

*State of Idaho*  
**DEPARTMENT OF INSURANCE**

**C.L. "BUTCH" OTTER**  
Governor

700 West State Street, 3rd Floor  
P.O. Box 83720  
Boise, Idaho 83720-0043  
Phone 208-334-4250  
Fax 208-334-4398  
Website: <https://doi.idaho.gov>

**DEAN L. CAMERON**  
Director

**Bulletin No. 18-04**

DATE: June 18, 2018  
TO: All Authorized Insurers  
FROM: Dean L. Cameron, Director  
SUBJECT: Use of Revised Accounting Practices and Procedures Manual of the NAIC

The purpose of this bulletin is to provide guidance regarding the version of the NAIC's Accounting Practices and Procedures Manual to be used by authorized insurers when preparing 2018 quarterly and annual financial statements filed with the Idaho Department of Insurance and the NAIC pursuant to Idaho Code § [41-210\(4\)](#), § [41-335](#), and § [41-336](#).

Unless otherwise prescribed or permitted, the March 2018 version of the NAIC's Accounting Practices and Procedures Manual has been adopted by the Director.