## BOARD OF DIRECTORS’ ACKNOWLEDGEMENT LETTER SAMPLE

**We, the Board of Directors\* of** XYZ Provider Organization**, met on** *Month, Day, Year* **and have voted to recognize and accept the representations of management and the expression of opinions by** *Name of Independent Auditor* **as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor’s Reports contained in the Uniform Financial Statements and Independent Auditor’s Report (UFR) for the period ended** *Month, Day, Year***.**

**In addition, we, the Board of Directors\* of** *XYZ Contractor Organization***, hereby certify under penalty of perjury that to the best of the members of the board of directors’ knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the period ended** *Month, Day, Year****.***

***Signatory for Board of Directors:***

***Title:***

***Date:***

\* The board of directors may vote to authorize a subcommittee of the board of directors such as the audit or the finance committee to perform the above noted acknowledgments and oversight responsibilities on its behalf. Members of management may not participate in any of the above noted board of director’s acknowledgments and oversight responsibilities.