



DATE: DECEMBER 15, 2014

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

SUBJECT: **2014-2015 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. Scroll to “Updates to <i>Annual/Quarterly Statement Blanks</i> ” on right.
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 Documents	Click on link. Scroll to “Filing Issues and Additional Guidance” on right.
Instructions Update	Click on link. Scroll to “Updates to Annual/Quarterly Statement Instructions” on right.
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”