Chapter 460-60A WAC

FINANCIAL STATEMENTS AND REPORTS—CONTENTS AND FILING REQUIREMENTS

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DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER


WAC 460-60A-010 Financial statements. (1) All financial statements required to be filed under these regulations shall be prepared in form and content in accordance with generally accepted accounting principles.
(2) The administrator may require the filing of other statements in addition to, or in substitution for, the statements herein required in any case where such statements are necessary or appropriate for an adequate presentation of the financial condition of any issuer or person whose financial statements are required, or whose statements are otherwise necessary for the protection of investors.

WAC 460-60A-015 Federal interstate offerings by coordination. Financial statements meeting the requirements of the United States Securities and Exchange Commission and filed with the Washington securities division pursuant to the provisions of RCW 21.20.180 will be deemed to have met the financial disclosure requirements of the division: Provided, That if the aggregate sales price of the offering exceeds one million dollars, annual financial statements shall be audited and certified by an independent certified public accountant.