**RCW 68.46.090 Financial reports—Filing—Verification.** Any cemetery authority selling prearrangement merchandise or other prearrangement services shall file in its office and with the board a written report upon forms prepared by the board which shall state the amount of the principle of the prearrangement trust fund, the depository of such fund, and cash on hand which is or may be due to the fund as well as other information the board may deem appropriate. All information appearing on such written reports shall be revised at least annually. These reports shall be verified by the president, or the vice president, and one other officer of the cemetery authority, the accountant or auditor who prepared the report, and, if required by the board for good cause, a certified public accountant in accordance with generally accepted auditing standards. [2009 c 102 s 18; 2005 c 365 s 135; 1983 c 190 s 1; 1977 ex.s. c 351 s 5; 1973 1st ex.s. c 68 s 9.]

**Funeral directors and embalmers account and cemetery account abolished, moneys transferred to funeral and cemetery account—2009 c 102:** See note following RCW 18.39.010.

**Severability—1977 ex.s. c 351:** See note following RCW 68.05.180.