

Effective 5/12/2015

11-13-504 Uniform accounting system.

An interlocal entity shall:

- (1) establish and maintain the interlocal entity's accounting records, and financial statements prepared from those records, as required by generally accepted accounting principles; and
- (2) adopt and implement internal accounting controls in light of the needs and resources of the interlocal entity.

Enacted by Chapter 265, 2015 General Session