

INSTRUCTIONS: Complete, sign form, and file the audit report and required information to the Financial Filing Portal by **JUNE 1**, unless the CPA Audit Exemption Certification is filed.

Insurer Name	NAIC Number
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**Complete and return this with your CPA audit report by June 1 unless
a CPA Audit Exemption Certification is filed.**

For Year Ending December 31, _____

1. Name of Certified Public Accountant (CPA) firm engaged to perform insurer audit:

	Circle One	
a. Did company have a change in CPAs this year? If NO, go to question 2. If YES, complete 1 b. - e.	YES	NO
b. Have you notified this office within 5 business days of the dismissal or resignation of the former CPA?	YES	NO
c. Have you submitted a letter, within 15 business days, stating whether in the 24 months preceding the change there were any disagreements with the former CPA as to accounting matters?	YES	NO
d. Have you submitted a letter from the former CPA stating whether they agree with the company's statement in the letter described in item 1 c.?	YES	NO
e. Have you submitted a letter from the new CPA stating an understanding of the provisions of the Wisconsin insurance code and of the rules of the Commissioner relating to accounting and financial matters?	YES	NO

2. Name of accounting firm partner or other person responsible for rendering the audit report: _____

Number of consecutive years (including the year most recently audited) the firm partner or other person responsible for rendering the audit has acted in this capacity for this insurer: _____

3. Does the audit report include the following:

a. The report of the independent certified public accountant?	YES	NO
b. A balance sheet reporting admitted assets, liabilities, capital and surplus?	YES	NO
c. A statement of operations?	YES	NO
d. A statement of cash flows?	YES	NO
e. A statement of changes in capital and surplus?	YES	NO
f. Notes to the financial statements? (Refer to NAIC annual statement instructions.)	YES	NO

4. a. Were audit adjustments made subsequent to the filing of the annual statement?

YES NO

b. If YES, do notes to the financial statements reconcile and explain any differences between the annual statement and the annual report?

YES NO

c. If differences are material, did you notify the Commissioner within 5 business days, per s. Ins 50.11(2) Wis. Adm. Code.

YES NO

Insurer Name

Circle One

5. Reconciliation between annual statement and audit report:

	Annual Statement	Audit Report	Difference
a. Admitted Assets			
b. Capital and Surplus			
c. Net Income			

If differences, these have been reconciled in (check one):

Notes to the financial statements

Other (attach)

6. The due date is **JUNE 1** for all insurers. Have you filed for an extension? YES NO

Requests for extension must be made in writing 10 days before due date of the audit report and must show why the insurer and the CPA consider the extension necessary, including sufficient detail to permit an informed decision on the request.

YES NO

7. a. AN INTERNAL CONTROL LETTER FROM THE AUDITOR IS REQUIRED WITHIN 60 DAYS AFTER DUE DATE OF CPA AUDIT REPORT. WAS AN INTERNAL CONTROL LETTER ISSUED?

YES NO

b. ANY MATERIAL WEAKNESS NOTED IN THE INTERNAL CONTROL LETTER MUST BE ACCOMPANIED BY A SUMMARY OF ANY REMEDIAL ACTION TAKEN OR PROPOSED. HAS THE COMPANY FILED REMEDIAL ACTION TAKEN WITH THIS OFFICE?

8. Have you enclosed an accountant's letter of qualifications, pursuant to s. Ins 50.13, Wis. Adm. Code, noting the accountant's understanding that OCI will be relying on the information and agreeing to make work papers available for review?

YES NO

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

* OCI may treat some or all of the information reported as public under ch. 19, Wis. Stat. If you believe your response contains proprietary confidential information, please identify the basis for your claim. A claim of confidentiality does not guarantee exemption from disclosure.

** Pursuant to s. 601.72, Wis. Stats. Personal information you provide may be used for purposes other than that for which it was originally collected (s. 15.04(1)(m), Wis. Stats.)