

**HEALTH ENTITIES**  
**(For Mutual Benefit Societies and Health Maintenance Organizations ONLY)**

**The Health Entity Checklist is only for the following insurers licensed in Hawaii:**

1.	AlohaCare	HMO
2.	Hawaii Management Alliance Association	MBS
3.	Hawaii Medical Service Association	MBS
4.	Kaiser Foundation Health Plan, Inc. Hawaii Region	HMO
5.	Mutual Benefit Association of Hawaii	MBS
6.	University Health Alliance	MBS
7.	Voluntary Employees' Benefit Association of Hawaii	MBS

**IMPORTANT! PLEASE READ**

If your company is a licensed Property & Casualty Insurer, a licensed Life/Accident & Health Insurer, a licensed Title Insurer, or a licensed Fraternal Benefit Insurer

AND

the company is filing a HEALTH BLANK, DO NOT use the attached Health Entity Checklist.

Please use the checklist for your respective license.

If you have any questions on which checklist to use, please contact Susan Hansen at (808) 586-7381.

## HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS LICENSED IN HAWAII)

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF:     HAWAII     Filings Made During the Year 2012

(1) Check- list	(2) Line #	(3)  REQUIRED FILINGS FOR HAWAII	(4) NUMBER OF COPIES*			(5)  DUE DATE	(6) FORM SOURCE**	(7)  NOTES
			Domestic		Foreign			
			State	NAIC				
<b>I. NAIC FINANCIAL STATEMENTS</b>								
	1	2011 Annual Statement (8 1/2" X 14")	2	EO	2	3/1	NAIC	G, H, L
	1.1	Printed Investment Schedule detail (Pages E01-E27)	1	EO	1	3/1	NAIC	
	2	2012 Quarterly Financial Statements (8 1/2" x 14") – Include the Printed Investment Schedule detail (Pages QE01-QE12)	2	EO	2	5/15, 8/15, 11/15	NAIC	G, H, L
<b>II. NAIC SUPPLEMENTS</b>								
	10	Accident & Health Policy Experience Exhibit	2	EO	1	4/1	NAIC	
	11	Actuarial Opinion	2	EO	1	3/1	Company	G
	12	Health Care Exhibit (Parts 1, 2 and 3) Supplement	2	EO	1	4/1	NAIC	
	13	Health Care Exhibit's Allocation Report Supplement	2	EO	1	4/1	NAIC	
	14	Investment Risk Interrogatories	2	EO	1	4/1	NAIC	
	15	Life Supplemental Data due March 1	2	EO	1	3/1	NAIC	
	16	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	2	EO	1	3/1	Company	
	17	Life Supp Statement on par/non-par policies – Exh 5, Int. 1&2	2	EO	1	3/1	Company	
	18	Life Supplemental Data due April 1	2	EO	1	4/1	NAIC	
	19	Long-Term Care Experience Reporting Forms	2	EO	1	4/1	NAIC	
	20	Management Discussion & Analysis	2	EO	1	4/1	Company	U
	21	Medicare Supplement Insurance Experience Exhibit	2	EO	1	3/1	NAIC	
	22	Medicare Part D Coverage Supplement	2	EO	1	3/1, 5/15, 8/15, 11/15	NAIC	
	23	Property/Casualty Supplement due March 1	1	EO	1	3/1	NAIC	
	24	Property/Casualty Supplement due April 1	1	EO	1	4/1	NAIC	
	25	Risk-Based Capital Report	2	EO	1	3/1	NAIC	G
	26	Schedule SIS	1	N/A	1	3/1	NAIC	
	27	Supplemental Compensation Exhibit	1	N/A	1	3/1	NAIC	R
<b>III. ELECTRONIC FILING REQUIREMENTS</b>								
	50	Annual Statement Electronic Filing	N/A	1	N/A	3/1	NAIC	O
	51	March .PDF Filing	N/A	1	N/A	3/1	NAIC	O
	52	Risk-Based Capital Electronic Filing	N/A	1	N/A	3/1	NAIC	O
	53	Risk-based Capital .PDF Filing	N/A	1	N/A	3/1	NAIC	O
	54	Supplemental Electronic Filing	N/A	1	N/A	4/1	NAIC	O
	55	Supplemental .PDF Filing	N/A	1	N/A	4/1	NAIC	O
	56	Quarterly Statement Electronic Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	O
	57	Quarterly .PDF Filing	N/A	1	N/A	5/15, 8/15, 11/15	NAIC	O
	58	June .PDF Filing	N/A	1	N/A	6/1	NAIC	O
<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>								
	71	Accountants Letter of Qualifications	2	EO	1	6/1	Company	G
	72	Audited Financial Reports	2	EO	2	6/1	Company	G, T
	73	Audited Financial Reports Exemption Affidavit	1	N/A	1	30 days prior to filing due date	Company	G, J
	74	Communication of Internal Control Related Matters Noted in Audit	2	N/A	1	8/1	Company	G, X
	75	Independent CPA – Annual Notification of Accountant/Accounting Firm [Notification to the Commissioner in writing the name and address of the person or firm retained to conduct the annual audit.]	1	N/A	1	30 days prior to audit	Company	S
	76	Management's Report of Internal Control Over Financial Reporting	2	N/A	1	8/1	Company	G
	77	Notification of Adverse Financial Condition	1	N/A	1	6/1	Company	G
	78	Request for Exemption to File	1	N/A	1	30 days prior to filing due date	Company	G, J
	79	Relief from the five-year rotation requirement for lead audit partner	1	EO	1	3/1	Company	N

## HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS LICENSED IN HAWAII)

COMPANY NAME: \_\_\_\_\_ NAIC Company Code: \_\_\_\_\_  
 Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_  
 REQUIRED FILINGS IN THE STATE OF:     HAWAII     Filings Made During the Year 2012

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS FOR HAWAII	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS (continued)</b>						
	80	Relief from the one-year cooling off period for independent CPA	1	EO	1	3/1	Company	N
	81	Relief from the Requirements for Audit Committees	1	EO	1	3/1	Company	N
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Filings Checklist (with column 1 completed)	1	0	1	With filing	State	
	102	Compliance Resolution Fund Assessment	1	0	1	7/1	State	
	103	Signed Jurat	2	0	2	With Quarterly and Annual Statement filings and amendments	NAIC	G,H,L
	104	Computation of Net Worth	2	0	2	3/15	State	W
	105	Grievance Procedures, number of grievances handled, causes underlying those grievances, and disposition of grievances	1	0	1	3/1	Company	
	106	Quarterly Net Solvency Report	2	0	2	2/14, 5/15, 8/14, 11/14	State	G, H, W
	107	Quarterly Management Discussion & Analysis	2	0	2	5/15, 8/15, 11/15	Company	U
	108	Amendment to Charter, Articles of Incorporation, Constitution and Bylaws	1	0	1	Within 30 days of adoption	Company	
	109	Amendment to Financial Statement	2	0	2	Within 10 days of amendment	NAIC	G, H, I, L
	110	Amendment to Quarterly Net Solvency Report	2	0	2	With amended quarterly or annual statement filing	State	G, H
	111	Amendment to Risk Based Capital Report	2	0	2	With amended annual statement filing	NAIC	G
	112	Management Letter from Independent CPA Auditor	2	0	2	8/1	Company	G
		<b>VI. FILINGS FOR HMO INSURERS ONLY</b>						
	113	List of Providers	1	0	1	3/1	Company	
	114	Renewal of Certificate of Authority	1	0	1	8/16	State	P
		<b>VII. FILINGS FOR LONG-TERM CARE INSURERS</b>						
	115	Claims Denial Reporting Form	1	0	1	6/30	State	V
	116	Replacement and Lapse Reporting Form	1	0	1	6/30	State	V
	117	Rescission Reporting Form for Long-Term Care Policies	1	0	1	3/1	State	V

Please note that this filing checklist applies only to Mutual Benefit Societies and Health Maintenance Organizations licensed in Hawaii under Hawaii Revised Statutes Chapters 432 and 432D, respectively.

\* N/A = filing not required.  
 EO = electronic only filing.

\*\* If Form Source is NAIC, the form should be obtained from the appropriate vendor.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
A	Required Filings Contact Person:	<p>Compliance Resolution Fund Assessment (<u>Line #102</u>)  Jerry Bump: (808) 586-0985  E-mail: <a href="mailto:jbump@dcca.hawaii.gov">jbump@dcca.hawaii.gov</a></p> <p>Renewal of HMO Certificate of Authority (<u>Line #114</u>)  Examination Branch: (808) 586-3870  E-mail: <a href="mailto:flo@dcca.hawaii.gov">flo@dcca.hawaii.gov</a></p> <p>Long-Term Care Reporting Forms (<u>Lines # 115-117</u>)  Colin Hayashida: (808) 586-2790  E-mail: <a href="mailto:insrpa@dcca.hawaii.gov">insrpa@dcca.hawaii.gov</a></p> <p>Annual Statement and all other filings  John Pang: (808) 586-7379  E-mail: <a href="mailto:jpang@dcca.hawaii.gov">jpang@dcca.hawaii.gov</a></p>
B	Mailing Address:  Hand Delivery Address:	<p>Health Branch, Insurance Division  Department of Commerce &amp; Consumer Affairs  P. O. Box 3614  Honolulu, HI 96811-3614</p> <p>Health Branch, Insurance Division  Department of Commerce &amp; Consumer Affairs  335 Merchant Street, Suite 213  Honolulu, HI 96813</p>
C	Mailing Address for Filing Fees:	Not applicable
D	Mailing Address for Premium Tax Payments:	Not applicable
E	Delivery Instructions:	All filings must be physically received at one of the addresses in Note B no later than the indicated due date. If the due date falls on a weekend or a State holiday, then the deadline is extended to the next business day.
F	Late Filings:	Failure to submit the filings on time are punishable by law including fines of up to \$500 per day, suspension or revocation of the Certificate of Authority.
G	Original Signatures:	Original signatures required on all filings that require signatures, including third party attestations.
H	Signature/Notarization/Certification:	The Annual and Quarterly Statement Jurat pages, and the Quarterly Net Solvency Report, shall each bear notarized signatures of at least two of the reporting entity's principal officers.
I	Amended Filings:	Health entity must amend Annual Statement ( <u>Line #1</u> ) to match the audited financial statements, and shall amend Quarterly Financial Statement ( <u>Line # 2</u> ) for changes that equal or exceed 5% of Net Admitted Assets, or 5% of Capital and Surplus, in the original filing. Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, same should be followed for any amendment.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
J	Exceptions from normal filings:	Companies should apply for exemption or extension to a filing in writing at least 30 days prior to the due date.
K	Bar Codes (State or NAIC):	Not applicable for Hawaii filings.
L	Signed Jurat:	A signed Jurat page in compliance with notes G and H must accompany each and every filing of the annual statement, quarterly financial statement, and amendment(s) thereto.
M	NONE Filings:	See <i>NAIC Annual Statement Instructions</i> .
N	Filings new, discontinued or modified materially since last year:	There are no discontinued or modified filings.  <u>New filings:</u>  1-Relief from the five-year rotation requirement for lead audit partner (Line #79).  2-Relief from the one-year cooling off period for independent CPA (Line #80).  3-Relief from the Requirements for Audit Committees (Line #81).
O	Electronic Filing:	Electronic filing with the NAIC includes filing via the Internet or filing via diskette. Please review <i>General Instructions for Health Entities to Use Checklist</i> .
P	Certificate of Authority: (HMO Insurers ONLY)	The Insurance Division will notify HMO insurers of the license renewal before August 16 each year.  QUESTIONS – CONTACT THE EXAMINATION BRANCH AT (808) 586-3870. E-Mail: <a href="mailto:flo@dcca.hawaii.gov">flo@dcca.hawaii.gov</a>
Q	Checks/Payments:	Checks should be made payable to “ <i>Department of Commerce and Consumer Affairs</i> .” A service charge of \$25 will be assessed for each dishonored check.
R	Supplemental Compensation Exhibit	Health entity may submit this exhibit separately from other filings ( <u>Line # 27</u> ).

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
S	Notification of Auditor(s)	<p>Health entity must notify the Insurance Commissioner of its selection of auditor (<u>Line # 75</u>) <b>no later than 30 days</b> before the commencement of the annual audit. The inclusion in the notification of a statement of qualification for each and every member of the audit team, evidencing the auditors' knowledge and experience in statutory accounting principles and the health insurance industry, will facilitate approval.</p> <p>Also, a letter stating that the independent CPA is aware of the provisions of the insurance statutes and rules that relate to accounting and financial matters of this State in accordance with whose regulation the audited financial report is made and affirming that the independent CPA will express an opinion on the financial statements in terms of their conformity to the statutory accounting practices prescribed or otherwise permitted by this State's Insurance Division, specifying such exceptions the independent CPA may believe appropriate. (See Line #75)</p>
T	Audited Financial Statements	Originals are required for filing.
U	Management's Discussion & Analysis (MD&A)	<p>Annual MD&amp;A (<u>Line # 20</u>) must be prepared in accordance with the NAIC <i>Annual Statement Instructions - Health</i>.</p> <p>Quarterly MD&amp;A (<u>Line # 107</u>) shall follow guidelines for annual MD&amp;A in the NAIC <i>Annual Statement Instructions - Health</i>, but on a quarterly basis. It shall also disclose significant events and analyze operation for the immediate past quarter, and compare both quarterly and YTD operating results for the quarter with those of the corresponding period of the preceding year.</p>
V	Long-Term Care Insurance Reporting Forms	<p>Claims Denial Reporting Form (<u>Line # 115</u>) Replacement and Lapse Reporting Form (<u>Line # 116</u>) Rescission Reporting Form for Long-Term Care Policies (<u>Line # 117</u>)</p> <p>The Long-Term Care Insurance Reporting Forms are available on the website: <a href="http://www.hawaii.gov/dcca/ins/insurers">www.hawaii.gov/dcca/ins/insurers</a></p> <p>All three forms are required of insurers writing Long-Term Care insurance and/or insurers that have Long-Term Care policies in force.</p>
W	State Required Filings	Contact person listed in Note A to obtain current State form for filing.
X	Communication of Internal Control Related Matters Noted in Audit	Line #74 – HAR Section 16-185-110 requires this written communication whether or not material weaknesses were noted by the auditor within 60 days of filing the audited financial report.
Y	Websites for additional information:	<a href="http://www.hawaii.gov/dcca/ins">www.hawaii.gov/dcca/ins</a> and <a href="http://www.naic.org/industry_filing_state_instructions.htm">www.naic.org/industry_filing_state_instructions.htm</a>

**General Instructions  
For Health Entities to Use Checklist**

**Please Note:** State of Hawaii's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending its own checklist.

**Electronic Filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copies with the NAIC.**

**Column (1) (Checklist)**

Companies must use the checklist to submit filings to the State of Hawaii Insurance Division. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

**Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

**Column (3) (Required Filings)**

Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Risk-Based Capital .PDF Filing** is the .pdf file for risk-based capital data.

The **Supplemental Electronic Filing** includes all supplements due April 1, per the *Annual Statement Instructions*.

The **Supplemental .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

The **Quarterly Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly data.

The **Quarterly .PDF Filing** is the .pdf file for quarterly statement data.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

**Column (4) (Number of Copies)**

Indicates the number of copies that each company is required to file for each type of form.

**Column (5) (Due Date)**

Indicates the date on which the filing must reach the State of Hawaii Insurance Division.

**General Instructions  
For Health Entities to Use Checklist  
(Continued)**

**Column (6) (Form Source)**

This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," Hawaii will provide the forms with the filing instructions (generally by e-mail). If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the *NAIC Annual Statement Instructions*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.