



STATE OF KANSAS

Office of the Attorney General

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CURT T. SCHNEIDER
Attorney General

June 23, 1975

Opinion No. 75- 256

Mr. Tom Smyth
Attorney at Law
103 South Iowa
Ness City, Kansas 67560

Dear Mr. Smyth:

As counsel for the Ness County Hospital District No. 2, organized and operating under K.S.A. 80-2113 *et seq.*, you inquire whether the hospital district is required to prepare an annual budget. K.S.A. 80-2125 is not explicit on the question. Under the general budget law, however, K.S.A. 79-2925 *et seq.*, the governing body of every taxing subdivision must prepare an annual budget in accordance with that act, and the hospital district is subject to those requirements.

The board also inquires whether they are required to have an annual audit by a licensed municipal accountant. You indicate that they have been doing so since the district was organized, and that you have advised them that although there appears to be no express statutory requirement for an audit, it is certainly the best practice. I agree with your advice fully. We likewise find no express statutory audit requirement for the district, but a continuation of the practice is certainly sound business judgment.

I regret the delay in responding to your letter, but some matters inevitably becomes part of the post-legislative session backlog. If further questions arise, please feel free to call upon us.

Yours very truly,

CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj