



Nonprofit Program Office (NPPO) NPC Audit Action Items Remediation Plans

PRA Statement: This information is collected in accordance with section 3507 of the Paperwork Reduction Act of 1995. Accordingly, we may not conduct or sponsor, and you are not required to respond to a collection of information unless it displays a valid OMB number. We anticipate that the time expended by all individuals who complete this form will average 120 minutes. This includes the time it will take to read instructions, gather the necessary facts and fill out the form. Disclosure of information is used to review the Nonprofit Research and Education Corporations (NPCs) remedies for audit deficiencies and recommendations. The major object of the information collection is to help ensure that the proper corrective action is actually taken. Submission of this form is mandatory for NPCs that have audit action items reported by their independent outside auditors. The sole purpose of the NPCs is to support VA research and education, thereby promoting improved healthcare for Veterans.

Nonprofit Program Office (NPPO) NPC Audit Action Items Remediation Plans

**For NPC Material Weaknesses, Significant Deficiencies, Deficiencies, and Auditor Recommendations
Arising from Year-end 2010 Audits by Independent Outside Auditors**

Introduction and Instructions

This NPC Audit Action Items Remediation Plans form is for use by the VA affiliated Nonprofit Research and Education Corporations (NPCs). The form's primary purpose is to report back to the Nonprofit Program Office (NPPO) the NPC's action plans for remedying material weaknesses, significant deficiencies, deficiencies, and for implementing auditor recommendations for improvements. The NPPO has oversight responsibility, both operational and financial, for the NPCs and needs to be sure that any problems and opportunities for improvements found by independent outside auditors are followed-up upon by the NPCs. Also, completion of this form and its return to NPPO will allow NPPO to have constructive input into the remediation plans.

NPPO uses this form as an important oversight tool. If required by the NPPO then the purpose will be to assess the NPC's remediation plans for audit action items. NPPO will make formal written recommendations to the NPC's management, the related VA Medical Center Director, and the NPC's board of directors where appropriate if the remediation plans are not satisfactory.

This information collection is mandatory for NPCs that have audit action items reported by their independent outside auditors. Not all of the NPCs will have audit action items reported and no response will be needed from those that have no audit action items.

Normally, this information request will be answered by the NPC's Executive Director, Chief Executive Officer, Chief Financial Officer, Controller or other person with equivalent authority, ability and knowledge of the NPC's operations, internal controls, financial reporting, and accounting system and procedures.

If you are uncertain about how to respond to any of the audit action items listed below then please ask the independent outside auditor who noted them for suggested remedies. You may also call the NPPO to request assistance in developing satisfactory remediation plans for the action items. Please note that it is essential to get the independent outside auditors' agreement to your remediation plans prior to submitting them to NPPO.

NPPO estimates that it will take a knowledgeable person an average of two hours to answer this information request. However, some NPCs have many more audit action items than others. Those that have no action items at all will spend no time on this information collection. Important factors determining the time required are the number of action items, the degree of complexity of the particular action items, and the NPC's size and its relative complexity. Consequently, more or less time may actually be needed. If you would like to comment upon the estimated burden of answering this information collection, or have any questions or suggestions, then please contact Kimberly Collins, NPPO Administrator, at (816) 922-2043 or kimberly.collins@va.gov.

VA and NPPO cannot assure that the information collected will be kept confidential or private. However, NPPO will make a reasonable effort to confine the information collected to those within VA who have a need to know about it.

This information request does not contain any information that can reasonably be regarded as sensitive.

Under the Paperwork Reduction Act, VA may not conduct or sponsor, and you are not required to respond to a collection of information unless it displays a valid Office of Management and Budget (OMB) number, or is being collected from fewer than ten persons (entities) in a twelve month period. It is highly likely that NPPO will require responses to this information collection request from ten or more of the NPCs annually.

This information request will be pre-populated with the information indicated in the body of the form below. It will then be sent to those NPCs that have audit action items electronically by email. Answered forms are to be returned to NPPO electronically by email. There is no additional record keeping requirement for this information collection.

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| NPC Name: <i>(pre-populated by NPPO)</i> |
| NPC City & State: <i>(pre-populated by NPPO)</i> |

Information Request Date: *(pre-populated by NPPO)*

Audit Firm Name: *(pre-populated by NPPO)*

Audit Management Letter Dated: *(pre-populated by NPPO)*

Remediation Plans (List Below):

Audit action item 1: (pre-populated by NPPO)

Remediation plan:

Responsible person:

Date implemented:

Date approved by independent outside auditor:

Audit action item 2: (pre-populated by NPPO)

Remediation plan:

Responsible person:

Date implemented:

Date approved by independent outside auditor: