



ADMINISTRATIVE RULES OF MONTANA



6.6.6813 REPORT OF EVALUATION OF INTERNAL CONTROLS

- (1) Each company shall file with the commissioner a report that includes an evaluation, in accordance with generally accepted auditing standards, of the internal controls of the company relating to the methods and procedures used in the securing of assets and the reliability of the financial records. The evaluation must include, but is not limited to, those controls governing the system of authorization and approval and separation of duties.

Authorizing statute(s): 33-28-206, MCA

Implementing statute(s): 33-28-107, MCA

History: NEW, 2002 MAR p. 171, Eff. 2/1/02.