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Employer's Statement Verifying Wage Parity Hours and Expenses

- This form is required to accompany:
 - o Employer's Annual Compliance Statement of Wage Parity Hours and Expenses (LS300)
 - o Independent Auditor's Agreed Upon Procedures Report or Other Report
- To be retained for a period of 10 years
- To be made available upon request by the Departments of Health and/or Labor

The undersigned Employer confirms that an independent auditor has conducted the Department of Health's recommended Agreed Upon Procedures steps or a similar independent method of the Employer's business records using American Institute of Certified Public Accountants (AICPA) standards or other acceptable standards to assess the accuracy of the Employer's Annual Compliance Statement of Wage Parity Hours and Expenses to which this is attached.

The undersigned Employer verifies:

- The Compliance Statement of Wage Parity Hours and Expenses for the Employer for the period stated below is accurate and that the attached report as identified below verifies that the Compliance Statement of Wage Parity Hours and Expenses for the Employer is accurate.
- The Employer contracted with an independent auditing firm to conduct Agreed Upon Procedures or a similar independent method.
- The Agreed Upon Procedures Report or Other Report attached to this form is encompassing of all of the procedures performed by the Independent Auditing Firm listed below and that no portion of the Agreed Upon Procedures Report or Other Report received by the Employer is omitted from being attached to this form.

Report Methodology (check one):

- ☐ Agreed Upon Procedures Report (per State of New York AUP guidelines)
- ☐ Other Report* INSERT Other Report Type:

** Examples of other reports can include an Examination Report or Compliance Report per AICPA standards.*

Calendar Year Covered by the attached report: _____ to _____

Employer name: _____ Employer type: _____

Employer address: _____

Employer Provider ID: _____ Employer FEIN: _____

Employer Phone: _____

Independent Auditing Firm name: _____

Independent Auditing Firm address: _____

Employer Representative signature: _____

Title: _____ Date: _____

Directions for completion of the Employer's Statement Verifying Wage Parity Hours and Expenses

1. The Employer required to complete the Employer's Annual Compliance Statement of Wage Parity Hours and Expenses to which this Statement is attached are Licensed Home Care Services Agencies ("LHCSAs"), Fiscal Intermediaries ("FIs"), or other third parties that are subject to the requirements of Public Health Law section 3614-c.
2. This Employer's Statement must be completed for each calendar year in which the Employer provides any home care aide services under a contract with a Certified Home Health Agency ("CHHA"), Managed Care Organization ("MCO"), or Licensed Long-Term Home Health Care Plan ("LTHHCP"). The contract with the CHHA, MCO, or LTHHCP need not cover the full calendar year.
3. The Independent Auditing Firm hired by the Employer must be independent of the Employer as that term is commonly understood to mean.
4. The Agreed Upon Procedures Report or Other Report Audited Financial Statements is required to be attached to this Statement verifying wage parity hours and expenses.
5. Completed Employer's Statements including attachments must be made available upon request to the New York State Department of Health or the Department of Labor.