

Delinquent Audit Follow-up General Reminder Email

Subject: Provider Relief Programs Audit Requirement Reminder

Dear Provider,

The Health Resources and Services Administration (HRSA) wants to remind all recipients of Provider Relief Fund (PRF), American Rescue Plan (ARP) Rural Distribution, COVID-19 Coverage Assistance Fund (CAF), and Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured (Uninsured Program or UIP) payments about the audit requirements which are applicable to these payments. You are receiving this email because:

- 1) you received \$750,000 or more of PRF, ARP Rural, CAF, and/or UIP payments between [insert date range], and we have not received an audit from the Tax Identification Number(s) (TINs) associated with your payments and/or
- 2) your organization did not respond to previous communications with an update on the status of your audit.

Audit Requirements for Provider Relief Fund Payments and Other Payments

Providers who expended \$750,000 or more of federal assistance funds, including PRF payments and other federal financial assistance, in their fiscal year as set forth in the Uniform Guidance ([45 CFR 75 Subpart F](#)) and annual Compliance Supplements ([2 CFR Part 200, Appendix XI](#)) published by the Office of Management and Budget (OMB). These audit requirements apply to non-Federal entities or recipients, as well as commercial/for-profit organizations. These requirements are applicable across the Department of Health and Human Services programs and are in addition to the reporting requirements established for the PRF and ARP Rural Distribution programs. Therefore, if your organization expends \$750,000 or more in federal assistance in your fiscal year, you must conduct an independent audit and submit it to HRSA, even if you have already submitted your required reporting to HRSA.

Audit reports are due to HRSA by the earlier of 30 calendar days after your organization receives the audit or 9 months after your organization’s fiscal year ends.

Providers should be aware that, due to the unique period of availability for PRF and ARP Rural Distribution payments, PRF and ARP Rural fiscal year expenditures are based on the PRF report(s) submitted to HRSA during your fiscal year. The total expenditures and lost revenues in the relevant PRF report(s) are considered in determining whether you met the \$750,000 audit threshold for your fiscal year. Any UIP or CAF payments expended during your fiscal year should be added to PRF report totals, along with your other federal assistance expenditures. You must submit an audit for each fiscal year in which these federal assistance expenditures are \$750,000 or more.

ACTION REQUESTED: Please provide a status update on your audit by [Month XX, Year](#):

HRSA is requesting that your organization provide a status update on your audit by completing the form included in the link below. In the form, your organization will have the opportunity to share the status of your independent audit. You will be able to explain your specific situation (for example, your organization did not expend over \$750,000 in federal financial assistance during your fiscal year and is under the audit threshold; your organization conducted an audit but might not have included all the associated TINs; or your organization has not started the audit yet). While completing the form, please be sure to provide all your organization’s associated TINs so HRSA can account for the status of the audit for each TIN and the PRF, ARP Rural, CAF, and/or UIP funds your organization received.

Instructions

- 1. Open the Secure Platform Form linked to this email.
- 2. Select the appropriate category for your organization and complete all additional fields.
- 3. Follow the directions to self-report the audit status to HRSA.
- 4. If your reporting organization has a completed overdue audit, promptly submit the overdue audit report via the appropriate reporting portal (See the appropriate “Audit Requirement” section below).
- 5. If your organization is in the process of completing the independent audit, please provide a copy of the signed audit engagement letter demonstrating that your organization has engaged an independent auditor to perform the required audit to PRFaudits@hrsa.gov.

Form Link

Delinquent Audit Follow-up General Reminder Email

Additional Information

Audit Requirement for 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 for 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
- A Single Audit or program-specific audit, as described above for non-Federal entities.

HRSA defers to commercial organizations and their auditors in determining the basis of accounting sufficient to complete their required audits.

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=>

If you have any questions, please contact the HRSA via email at ProviderReliefContact@hrsa.gov or the Provider Support Line at (866) 569-3522.

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

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 0906-0083 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

Delinquent Audit Follow-up General Reminder Email

Clearance Officer, 5600 Fishers Lane, Room 14N136B, Rockville, Maryland, 20857 or paperwork@hrsa.gov.