

APPENDIX 1

(Client Letter Head)

(Date)

(Audit Manager's Name)

(Address)

Dear ***(Name)***:

In connection with your agreed upon procedures audit of the ***(Client's Name)*** in support of the ***(type of cost report which are being audited)*** for the year ended ***(Date)***, we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. The cost reports are fairly presented in conformity with Ohio Department of Job and Family Services established policies.
1. We have made available to you all:
 - a. Financial records, related data, and all audit or relevant monitoring reports, that we have.
 - b. Minutes of the meetings of the ***(Clients' Name)*** or summaries of actions of recent meetings for which minutes have not yet been prepared. ***(Use, if applicable)***
3. There has been no:
 - a. Fraud involving management or employees who have significant roles in internal control.
 - b. Fraud involving other employees that could have a material effect on the cost reports.
4. There are no known material transactions that have not been recorded in the accounting records underlying the cost reports.
5. All cash and bank accounts and all other cash assets of the ***(Client's Name)*** have been disclosed to you. ***(Use, if applicable)***
6. The ***(Client's Name)*** has satisfactory title to all owned assets.
7. We have complied with all aspects of contractual agreements that would materially affect the cost reports.

8. No events have occurred subsequent to the *(type of cost report being audited)* date that would require adjustment. Also, no changes have occurred in the organization's internal control system or in other factors that might significantly affect internal control.
9. We are responsible for the *(Name of Client)* compliance with laws and regulations applicable to it. We have complied with all aspects of laws, regulations, and contractual agreements that would have a material effect on the cost reports.
10. None of the *(Client's Name)* employees have any material direct or indirect financial interest in any transaction consummated with the *(Client's Name)* other than compensation and expenses budgeted for such persons. *(Government entities)*
- 10A. Only allowable related party costs have been included in the cost reports. *(Non-governmental entities)*

Sincerely,

Name of Client's Chief Executive Officer

Name of Client's Chief Financial Officer