

SECTION VII

A minimum number of reference points must be cross-checked before the P&C return is filed. The corresponding figures must agree exactly, resolving any rounding differences.

A convention for identifying each reference point (datapoint) has been adopted.

For example:

Page 20.10, line 01, column 01 is represented as: 20100101

Commercially available software (PricewaterhouseCoopers – PwC Pro Software) includes the minimum cross-checks required, which may also be found (described as “validation rules”) on [OSFI’s website](#).