

[Entity Letterhead]

[Date]

[Audit Firm Name]

[Audit Firm Address]

[City, State, Zip Code]

Subject: Management Representation Letter - Provider Relief Fund (PRF) Audit

Dear [Name of Auditor/Audit Firm],

This representation letter is provided in connection with your audit of [Entity Name]'s compliance with the requirements of the Provider Relief Fund (PRF) program for the period ended [Date].

We confirm, to the best of our knowledge and belief, the following representations:

1. We acknowledge our responsibility for the entity's compliance with the PRF program requirements, including the Terms and Conditions and HRSA reporting requirements.
2. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the PRF program.
3. We have made available to you all relevant records and documentation related to PRF expenditures and lost revenues.
4. We confirm that all expenditures reported were used to prevent, prepare for, and respond to coronavirus, and were not reimbursed from other sources or that other sources were not obligated to reimburse.
5. We have calculated lost revenues in accordance with HRSA guidance and have maintained sufficient documentation to support the chosen calculation method.
6. We have complied with the Executive Pay Limit (Level II of the Executive Schedule) as required by the PRF Terms and Conditions.
7. There have been no instances of fraud, suspected fraud, or non-compliance involving the PRF funds that have not been disclosed to you.
8. We have filed all required reports to the HRSA Provider Relief Fund Reporting Portal accurately and in a timely manner.

Sincerely,

[Signature]
[Name of Chief Executive Officer]
[Title]

[Signature]
[Name of Chief Financial Officer]
[Title]