

**RCRA Financial Assurance & FACTT Workshop**  
**U.S. Environmental Protection Agency, Region 4 Office**  
**10<sup>th</sup> Floor, Conference Room 10T33**  
**Sam Nunn Atlanta Federal Center**  
**61 Forsyth Street**  
**Atlanta, GA**  
**August 27<sup>th</sup> and 28<sup>th</sup>, 2019**

**AGENDA August 27<sup>th</sup>**

**Questions and Topics for Discussion.** Participants are encouraged to submit any financial assurance questions or topics of discussion prior to the training. Questions submitted at least one week ahead of the training will be integrated into the appropriate training module. Participants should also feel free to bring questions on the day of the training as well. *State participants, please bring a picture ID. EPA participants, please bring your EPA badging.*

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| 9:00-9:30am  | <b>Financial Assurance Overview.</b> The training will begin with a brief overview of financial assurance principles and the key regulations underpinning Federal financial assurance requirements.  |
| 9:30-10:30am | <b>Key Financial Concepts.</b> This module is designed to provide participants with a baseline understanding of finance and accounting as it relates to financial responsibility. Examples of topics to be covered include basics of financial statements, key ratios used to assess financial condition, and sources for financial data for various corporate entities. |

10:30-10:45am	Break
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**Financial Assurance Instrument Modules.** Financial assurance instrument modules are designed in three parts. For each, we begin with an overview of how the instrument works, from the perspectives of both the regulator and the owner/operator. Next, we walk participants through the regulatory requirements of the instrument. We conclude with a discussion of key challenges associated with each instrument and tips for mitigating these challenges.

10:45am-12:15pm	<b>Self-Insurance (Financial Test &amp; Corporate Guarantee)</b>
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12:15-1:15pm	Lunch
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1:15-1:45pm	<b>Trust Funds and Escrow Accounts</b>
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1:45-2:15pm	<b>Letters of Credit</b>
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2:15-2:45pm	<b>Surety Bonds</b>
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2:45-3:00pm	Break
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3:00-3:45pm	<b>Insurance</b>
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3:45-4:00 pm	<b>Recap of Financial Instruments</b>
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4:00-4:30pm

**Bankruptcy.** Participants will be provided a brief overview of the bankruptcy process as well as discussion of differences in how financial assurance instruments are treated in bankruptcy.

**FINANCIAL ASSURANCE COMPLIANCE TRACKING TOOL ( FACTT) TRAINING EPA REGION  
Atlanta, GA**

**AGENDA June 28<sup>th</sup>**

9:00-10:00am	<b>FACTT Overview.</b> The training will begin with a brief overview of the structure and key design principles underpinning the Financial Assurance Compliance Tracking Tool (FACTT). This introductory session will also discuss: user accounts, navigation and reporting features.
10:00am-12:00pm	<b>CERCLA FACTT Data Entry Pathway</b> <ul style="list-style-type: none"><li>• Learning the Tool: Class Practice Exercise: Surety Bond</li></ul>
10:30-10:45am	Break
12:00-1:00pm	Lunch
1:00-2:30pm	<b>Self-Insurance.</b> Financial Test and Corporate Guarantees are one of the more challenging instruments to monitor. The FACTT provides a series of tools to assist regulators in tracking the use of the self-insurance instruments and identifying companies of concern that may warrant closer review and monitoring.
2:30-2:45pm	Break
2:45-4:00pm	<b>Open Practice Session (Optional).</b> Entering data into the FACTT is the best way to learn how the tool works. The final session of the day is set aside for participants to practice data entry with the help of an on-site instructor. Additional self-insurance practice exercises will be available for participants to use during this session.  Participants can also bring actual financial assurance instruments that require data entry into the FACTT to use during this session.