

**6.552 AUDIT OF COUNTY OR MUNICIPAL HOSPITALS AND COUNTY NURSING HOMES.**

Subdivision 1. **Hospitals.** Notwithstanding the provisions of any law to the contrary, any county or municipal hospital board may employ a certified public accountant to annually audit and examine the books of said hospital. The report of such examination or audit by such certified public accountant shall be submitted to the state auditor who shall review such audit report and may accept such audit or make such additional examinations as the state auditor deems to be in the public interest.

Subd. 2. **Nursing homes.** Notwithstanding the provisions of any law to the contrary, any county nursing home board may employ a certified public accountant to annually audit and examine the books of the nursing home. The report of the examination or audit by the certified public accountant must be submitted to the state auditor. The state auditor shall review the audit report and may accept the audit or make additional examinations as the state auditor deems to be in the public interest.

**History:** 1974 c 489 s 1; 1986 c 444; 2003 c 53 s 1