

Delinquent Audit Follow-up Targeted Email

Subject: Provider Action Required: Provider Relief Program Reporting Requirement Attestation – Delinquent Audit Notice

Dear Valued Provider,

On behalf of the Health Resources and Services Administration (HRSA), this message is a notification that your organization, a recipient of Provider Relief Fund (PRF) and/or Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured (Uninsured Program or UIP), has not submitted your Single Audit or commercial audit status per your organization's reporting requirements. It is requested that your organization promptly review and complete the following actions. (See "Background" below for a summary of the requirements).

ACTION REQUIRED: No Later Than [Month XX, Year:](#)

1. Open the Secure Platform Attestation Form attached to this email.
2. Select the appropriate category for the organization and complete all additional fields.
3. Follow the directions to self-report the audit status to HRSA.
4. If the reporting organization has a completed overdue audit, promptly submit the overdue audit report via the appropriate reporting portal (See "More Information" below).
5. If your organization is in the process of completing the single 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.

BACKGROUND: Any organization that received or spent a total of \$750,000 or more in federal funds, including direct payments related to PRF and/or reimbursements related to UIP during its fiscal year, is subject to the Single Audit requirements, as set forth in the regulations at 45 Code of Federal Regulations (CFR) § 75 Subpart F.

- 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 \(FAC\)](#).
- Commercial organizations have two options under 45 CFR § 75.216(d) and § 75.501(i):
 1. a financial related audit of the award(s) conducted in accordance with Generally Accepted Government Auditing Standards; or
 2. an audit in conformance with the requirements of 45 CFR § 75 Subpart F. Organizations in this category are required to submit their audit in accordance with HRSA guidance.

Commercial organizations 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.

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If the audit report has been submitted as of **Month XX, Year**, there are no further actions.

Thank you for your immediate attention to this matter.

Best regards,

Provider Relief Fund Commercial Audit Resolution and Disputes 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-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.