



O.C.G.A. § 31-7-22(b)(2)(H) Response Regarding Going Concern

Please note that O.C.G.A. § 31-7-22(b)(2)(H) requires nonprofit hospitals in Georgia to post a “[c]opy of all going concern statements regarding the hospital.”

Based on a reasonable interpretation, there are two relevant hospitals within Children’s Health Care of Atlanta (Children’s) system for purposes of disclosures under O.C.G.A. § 31-7-22: Arthur M. Blank Hospital, Inc. and Scottish Rite Children’s Medical Center, Inc.

Children’s does not have going concerns statements. If auditors have a substantial doubt about an entity’s ability to continue as a going concern for a reasonable period of time, then the independent auditor’s report would include an explanatory paragraph. Refer to the independent auditor’s report for the Children’s consolidated audited financial statements.

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