§ 2808-b. Certification of financial statements and financial information. 1. All financial statements or financial information required by law or regulation to be submitted by a nursing home or facility providing health-related service shall be certified in their entirety by an independent certified public accountant or independent public accountant. The commissioner shall by regulation establish the form of certification which shall ensure that the certified public accountant or public accountant:

(a) has disclosed any and all material facts known to him, disclosure of which is necessary to make the financial statements or financial information not misleading; and

(b) during the period of his professional engagement, at the time of expressing his opinion, or during the period covered by the financial statements, did not have nor was committed to acquire, any direct financial interest or material indirect financial interest in the ownership or operation of the nursing home or facility; and

(c) during the period of his professional engagement, at the time of expressing his opinion or during the period covered by the financial statements, was not connected in any way with the ownership, financing or operation of the nursing home or facility as a director, officer or employee, or in any capacity other than as an independent certified public accountant or independent public accountant; and

(d) subsequent to such certification discloses any material fact discovered by him which existed at the time of such certification and was not disclosed in the financial statements or financial information, the disclosure of which is necessary to make the financial statements or financial information not misleading and discloses any material misstatement in said financial statements or financial information.

2. Any person submitting a financial statement or financial information which he knows to be false or certifying a financial statement or financial information which he knows to be false shall be guilty of a class E felony.