

Accredited Trust Operations Professional (ATOP)

Session 1 – ATOP I

I. Introduction to the Trust Business

- Fiduciary Law
- Income and Fiduciary Tax
- Estate Tax
- Trust Administration
- Financial Planning
- Audit Compliance
- Investments

Session 2 – ATOP II

I. Organization of the Operations Function

- How are you set up?
- Outsourcing
- Trust Operations Committee (TOC)
- Conflicts of Interest
- Fiduciary General Ledger
- General Ledger
- Deposit Collateralization
- On-Line Posting
- Accounting—Dividends, Interest, Etc.
- Transfers
- Redemptions
- Disbursements
- Check Processing
- Client Statements and Periodic Accountings
- Court Accountings
- Fee Collection
- Note Collection
- Reconciliation
- Securities Setup/Distribution/Lost
- Vault
- SMAC
- Dual Control
- Depositories



- Trade Settlements
- Failed Trades
- Capital Changes, Maturities, Conversions, Tender Offers
- Mutual Funds
- Worthless Securities
- Registration of Securities
- Nominee
- Proxies
- Security Change Notification
- Collective Investment Funds
- Selecting an Automated Accounting System
- Record Retention

II. Disaster Recovery Plan

Session 3 – ATOP III

I. Regulatory Information—The Audit—How to Survive It