

3545.0700 FINANCIAL REPORTING STANDARDS.

The requirements adopted in parts 3545.0600 to 3545.0900 must be known as the uniform financial accounting and reporting standards for school districts. The state auditor must have ultimate authority to decide questions relative to accounting classifications and application to district accounting transactions of the standards contained herein.

Statutory Authority: *MS s 14.388; 121.902*

History: *26 SR 1718*

Published Electronically: *August 29, 2003*