

ALABAMA DEPARTMENT OF INSURANCE  
ADMINISTRATIVE CODECHAPTER 482-1-100  
REQUIREMENT FOR ANNUAL AUDITED FINANCIAL REPORTS  
(REPEALED 3/7/08)

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482-1-100-.01	<u>Purpose And Scope.</u> (Repealed 3/7/08)

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.02 Authority. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.03 Definitions. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

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**482-1-100-.04 Filing And Extensions For Filing Of Annual Audited Financial Reports. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS

February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.05 Contents Of Annual Audited Financial Report.**  
**(Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.06 Designation Of Independent Certified Public Accountant.** **(Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.07 Qualifications Of Independent Certified Public Accountant.** **(Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.08 Consolidated Or Combined Audits. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.09 Scope Of Examination And Report Of Independent Certified Public Accountant. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.10 Notification Of Adverse Financial Condition. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.11 Report On Significant Deficiencies In Internal Controls. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.12 Accountant's Letter Of Qualifications. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance  
**Statutory Authority:** Code of Ala. 1975, §27-2-17.  
**History: New Rule:** July 5, 1994; effective July 15, 1994.  
**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.13 Definition, Availability And Maintenance Of CPA Workpapers. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance  
**Statutory Authority:** Code of Ala. 1975, §27-2-17.  
**History: New Rule:** July 5, 1994; effective July 15, 1994.  
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**482-1-100-.14 Exemptions And Effective Dates. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance  
**Statutory Authority:** Code of Ala. 1975, §27-2-17.  
**History: New Rule:** July 5, 1994; effective July 15, 1994.  
**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS

February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.15 Canadian And British Companies. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.16 Severability Provision. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.

**482-1-100-.17 Effective Date. (Repealed 3/7/08)**

**Author:** Commissioner of Insurance

**Statutory Authority:** Code of Ala. 1975, §27-2-17.

**History: New Rule:** July 5, 1994; effective July 15, 1994.

**Revised:** Filed May 25, 2004; effective June 5, 2004. Filed with LRS May 26, 2004. Rule is not subject to the Alabama Administrative Procedure Act. **Repealed:** Filed February 1, 2008; effective March 7, 2008. Filed with LRS February 1, 2008. Rule is not subject to the Alabama Administrative Procedure Act.