

§6100-A. Audited financials

Audited financial filing is governed by this section. [PL 2023, c. 662, §2 (NEW).]

1. Required filing. A licensee shall, within 90 days of the end of each fiscal year or within any extended time as the administrator may prescribe, file with the administrator:

A. An audited financial statement of the licensee for the fiscal year prepared in accordance with generally accepted accounting principles in the United States; and [PL 2023, c. 662, §2 (NEW).]

B. Any other information as the administrator may reasonably require. [PL 2023, c. 662, §2 (NEW).]

[PL 2023, c. 662, §2 (NEW).]

2. Filing preparation. The audited financial statements required by this section must be prepared by an independent certified public accountant or independent public accountant who is satisfactory to the administrator.

[PL 2023, c. 662, §2 (NEW).]

3. Certificate of opinion. The audited financial statements required by this section must include or be accompanied by a certificate of opinion of the independent certified public accountant or independent public accountant who prepared the statements that is satisfactory in form and content to the administrator. If the certificate of opinion is qualified, the administrator may order the licensee to take any action the administrator may find necessary to enable the independent certified public accountant or independent public accountant to remove the qualification.

[PL 2023, c. 662, §2 (NEW).]

SECTION HISTORY

PL 2023, c. 662, §2 (NEW).

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