

## NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S. § 41-101(B)(14)). Substantive Policy Statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice. Substantive policy statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

### NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

#### BANKING DEPARTMENT

- Subject of the Substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
Document title: Audit Requirements  
Identification number TC-2
- Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
October 7, 1998
- Summary of the contents of the substantive policy statement:**  
This statement is to clear up the confusion that exists regarding the requirements that must be included in the financial statements audit submitted by a certified public accountant in accordance with A.R.S. § 6-859(B) and (C).
- A statement as to whether the substantive policy statement is a new statement or a revision:**  
This is a new policy statement.
- The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**  
Name: Bruce Tunell  
Address: Arizona State Banking Department  
2910 North 44<sup>th</sup> Street, Suite 310  
Phoenix, AZ 85018  
Telephone: (602) 255-4421, Ext. 124  
Fax: (602) 381-1225
- Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**  
The policy statement can be viewed by visiting the Arizona State Banking Department. If copies are needed, the cost will be 25 cents a page. Please contact June Beckwith at (602) 255-4421, extension 113.

### NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

#### DEPARTMENT OF INSURANCE

- Subject of the Substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**  
Document title: Changes to the Fraud Referral Form, Circular Letter 1998-11
- Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**  
Circular Letter 1998-11 was issued on October 6, 1998.
- Summary of the contents of the substantive policy statement:**  
The circular letter advises the industry and the public of changes to the Fraud Referral Form prescribed pursuant to A.R.S. § 20-466(F).
- A statement as to whether the substantive policy statement is a new statement or a revision:**  
This is a new statement.

*Arizona Administrative Register*  
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5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**

Name: Vista Thompson Brown  
Address: Department of Insurance  
2910 N. 44<sup>th</sup> Street, Suite 210  
Phoenix, AZ 85251  
Telephone: (602) 912-8456  
Fax: (602) 912-8452

6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**

Copies of this policy may be obtained from the internet at <http://www.state.az.us/id> or from the person listed in question #5 for 25 cents per page.