

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**THE HEALTH RESOURCES AND
SERVICES ADMINISTRATION
RESOLVED ALL OF ITS
AUDIT RECOMMENDATIONS,
WITH OVER 99 PERCENT
RESOLVED IN ACCORDANCE WITH
FEDERAL TIMELINESS REQUIREMENTS**

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Office of Inspector General

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OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

Report in Brief

Date: August 2019

Report No. A-07-19-03235

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL



Why OIG Did This Review

HHS, Health Resources and Services Administration (HRSA), is subject to Federal audits of its internal activities as well as Federal and non-Federal audits of activities performed by its grantees and contractors. As a followup to these audits, HRSA is responsible for resolving Federal and non-Federal audit report recommendations related to its activities, grantees, and contractors within 6 months after formal receipt of the audit reports. HHS, OIG, prepares and forwards to HRSA monthly stewardship reports that show the status of these reported audit recommendations.

Our objectives were to determine whether HRSA resolved audit recommendations in a timely manner during Federal fiscal years (FYs) 2015 and 2016 and to identify all unresolved audit recommendations that were due for resolution as of September 30, 2016.

How OIG Did This Review

We reviewed the “Outstanding Audits and Actions Taken by Cognizance” stewardship reports to identify all outstanding audit recommendations that HRSA resolved during FYs 2015 and 2016, as well as all outstanding recommendations that remained unresolved and were due for resolution as of September 30, 2016. These stewardship reports identified 550 audit reports and 1,434 corresponding recommendations.

The Health Resources and Services Administration Resolved All of Its Audit Recommendations, With Over 99 Percent Resolved in Accordance With Federal Timeliness Requirements

What OIG Found

HRSA resolved all of its audit recommendations during FYs 2015 and 2016, nearly all of them in a timely manner. Of the 1,434 audit recommendations that HRSA resolved during FYs 2015 and 2016, 1,427 (99.5 percent) were resolved within the required 6-month period. Furthermore, all of the other seven recommendations (0.5 percent) that were not resolved within the 6-month resolution period were resolved within 21 days or less of the end of that resolution period.

HRSA had policies and procedures in place to ensure that audit recommendations were resolved in compliance with Federal requirements, which require resolution of audit recommendations within 6 months of the audit report’s issuance date. HRSA consistently followed these policies and procedures, and as a result, it issued nearly all management decisions and submitted nearly all of the related clearance documents to OIG within the required 6-month resolution period. In addition, HRSA performed reconciliations between its records and the OIG stewardship reports and followed up with OIG on differences when they were noted. According to HRSA officials, timely audit resolution is a very high priority.

What OIG Recommends

Because HRSA was substantially in compliance with Federal audit resolution requirements, this report contains no recommendations.

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INTRODUCTION

WHY WE DID THIS REVIEW

The U.S. Department of Health and Human Services (HHS), Health Resources and Services Administration (HRSA), is subject to Federal audits of its internal activities as well as Federal and non-Federal audits of activities performed by its grantees and contractors. These audits ensure that recipients of Federal awards have complied with applicable Federal requirements related to management and use of funds. As a followup to these audits, HRSA is responsible for resolving Federal and non-Federal audit report recommendations related to its activities, grantees, and contractors within 6 months after formal receipt of the audit reports. The HHS Office of Inspector General (OIG) prepares and forwards to HRSA monthly stewardship reports that show the status of these reported audit recommendations.

In keeping with our mission of helping to safeguard HHS funds, we focused in this review on the timeliness of HRSA's audit resolution process. This process includes, in response to each Federal and non-Federal audit report on HRSA's internal activities or on activities performed by HRSA's grantees and contractors, the issuance of a management decision and the submission of an OIG clearance document (OCD) to OIG within the required 6-month period.¹ We are not reviewing the actual corrective actions taken by HRSA.

OBJECTIVES

Our objectives were to determine whether HRSA resolved audit recommendations in a timely manner during Federal fiscal years (FYs) 2015 and 2016 and to identify all unresolved audit recommendations that were due for resolution as of September 30, 2016.

BACKGROUND

HRSA is the primary Federal agency for improving health care to people who are geographically isolated or economically or medically vulnerable. HRSA's mission is to improve health outcomes and address health disparities through access to quality services, a skilled health workforce, and innovative, high-value programs. To accomplish its mission, HRSA supports the training of health professionals, the distribution of providers to areas where they are most needed, and improvements in health care delivery.

¹ In this context, the term "management decision" refers to the evaluation by the cognizant HHS operating division's (OpDiv's) management of the audit findings and corrective action plan and the issuance of a written decision as to what corrective action is necessary. The OpDiv's management uses an OCD to report to OIG the management decision and actions taken on recommendations; OIG then uses the OCD as the source document to clear recommendations from the stewardship report.

Federal Audits

Section 4(a) of the Inspector General Act of 1978 (5 U.S.C. App.), as amended, directs OIG to conduct audits of agency programs and activities. Under this authority, OIG conducts audits of internal HRSA activities, as well as activities performed by HRSA grantees and contractors. These audits are intended to provide independent assessments of HRSA programs and operations and to help promote economy and efficiency. OIG uses its own resources to conduct audits in accordance with generally accepted government auditing standards (GAGAS) and oversees audit work conducted by independent auditors.

Non-Federal Single Audits

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*,² requires that non-Federal entities (such as HRSA grantees) that expend \$500,000³ or more in Federal awards in a year⁴ have a Single Audit or program-specific audit (also referred to as an “A-133 audit”), pursuant to the provisions of OMB Circular A-133, Subpart B, __.200.⁵ These A-133 audits, conducted by independent auditors, are conducted in accordance with GAGAS and OMB Circular A-133. These audits include an examination of the entity’s financial records and financial statements, testing of the entity’s internal controls, and a review of the entity’s compliance with requirements related to expenditures of selected Federal awards. The final audit report contains comments from the entity, including corrective actions planned or taken to address the findings.

Audited entities transmit their final A-133 audit reports to the Federal Audit Clearinghouse (FAC).⁶ In turn, OIG, National External Audit Review Center (NEAR), receives A-133 audit reports from the FAC. NEAR performs a desk review of each A-133 audit report that contains findings related to direct HHS funding to determine whether there are any issues with the

² This circular was made applicable by HHS regulations at 45 CFR § 74.26(a). The circular was relocated to 2 CFR part 230. (HHS has promulgated new grant regulations and cost principles at 45 CFR part 75 that apply to awards made on or after December 26, 2014.) None of the audits in our review were subject to the new rule, as they were of awards made prior to that date.

³ The expenditure level for Federal awards was raised to \$750,000 for FYs beginning on or after December 26, 2014 (45 CFR § 75.501(a)).

⁴ Some State and local governments that are required by constitution or statute that was in effect January 1, 1987, to be audited less frequently than annually are permitted to undergo audits biennially. Nonprofit organizations are also allowed to have biennial audits under certain conditions (OMB Circular A-133, § _____.220).

⁵ Commercial entities that met the \$500,000 threshold during the audit period could elect to conduct either an A-133 audit or a financial-related audit (45 CFR § 74.26(d)(i)).

⁶ The FAC operates on behalf of OMB to disseminate A-133 audit reports to Federal agencies.

report and whether the report meets GAGAS and OMB Circular A-133 requirements.⁷ NEAR prepares a transmittal letter and attachment that summarize the audit findings and recommendations and that identify the Federal agency responsible for resolution (cognizant Federal agency). NEAR then distributes the transmittal letter and attachment to the grantee and the cognizant Federal agency.

Federal Requirements Regarding Timeliness of Audit Resolution

In resolving Federal audit recommendations, HRSA must comply with OMB Circular A-50, *Audit Followup*, which requires resolution of audit recommendations within a maximum of 6 months after issuance of a final audit report. In resolving non-Federal audit recommendations, HRSA must comply with OMB Circular A-133 for audits of grantees that received awards in FYs beginning prior to December 26, 2014, and with 45 CFR § 75.521(d) for audits of grantees that received awards in FYs beginning on or after that date.⁸ OMB Circular A-133 requires resolution within 6 months after receipt of the final report by the Federal Government, and 45 CFR § 75.521(d) requires resolution within 6 months of acceptance of the audit report by the FAC.

HRSA's Audit Resolution Process

HRSA's *Audit Resolution SOPs [Standard Operating Procedures]* manual (April 2014)⁹ (the Manual) provides policies and procedures for HRSA to follow in resolving both Federal and non-Federal audit findings. The Manual states that the HRSA audit resolution process is assigned to the Office of Federal Assistance Management, Division of Financial Integrity (DFI). The audit resolution process begins when DFI's Compliance Team Leader (CTL) and Administrative Assistant receive an audit report. Using the audit report, the Administrative Assistant then creates an audit file, enters the audit report information into an audit tracking spreadsheet, and distributes the audit report to the staff auditor assigned to resolution. The staff auditor then sends the grantee a letter requesting a response to the audit findings within 30 days of the report's issuance date and contacts the Project Officer associated with the related grant to make that official aware of the audit report findings.

⁷ After our audit period, HHS made significant changes to the roles and responsibilities for processing Single Audits. Effective October 1, 2018, the Office of the Assistant Secretary for Financial Resources within HHS, Office of the Secretary, took over the responsibility from NEAR for assigning the audit recommendations from Single Audit reports to the HHS OpDiv responsible for resolution. NEAR maintained the desk review function, but instead of reviewing all Single Audit reports with findings, NEAR began on that date to use a risk-based approach to identify selected audit reports to review.

⁸ See footnote 2. Although none of the audits in this review were subject to 45 CFR part 75, we included the relevant provision from the current regulation in this report to support the validity of our recommendations.

⁹ Audit recommendations covered by our review were subject to two different versions of the Manual (issued in 2014 and 2015); however, the relevant language that we cite in this report did not change from one version to the next. We cite to the April 2014 version of the Manual because it uses the Federal criteria in effect for the audits that were covered by our review.

After receiving the response from the grantee, the staff auditor forwards it and the audit report to the Project Officer for that official's review and input. After the staff auditor and the Project Officer have reached an agreement on the audit resolution, the staff auditor prepares an OCD and a closeout letter and submits them, along with any other supporting documentation, to the CTL for its review and approval. For monetary findings, additional approval must be obtained from the HHS Office of General Counsel. Once the OCD has been internally approved, the staff auditor sends a copy of it to OIG for removal of the associated recommendations from the stewardship report. HRSA considers the audit resolution complete after the OCD and closeout letter have been completed, approved, and submitted to the appropriate officials. Throughout the audit resolution process, HRSA updates the audit tracking spreadsheet to reflect the current resolution status.

The Manual states that OIG requires HRSA to resolve an audit report's findings within 6 months of the report's issuance date.

Finally, the Manual states that the CTL periodically reconciles the audits it receives with the OIG monthly stewardship reports (discussed just below) to ensure that HRSA has received all issued reports and to ensure that all audit recommendations that HRSA's tracking spreadsheet shows as resolved have also been recorded as resolved on the stewardship reports.

Stewardship Reports

The OIG Audit Planning and Implementation group prepares and forwards to HRSA (and other HHS OpDivs as appropriate) monthly stewardship reports on the status of audit recommendations reported in Federal and non-Federal audits. These reports identify all audit reports and corresponding recommendations issued for the selected period and provide the management decisions and the date of that action, or indicate that no action has as yet been taken.

HOW WE CONDUCTED THIS REVIEW

We reviewed the "Outstanding Audits and Actions Taken by Cognizance" stewardship reports to identify all outstanding audit recommendations that HRSA resolved during FYs 2015 and 2016, as well as all outstanding audit recommendations that remained unresolved and were due for resolution as of September 30, 2016. These stewardship reports identified 550 audit reports and 1,434 corresponding recommendations.¹⁰ The issuance dates for these audit reports ranged from April 4, 2014, through September 9, 2016.

We did not review HRSA's overall internal control structure. Rather, we reviewed only those internal controls related to our objective.

¹⁰ Of the 550 audit reports and 1,434 corresponding recommendations identified in these stewardship reports, 5 were Federal audit reports that had a total of 26 corresponding recommendations, while 545 were non-Federal audit reports that had a total of 1,408 corresponding recommendations.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix A describes our audit scope and methodology.

RESULTS OF REVIEW

HRSA resolved all of its audit recommendations during FYs 2015 and 2016, nearly all of them in a timely manner. Of the 1,434 audit recommendations that HRSA resolved during FYs 2015 and 2016, 1,427 (99.5 percent) were resolved within the required 6-month period. Furthermore, all of the other seven recommendations (0.5 percent) that were not resolved within the 6-month resolution period were resolved within 21 days or less of the end of that resolution period.

HRSA had policies and procedures in place to ensure that audit recommendations were resolved in compliance with Federal requirements, which require resolution of audit recommendations within 6 months of the audit report's issuance date. HRSA consistently followed these policies and procedures, and as a result, it issued nearly all management decisions and submitted nearly all of the related OCDs to OIG within the required 6-month resolution period. In addition, HRSA performed reconciliations between its records and the OIG stewardship reports and followed up with OIG on differences when they were noted.

According to HRSA officials, timely audit resolution is a very high priority.

By resolving almost all audit recommendations in a timely manner, HRSA reduces the risk of noncompliance with Federal requirements and mismanagement of Federal funds. The prompt resolution of audit recommendations helps ensure that Federal funds are effectively and efficiently used to carry out the activities for which they were authorized.

FEDERAL REQUIREMENTS AND HRSA POLICIES AND PROCEDURES

In resolving Federal audit recommendations, HRSA must comply with OMB Circular A-50. In resolving non-Federal audit recommendations, HRSA must comply with OMB Circular A-133 for audits of grantees that received awards in FYs beginning prior to December 26, 2014, and with 45 CFR § 75.521(d) for audits of grantees that received awards in FYs beginning on or after that date (footnote 2).

OMB guidance requires "prompt resolution and corrective actions on audit recommendations. Resolution shall be made within a maximum of six months after issuance of a final report or, in the case of audits performed by non-Federal auditors, six months after receipt of the report by the Federal Government. Corrective action should proceed as rapidly as possible" (OMB Circular A-50, § 8.a.(2)).

OMB guidance states: “The entity responsible for making the management decision shall do so within six months of receipt of the [non-Federal] audit report. Corrective action should be initiated within six months after receipt of the audit report and proceed as rapidly as possible” (OMB Circular A-133, § _____.405(d)).

Federal regulations provide the following management decision time requirements: “The HHS awarding agency or pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by the FAC. The auditee must initiate and proceed with corrective action as rapidly as possible and corrective action should begin no later than upon receipt of the audit report” (45 CFR § 75.521(d)).

The Manual states that OIG requires HRSA to resolve an audit report’s findings within 6 months of the report’s issuance date.

HRSA RESOLVED ALL OF ITS AUDIT RECOMMENDATIONS, NEARLY ALL IN ACCORDANCE WITH FEDERAL TIMEFRAME REQUIREMENTS

HRSA resolved all of its audit recommendations during FYs 2015 and 2016, nearly all of them in a timely manner. Of the 1,434 audit recommendations that HRSA resolved during FYs 2015 and 2016, 1,427 (99.5 percent) were resolved within the required 6-month period. Furthermore, all of the other seven recommendations (0.5 percent) that were not resolved within the 6-month resolution period were resolved within 21 days or less of the end of that resolution period.¹¹ Table 1 below shows the timeframes for resolving these recommendations.

Table 1: Timeliness of Audit Recommendations Resolved in FYs 2015 and 2016

Timeframe To Resolve Recommendation	Number of Resolved Recommendations	Percentage of Total
Within 6-month resolution period	1,427	99.5%
Not resolved within 6-month resolution period: 6+ months to 1 year	7	0.5%
Total	1,434	100.0%

Because HRSA resolved all of its audit recommendations during the audit period, it had no recommendations that were unresolved and due for resolution as of September 30, 2016.

¹¹ Of the 1,427 recommendations that HRSA resolved in a timely manner, 26 were conveyed in Federal audit reports, and 1,401 were conveyed in non-Federal audit reports. All seven of the recommendations not resolved in a timely manner were conveyed in non-Federal audit reports.

HRSA FOLLOWED ITS POLICIES AND PROCEDURES WHEN RESOLVING AUDIT RECOMMENDATIONS

HRSA had policies and procedures in place to ensure that audit recommendations were resolved in compliance with Federal requirements, which require resolution of audit recommendations within 6 months of the audit report's issuance date. HRSA consistently followed these policies and procedures, and as a result, it issued nearly all management decisions and submitted nearly all of the related OCDs to OIG within the required 6-month resolution period. In addition, HRSA performed reconciliations between its records and the OIG stewardship reports and followed up with OIG on differences when they were noted.

According to HRSA officials, timely audit resolution is a very high priority.

HRSA ENSURED THAT FEDERAL FUNDS WERE EFFECTIVELY AND EFFICIENTLY USED

By resolving almost all audit recommendations in a timely manner, HRSA reduces the risk of noncompliance with Federal requirements and mismanagement of Federal funds. The prompt resolution of audit recommendations helps ensure that Federal funds are effectively and efficiently used to carry out the activities for which they were authorized.

Accordingly, this report contains no recommendations.

APPENDIX A: AUDIT SCOPE AND METHODOLOGY

SCOPE

We reviewed the “Outstanding Audits and Actions Taken by Cognizance” stewardship reports to identify all outstanding audit recommendations that HRSA resolved during FYs 2015 and 2016, as well as all outstanding audit recommendations that remained unresolved and were due for resolution as of September 30, 2016. These stewardship reports identified 550 audit reports and 1,434 corresponding recommendations (footnote 10). The issuance dates for these audit reports ranged from April 4, 2014, through September 9, 2016.

We did not review HRSA’s overall internal control structure. Rather, we reviewed only those internal controls related to our objective.

We conducted our audit work from March to June 2019.

METHODOLOGY

To accomplish our objectives, we:

- reviewed applicable sections of OMB Circulars A-50 and A-133, HHS regulations at 45 CFR part 75, and other applicable Federal requirements;
- reviewed HRSA’s policies and procedures for resolving audit recommendations and performed a walkthrough of the process;
- interviewed HRSA’s staff and reviewed documentation provided by HRSA officials;
- obtained HRSA’s “Outstanding Audits and Actions Taken by Cognizance” stewardship reports for our audit period and used them to:
 - identify the total number of recommendations that were resolved timely or untimely by:
 - including only the recommendations that had the “management decision” data field populated (which indicated that a management decision had been made) and that had a decision date (i.e., the date that HRSA issued the OCD) that fell within our audit period of FYs 2015 and 2016 and

- quantifying the timeframe it took to resolve those recommendations by calculating the number of days between the issuance date and the decision date;¹²
- quantify the total number of recommendations that were unresolved and beyond the required resolution period;¹³ and
- discussed the results of our audit with HRSA officials on June 5, 2019.

We provided HRSA with a draft audit report on July 17, 2019, for review. HRSA did not have any written comments.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

¹² To determine whether a management decision was issued for a Federal audit in a timely manner, we reviewed the time period between the date that OIG issued the audit report and the date that HRSA issued the management decision. To determine whether a management decision was issued for a non-Federal audit in a timely manner, we reviewed the time period between the date that NEAR assigned the single audit finding(s) to HRSA and the date that HRSA issued the management decision. Both the date that OIG issued the audit report and the date that NEAR assigned the single audit finding(s) are reported on the stewardship report in the “issued date” data field.

¹³ As noted earlier, HRSA had no recommendations that were unresolved as of the end of our audit period.

**APPENDIX B: PREVIOUSLY ISSUED
OFFICE OF INSPECTOR GENERAL REPORTS**

Report Title	Report Number	Date Issued
<i>The Substance Abuse and Mental Health Services Administration Resolved Approximately One-Third of Its Audit Recommendations, None in Accordance With Federal Timeframe Requirements</i>	<u>A-07-19-03233</u>	7/18/2019
<i>Although the Administration for Community Living Resolved Nearly All Audit Recommendations, It Did Not Always Do So in Accordance With Federal Timeframe Requirements</i>	<u>A-07-18-03232</u>	4/1/2019
<i>Although the Centers for Disease Control and Prevention Resolved Nearly All Audit Recommendations, It Did Not Always Do So in Accordance With Federal Timeframe Requirements</i>	<u>A-07-17-03226</u>	2/25/2019
<i>Although the Centers for Medicare & Medicaid Services Has Made Progress, It Did Not Always Resolve Audit Recommendations in Accordance With Federal Requirements</i>	<u>A-07-18-03228</u>	1/15/2019
<i>The Indian Health Service Did Not Always Resolve Audit Recommendations in Accordance With Federal Requirements</i>	<u>A-07-17-03227</u>	9/24/2018
<i>The Administration for Children and Families Did Not Always Resolve Audit Recommendations in Accordance With Federal Requirements</i>	<u>A-07-17-03225</u>	7/2/2018
<i>Review of the Centers for Disease Control and Prevention's Resolution of Audit Recommendations</i>	<u>A-07-09-03131</u>	5/26/2010
<i>Administration for Children and Families Resolution of Audit Recommendations</i>	<u>A-07-09-03118</u>	10/28/2009
<i>Centers for Medicare & Medicaid Services Resolution of Audit Recommendations</i>	<u>A-07-07-04112</u>	11/19/2008
<i>Indian Health Service's Resolution of Audit Recommendations</i>	<u>A-07-06-03077</u>	3/9/2007
<i>Administration on Aging's Resolution of Audit Recommendations</i>	<u>A-07-06-03084</u>	2/21/2007
<i>Food and Drug Administration's Resolution of Audit Recommendations</i>	<u>A-07-06-03083</u>	2/15/2007