

Independent Accountant's (Non-CPA) Certification

In connection with an engagement to perform Agreed-Upon Procedures specified by the N.C. Department of Health and Human Services for (name of facility) _____

_____, I certify that:

1. With respect to the aforementioned facility or a parent/subsidiary/management company of the aforementioned facility,

- I am not an employee, officer or director;
- I have not acquired nor am I committed to acquire a financial interest;
- I do not have a direct or indirect ownership interest, and
- I am not a fiduciary or agent.

AND

2. I possess either an associate degree or a baccalaureate degree with a minimum of 24 semester hours in accounting, one course of which was auditing.

AND

3. I have a minimum of thirty months of public accounting experience.

AND (Check one of the following)

4. I am enrolled in a peer review program **and** had a peer review completed on my agreed-upon procedures engagements within the last three years.

Date of Peer Review: _____

Firm/Individual Performing Review: _____

Address: _____

Telephone Number: _____

OR

I am currently enrolled in a peer review program **and** have **not** been performing agreed-upon procedures engagements for more than two years.

(signature)

(date)

Telephone Number: _____ Fax Number: _____

E-Mail Address: _____

Accountant's Name and Address (Please Print or Type):

Note: The N. C. Department of Health and Human Services will **not** accept a Report on Applying Agreed-Upon Procedures from an independent accountant **unless** he/she has met **all** of the above requirements.