

Collateralized Loan Obligations & Securitization

Serving investment management and banking clients throughout the Financial Services industry



Services overview

Named **Best Securitization Accounting Firm** by GlobalCapital (2017–2020) and CLO Accounting Firm of the Year all 3 years the category existed

Leadership and service experience exceeding 30 years – since the inception of the collateralized loan obligation (CLO) market, Deloitte has been providing agreed-upon procedure (AUP) services and advisory services for CLO market participants

One of the largest groups of securitization specialists in the industry – addressing complex transactions while focusing on issues shaping the securitization marketplace

Compliance models that are market-tested and industry-pervasive – our proprietary Solvas™ technology is similarly used by the industry's trustee banks, proving resilient through pandemic-inspired loan downgrades and defaults

Repeated collaboration with CLO arrangers, portfolio managers, administrators, trustees and other participants – longstanding, working relationships with all CLO contributors across life cycle, from pre-pricing through redemption



Full lifecycle AUP services

- **Warehouse** portfolio data comparison and portfolio compliance testing
- **Closing Date** portfolio data, capital structure and cash flow modeling, and associated documentation review
- **Effective Date** portfolio data comparison and recalculation of portfolio compliance testing
- **Investor Payment Date** recalculation of priority of payments and portfolio compliance testing
- **Event of Default/Redemption Date/ Preservation of Collateral** recalculation of priority of payments

For additional information about Securitization services, please visit the [Deloitte Advisory Securitization](#) site



Affiliated services and solutions

The CLO Compliance team frequently partners with additional offerings from Deloitte's cornucopia of services:

Financial Technology

Includes the portfolio of Solvas™ packages

Securitization Tax

Customized and completed 5471 Forms and PFIC statements

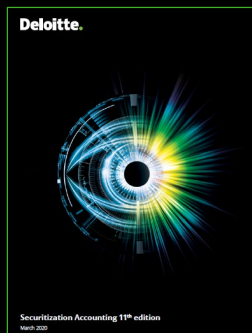
Financial Reporting and Valuation

Compiling of GAAP financial statements; Valuing, modeling and analyzing illiquid assets

LIBOR Transition

Includes dTrax – an AI-enabled contract tool for end-to-end scoping, outreach and remediation

Reference thoughtware: [Securitization Accounting, 11th Edition](#)



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