

IFRS 17 Basic & Advanced Sessions

**Carsten Horst,
Adam Kallin,
Lars Oehlmann**

14th & 28th May 2021 | Web Session, Hellenic Actuarial Society

Your IFRS 17 lecturers

ABOUT ME



**Carsten
Horst**

PWC GmbH WPG

- Carsten is a qualified Actuary DAV and works as Director at the Hannover Office of PricewaterhouseCoopers GmbH WPG.
- Within PwC he is responsible for the Actuarial Services team located in Northern Germany.
- He has more than 13 years consulting and audit experience in the insurance industry and worked prior to PwC for the Risk & Actuarial department of KPMG.
- Topic-wise his focus lies on primary life insurance as well as on life and health (re-)insurance, risk management and regulatory topics in this areas. In addition he is in charge for PwC's Germany's IFRS17 actuarial activities.
- Carsten is a member of the IFRS working group of the German Association of Actuaries (DAV) and responsible for several engagements relating to the implementation of IFRS 17 for globally and internationally operating (re)insurance groups.
- Since 2019 he is also an EAA-lecturer successfully presenting "Understanding IFRS 17" seminars.

Your IFRS 17 lecturers

ABOUT ME



Adam
Kallin

PWC GmbH WPG

- Adam is a Senior Manager in the Actuarial Services department of PricewaterhouseCoopers GmbH WPG, on secondment from PwC US LLC.
- He is a non-life actuary with more than 10 years of experience in consulting and audit and a Fellow of the Casualty Actuarial Society.
- Adam's clients have included large and small insurance companies, reinsurance companies, and large self-insured corporations.
- His areas of expertise include valuation of property & casualty loss reserves, compliance with local and international accounting regulations, and IFRS 17.
- Over the past four years, Adam has provided consulting to a number of international insurers at various stages on their IFRS 17 journeys.
- In the past Adam has presented on IFRS 17 topics e.g. at the EAA and the Casualty Actuarial Society.

Your IFRS 17 lecturers

ABOUT ME



Lars
Oehlmann

PWC GmbH WPG

- Lars is a Manager within the Actuarial Services Team of PricewaterhouseCoopers GmbH WPG.
- He is a qualified Actuary DAV and has over five years of experience working in consulting and audit projects, including several large globally operating insurance groups.
- Topic-wise his focus lies on topics regarding the valuation and accounting of life insurance business.
- He has extensive IFRS 17 experience due to ongoing IFRS 17 implementation projects and proactive assurance engagements.
- In addition he is engaged in several actuarial audits of large global insurance groups as well as in consulting projects regarding actuarial models and actuarial review.
- Lars is also an EAA-lecturer and has presented at the latest “Understanding IFRS 17” seminar.

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| 1 | Overview IFRS 17 Guiding Principles & Key Objectives
(Scope, Level of Aggregation, Accounting Approaches, Financial Statement Presentation, Transition) | 08:30 – 09:30 (60 Min.) |
| | Coffee Break | |
| 2 | Understanding the General Measurement Model Mechanics
(incl. illustrative examples) | 09:45 – 10:45 (60 Min.) |
| | Coffee Break | |
| 3 | Premium Allocation & Variable Fee Approach (PAA, VFA)
in a nut-shell | 11:00 – 12:00 (60 Min.) |

1

Understanding the Variable Fee Approach Mechanics

08:30 – 09:30 (60 Min.)

Coffee Break

2Transition Approach(es) & Requirements and Overview on
general implementation

09:45 – 10:45 (60 Min.)

Coffee Break

3Selected Hot Topics Part 1
(VFA Eligibility & Long Term Reinsurance Contracts Held)

11:00 – 12:00 (60 Min.)

Lunch

4Selected Hot Topics Part 2
(PAA Eligibility & Short Term Reinsurance Contracts Held)

13:00 – 14:00 (60 Min.)