

[Date]

[Recipient Name/Audit Committee]

[Title]

[Audit Firm Name or Internal Department]

[Address]

**Subject: Management's Representation of Internal Controls for [Healthcare Organization Name]**

Dear [Recipient Name],

In connection with the audit of the financial statements and operational compliance of [Healthcare Organization Name] for the period ending [Date], we confirm, to the best of our knowledge and belief, the following representations regarding our internal controls:

1. **Responsibility:** We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud, error, and non-compliance with healthcare regulations.
2. **Financial Reporting:** We confirm that internal controls over financial reporting are effective and provide reasonable assurance regarding the reliability of financial statements in accordance with [Accounting Standards, e.g., GAAP].
3. **Regulatory Compliance:** We have maintained effective internal controls over compliance with healthcare laws and regulations, including but not limited to HIPAA, the HITECH Act, and CMS requirements.
4. **Revenue Cycle Management:** We have implemented controls to ensure the accuracy of medical coding, billing practices, and the appropriate documentation of patient services.
5. **Disclosure of Deficiencies:** We have disclosed to you all significant deficiencies and material weaknesses in the design or operation of internal controls that could adversely affect the organization's ability to record, process, and report financial and clinical data.
6. **Fraud:** We have no knowledge of any fraud or suspected fraud involving management or employees who have significant roles in the internal control system.
7. **Access Controls:** We confirm that access to Electronic Health Records (EHR) and financial systems is restricted to authorized personnel and is reviewed periodically.

These representations are made by the undersigned as members of management responsible for the oversight of these controls.

Sincerely,

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[Signature]

[Name]

Chief Executive Officer

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**[Signature]**  
**[Name]**  
Chief Financial Officer

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**[Signature]**  
**[Name]**  
Compliance Officer / Internal Auditor