

Effective 5/12/2015

11-13-530 Interlocal entity may expand uniform procedures -- Limitation.

- (1) Subject to Subsection (2), an interlocal entity may expand a uniform accounting, budgeting, or reporting procedure required by generally accepted accounting principles, to better serve the needs of the interlocal entity.
- (2) An interlocal entity may not deviate from or alter the basic prescribed classification systems for the identity of funds and accounts required by generally accepted accounting principles.

Enacted by Chapter 265, 2015 General Session