## HOSPITAL AUTHORITY (EXCERPT) Act 47 of 1945

331.8r Books of record and accounts; availability of certain writings to public; statement; misdemeanor; proceedings to compel compliance; annual audit report.

Sec. 8r.

A hospital authority issuing bonds under this act shall install, maintain, and keep proper books of record and accounts separate entirely from other records and accounts of the hospital authority, in which full and correct entries shall be made of the dealings or transactions of or in relation to the properties, business, and affairs of the hospitals, and the revenues for which are pledged for the payment of bonds issued under this act. A writing prepared, owned, used, in the possession of, or retained by a hospital authority in the performance of an official function shall be made available to the public in compliance with the freedom of information act, Act No. 442 of the Public Acts of 1976. The hospital authority board, not later than 6 months after the close of an operating year, shall prepare on forms furnished by the department of treasury a statement in reasonable detail, sworn to by its chief accounting officer, showing the cash income and disbursements of the hospitals during the operating year and the assets and liabilities of the hospitals at the close of the year. A certified copy of the statement shall be filed with the department of treasury not later than 6 months after the close of the operating year. The hospital authority board or an officer, member, or employee of the hospital authority board, charged with the duty of compiling and furnishing the statement required in this section, who refuses or neglects to furnish the statement to the department of treasury within the time required, is guilty of a misdemeanor. The department of treasury may compel compliance with this section by appropriate proceedings brought in a court of competent jurisdiction. If the books of record and account pertaining to the hospitals are audited annually by a certified public accountant the audit report prepared by the certified public accountant shall be used in place of the statement to be prepared on forms furnished by the department of treasury, and the provisions of this section pertaining to the statement shall apply to the annual audit report.

History: Add. 1973, Act 161, Imd. Eff. Dec. 14, 1973; -- Am. 1977, Act 180, Imd. Eff. Nov. 17, 1977; -- Am. 1983, Act 78, Imd. Eff. June

Popular Name: Municipal Hospital Authority Act