

547—5.4(331) Generally accepted accounting principles.

5.4(1) *Compliance.* The annual financial report summary and report details shall be prepared in conformity with generally accepted accounting principles.

5.4(2) *Waiver.* Rescinded IAB 3/19/14, effective 4/23/14.

[ARC 1372C, IAB 3/19/14, effective 4/23/14]