(b)	1.102, 1.103
Section 404(c)	1.103

<i>Title</i>	<i>Paragraphs</i>
SAS	
No. 134, <i>Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements</i>	Appendix G
No. 137, <i>The Auditor's Responsibilities Relating to Other Information Included in Annual Reports</i>	Appendix G
SEC ASR No. 268, <i>Presentation in Financial Statements of "Redeemable Preferred Stocks"</i>	15.45
SEC Division of Corporation Finance: <i>Frequently Requested Accounting and Financial Reporting Interpretations and Guidance Section 1(B), "Accounting for Advertising Costs"</i>	22.29
SEC Final Reporting Release No. 28	9.23
SEC Final Rule Release	
No. 33-8238, <i>Management's Report on Internal Control Over Financial Reporting and Certification of Disclosure in Exchange Act Periodic Reports</i>	1.98, 1.107
No. 33-9142, <i>Internal Control Over Financial Reporting in Exchange Act Periodic Reports of Non-Accelerated Filers</i>	1.103
No. 33-9175, <i>Disclosure for Asset-Backed Securities Required By Section 943 of the Dodd-Frank Wall Street Reform and Consumer Protection Act</i>	3.16
No. 33-9176, <i>Issue: Review of Assets in Offerings of Asset-Backed Securities</i>	3.17
No. 34-65148, <i>Suspension of the Duty to File Reports for Classes of Asset-Backed Securities Under Section 15(D) of the Securities Exchange Act of 1934</i>	3.18
SEC IG No. 3, <i>Statistical Disclosures By Bank Holding Companies</i>	5.29, 19.06
SEC Regulation S-K	
Item 303	18.91
Item 305	18.90
SEC Regulation S-X	17.24

<i>Title</i>	<i>Paragraphs</i>
SEC Rules and Regulations	
3	23.01
12(g)	12.29
12(i)	1.13, 1.97
13a-15	1.101
15(d)	1.97
15d-15	1.101
15G	3.19
AB	1.108, 4.41–.42, 10.114
SEC SAB	
No. 102, <i>Selected Loan Loss Allowance Methodology and Documentation Issues</i>	9.20, 9.23
No. 109, <i>Written Loan Commitments Recorded at Fair Value Through Earnings</i>	10.23
No. 112	19.02
Topic 2, Codification of Staff Accounting Bulletins "Business Combinations"	19.02
Topic 5DD, Codification of Staff Accounting Bulletins "Written Loan Commitments Recorded at Fair Value Through Earnings"	18.93
Topic 5(M), "Other Than Temporary Impairment of Certain Investments in Equity Securities"	7.105
Topic 11(N) Codification of Staff Accounting Bulletins "Disclosures of the Impact of Assistance From Federal Financial Institution Regulatory Agencies"	19.06
Securities Industry and Financial Markets Association (SIFMA) <i>Uniform Practices for the Clearance and Settlement of Mortgage-Backed Securities and Other Related Securities</i>	14.36
SOP 92-3, Accounting for Foreclosed Assets	11.04
SR Letter	
02-10, <i>Derivative Contracts Hedging Trust Preferred Stock</i>	18.70
11-07, <i>Guidance on Model Risk Management</i>	18.75
11-15, <i>Disposal of Problem Assets Through Exchanges</i>	11.08

<i>Title</i>	<i>Paragraphs</i>
12-5/CA Letter 12-2, <i>Policy Statement on Rental of Residential OREO Properties</i>	11.09
12-5/CA Letter 12-3, <i>Policy Statement on Rental of Residential OREO Properties</i>	11.12
12-10/CA Letter 12-9, <i>Questions and Answers for Federal Reserve-Regulated Institutions Related to the Management of Other Real Estate Owned (OREO)</i>	11.13
12-11/CA Letter 12-10, <i>Guidance on Lender's Decision to Discontinue Foreclosure Proceedings</i>	11.06
13-9/CA Letter 13-6, <i>Minimum Standards for Prioritization and Handling Borrower Files With Imminent Scheduled Foreclosure Sale</i>	11.07
SSAE No. 16, <i>Reporting on Controls at a Service Organization</i>	8.218

T

<i>Title</i>	<i>Paragraphs</i>
Treasury Regulations	
1.166-2(d)	16.07
1.166-2(d)(3)	16.07

U

<i>Title</i>	<i>Paragraphs</i>
Uniform Commercial Code (UCC) Article 9	8.85–.87
Uniform Single Attestation Program (USPAP) for Mortgage Bankers	4.41, 5.11, 10.114
U.S. Code	
12 USC 371c	18.71
12 USC 371c-1	18.71
12 USC 371d	12.13
U.S. Department of Education Audit Guides <i>Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program</i>	1.108

<i>Title</i>	<i>Paragraphs</i>
U.S. Department of Housing and Urban Development (HUD)	
<i>Consolidated Audit Guide for Audits of Department of Housing and Urban Development Programs</i>	1.108, 5.11
<i>Consolidated Audit Guide for Audits of HUD Programs</i>	4.38, 23.06
<i>Office of Inspector General's (OIG) Consolidated Audit Guide for Audits of HUD Programs</i>	4.38

<http://www.pbookshop.com>

<http://www.pbookshop.com>