



NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS

Date: 9/2/21

Virtual Meeting

NAIC/AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (E) WORKING GROUP

September 13, 2021

2:00 – 3:00 p.m. ET / 1:00 p.m. – 2:00 p.m. CT / Noon – 1:00 p.m. MT / 11:00am – Noon PT

ROLL CALL

Doug Stolte, Chair	Virginia	Doug Bartlett	New Hampshire
Laura Clements/Susan Bernard	California	Dale Bruggeman	Ohio
Rylynn Brown	Delaware	Ryan Keeling	Oregon
Kevin Clark	Iowa	Melissa Greiner/Kim Rankin	Pennsylvania
Judy Weaver	Michigan	Johanna Nickelson	South Dakota
Shannon Schmoeger	Missouri	Jake Garn	Utah
Lindsay Crawford	Nebraska		

NAIC Support Staff: Bruce Jenson/Ramon Calderon

AGENDA

1. Annual Review of Model Audit Rule Premium Threshold—*Doug Stolte (VA)* Attachment A
2. Hear Update on Recent Auditing Pronouncements—*Jean Connolly (PwC)* Attachment B
3. Hear Update on Results of 2020 Reserve Data Training—*Bruce Jenson (NAIC) and Bailey Henning (NAIC)*
4. Any Other Matters—*Doug Stolte (VA)*
5. Adjournment

<https://naiconline.sharepoint.com/teams/FRSSolvencyMonitoring/NAICAICPA WG/2021 Call/NAIC-AICPA Agenda 9-13-21.docx>

<b>2020 Annual - Property, Life, Health, Fraternal, &amp; Title</b>				
	<b># of Co.</b>	<b>Direct Premium (\$ Millions)</b>	<b># of Co.</b>	<b>Gross Premium (\$ Millions)</b>
Companies in Public Groups	1,562	\$1,238,349	1,562	\$1,668,202
Non-Public Co. with >\$500 Million DWP/GWP	383	\$947,804	460	\$1,277,809
<b>Total</b>	<b>1,945</b>	<b>\$2,186,153</b>	<b>2,022</b>	<b>\$2,946,012</b>
<b>Total All Insurers</b>	<b>4,548</b>	<b>\$2,361,682</b>	<b>4,548</b>	<b>\$3,130,358</b>
% of Total All Insurers	42.8%	92.6%	44.5%	94.1%

<b>2019 Annual - Property, Life, Health, Fraternal, &amp; Title</b>				
	<b># of Co.</b>	<b>Direct Premium (\$ Millions)</b>	<b># of Co.</b>	<b>Gross Premium (\$ Millions)</b>
Companies in Public Groups	1,439	\$1,189,470	1,439	\$1,629,522
Non-Public Co. with >\$500 Million DWP/GWP	381	\$900,007	447	\$1,203,503
<b>Total</b>	<b>1,820</b>	<b>\$2,089,477</b>	<b>1,886</b>	<b>\$2,833,025</b>
<b>Total All Insurers</b>	<b>4,505</b>	<b>\$2,259,171</b>	<b>4,505</b>	<b>\$3,015,372</b>
% of Total All Insurers	40.4%	92.5%	41.9%	94.0%

<b>2018 Annual - Property, Life, Health, Fraternal, &amp; Title</b>				
	<b># of Co.</b>	<b>Direct Premium (\$ Millions)</b>	<b># of Co.</b>	<b>Gross Premium (\$ Millions)</b>
Companies in Public Groups	1,442	\$1,120,498	1,442	\$1,550,805
Non-Public Co. with >\$500 Million DWP/GWP	366	\$859,075	430	\$1,139,303
<b>Total</b>	<b>1,808</b>	<b>\$1,979,573</b>	<b>1,872</b>	<b>\$2,690,108</b>
<b>Total All Insurers</b>	<b>4,478</b>	<b>\$2,150,131</b>	<b>4,478</b>	<b>\$2,869,634</b>
% of Total All Insurers	40.4%	92.1%	41.8%	93.7%

**Attachment B – Summary of Recent Auditing  
Pronouncements To Be Provided at a Later Date**