



---

SECTION:	Actuarial Reports
INDEX NO.:	A050-900
TITLE:	Requirement for Submission of Actuarial Reports and Cost Certificates
APPROVED BY:	Superintendent of Financial Services
PUBLISHED:	July 1991 – PCO Bulletin 2/2
EFFECTIVE DATE:	January 1, 1992 [up-to-date – July 2009]

---

*Note: Where this policy conflicts with the Financial Services Commission of Ontario Act, 1997, S.O. 1997, c. 28 (FSCO Act), Pension Benefits Act, R.S.O. 1990, c. P.8 (PBA) or Regulation 909, R.R.O. 1990 (Regulation), the FSCO Act, PBA or Regulation govern.*

*Note: The electronic version of this policy, including direct access to all linked references, is available on FSCO's website at [www.fSCO.gov.on.ca](http://www.fSCO.gov.on.ca). All pension policies can be accessed from the **Pensions** section of the website through the **Pension Policies** link.*

Staff have found the practice of incorporating the actuarial report or cost certificate of several plans of the same sponsor under one report difficult for monitoring purposes.

Therefore, effective for review dates on or after January 1, 1992 separate actuarial reports and cost certificates must be prepared and filed for each registered pension plan. The reporting period must be clearly indicated.