**Independent Auditors Report on Client Attendance Days and Fees**

To the Board of Directors and Officers:

Provider Name

We have examined the Statement of Client Attendance Days and Client Fees of Provider Name for the fiscal year ending June 30, Year. These statements are the responsibility of the organization to manage. Our responsibility is to express a reasonable opinion, based on the results of our examination.

Our examination was conducted in accordance with attestation standards by the American Institute of Certified Public Accountants and the regulations of the Maryland Department of Health. It included **examining on a test basis; evidence** supporting the Client Attendance Days and Client Fees; and performing procedures considered necessary, based on individual circumstances.

We found, in all material respects, the Client Attendance Days and Client Fees of Provider Name for the fiscal year ending June 30, Year, is in conformity with the regulations of the Maryland Department of Health.

Based on our examination, Provider Name provided the following Attendance Days for Residential, Day, CLS (SPELL OUT AT FIRST REFERENCE), Supported Employment, and EDC(SPELL OUT AT FIRST REFERENCE); and the following attendance hours for PS(SPELL OUT AT FIRST REFERENCE):

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Provider Payable Days** | **1st Q** | **2nd Q** | **3rd Q** | **4th Q** | **Total** |
| Residential |  |  |  |  |  |
| Day |  |  |  |  |  |
| CLS |  |  |  |  |  |
| Supported Employment |  |  |  |  |  |
| EDC |  |  |  |  |  |
| Personal Support (Hours) |  |  |  |  |  |

Based on our examination, Provider Name collected $      in Client Fees for cost of care, and $      in Client Fees for room and board from residential participants.

This report is intended solely for the information and use of the Maryland Department of Health, which specified the criteria. It should not be used by other persons for any other purpose.

Signature of CPAs MM/DD/YYYY