60A.124 INDEPENDENT AUDIT.

The audit report of the independent certified public accountant that performs the audit of an insurer's annual statement as required under section 60A.1291, subdivision 2, should contain a statement as to whether anything, in connection with their audit, came to their attention that caused them to believe that the insurer failed to adopt and consistently apply the valuation procedure as required by sections 60A.122 and 60A.123.

History: *1991 c 325 art 19 s 4; 1992 c 540 art 2 s 9; 1995 c 258 s 4; 2009 c 37 art 3 s 10*