



OKLAHOMA INSURANCE DEPARTMENT  
STATE OF OKLAHOMA

July 15, 2013

Dear Interlocal:

As you know SB 692 (2013) now requires an audited financial statement to be filed with the Oklahoma Insurance Department within 180 days after the end of your fiscal year. Failure to file a timely report may result in a \$500 per day fine. Those statements are public documents and will be posted on the Department's website. The financial statement must include:

1. The report of an independent certified public accountant in accordance with accounting principles generally accepted in the United States of America;
2. A balance sheet reporting assets, liabilities and equity;
3. A statement of operations;
4. A statement of cash flows;
5. A statement of changes in assets, liabilities and equity; and
6. Footnotes to financial statements.

OID is not authorized to otherwise regulate Interlocal's transactions. The Department does not provide any analysis or comment on the filed reports.

Please respond to this letter with the name and contact information for the person who will primarily be responsible for filing the report (form attached for your convenience). Also, please indicate the date of your fiscal year.

I look forward to receiving your reports in a timely fashion. Thank you for your cooperation.

Sincerely,  
John Doak