

**533C.602 Audited financials.**

1. A licensee shall, within ninety days after the end of each fiscal year, or within any extended time as the superintendent may prescribe, file with the superintendent an audited financial statement for the fiscal year prepared in accordance with United States generally accepted accounting principles and any other information as the superintendent may reasonably require.

2. The audited financial statements shall be prepared by an independent certified public accountant or independent public accountant who is satisfactory to the superintendent.

3. The audited financial statements shall include or be accompanied by a certificate of opinion of the independent certified public accountant or independent public accountant that is satisfactory in form and content to the superintendent. If the certificate or opinion is qualified, the superintendent may order the licensee to take any action as the superintendent may find necessary to enable the independent or certified public accountant or independent public accountant to remove the qualification.

[2003 Acts, ch 96, §24, 42](#); [2023 Acts, ch 83, §22](#)