

Delinquent Audit Follow-up General Reminder Email

Subject: Provider Relief Programs Reporting Requirement Reminder

Dear Valued Provider,

The Health Resources and Services Administration (HRSA) wants to remind all Provider Relief Fund (PRF) and Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured (Uninsured Program or UIP) providers about the Single Audit requirements.

Independent Audit Requirements for Provider Relief Fund and Other Payments

Providers that spend a total of \$750,000 or more in federal funds, including PRF payments and other federal financial assistance, during their fiscal year are subject to Single Audit requirements. This includes organizations subject to the Single Audit Act and commercial organizations. The report is due the earlier of 30 calendar days after the receipt of the audit or 9 months after the fiscal year.

Audit Requirement (Non-Federal entities)

- Non-Federal entities must have a Single Audit conducted in accordance with 45 CFR § 75.514 or program-specific audit conducted in accordance with 45 CFR § 75.507.
- Reports must be submitted electronically to the [Federal Audit Clearinghouse](#).

Audit Requirement (Commercial Organizations)

Commercial organizations have two options under 45 CFR § 75.216(d) and § 75.501(i):

- A financial related audit of the award or awards conducted in accordance with Generally Accepted Government Auditing Standards; or
- An audit in conformance with the requirements of 45 CFR § 75, Subpart F.

Commercial organizations that have received PRF funding must submit their audits electronically to the [Commercial Audit Reporting Portal](#).

- The Commercial Audit Reporting Portal accepts the same credentials as the PRF Reporting Portal.
- Once logged in, an organization representative may submit an audit or use the portal to assign the task to an auditor.

Commercial organizations that are subject to single audit requirements but *have not previously registered in the PRF Reporting Portal* must submit their audits via email to HRSA's Division of Financial Integrity at PRFaudits@hrsa.gov.

Definitions of Entities per 45 CFR 75.2

- **Commercial organization** means an organization, institution, corporation, or other legal entity, including, but not limited to, partnerships, sole proprietorships, and limited liability companies, that is organized or operated for the profit or benefit of its shareholders or other owners. The term includes small and large businesses and is used interchangeably with "for profit organization."
- **Non-Federal entity** means a state, local government, Indian tribe, institution of higher education or nonprofit organization that carries out a federal award as a recipient or subrecipient.

More Information is Available

- Independent Audit Requirements:
<https://www.hrsa.gov/provider-relief/reporting-auditing/audit-requirements>.
- PRB Reporting and Auditing FAQ:
<https://www.hrsa.gov/provider-relief/faq/reporting?categories=209&keywords=>

We appreciate your attention to this matter and look forward to your prompt response.

Best regards,

PRF Commercial Audit Resolution and Dispute Team
Division of Financial Integrity

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Public Burden Statement: The purpose of this information collection is to follow 45 CFR 75 Subpart F for Provider Relief Program funding. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB Control Number for this information collection is 0906-XXXX and is valid until MM/DD/20XX. Public reporting burden for this collection of information is estimated to average xx hours per response, including the time for reviewing instructions, searching existing data sources, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to HRSA Reports Clearance Officer, 5600 Fishers Lane, Room 14N136B, Rockville, Maryland, 20857 or paperwork@hrsa.gov.