

Edgar Filing: AMERICAN FINANCIAL GROUP INC - Form 10-Q/A

AMERICAN FINANCIAL GROUP INC  
Form 10-Q/A  
May 22, 2003

-----  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 10-Q/A

Amendment No. 1 to  
Quarterly Report Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

For the Quarterly Period Ended  
March 31, 2003

Commission File  
No. 1-13653

AMERICAN FINANCIAL GROUP, INC.

Incorporated under  
the Laws of Ohio

IRS Employer I.D.  
No. 31-1544320

One East Fourth Street, Cincinnati, Ohio 45202  
(513) 579-2121

Indicate by check mark whether the Registrant (1) has filed all reports  
required to be filed by Section 13 or 15(d) of the Securities Exchange Act of  
1934 during the preceding 12 months, and (2) has been subject to such filing  
requirements for the past 90 days. Yes ☒ No

Indicate by check mark whether the Registrant is an accelerated filer.  
Yes ☒ No

As of May 1, 2003, there were 69,582,123 shares of the Registrant's  
Common Stock outstanding, excluding 18,666,614 shares owned by subsidiaries.

-----  
AMERICAN FINANCIAL GROUP, INC. 10-Q/A

# Edgar Filing: AMERICAN FINANCIAL GROUP INC - Form 10-Q/A

## EXPLANATORY NOTE

The Registrant hereby amends its Quarterly Report on Form 10-Q to include the document listed as Exhibit 10 which was inadvertently omitted from Item 6 of the original filing.

## PART I

### ITEM 4

#### CONTROLS AND PROCEDURES

AFG's chief executive officer and chief financial officer, with assistance from management, have evaluated AFG's disclosure controls and procedures (as defined in Exchange Act Rule 13a-14(c)) as of a date within 90 days prior to filing this report. Based on that evaluation, they concluded that the controls and procedures are effective. There have been no significant changes in AFG's internal controls or in other factors that could significantly affect these controls subsequent to the date of their evaluation.

## PART II OTHER INFORMATION

### ITEM 6

#### EXHIBITS AND REPORTS ON FORM 8-K

(a) Exhibit 10 - 2003 Annual Bonus Plan.

Exhibit 99 - Certification pursuant to section 906 of the Sarbanes-Oxley Act of 2002.

(b) Reports on Form 8-K:

Date of Report -----	Item Reported -----
February 19, 2003	Press Release - Fourth quarter and full year 2002 results; asbestos litigation settlement.
May 1, 2003	A. Press Releases: 1. Proposal to have a majority of independent directors. 2. First Quarter 2003 Earnings Release. B. Written transcript, including slides, of May 1, 2003 webcast.

-----  

## SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, American Financial Group, Inc. has duly caused this Report to be signed on its behalf by the undersigned duly authorized.

American Financial Group, Inc.

Edgar Filing: AMERICAN FINANCIAL GROUP INC - Form 10-Q/A

May 22, 2003

BY: s/Fred J. Runk

-----  
Fred J. Runk  
Senior Vice President and Treasurer

2

AMERICAN FINANCIAL GROUP, INC. 10-Q/A

SARBANES-OXLEY SECTION 302(a) CERTIFICATIONS

I, Carl H. Lindner, certify that:

1. I have reviewed this amendment to the quarterly report on Form 10-Q of American Financial Group, Inc.;
2. Based on my knowledge, this amendment to the quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this amendment to the quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this amendment to the quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this amendment to the quarterly report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:
  - a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this amendment to the quarterly report is being prepared;
  - b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this amendment to the quarterly report (the "Evaluation Date"); and
  - c) presented in this amendment to the quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
  - a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

Edgar Filing: AMERICAN FINANCIAL GROUP INC - Form 10-Q/A

- b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and
- 6. The registrant's other certifying officer and I have indicated in this amendment to the quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

May 22, 2003

BY: s/Carl H. Lindner

-----  
Carl H. Lindner  
Chairman of the Board and  
Chief Executive Officer  
(principal executive officer)

3

AMERICAN FINANCIAL GROUP, INC. 10-Q/A

SARBANES-OXLEY SECTION 302(a) CERTIFICATIONS - CONTINUED

I, Fred J. Runk, certify that:

- 1. I have reviewed this amendment to the quarterly report on Form 10-Q of American Financial Group, Inc.;
- 2. Based on my knowledge, this amendment to the quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this amendment to the quarterly report;
- 3. Based on my knowledge, the financial statements, and other financial information included in this amendment to the quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this amendment to the quarterly report;
- 4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined

## Edgar Filing: AMERICAN FINANCIAL GROUP INC - Form 10-Q/A

in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:

- a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this amendment to the quarterly report is being prepared;
  - b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this amendment to the quarterly report (the "Evaluation Date"); and
  - c) presented in this amendment to the quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
- a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and
6. The registrant's other certifying officer and I have indicated in this amendment to the quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

May 22, 2003

BY: s/Fred J. Runk

-----  
Fred J. Runk  
Senior Vice President and Treasurer  
(principal financial officer)

