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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