

**Report of Independent Certified Public Accountants**

Facility Name	Facility Operating Certificate No.	Report Year	HCS Submission Date
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**For Consolidated Financial Statements**

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

**Opinion**

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

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of \_\_\_\_\_, (the parent company of or sole member 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 Consolidated 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 Consolidated Financial Statements**

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 consolidated 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.

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- 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 consolidated 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.

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

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

- Total Medicaid Revenues (Sum of Accounts 34000-34016)
- 37099 - Total ACF Revenues
- Non-ACF 05 – Non ACF Revenues

Expenses:

- 58999 - Total ACF Expenses
- Non-ACF 06 – Non ACF Expenses

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

**The statistical data included on:**

Section I - Facility Licensed Bed Count

Section IV - Resident Care Days

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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 consolidated 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 \_\_\_\_\_. Our responsibility is to express an opinion on the supplemental data's conformity with those instructions based on our examination.

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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.

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 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 consolidated 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 which existed at the time of this certification and was not disclosed in the basic consolidated financial statements or the supplemental data, the disclosure of which is necessary to make the basic consolidated financial statements or the supplemental data not misleading and will disclose any material misstatement in said consolidated financial statements or supplemental data.

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**Independence**

We are required to be independent and meet our other ethical responsibilities, in accordance with ethical requirements related to the engagement. During the period of this professional engagement, at the time of expressing this opinion and during the period covered by the consolidated 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

\_\_\_\_\_  
Name of Accounting Firm

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

\_\_\_\_\_  
Name of CPA

\_\_\_\_\_  
CPA License Number

\_\_\_\_\_  
Date of CPA Signature

\_\_\_\_\_  
Address

\_\_\_\_\_  
City/State/ZIP

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Facility