

**Commonwealth of Massachusetts  
Center for Health Information and Analysis  
2022 Nursing Services Cost Report**

Agencies must include as part of their cost report submission either audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant, tax returns filed with the Internal Revenue Service (IRS) or the Accountant's Certification form attesting to the data claimed on this cost report. If your agency is providing the audited financial statements or IRS filed tax return documents to the Center for Health Information and Analysis (the Center), you do not need to complete the Accountant's Certification form. Absent these documents, agencies must provide a certification from a Certified Public Accountant (CPA) attesting to the accuracy and validity of the data reported on the cost report.

***Accountant's Certification***

1. I certify that I have read the cost report instructions and have examined the agency's data reported on the 2022 Nursing Service cost report. I certify that, to the best of my knowledge and belief, the cost report and other supporting schedules are true, accurate, and complete. I certify that the cost report and supporting schedules were prepared in accordance with applicable regulations and instructions and that the data used in the cost report and supporting schedules are prepared from the books and records of the agency, except as otherwise noted.
2. I confirm that the data reported accurately reflects the agency's cost in providing temporary medical personnel staffing to Massachusetts health care facilities. I certify that costs related to other lines of business are not reported on this report. Further, I certify that the allocation methods used to complete this report are in accordance with Generally Accepted Accounting Principals and the cost report instructions, and that they are appropriately documented to the Center.
3. I certify that I am not a related party to any owner or partner of the temporary nursing agency, as that term is defined in 101 CMR 345.02.

**\*ALL SECTIONS BELOW MUST BE FILLED IN\***

**\*Signature:** \_\_\_\_\_

**\*Date:** \_\_\_\_\_

**\*Print Name:** \_\_\_\_\_

**\*Firm Name and Address:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_