

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence  
**To:** ALL IPA Firms  
**Subject:** CFDA 93.461 COVID-19 Testing for the Uninsured  
**Date:** March 12, 2021

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Please see the attached guidance from NASACT.

NASACT Members –

George Strudgeon, Audit Director – Compliance Assurance, Virginia Auditor of Public Accounts, brought the following issue relating to CFDA 93.461 (*COVID-19 Testing for the Uninsured*) to our attention. This could potentially impact both auditees and auditors, specifically those that have medical providers (e.g. university and state hospitals, health departments, etc.) included within the financial statements they compile or audit, respectively.

Many thanks to George for bringing this issue to our attention.

Thank you,

R. Kinney Poynter, CPA  
NASACT Executive Director  
(859) 276-1147

**Background:**

**CFDA 93.461** which goes by the name “**COVID-19 Testing for the Uninsured**” within the [2020 Compliance Supplement Addendum](#) but now beta.sam.gov is reporting its name as “**COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured.**” The change in name is not the issue; however, it does appear to indicate that the scope of this program has expanded and will have a bigger impact for 2021. As for 2020, here is the issue along with a request for information that could help your membership.

**Issue:**

Federal documents describe the program as if it operates as a claims reimbursement program similar to Medicaid and Medicare. As a result, some medical providers may have not reported the funding for CFDA 93.461 within the SEFA similar to how they do not report funding for Medicaid and Medicare related to claims. See Example 1 Guidance below for an example of guidance that may cause a provider to believe that, same as Medicaid and Medicare claim reimbursement, that this program may not be reported on the SEFA. However, as seen in Example 2 Guidance below, HRSA states that CFDA 93.461 must be included in the Single Audit. The Example 2 Guidance is consistent with information currently at [beta.sam.gov](https://beta.sam.gov) for this program.

**What would be Helpful to the States:**

We did some searching of the internet to determine if HRSA has publicly reported its payees for entities that received funding under CFDA 93.461; however, we were unable to locate this type of listing. We believe that this type of listing would be helpful for us and other states to ensure SEFAs are complete. I have copied Tammie on this email because she is aware of this issue and may know of a listing that discloses the entities that received funding under CFDA 93.461 for state fiscal year 2020 and/or other guidance that may help the states.

**Example 1 Guidance:****Compliance Questions**

How should providers account for these funds for purposes of cost reports and similar reports? —

Payments received from the program are claims reimbursements and should be treated in the same manner as reimbursements received from commercial insurance, Medicaid, and/or Medicare, including in how revenue or losses are determined. See [guidance issued by the Centers for Medicare & Medicaid Services](#) (PDF – 1.1 MB) on how providers should report claims reimbursed through the HRSA COVID-19 Uninsured Program on the S-10 worksheet.

Source: <https://www.hrsa.gov/coviduninsuredclaim/frequently-asked-questions>

## **Example 2 Guidance:**

**Are Provider Relief Fund payments to non-Federal entities (states, local governments, Indian tribes, institutions of higher education, and nonprofit organizations) subject to Single Audit? (Modified 7/30/2020)**

Provider Relief Fund General and Targeted Distribution payments (CFDA 93.498) and

Last updated: 1/28/2021

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Uninsured Testing and Treatment reimbursement payments (CFDA 93.461) to non-Federal entities are Federal awards and must be included in determining whether an audit in accordance with 45 CFR Part 75, Subpart F is required (i.e., annual *total federal awards expended* are \$750,000 or more).

Audit reports must be submitted to the Federal Audit Clearinghouse electronically at <https://harvester.census.gov/facides/Account/Login.aspx>.

(Requirements for audit of payments to commercial organizations are discussed in a separate question.)

Source: <https://www.hhs.gov/sites/default/files/provider-relief-fund-general-distribution-faqs.pdf>

George D. Strudgeon, CPA, CGMA, CGFM, MBA  
Audit Director – Compliance Assurance  
804-362-7804 (direct) (new as of 8/3/2020)  
804-225-3350 (office main line)  
[George.Strudgeon@apa.virginia.gov](mailto:George.Strudgeon@apa.virginia.gov)  
[www.apa.virginia.gov](http://www.apa.virginia.gov)