**Section 4401.25 Definitions**

 Accountant means an independent certified public accountant or independent accounting firm in good standing with the American Institute of CPA's and all states in which the accountant is licensed to practice.

 Department means *the Department of Insurance of the State of Illinois* [40 ILCS 5/1A-102] (see P.A. 90-507, effective August 22, 1997).

 Division means *the Public Pension Division of the Department of Insurance* [40 ILCS 5/1A-102] (see P.A. 90-507, effective August 22, 1997).

(Source: Added at 22 Ill. Reg. 15312, effective August 7, 1998)