

## PRELIMINARY REQUEST LIST

In keeping with the risk focused approach, we will utilize audit work papers when appropriate and possible. This list is not meant to be all inclusive and there are items included on this list that may not be applicable to all companies. We may have additional requests for information before, during or after fieldwork. All documentation should be provided in electronic format and should be appropriately indexed/labeled for identification and quick reference.

Attached Questionnaires included with this letter, which should be completed by the Company:

- Examination Planning Questionnaire (“EPQ” or “Exhibit B”) - will be used by the examination team to help determine/identify the specific examination procedures/testing to be performed. You will note that not all questions will be applicable to your operations. Please answer all questions that apply and indicate “not applicable (n/a)” where appropriate. For questions concerning those parties who perform particular functions, indicate the name of the individual and the individual’s job title. If there are written procedures or flow charts that relate to certain areas covered in the questionnaire, provide these as well.
- Information Technology Planning Questionnaire (“ITPQ” or “Exhibit C”) - serves to summarize the internal controls as they relate to your information systems. The questionnaire addresses areas of risk within an information system environment. Note that each question may request specific evidence related to the area of inquiry. At this time, the examiners do not wish to gather this information in its entirety, but require any specific evidence identified be available for review at the request of the exam team. **The ITPQ must be completed for each key service provider, unless an independent audit covering IT controls has been performed and the resulting report is provided to us (i.e. SSAE 16/SOC I Report).**

## REGULATORY & BACKGROUND INFO:

- Exam Planning Questionnaire (EPQ)/Exhibit B (see attached)
- Information Technology Planning Questionnaire (ITPQ)/Exhibit C (see attached)
- Corporate record book, including (or equivalent for Reciprocals):
  - Certificate of Authority
  - Certificate of General Good
  - Articles of Incorporation
  - All Board of Directors and Shareholders meeting minutes (signed) for meetings held during exam period and period subsequent
  - By-laws (Including all amendments, if applicable)
  - Yearly signed Conflict of Interest Statements, inclusive of all years since prior examination
  - Stock ledger and stock certificates
  - Governance standards
- Director independence attestation and supporting workpapers
- Material service provider determination and supporting workpapers

- Committee meeting minutes
- Committee charters
- Management succession plan
- Organization chart
- Verification of current President's e-mail address and state of residency
- Copy of fidelity bond, crime or similar coverage in effect as of the exam date
- Listing of all other insurance in which the Company is a named insured as of the examination date
- Service agreements
  - Captive management agreement (if the management agreement has been endorsed to extend the terms, we need the original management agreement with description of services to be provided) in addition to the endorsement Investment custodial and management agreement(s)
  - Claims handling agreement
  - Any other service/ancillary agreements in place, including: tax sharing agreements, expense allocation agreements, lease contracts, agreements with reinsurance intermediaries
- Corporate and Administrative Policies
  - Investment Policy
  - Underwriting Guidelines
  - Claims Manual
  - Code of Conduct/Ethics
  - Whistle Blower Policy
  - Administrative Policy
  - Employee Handbook
  - Any other documented policies in place
- Internal Controls/Process Documentation
  - SSAE 16/SOC 1 Reports for all service providers
  - ERM/ORSA documentation
  - SOX documentation
  - Any other documentation of internal controls and/or processes
- Copies of internal or other audits/reviews that have been performed during the period under exam (including claims audits, reinsurance audits, underwriting audits, EDP audits, etc.)
- Advertising/Marketing materials distributed by the Company

- Audit work papers prepared in conjunction with the audited financial statements as of the date of examination. Note: If there have been any internal control weaknesses and/or significant deficiencies identified by the auditors, please provide a copy of their recommendations as well as management's response.
  - Audit Letter – Communications to those charged with governance (referred to as the AU 260 Letter/SAS 114 Letter, or significant matters letter) for audit as of examination date.

**CASH, INVESTMENTS & OTHER:**

- Trial Balance – mapped to audited financial statements
- Detailed general ledger for the year under examination
- Internally prepared financial statements and all supporting schedules as of date of examination and most recently prepared
- Bank and investment statement(s) for the current year under exam and subsequent three months
- Cash receipts/disbursements listing/check registers for current year under exam and subsequent three months
- Investment schedule(s) (including cost, amortized cost, amortization/accretion of bond premium/discount, realized/unrealized gains/losses, accrued interest)
- Other than temporarily impaired (OTTI) analysis
- Copy of tax provision, including deferred tax calculation and supporting schedules/analysis

**PREMIUMS/REINSURANCE:**

- Policy register/summary of coverages provided, including limits, reinsurance, etc., in table format
- Fully executed copies of all policies and reinsurance agreements in force as of the date of examination, including all related endorsements
  - Access to all policies and reinsurance agreements in force during examination period
- Pricing analysis prepared by actuary
- Premium bordereau as of exam date (in excel format and including limits, terms, premium written, earned/unearned)
- Schedule of premium ceded/expensed/deferred (in excel format)

- Support for collateral provided under reinsurance agreements (LOCs, trust agreements, funds withheld)
- Risk Transfer Analysis

**CLAIMS/LOSSES:**

- Inception to date detailed loss run(s) as of date of exam (in excel format, including open/closed dates for individual claims, current loss and LAE reserves and inception to date paid losses and LAE)
- Actuarial Report as of date of exam
- Claims disbursements listing for testing of payments made during the year and a listing of disbursements for the three months subsequent to year end
- Support for losses payable and recoverable
- Most recent loss run(s) for period subsequent to date of examination.