

**20 NCAC 03 .0108 STATUS OF MEMORANDA: STATEMENTS AND PUBLICATIONS**

(a) The Commission may from time to time issue memoranda, statements and publications for the guidance of local officials and other interested parties. These documents are intended to be explanatory in nature, and not intended to be binding on anyone. They are intended to set forth procedures, etc. which the Commission believes a prudent man would follow under the circumstances outlined in the document and be able to comply with the requirements of good accounting practice, state law and regulations, and any specified federal law and regulations. Care must be taken by each governmental unit that their own specific circumstances are not so different from the normal circumstances that other procedures should be used.

(b) In proceedings before the Commission, the Commission will consider the use of the recommended procedures to be proper and to have been used in good faith unless specific evidence exists to the contrary. The Commission may require written justification for the use of any other procedures which give rise to allegations of impropriety.

*History Note: Authority G.S. 159-3(f);  
Eff. February 1, 1976;  
Readopted Eff. September 23, 1977;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. January 9,  
2018.*