

Department of the Treasury

Regulatory Bulletin

RB 37-7



Handbook: **Examination Handbook**

Subject: **Financial Records**

Section: 410

Financial Records and Reports

Summary: This bulletin provides Examination Handbook Section 410, Financial Records and Reports. This section replaces existing Thrift Activities Handbook Section 410.

For Further Information Contact: Your Office of Thrift Supervision (OTS) Regional Office or the Thrift Policy Division of the OTS, Washington, DC. You may access this bulletin and handbook section at our web site: www.ots.treas.gov.

Regulatory Bulletin 37-7

SUMMARY OF CHANGES

OTS is issuing Examination Handbook Section 410, Financial Records and Reports. We updated Section 410 to reflect the enhanced financial disclosure requirements that public savings institutions are subject to under the Sarbanes Oxley Act of 2002. Change bars in the margins of the handbook section indicate revisions.

A handwritten signature in black ink that reads "Scott M. Albinson".

—*Scott M. Albinson*

Managing Director

Examinations, Supervision and Consumer Protection