

Home Care Cost Report Preparation Policies and Procedures

<insert name of agency>

For calendar year **<insert calendar year>**

Prepared by **< insert name and title of the
preparer of document>**

As of **<insert date the document was
created>**

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Background

In accordance with Public Health Law (PBH) §3612(8) and Social Services (SOS) Law §365-f (4-a), the commissioner may require a health home or licensed home care services agency, or a fiscal intermediary to report on the costs incurred by the agency in rendering health care services to Medicaid beneficiaries and the New York State Department of Health (DOH) may specify the frequency and format of such reports. DOH requires all Certified Home Health Agencies (CHHA), Licensed Home Care Services Agencies (LHCSA), and Fiscal Intermediaries (FI) operating in New York State to submit the Home Care Cost Report to DOH on an annual basis.

The Home Care Cost Report data is used by the Department to set Medicaid reimbursement rates. This <insert calendar year being reported> cost report will produce a <insert current year> reimbursement rate.

The purpose of this document is to detail the policies and procedures related to the preparation of the Home Care Cost Report, which is required to be submitted to the New York State Department of Health annually. <Insert agency name> provides services such as, <list out home care services agency provide (e.g., PC Level I, home health aide, etc.)>. The associated entities included in this report include <list out entity types that agency operates (e.g., CHHA, LHCSA, FI)>.

Preparation of the Home Care Cost Report

This section details the information necessary to begin the cost report submission process.

Roles and responsibilities:

The following individuals are responsible for the preparation and review of the cost report:

Responsible Party/Parties	Responsibilities
<Title of individual>	Preparer of the cost report
<Title of individual>	Project Liaison
<Title of individual>	Reviewer of the cost report
<Title of individual>	Certifier and submitter of the cost report

Gathering Source Documentation:

To complete the cost report, you will need access to the source documents listed in the table below.

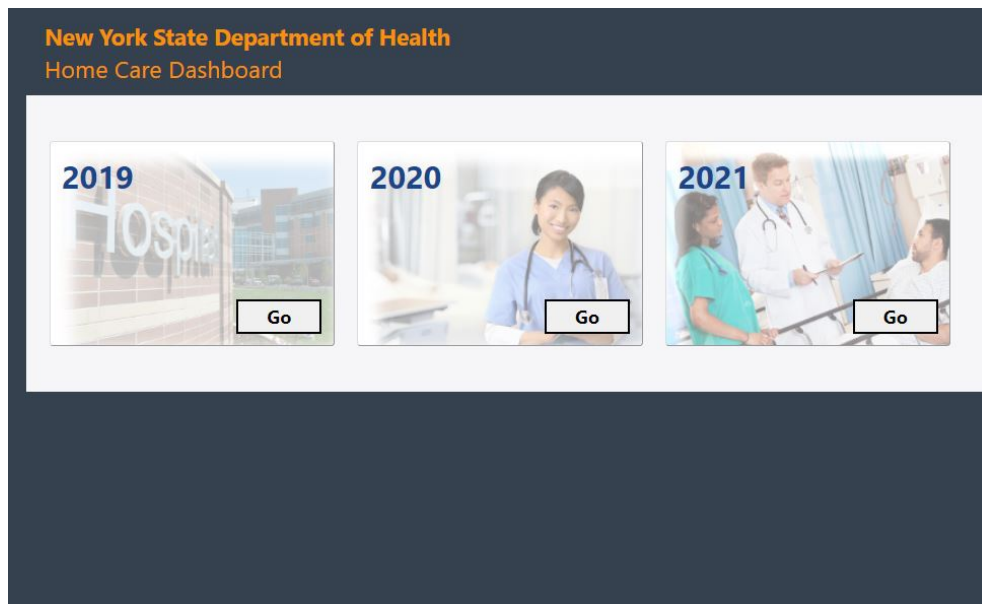
<Fill out the table below with the documents specific to your agency that are necessary to fill out the cost report and the party or platform that it should be requested from (e.g., Sandata, HHAexchange, or Finance department, etc.). Data sources that will likely be needed include a Trial Balance, General Ledger, P&L, statistical report, payroll report/payroll register, financial statements, invoices, FTE report, WR&R detail, etc. >

Document	How to access to this document?
Insert document name	Insert location/system or department/person
Insert document name	Insert location/system or department/person
Insert document name	Insert location/system or department/person
Insert document name	Insert location/system or department/person
Insert document name	Insert location/system or department/person
Insert document name	Insert location/system or department/person

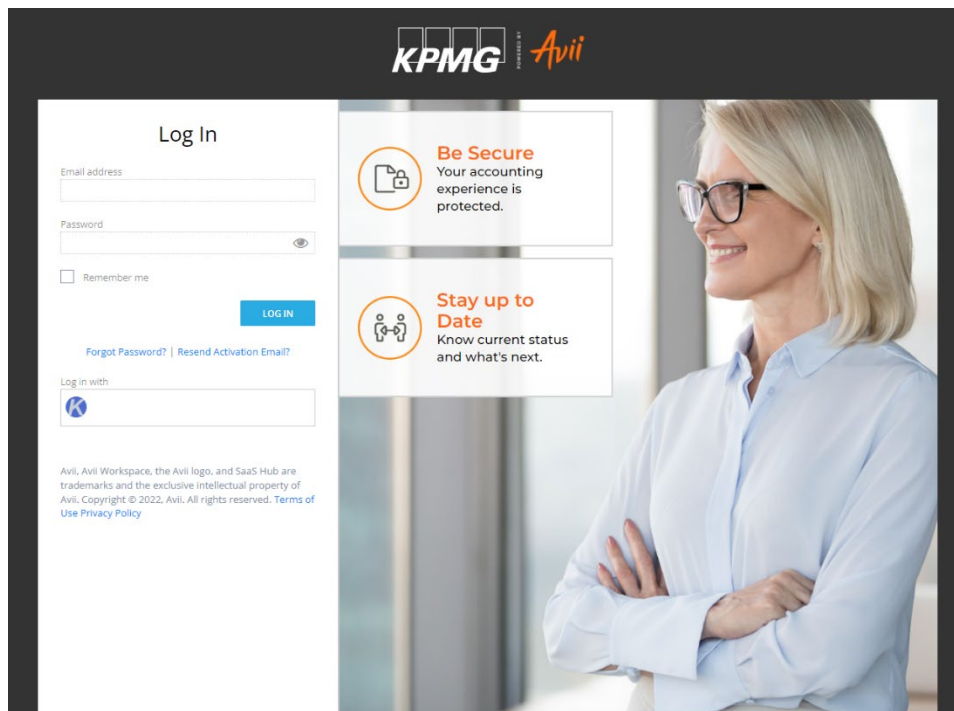
Accessing the Web-based Tool:

The Home Care Cost Report is submitted via the Home Care Web-based Tool at the following link: <https://desoto.certisphere.com/doh/HomeCareDashboard.html>. Please navigate to the Home Care Tool website and follow the steps below to log in and begin completing the cost report.

1. The link will bring you to the following landing page, where you can access the current and past cost reports. Select the current cost report year by clicking “Go.”



2. You will then be directed to the login page, as shown in the screenshot below. Enter your username and password. If you do not already have login credentials, reach out to us-advrisknyshc@kpmg.com to request credentials and include:
 - a. Your first and last name
 - b. Email address
 - c. The agency/agencies you need access to within the web-based tool



3. After entering your login credentials, you will be prompted to “select an organization” from a drop-down menu. In this drop-down, select **<insert agency name>**. If the agency is not listed, please reach out to us-advrisknyshc@kpmg.com.

Allocation Methodologies:

Several schedules of the Home Care Cost Report may require costs to be allocated across entities and/or across the service types in each entity. This section details the allocation methodologies applied to the different cost report schedules, if applicable.

<Insert detail related to the allocation methodologies used throughout the cost report. Examples of allocation methodologies include allocating based on total operating expenses, percentage of totals hours/visits, square feet occupied, and time study.>

Examples of calculating the allocation methodologies are provided below.

Example of allocation across agency using total service hours:

Entity name	Total service hours	Allocation Percentage
<insert entity name>	10,000	40%
<insert entity name>	5,000	20%
<insert entity name>	9,000	36%
<insert entity name>	1,000	4%
Total	25,000	100%

Example of allocation across service types using total service hours:

Service Type	Total service hours	Allocation Percentage
<insert service type>	3,000	12%
<insert service type>	4,000	16%
<insert service type>	12,000	48%
<insert service type>	6,000	24%
Total	25,000	100%

Completing the Reporting Hierarchy tab

The first tab that must be completed within the Tool is the “Reporting hierarchy” tab. This tab collects general agency and entity information.

The entity types entered in 1.3 will be used to automatically populate particular schedules of the cost report that will appear in the “Cost Report Schedules” tab. The “a” version of schedules will populate for CHHAs, the “b” version of schedules will populate for LHCSAs, and the “c” version of schedules will populate for FIs. **<Insert agency name> operates <insert entity types your agency operates (e.g., CHHA, LHCSA and/or FI)>**, so the **<insert “A” if your agency operates a CHHA, insert “b” if your agency operates a LHCSA and insert “c” if your agency operates an FI>** version of the cost report schedules will appear within the cost report schedules tab. The information submitted within the Reporting Hierarchy will also be used to automatically populate the required fields in Schedule 1 (General Information –Agency) and Schedule 2 (General Information –Entity).

Once the Reporting tab is completed, select the “submit” button in the top right corner of the screen.

Completing the Cost Report Schedules tab

After the “Reporting Hierarchy” tab has been submitted, the “Cost Report Schedules” tab will be available (shown in image below). There are 19 schedules that must be completed.

Cost Report Submission Cost Report submitted

Schedule	Status
Schedule 1	✓
Schedule 2	✓
Schedule 3a	✓
Schedule 3b	✓
Schedule 3c	✓
Schedule 4a	✓
Schedule 4b	✓
Schedule 4c	✓
Schedule 5a.1	✓
Schedule 5a.2	✓
Schedule 5b	✓
Schedule 5c	✓
Schedule 6	✓
Schedule 7a	✓
Schedule 7b	✓

Schedule 1: General Information - Agency

Schedule completed
Add a follow-up question related to this schedule

Agency Information	Field ID	Value
Name of Agency	001	Test Organization 2
Federal Tax ID	002	12-123456
Agency Type (Proprietary, Voluntary, or Public)	003	Proprietary
Address Line 1	004	123 Main Ave
Address Line 2	005	
City	006	Albany
State	007	NY
Zip	008	12234
Contact Person:		
Name	009	Test Liaison
Title	010	Fiscal Manager
Telephone Number	011	518-555-5555
E-Mail address	012	johnsmith@test.com

Entity Types: Enter total quantity of CHHA, LHCSA, and FI entities operated by the above agency:

The table below includes the various source documentation required to complete each schedule. **<ONLY INCLUDE SCHEDULES YOUR AGENCY GENERATES>**

Scheduled to be Completed	Source Documentation <Insert source document as needed for each schedule>
Schedule 1: General Information-Agency	N/A- auto populates from Reporting Hierarchy tab
Schedule 2: General Information-Entity	N/A- auto populates from Reporting Hierarchy tab
Schedule 3a: CHHA Entity Costs & Expenses by Service Type	<e.g., Trial Balance, General Ledger, Audited Financial Statements, statistical reports, payroll register>
Schedule 3b: LHCSA Entity Costs & Expenses by Service Type	<e.g., Trial Balance, General Ledger, Audited Financial Statements, statistical reports, payroll register>
Schedule 3c: FI Entity Costs & Expenses by Service Type	<e.g., Trial Balance, General Ledger, Audited Financial Statements, statistical reports, payroll register>
Schedule 4a: CHHA Entity General Service Cost Centers	<e.g., Trial Balance, General Ledger, Audited Financial Statements, statistical reports, payroll register>
Schedule 4b: LHCSA Entity General Service Cost Centers	<e.g., Trial Balance, General Ledger, Audited Financial Statements, statistical reports, payroll register>
Schedule 4c: FI Entity General Service Cost Centers	<e.g., Trial Balance, General Ledger, Audited Financial Statements, statistical reports, payroll register>
Schedule 5a.1 and 5a.2: CHHA Service Statistics	<e.g., system-generated statistical report>
Schedule 5b: LHCSA Service Statistics	<e.g., system-generated statistical report>
Schedule 5c: FI Service Statistics	<e.g., system-generated statistical report>
Schedule 6: FI Tier Statistics	<e.g., system-generated statistical report>
Schedule 7a: CHHA Current Charge to the General Public	<e.g., chargemaster>
Schedule 7b: LHCSA Current Charge to the General Public	<e.g., chargemaster>
Schedule 7c: FI Current Charge to the General Public	<e.g., chargemaster>
Schedule 8a: CHHA Employee Compensation Analysis	<e.g., Trial Balance, General Ledger, payroll register, employee benefit data, FTE report>
Schedule 8b: LHCSA Employee	<e.g., Trial Balance, General Ledger, payroll register,

Scheduled to be Completed	Source Documentation <Insert source document as needed for each schedule>
Compensation Analysis	<e.g., Trial Balance, General Ledger, payroll register, employee benefit data, FTE report>
Schedule 8c: FI Employee Compensation Analysis	<e.g., Trial Balance, General Ledger, payroll register, employee benefit data, FTE report>
Schedule 9a: CHHA Contracted Staff Compensation Analysis	<e.g., Trial Balance, General Ledger, contracted employee data>
Schedule 9b: LHCSA Contracted Staff Compensation Analysis	<e.g., Trial Balance, General Ledger, contracted employee data>
Schedule 10a: CHHA WR&R and Staff Turnover	<e.g., Trial Balance, General Ledger, WR&R cost detail, payroll register, facility onboarding and termination report>
Schedule 10b: LHCSA WR&R and Staff Turnover	<e.g., Trial Balance, General Ledger, WR&R cost detail, payroll register, facility onboarding and termination report>
Schedule 10c: FI WR&R and Staff Turnover	<e.g., Trial Balance, General Ledger, WR&R cost detail, payroll register, facility onboarding and termination report>
Schedule 11a: CHHA Labor Costs	<e.g., Trial Balance, General Ledger, payroll register>
Schedule 11b: LHCSA Labor Costs	<e.g., Trial Balance, General Ledger, payroll register>
Schedule 11c: FI Labor Costs	<e.g., Trial Balance, General Ledger, payroll register>
Schedule 12a: CHHA Labor Utilization	<e.g., Trial Balance, General Ledger, FTE report>
Schedule 12b: LHCSA Labor Utilization	<e.g., Trial Balance, General Ledger, FTE report>
Schedule 12c: FI Labor Utilization	<e.g., Trial Balance, General Ledger, FTE report>
Schedule 13a: CHHA Average Compensation	N/A- this schedule auto-populates
Schedule 13b: LHCSA Average Compensation	N/A- this schedule auto-populates
Schedule 13c: FI Average Compensation	N/A- this schedule auto-populates
Schedule 14a: CHHA Live-In Services	<e.g., census report>
Schedule 14b: LHCSA Live-In Services	<e.g., census report>

Scheduled to be Completed	Source Documentation <Insert source document as needed for each schedule>
Schedule 14c: FI Live-In Services	<e.g., census report>
Schedule 15: Salaried Labor Costs	<e.g., payroll register, FTE report>
Schedule 16: Top 10 Highest Paid Administrative Officials	<e.g., payroll register, FTE report>
Schedule 17: Balance Sheet (Assets)	<e.g., Audited Financial Statements>
Schedule 18: Balance Sheet (Liabilities)	<e.g., Audited Financial Statements>
Schedule 19: Statement of Revenues & Expenses	<e.g., Audited Financial Statements>

The following section details the step-by-step process for completing each schedule. While completing the cost report schedules, please also reference the DOH Home Care Cost Report instructions available on the [DOH website](#).

<ONLY INCLUDE THE SCHEDULES APPLICABLE TO YOUR AGENCY. IF YOUR AGENCY OPERATES A CHHA, THE “A” SCHEDULES WILL BE APPLICABLE. IF YOUR AGENCY OPERATES A LHCSA, THE “B” SCHEDULES WILL BE APPLICABLE. IF YOUR AGENCY OPERATES AN FI, THE “C” SCHEDULES WILL BE APPLICABLE>

- Schedule 3 <insert a, b, and/or c depending on your agency’s entity types>:
 - Schedule 3 includes the reporting of the agency’s total expenses, allocated by service type. The “Total Entity Costs” value on Schedule 3 should reconcile to the total expenses per the Audited Financial Statements. Within the supporting documentation for Schedule 3, include a reconciliation from the Schedule 3 “Total Entity Cost” amount to the Audited Financial Statements.
 - **Note:** After completing all the cost report schedules, the “Financial Reconciliation” tab will become available for completion. This tab allows the agency to reconcile the total costs reported on Schedule 3 to the total expenses per the Audited Financial Statements, accounting for any reconciling items. It is strongly encouraged that the Financial Reconciliation tab is completed during the cost report submission period. If <insert agency name> is selected for audit procedures, the Financial Reconciliation tab will be required to be completed.
 - <Insert agency-specific process for completing this schedule>
- Schedule 4 <insert a, b, and/or c depending on your agency’s entity types>:
 - Schedule 4 includes the reporting of administrative and non-personnel costs allocated by general service cost center. No direct care worker wages and benefits should be included on Schedule 4.
 - <Insert agency-specific process for completing this schedule>

- Schedule 5 <insert a, b, and/or c depending on your agency’s entity types>:
 - <Insert agency-specific process for completing this schedule>
- Schedule 6: <ONLY APPLICABLE TO FI AGENCIES>
 - <Insert agency-specific process for completing this schedule>
- Schedule 7 <insert a, b, and/or c depending on your agency’s entity types>:
 - <Insert agency-specific process for completing this schedule>
- Schedules 8 <insert a, b, and/or c depending on your agency’s entity types>:
 - <Insert agency-specific process for completing this schedule>
- Schedule 9 <insert a and/or b depending on your agency’s entity types>:
 - <Insert agency-specific process for completing this schedule>
- Schedule 10 <insert a and/or b depending on your agency’s entity types>:
 - <Insert agency-specific process for completing this schedule>
- Schedule 11 <insert a and/or b depending on your agency’s entity types>:
 - <Insert agency-specific process for completing this schedule>
- Schedule 12 <insert a and/or b depending on your agency’s entity types>:
 - <Insert agency-specific process for completing this schedule>
- Schedule 13: <insert a, b, and/or c depending on your agency’s entity types>:
 - Schedule 13 automatically calculates using the data entered into Schedules 11 and 12. No data entry is required on this schedule.
- Schedule 15:
 - <Insert agency-specific process for completing this schedule>
- Schedule 16:
 - <Insert agency-specific process for completing this schedule>
- Schedules 17, 18 and 19:
 - These schedules are based on the Audited Financial Statements.
 - <Insert agency-specific process for completing these schedules>

Additionally, there are a series of questions within each cost report schedule that must be answered, referred to as the “Schedule Specific Questionnaire.” Two of these questions are related to supporting documentation. The first question asks the agency to identify the type of supporting documentation used to complete that particular schedule (check all that apply). The second question asks the agency to add the name of these supporting documents, including the document used to support the allocation methodology used, if applicable. The names entered within this question will flow through to the “Documentation Request” tab.

After each schedule is completed, including the schedule specific questionnaire, select the “mark this schedule as complete” checkbox in the top left corner.

Completing the General Questionnaire tab

The General Questionnaire must be completed before submitting the Home Care Cost Report. The General Questionnaire includes 15 questions related to the agency’s overall processes and procedures. Note that there is no submit button for the General Questionnaire tab; information is automatically saved as it is entered and may be updated at any time until the completed cost report is submitted to DOH and locked.

New York State Department of Health
Home Care Tool 2020

Test Organization 1 | Select new organization | Log out

Instructions | Frequently Asked Questions (FAQ) | Reporting Hierarchy | Cost Report Schedules | **General Questionnaire** | Cost Report Submission | Documentation Requests | Adjusted Cost Report Schedules | Contact Information | Agency Representation | Audit / Questions | Data Representation | Engagement Status

Reporting

Questionnaire

General

Question 0.1
Please provide the following regarding the preparation, review and submission of the cost report.

Professional name, title, and email address of the person who is responsible for the preparation of the cost report:

Name	Title	Email address	Phone number	Actions
Test Organization 1	Fiscal Manager	person@y.com	(123)456-7890	

Is someone other than the preparer responsible for reviewing the cost report?
No

Question 0.2
Has your agency claimed bankruptcy from the start of the cost report year under review (2020) to present?
No, the agency did not claim bankruptcy during the cost report year.

Question 0.3
For the 2020 cost report year and for the 12 months prior, were there any internal or external audits or reviews performed on your agency?
No, to our knowledge no audits/reviews were performed on our agency.
If yes, in the text box below please provide a summary of the results, as well as soft copies of the draft or final report(s).

Cost Report Submission

The submission of the Home Care Cost Report occurs within the “Cost Report Submission” tab of the Web-based Tool. To submit the cost report, the cost report schedules and General Questionnaire must be completed. The Department requires that the certification and submission of the Home Care Cost Report come from an officer of the home care agency or a member of the home care agency’s senior management team. It is strongly recommended that this individual be the agency’s CEO, CFO, VP of Finance, or equivalent.

<Insert name of CEO, CFO, VP of Finance, or equivalent and their title> is responsible for certifying and submitting the Home Care Cost Report for **<insert agency name>**.

The screenshot shows the 'New York State Department of Health Home Care Tool 2020' interface. The 'Cost Report Submission' tab is highlighted in red. The form contains the following information:

Home Care Cost Report	Reporting Period	Date/Time
	From: 1/1/2020 To: 12/31/2020	
Agency Certification		
Agency Name:	Test Organization 2	
Tax ID Number:	12-123456	
Number of OAH Entities:	2	
Number of LHCSA Entities:	1	
Number of FI Entities:	1	

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF AGENCIES)

I HEREBY CERTIFY THAT I HAVE EXAMINED THE INFORMATION CONTAINED IN THE HOME CARE COST REPORT FOR THE PERIOD BEGINNING 1/1/2020 AND ENDING 12/31/2020, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS A TRUE, CORRECT, AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE AGENCY IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED.

Please provide the name and title of the official taking responsibility for the confirmation. This should be the person with overall responsibility for the review on behalf of Test Organization 2 and is not necessarily the staff person completing the survey tool.

Please ensure that the individual signing for the completion and accuracy of the Tool responses is the Agency CFO or CEO.

Name: Marisa Rios Title: CEO

Please respond accordingly

I agree with the assertions above.

I do not agree with the assertions above and take exception as noted below.

Uploading Supporting Documentation

All supporting documentation must be uploaded via the [Secure File Transfer Protocol \(SFTP\) site](#) within seven calendar days of submitting the cost report. The login credentials for the SFTP site are different than the login credentials for the Web-based Tool. During the cost report submission period, login credentials will be provided for the SFTP site. If you do not receive login credentials for the SFTP site, please reach out to us-advrisknyshc@kpmg.com to request credentials.

Supporting documentation must be uploaded for each cost report schedule. The documents will be deleted from the SFTP site within seven days of being uploaded for information security purposes. Supporting documentation should include:

- Formulas to linked tabs within Excel files
- Underlying calculations for the data, including any reconciliations or crosswalks for information on the cost report that does not tie directly to the supporting documentation

- Credible third-party supporting documentation to validate the cost report and Excel files (e.g., system-generated statistical reports, Audited Financial Statements, etc.)
- A clear allocation methodology crosswalk and explanation that includes specific formulas that were used to arrive at the percentages in the supporting documentation

The supporting documentation names entered in the schedule specific questionnaire will flow through to the "Documentation Requests" tab. After the agency uploads the documentation to the SFTP site, the agency must mark the checkbox in the "Provided" column next to each document name to indicate that the file has been uploaded as shown in the image below.

New York State Department of Health
Home Care Tool 2020

test Organization 2 | Select new organization | Log out

Instructions | Frequently Asked Questions (FAQ) | Reporting Hierarchy | Cost Report Schedules | General Questionnaire | Cost Report Submission | **Documentation Requests** | Adjusted Cost Report Schedules | Contact Information | Agency Representation | Audit / Questions | Data Representation | Engagement Status

Reporting

Document Requests

This tab consists of the list of supporting documentation files that you should upload to the Secure File Transfer Protocol (SFTP) Site. This list consists of the document names that you identified within each schedule that were used to populate the cost report. Note that the document names below appear as you typed them within each schedule.

Please upload the documents requested below to the SFTP Site using the login credentials that were sent to you.

[Log in to the SFTP site](#)

After you upload your documentation to the SFTP Site, please mark the checkbox in the "Provided" column next to each document name to indicate that the file has been uploaded. This will help during the audit process to understand which documents have been uploaded to the SFTP Site.

Please note that multiple documents can be uploaded to the SFTP Site using a zip file. Agency contacts will have access to the agency's specific folder on the SFTP Site.

The KPMG team will indicate when they have received the document by marking the checkbox in the "Received" column and will follow up as necessary for any additional questions.

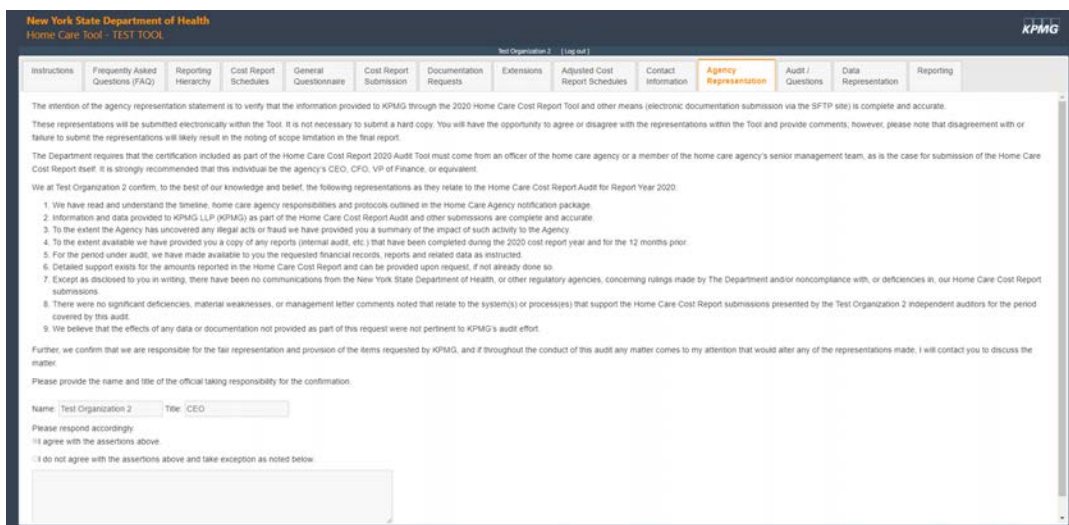
Documentation Requests from the Cost Report Schedules Questions

Request	File Name	Provided	Received
Question 3.2a	General Ledger Test Org	11/3/2021	12/21/2021
Question 3.2b	"Schedule 3b_Trial Balance"	12/10/2021	12/21/2021
Question 5.2b	"Schedule 5b Data"	12/10/2021	12/21/2021
Question 5.2b	"Summary of Visits_CY2020"	12/10/2021	12/21/2021
Question 16.2	Schedule 16 data	12/10/2021	12/21/2021

Agency Representation

After the cost report is submitted and supporting documentation is uploaded, the “Agency Representation” tab must be completed. The purpose of this tab is to verify that the information submitted in the cost report and supporting documentation is accurate. Similar to the cost report submission tab, the Department requires that the Agency Representation certification come from an officer of the home care agency or a member of the home care agency’s senior management team. It is strongly recommended that this individual be the agency’s CEO, CFO, VP of Finance, or equivalent

<Insert name of CEO, CFO, VP of Finance, or equivalent and their title> is responsible for completing the Agency Representation tab.



The screenshot shows the 'Agency Representation' tab in the 'Home Care Cost Report Tool'. The page title is 'New York State Department of Health Home Care Tool - TEST TOOL'. The navigation menu includes: Instructions, Frequently Asked Questions (FAQ), Reporting Hierarchy, Cost Report Schedules, General Questionnaire, Cost Report Submission, Documentation Requests, Extensions, Adjusted Cost Report Schedules, Contact Information, Agency Representation (highlighted), Audit / Questions, Data Representation, and Reporting. The main content area contains the following text:

The attention of the agency representation statement is to verify that the information provided to KPMG through the 2020 Home Care Cost Report Tool and other means (electronic documentation submission via the SFTP site) is complete and accurate. These representations will be submitted electronically within the Tool. It is not necessary to submit a hard copy. You will have the opportunity to agree or disagree with the representations within the Tool and provide comments, however, please note that disagreement with or failure to submit the representations will likely result in the noting of scope limitation in the final report.

The Department requires that the certification included as part of the Home Care Cost Report 2020 Audit Tool must come from an officer of the home care agency or a member of the home care agency's senior management team, as is the case for submission of the Home Care Cost Report itself. It is strongly recommended that this individual be the agency's CEO, CFO, VP of Finance, or equivalent.

We at Test Organization 2 confirm, to the best of our knowledge and belief, the following representations as they relate to the Home Care Cost Report Audit for Report Year 2020:

1. We have read and understand the timeline, home care agency responsibilities and protocols outlined in the Home Care Agency notification package.
2. Information and data provided to KPMG LLP (KPMG) as part of the Home Care Cost Report Audit and other submissions are complete and accurate.
3. To the extent the Agency has uncovered any legal acts or fraud we have provided you a summary of the impact of such activity to the Agency.
4. To the extent available we have provided you a copy of any reports (internal audit, etc.) that have been completed during the 2020 cost report year and for the 12 months prior.
5. For the period under audit, we have made available to you the requested financial records, reports and related data as instructed.
6. Detailed support exists for the amounts reported in the Home Care Cost Report and can be provided upon request, if not already done so.
7. Except as disclosed to you in writing, there have been no communications from the New York State Department of Health, or other regulatory agencies, concerning rulings made by The Department and/or noncompliance with, or deficiencies in, our Home Care Cost Report submissions.
8. There were no significant deficiencies, material weaknesses, or management letter comments noted that relate to the system(s) or process(es) that support the Home Care Cost Report submissions presented by the Test Organization 2 independent auditors for the period covered by this audit.
9. We believe that the effects of any data or documentation not provided as part of this request were not pertinent to KPMG's audit effort.

Further, we confirm that we are responsible for the fair representation and provision of the items requested by KPMG, and if throughout the conduct of this audit any matter comes to my attention that would alter any of the representations made, I will contact you to discuss the matter.

Please provide the name and title of the official taking responsibility for the confirmation.

Name: Test Organization 2 Title: CEO

Please respond accordingly:

I agree with the assertions above.

I do not agree with the assertions above and take exception as noted below.

Questions

If there are any questions relating to completing the Cost Report or using the Web-based Tool, you may reach out to US-FM ADV RISK NYS Home Care us-advrisknyshc@kpmg.com.