



**DATE** February 1, 2024

**TO:** Richard Revesz, Administrator  
Office of Information and Regulatory Affairs  
Office of Management and Budget

**FROM:** Diana Espinosa, Principal Deputy Administrator

**SUBJECT:** DECISION - Request for Emergency Approval – COVID–19 Provider Relief Programs Single and Commercial Audits and Delinquent Audit Reporting Submission Activities

### **ACTION REQUESTED**

The Health Resources & Services Administration (HRSA) is requesting Paperwork Reduction Act (PRA) emergency approval (as detailed under 5 C.F.R § 1320.13) for Provider Relief Programs (PRP) single and commercial audits and delinquent audit reporting submission activities. HRSA needs emergency approval for this information collection request (ICR) because HRSA cannot reasonably comply with the normal PRA clearance procedures without disrupting the collection of mission-critical information and limiting HRSA’s ability to conduct required oversight of the federal program. HRSA requests that the Office of Management and Budget approve this emergency ICR within 7 calendar days of receipt of this memo.

### **DISCUSSION**

HRSA administered the PRP and issued payments to health care providers for expenses or lost revenue attributable to the COVID-19 and claims reimbursement for COVID-19 testing, treatment and vaccine administration for uninsured and underinsured individuals. The non-profit providers who received funding are subject to the Single Audit Act and HRSA applied a parallel requirement to commercial organizations who are not subject to the Single Audit Act. In late calendar year 2023, HRSA learned that the Department of Health and Human Services would not be able to support the delinquent audit process for commercial organizations (as the Department does for non-profit organizations) and that HRSA would need to develop its own delinquent audit process. During this time, HRSA learned that the commercial audits and associated activities are subject to the PRA and are not covered under the Federal Audit Clearinghouse ICR. Some commercial providers have already submitted their audits. HRSA will use the collected information to help ensure all providers who expended over \$750,000 in funding from any PRP submit: (1) an audit, (2) documentation and attestation needed to resolve audit findings, or (3) an attestation or documentation to demonstrate an audit is not required. HRSA needs this emergency approval since waiting 6-9 months would further delay communicating with providers about audit reports and recovering federal funds not used in accordance with the PRP Terms and Conditions and 45 CFR 75.

HRSA is submitting this ICR to the Office of Management and Budget for a 6-month emergency approval and appreciates your assistance with our program oversight and program integrity efforts. Once this clearance is granted, HRSA will create a regular ICR for this collection.

Diana Espinosa

A handwritten signature in blue ink that reads "Diana Espinosa". The signature is written in a cursive style and is positioned above a thin horizontal line.