

Independent Accountant's Report

Board of Directors
[*Provider Name*]

We have examined the accompanying schedule of indirect cost rate of [*Provider Name*] (the "Provider") for the year ended [*Month/Day/Year*] (the "Schedule"). The Provider's management is responsible for presenting the Schedule in conformity with the applicable instructions within the City of New York Health and Human Services Cost Policies and Procedures Manual (the "Manual"). Our responsibility is to express an opinion on the Schedule based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule is in conformity with the applicable instructions within the Manual in all material respects. An examination involves performing procedures to obtain evidence about the Schedule's conformity with those applicable instructions within the Manual. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatements of the Schedule, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedule is presented in accordance with the applicable instructions within the Manual, in all material respects.

This report is intended solely for the information and use of the Provider's management and the City of New York, and is not intended to be and should not be used by anyone other than these specified parties.

Independent Auditor's Firm Signature

Date of the Report