

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Nornes and others

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### Overview

Allows a county nursing home board to employ a certified public accountant to audit the county nursing home. Under current law, the State Auditor is responsible for these audits.

#### Section

- 1** **County nursing home audits.** Under current law, the State Auditor must audit counties. This section allows a county nursing home board to employ a certified public accountant (CPA) to audit a county nursing home. The bill requires the CPA's report to be submitted to the State Auditor. The bill also requires the State Auditor to review the audit report and provides that the State Auditor may accept it or make additional recommendations. Requires the state auditor to bill for these services.

This provision for county nursing homes is parallel to a provision in current law for county or municipal hospital boards.