

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**5.4(2) *Waiver.*** Rescinded IAB 3/19/14, effective 4/23/14.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