

***Effective 5/12/2015***

**11-13-528 Annual financial reports -- Audit reports.**

- (1) Within 180 days after the close of each fiscal year, the interlocal entity shall prepare an annual financial report in conformity with generally accepted accounting principles as prescribed in the Uniform Accounting Manual of the Utah State Auditor.
- (2) The requirement under Subsection (1) may be satisfied by presentation of the audit report furnished by the auditor.
- (3) The interlocal entity shall:
  - (a) file copies of the annual financial report or the audit report furnished by the auditor with the state auditor; and
  - (b) maintain the report as a public document in the interlocal entity office.

Enacted by Chapter 265, 2015 General Session