

547—3.1(333A) Description.

3.1(1) In an attempt to provide complete and accurate financial information of county government, all studies, reports and designed forms shall, where practicable, use the recommendations of the Governmental Accounting Standards Board; shall be applicable to every county in the state of Iowa; and shall be capable of producing data essential to the general public and the legislative and governing bodies of this state.

3.1(2) Guidelines, comments, recommendations and proposed legislation issued by this committee shall have the approval of not less than five members of the committee.
[ARC 1372C, IAB 3/19/14, effective 4/23/14]