

## Report of Independent Certified Public Accountants

Facility Name	Facility Operating Certificate No.	Report Year	HCS Submission Date
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### ***For Single Facility Standard Financial Statements***

#### **Report on the Audit of the Financial Statements**

##### **Opinion**

We have audited the financial statements of \_\_\_\_\_ (*the Facility*) which comprise the balance sheet as of \_\_\_\_\_ (*period end date*), and the related statements of operations, changes in net assets or equity and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of \_\_\_\_\_ as of \_\_\_\_\_ and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of \_\_\_\_\_ and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

##### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about \_\_\_\_\_ ability to continue as a going concern within one year after the date the financial statements are available to be issued.

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#### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of \_\_\_\_\_ internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about \_\_\_\_\_ ability to continue as a going concern for a reasonable period of time.

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We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Report on Supplementary Information in Relation to Financial Statements as a whole

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The following supplemental data, from the accompanying Adult Care Facility (ACF) **Cost Report** for the year ended \_\_\_\_\_, identified by the date of submission, which was \_\_\_\_\_, which are the responsibility of \_\_\_\_\_ management, is presented for purposes of additional analysis and is not a required part of the financial statements.

#### The financial data on:

Section II -           1A- Total Assets  
                               1B -Total Liabilities  
                               1C -Total Equity (For Profit Entities Only)  
                               1D -Total Net Assets (Not for Profit Entities Only)

Section III -           Revenues:  
                               Sum of Accounts 34000-34016 -Total Medicaid Revenues  
                               37099 - Total ACF Revenues  
                               Non-ACF 05 Revenues

                              Expenses:  
                               58999 - Total ACF Expenses  
                               Non- ACF 06 Non-ACF Expenses

                              Operating Surplus/Deficit:  
                               70000 – Profit/ Loss (Surplus/Deficit)  
                               Non-ACF 07 Profit/ Loss (Surplus/Deficit)

#### The statistical data included on:

Section I -           Facility Licensed Bed Count

Section IV -          Resident Care Days

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Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The other information included in the accompanying **ACF Cost Report**, not detailed in the preceding paragraphs, was not subjected to the auditing procedures applied in the audit of the basic financial statement and, accordingly, we do not express an opinion or provide any assurance on it.

### Report on the Supplemental Data in Accordance with the DOH Cost Report Instructions

We have examined the above supplemental data for the year ended \_\_\_\_\_. \_\_\_\_\_ management is responsible for the preparation of the supplemental data in accordance with (or based on) the applicable instructions relating to the preparation of the **ACF Cost Report** as furnished by the New York State Department of Health for the year ended \_\_\_\_\_ (*period end*). Our responsibility is to express an opinion on the supplemental data's conformity with those instructions based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the above supplemental data is in accordance with (or based on) the applicable instructions relating to the preparation of the **ACF Cost Report**, in all material respects. An examination involves performing procedures to obtain evidence about the above supplemental data. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the above supplemental data, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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In our opinion, the above supplemental data are presented in accordance with (or based on) the applicable instructions relating to the preparation of the **ACF Cost Report** as furnished by the New York State Department of Health for the year ended \_\_\_\_\_, (*period end date*) in all material respects.

**Restriction on the Use of the Report**

This **ACF Cost Report**, including this accountant's opinion, is intended solely for the information and use of the management and ownership of the organization and the Offices and Agencies of the State of New York, and is not intended to be and should not be used by anyone other than these specified parties.

**Certification of Opinion**

The undersigned hereby certifies this opinion and that we have disclosed any and all material facts known to us, disclosure of which is necessary to make this opinion, the financial statements, and the supplemental data not misleading. The undersigned hereby further certifies that we will disclose any material fact discovered by us subsequent to this certification that existed at the time of this certification and was not disclosed in the financial statements or the supplemental data, the disclosure of which is necessary to make the financial statements, or the supplemental data not misleading and will disclose any material misstatement in said financial statements or supplemental data.

**Independence**

We are required to be independent and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to the engagement. During the period of this professional engagement, at the time of expressing this opinion and during the period covered by the financial statements, we did not have nor were committed to acquire, any direct financial interest or material indirect financial interest in the ownership or operation of the facility and we were not connected in any way with the ownership, financing or operation of the facility as a director, officer or employee, or in any capacity other than as an independent certified public accountant or independent public accountant.

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Signature of Accounting Firm

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Name of Accounting Firm

By: \_\_\_\_\_  
Signature of CPA Partner-in-Charge

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Name of CPA

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CPA License Number

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Date of CPA Signature

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Address

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City/State/ZIP

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Telephone

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Facility