

Center for Health Information and Analysis FY2021 Adult Day Health Cost Report CPA Certification Form

Agencies must include copies of financial statements and other external documentation supporting the accuracy of the data reported on the cost report as part of their cost report submission. Agencies must file one of the following forms of acceptable documentation (in descending order of preference):

- Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA), preferably completed using generally accepted accounting principles (GAAP);
- Unaudited financial statements, certified by a CPA attesting to the accuracy and validity of the data reported on the cost report. The CPA must not be a related party to the principal owners or partners of the agency;
- Copies of tax returns filed with the Internal Revenue Service for the reporting year;
- Unaudited financial statements for the reporting year.

If your agency is providing audited financial statements or tax returns filed with the IRS to the Center for Health Information and Analysis (CHIA), you do not need to complete the CPA Certification form. If your agency is providing unaudited financial statements, it is recommended that you provide a certification from a Certified Public Accountant (CPA) attesting to the accuracy and validity of the data reported on the cost report. A complete certification form can be sent to data@chiamass.gov.

Certified Public Accountant's Certification

1. I certify that I have read the cost report instructions and have examined the agency's data reported on the FY2021 Adult Day Health 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 adult day health. 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 Adult Day Health agency.

ALL SECTIONS BELOW MUST BE FILLED IN

***Signature:** _____ ***Date:** _____

***Print Name:** _____

***Firm Name:** _____

***Phone Number:** _____

***E-Mail Address:** _____

***Mailing Address:** _____