

TO: DOMESTIC INSURERS USING THE NAIC FRATERNAL, HEALTH, LIFE, PROPERTY & CASUALTY, OR TITLE BLANK AND INSTRUCTIONS

SUBJECT: **ACCOUNTING AND REPORTING RELATED RESOURCES**

FROM: FINANCIAL ANALYSIS DIVISION

This memorandum provides instructions on how to access some of the resources available to assist in the filing of accurate financial statements. Throughout the year, NAIC committees adopt revisions and updates to various accounting and reporting requirements and publish guidance on new or complex issues. Periodically accessing some of these resources will help you to stay current with NAIC adopted changes.

ACCOUNTING AND REPORTING RELATED RESOURCES

| LINKS | RESOURCES |
|---|---|
| AP&P Update | Accounting Practices and Procedures Manual Updates |
| Blanks Update | Click on link. Under “Related Documents” tab scroll to “Updates to Annual/Quarterly Statement Blanks”. |
| Disclosure Checklists | Click on link. Scroll to “SAP to Annual Statement Disclosure Checklist” on right. Comprehensive list of possible disclosures by company type & SSAP. |
| Filing Contacts at NAIC | How to complete your statement: Financial Regulatory Services Questions Help Line at 816.783.8400 NAIC Financial Database and electronic filings: FDR Data Administrators at 816.783.8600 or FDRadmin@naic.org Payment of filing fees: Accounts Receivable at 816.783.8089 or AcctgRec@naic.org |
| Filing Issues/Guidance | Click on link. Scroll down to “Filing Issues /Additional Guidance” under Accounting Procedures on the left. |
| Instructions Update | Click on link. Scroll to “Annual and Quarterly Statement Instructions” under which you will find “Updates to Annual and Quarterly Statement Instructions”. |
| ORSA Guidance | Click on Link. Click O-Q on the Alphabetical Index which takes you to “ORSA Guidance Manual”. |
| PA State Prescribed | Differences between NAIC SAPs and PA legislation that may require disclosure. |
| Statement Filings Guide | NAIC page “Financial Statement Filing and Step through Guide” |