

NEW YORK STATE
CONSOLIDATED FISCAL REPORT
For the Period: January 1, 2019 to December 31, 2019

SCHEDULE CFR-iiA
INDEPENDENT ACCOUNTANT'S REPORT
VOLUNTARY AGENCY or
COUNTY GOVERNMENT

Page ____

AGENCY NAME: _____ AGENCY CODE: _____ SCHOOL CODE (SED ONLY): _____

We have examined the following schedules' conformity with the applicable instructions relating to the preparation of those schedules contained within the Consolidated Fiscal Reporting and Claiming Manual of (Agency Name) for the year ended December 31, 2019: Schedules (as applicable) CFR-1, lines 13, 16, 17, 20, 41, 48, 63-67, 69-107; CFR-2; CFR-2A; CFR-3; CFR-4; CFR-4A; CFR-5; CFR-6, Section 3; DMH-1; OMH-1; OMH-4; OPWDD-5; SED-1; SED-4; and SUPP-1 (collectively, "CFR Schedules") as reported on the CFR with Document Control Number _____. (Agency Name)'s management is responsible for the CFR schedules' conformity with the applicable instructions relating to the preparation of the Consolidated Fiscal Report as furnished by the New York State Office for People With Developmental Disabilities, New York State Office of Mental Health, New York State Office of Alcoholism and Substance Abuse Services, New York State Education Department, New York State Department of Health, and New York State Office of Children and Family Services for the year ended December 31, 2019. Our responsibility is to express an opinion on the CFR schedules' conformity with those instructions based upon 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 CFR schedules are in conformity with the applicable instructions relating to the preparation of the Consolidated Fiscal Report as furnished by the New York State Office for People With Developmental Disabilities, New York Office of Mental Health, New York State Office of Alcoholism and Substance Abuse Services, New York State Education Department, New York State Department of Health, and New York State Office of Children and Family Services for the year ended December 31, 2019 in all material respects. An examination involves performing procedures to obtain evidence about the CFR schedules. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the CFR schedules, whether due to fraud or error, and such procedures included in Appendix AA of the Consolidated Fiscal Reporting and Claiming Manual for the year ended December 31, 2019. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the above referenced CFR schedules are prepared in conformity with the applicable instructions relating to the preparation of the Consolidated Fiscal Report as furnished by the New York State Office for People With Developmental Disabilities, New York State Office of Mental Health, New York State Office of Alcoholism and Substance Abuse Services, New York State Education Department, New York State Department of Health, and New York State Office of Children and Family Services for the year ended December 31, 2019, in all material respects.

This report is intended solely for the information and use of the Agency's management, the New York State governmental funding agencies, and any funding Counties that are required to receive a copy of this report and is not intended to be and should not be used by anyone other than these specified parties.

The undersigned hereby certifies this opinion and that we have disclosed any and all material facts known to us, disclosure of which is necessary to make this opinion, and the above referenced CFR schedules not misleading. The undersigned hereby further certifies that we will disclose any material fact discovered by us subsequent to this certification, which existed at the time of this certification and was not disclosed in the above referenced CFR schedules, the disclosure of which is necessary to make the CFR schedules not misleading and will disclose any material misstatement in the above referenced CFR schedules.

During the period of this professional engagement, at the time of expressing this opinion, we did not have nor were committed to acquire, any direct financial interest or material indirect financial interest in the ownership or operation of the facility and we were not connected in any way with the ownership, financing or operation of the facility as a director, officer or employee, or in any capacity other than as an independent certified public accountant or independent public accountant.

Date of Examination Report

Signature of Independent Accountant, Firm, or Sole Practitioner

CPA Firm Registration Number

Firm Name

Telephone Number

Firm Address

Firm Contact Person

Rev.

CFR-iiA
Jan. 2020