Appendix A

FRI Name: OMIA Members
Reporting Date: April 11, 2022

	IFRS 17 Self-Assessment Questionnaire	Complete	In progress - On-time	In progress - At Risk	Not Started	Not Applicable	Comments
1	Does the FRI have an approved IFRS 17 Project Plan in place?		x				
	Is the project on track?		x				
2	Has the FRI determined its accounting policies with respect to IFRS 17 including options and actuarial methods associated with?: • Level of Aggregation • Estimate of Future Cash Flows • Discount Rates • Risk Adjustment • Contractual Service Margin • Embedded Guarantees • Accounting for Financial Guarantee Contracts • Deferred Acquisition Costs	LOA FCF Disc Rate Risk Adj N/A N/A N/A Incl in each					

FRI Name: OMIA Members
Reporting Date: Apr 11, 2022

	IFRS 17 Self-Assessment Questionnaire	Complete	In progress - On-time	In progress - At Risk	Not Started	Not Applicable	Comments
	• Premium Allocation Approach Measurement • Contracts with Direct Participation Features • Transition	PAA n/a Transition					
3	Has the FRI performed a qualitative assessment of IFRS 4/IFRS 17 differences?	EY					
4	Has the FRI performed a quantitative assessment or proforma Financial Statements for IFRS 17?Footnote4		EY with 3 test companies is mapping chart of accounts, producing IFRS 17 j/e and proforma f/s				
5	Has the FRI performed an IFRS 9 impact analysis on classification and measurement of financial instruments?	Yes					
6	Have changes to source systems been examined?		Testing with EY using managed services tool. Mapping of g/l accounts is under way to produce IFRS 17 f/s				
7	Has the FRI designed and delivered training to staff?		Through OMIA, CIAA, EY				

FRI Name: OMIA Members
Reporting Date: April 11, 2022

	IFRS 17 Self-Assessment Questionnaire	Complete	In progress - On-time	In progress - At Risk	Not Started	Not Applicable	Comments
8	On a best effort basis, has the FRI reviewed and determined the impact of IFRS 17 on the regulatory capital ratio (LICAT or MCT)?		draft MCT for 2023 has been reviewed and the impact analyzed.				
9	Other items of note for discussion: • a) • b) • c)	FMGF members through OMIA have contracted EY Actuarial for a 3 year period for IFRS 17 Actuarial services. OMIA is providing support to EY with claims and premiums data collection for the participating Mutuals. Dec 31/21 data collection for opening actuarial valuation is nearing completion.					
10	Qualitative discussion (if necessary) of project: • a) • b) • c)	Other position papers: 1. Onerous contracts 2. Amalgamations 3. Mutual Entity 4. Reinsurance Contracts All position papers were written or reviewed by EY. All position papers were reviewed by BDO with a review report issued.					