



ACTUARIAL STANDARDS BOARD

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(September 2011)

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Actuarial Standards of Practice (ASOPs)	Applicability by Practice Area*			
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No. 44, Selection and Use of Asset Valuation Methods for Pension Valuations (Doc. No. 160) – September 2009 Clarification				•
*ASB Procedures Manual (Revised Edition) (Doc. No. 117)				

### III. Actuarial Compliance Guidelines (ACGs)

- Repeal of ACG No. 1, An Actuary's Guide to Compliance with Statement of Financial Accounting Standards No. 87 (Doc. No. 090)
- Repeal of ACG No. 2, For Statement of Financial Accounting Standards No. 88 (Doc. No. 090)
- Repeal of ACG No. 3, For Statement of Financial Accounting Standards No. 106, Employers' Accounting for Postretirement Benefits Other Than Pensions (Doc. No. 085)
- No. 4, Statutory Statements of Opinion Not Including an Asset Adequacy Analysis by Appointed Actuaries for Life or Health Insurers (Doc. No. 045) [Applies to Life and Health]

### IV. Exposure Drafts

- Exposure drafts for which the comment deadline has not yet passed
- Exposure drafts for which the comment deadline has expired
- Discussion drafts

### V. Professionalism Standards

- Code of Professional Conduct (Doc. No. 078)
- Qualification Standards for Prescribed Statements of Actuarial Opinion (Doc. No. 077)

### VI. Other Documents

Note: Several appendices are available exclusively on the ASB website at [www.actuarialstandardsboard.org](http://www.actuarialstandardsboard.org).

- Code of Professional Conduct (AAA, ASPPA, CAS, CCA, and SOA – Doc. No. 078; January 2001)
- Qualification Standards for Prescribed Statements of Actuarial Opinion (AAA – Doc. No. 077; April 2001)
- Financial Reporting Recommendations and Interpretations (Doc. No. 067)
- Structural Framework of U.S. Actuarial Profession (AAA – Doc. No. 4; October 2004)
- Risk Classification Statement of Principles
- ASB Procedures Manual (Doc. No. 117, September 2009)
- Definitions from ASOPs and ACGs

\*This table provides guidance about which standards commonly apply to actuaries in specific practice areas. Please see the "Applicability Guidelines" and the scope section of the standards themselves for more detailed guidance about which standards might apply when performing specific actuarial tasks. Ultimately, it remains the actuary's responsibility to identify the standard(s) that apply to each assignment.  
(Legend: C – Casualty H – Health L – Life P – Pension)