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****MANDATORY FOR ALL CAPTIVE TYPES****
AUDITED FINANCIAL STATEMENT AND
STATEMENT OF ACTUARIAL OPINION
SUBMITTAL FORM (fillable pdf)

License #: _____

Full Captive Name: _____

Submitter Name: _____

Submitter E-mail Address: _____

Audited Financial Statement by Vermont approved CPA (including required letters)

Yes No

Is the Audit Opinion Qualified* or Adverse?
*(Other than qualified for an approved permitted practice)

Do the audited financial statements reflect any audit adjustments impacting net income and surplus?

If yes, is the required reconciliation to the Annual Statement NOT disclosed in Notes to financial statements?

Does the Report of Evaluation of Internal Controls identify significant deficiencies and/or material weaknesses?

Statement of Actuarial Opinion by Vermont approved Actuary

Yes No

Do the loss and LAE reserves per the Statement of Actuarial Opinion NOT agree with the reserves as reported on the balance sheet of the audited financial statements and/or the annual report (NAIC Stmt. or VCAR)?

Note: For all **non-RRGs** this form must be attached as the first page of the unsecure .pdf containing the Audited Financial Statement and/or Statement of Actuarial Opinion (if applicable). For **RRGs only**, this form must be attached before the SAO filing within the 3/1 Annual unsecure .pdf submission and as the first page when the Audit filing is submitted. If the form is not attached, the filing will be returned for inclusion and resubmission. Please see [Regulation C-1981-02](#) for further filing requirements.