

Cherokee Nation Code Annotated

Title 62: Public Finance

Chapter 8: Financial Records and Reports

§ 71. Governing accounting standards

Cite as: 62 CNCA § 71

Generally accepted accounting principles (GAAP), established by the National Council on Governmental Accounting, The American Institute of CPA's, and the Financial Accounting Standards Board, shall be used in accounting and reporting for the financial activities of the various entities of Cherokee Nation, unless they conflict with applicable legal requirements.

Historical Data

LA 13–85, eff. August 10, 1985.