

[Company Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Re: Management Representation Letter for the Audit of [Entity Name]

Dear [Lead Auditor Name],

This representation letter is provided in connection with your audit of the financial statements and compliance records of [Entity Name] for the period ended [Date]. We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

1. Financial Statements and Records

We have fulfilled our responsibilities for the preparation and fair presentation of the financial statements in accordance with [GAAP/IFRS]. All financial records, documentation, and relevant data have been made available to you.

2. Healthcare Regulatory Compliance

We acknowledge our responsibility for compliance with laws and regulations applicable to healthcare providers, including but not limited to HIPAA, the Stark Law, the Anti-Kickback Statute, and False Claims Act. There have been no instances of non-compliance or notices from regulatory agencies regarding potential violations that have not been disclosed to you.

3. Revenue Recognition and Receivables

Patient service revenue is recorded at established rates, net of contractual adjustments and allowances for doubtful accounts. We have disclosed all significant estimates and assumptions used in calculating the net realizable value of accounts receivable.

4. Government Programs and Third-Party Payors

We have disclosed all matters regarding Medicare, Medicaid, and other third-party payor cost reports, audits, and settlement activities. All known overpayments or potential recoupments have been appropriately recorded or disclosed.

5. Internal Controls and Fraud

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We have disclosed to you all information regarding any known or suspected fraud affecting the entity.

6. Litigation and Contingencies

All known actual or possible litigation, claims, and assessments, including medical malpractice claims, have been disclosed to you and accounted for in accordance with financial reporting standards.

7. Subsequent Events

No events have occurred subsequent to the balance sheet date that would require adjustment to or disclosure in the financial statements.

Sincerely,

[Name of Chief Executive Officer]
Chief Executive Officer

[Name of Chief Financial Officer]
Chief Financial Officer

[Name of Compliance Officer]
Chief Compliance Officer