
TITLE 760 DEPARTMENT OF INSURANCE

Notice of Intent to Adopt a Rule

LSA Document #09-376

Under [IC 4-22-2-23](#), the Department of Insurance intends to adopt a rule concerning the following:

OVERVIEW: To improve the Department's surveillance of the financial condition of insurers by requiring an annual audit of financial statements reporting the financial position and the results of operations of insurers by independent certified public accountants, requiring the communication of internal control related matters noted in an audit, and requiring the management's report of internal control over financial reporting. Written comments should be addressed to Meggan Brumbaugh, Department of Insurance, 311 West Washington Street, Indianapolis, IN, 46204. Statutory authority: [IC 27-1-3-7](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

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