FMR/LMR Guidance for Grantees

This page has been made available in the EHBs as of November 21, 2019, and was updated on December 16, 2022 and March 24, 2023.

Overview

Financial Management Reviews (FMR) and Legislative Mandate Reviews (LMR) are targeted reviews that certain grant recipients and organizations must undergo throughout the life of a grant. The purpose of these reviews are to ensure the adequacy of financial management systems of non-federal entities that do not require an audit based on their expenditure threshold, and to ensure that organizational policies and procedures adequately incorporate legislative mandates that limit the use of HRSA award funding.

The FMR/LMR Module in the EHBs was created to integrate the FMR/LMR process, previously performed manually, within the EHBs in a structured format. The FMR/LMR Module enables HRSA to initiate and conduct reviews and enables grant recipients to respond to review requests and corrective action requests.

Types of Reviews

Per federal requirements, grant recipients with **federal expenditures *above* $750,000 in one year require an audit**. Grant recipients with federal expenditures *below* $750,000 undergo Financial Management Review (FMR). Grant recipients *not deemed as major programs* undergo Legislative Mandate Review (LMR), even when their federal expenditures are above $750,000.

There are four types of FMR/LMR reviews:

- **Routine FMRs:** Applicable to grant recipients whose expenditures are *below* $750,000 *and* have been required to undergo an audit within the past two fiscal years.
- **Targeted FMRs:** Applicable to grant recipients identified by HRSA through audits or program visits as having elevated risk due to possible inadequate financial management systems or financial instability.
- **LMRs:** Applicable to recipients of grants that are *not deemed as major programs* (i.e., H80 Health Center Program), after having undergone an audit.
- **Combined Routine FMR-LMR:** Applicable to recipients of grants that are *not deemed as major programs* (i.e., H80 Health Center Program) whose expenditures are *below* $750,000 *and* have not had an audit within the past two fiscal years.

Impacted Roles & Responsibilities

Organization Roles

Authorizing Official (AO)	Responsible for responding to FMR/LMR review requests.
Business Official (BO)	Responsible for responding to FMR/LMR review requests.

> ⓘ Only the active and registered AOs and BOs of an organization who have the 'Administer FMR/LMR Submission' privilege can access the FMR/LMR tasks/information.

HRSA Staff Roles

Division of Financial Integrity (DFI) Reviewer	Responsible for initiating review requests, reviewing responses, and processing final review reports.
Division of Financial Integrity (DFI) Quality Control (QC) Reviewer	Responsible for initiating review requests, reviewing responses, and processing final review reports.
Grants Management Specialist (GMS)	Notified when an FMR/LMR review request is initiated and when the FMR/LMR final report is sent.
Default Project Officer (PO)	Notified when an FMR/LMR review request is initiated and when the FMR/LMR final report is sent.

Step By Step Walk-Through

Accessing an FMR/LMR

When a new FMR/LMR is initiated for your organization, you will receive an email notification. To access the task, from the *EHBs Home Page*, select the **Tasks** tab.

Note:

- The task is assigned to <u>all</u> AOs and BOs for that organization, and anyone assigned the task can begin working on it.
- If two people are working on the same task, and person 1 submits the task, person 2 will not be able to submit their work and will see a notification indicating that the task has already been completed. (Refer to guidance and examples in Responding to an FMR/LMR Request step below).

From the *Pending Tasks - List Page*, find the Information Request you want to work on, and select **Start** to go to the *Information Request Page*.

Pending Tasks - List

| Not Completed | Recently Completed | Archived |

Detailed View | Search | Saved Searches ▼

| H | ◀ | 1 | 2 | ▶ | H | | Page size: 15 ▼ | Go | | | 17 items in **2** page(s) |

	Deadline (Due)	Task Category	Tracking #	Task	Entity	Organization	Options
▶	10/05/2019 11:59 PM (30 Days)	FMR/LMR Review	FMR/LMR-FY19-	Information Request Response			▶ Start ▼

Responding to an FMR/LMR Request

Overview of Information Request Page

The *Information Request - Response Page*:

1. Displays the organization information, FMR/LMR review tracking number, and response due date.
2. Provides task details showing when the response is due and the status.
3. Provides helpful resources to facilitate the review process. For example:
   a. Action History records any action taken on the review, such as who initiated the review and when.
   b. Financial Management Requirements Guide navigates to HRSA's financial management guidance web page.

> **Helpful Tip!**
>
> The Resource links are configured based on review type.

FMR/LMR Review - Information Request - Response

▼ FMR/LMR-FY22-   ①   Due In: Days | Review Status: In Progress   ②

CRS-EIN :   UEI :   EIN :

Due Date : 10/09/2022   Address :

▼ Resources ⧉   ③

| View |

Action History   FMR/LMR Review   Financial Management Requirements Guide   FMR/LMR Help Page   Grants Policy Bulletin

Fields with ★ are required.

↓ Review Details   ④

Grant(s) associated to the review

↓ Download HRSA Attachments   ⑤

Sample Policies and Procedures Document   (Attachment count: 1)

Sample Annotated Policies and Procedures Cross-Reference Guide.pdf   11/21/2019 591 KB

Supporting Documents - HRSA Staff   (Attachment count: 0)

★ Upload Organization Attachments   ⑥

Organization's Response Attachments   (Minimum: 1 - Maximum: 10) (Current attachment count: 0)

Drop or Upload Files ⬆
Acceptable Formats: **doc, docx, rtf, txt, wpd, pdf, xls, xlsx, msg, jpg, jpeg, tif, xfd, ppt, pptx**
📁 Select Files

↓ Organization Response Comments   ⑦

Approximately 2 page(s) (Max 2500 Characters) : (2500/2500) left

★ Comments

| Return to List | | Submit To HRSA |

FMR
and
Combi
ned
FMR
/LMR:

- Action History
- FMR/LMR Review
- Financial Management Requirements Guide
- FMR/LMR Help Page
- Grants Policy Bulletin

LMR:

- Action History
- FMR/LMRR Review
- FMR/LMRR Help Page
- Grants Policy Bulletin
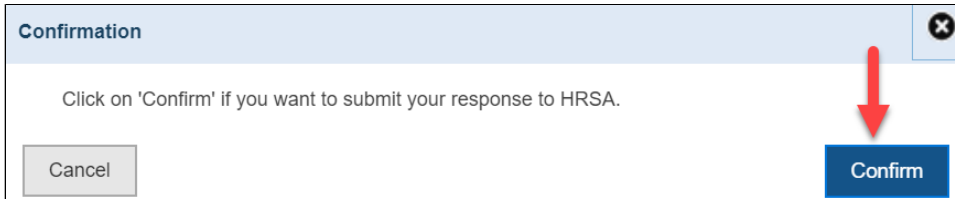
4. Lists all grants associated to the review.

5. Allows you to access documents from HRSA by clicking on the PDF link. The Sample Annotated Polices and Procedures Cross-Reference Guide provides an example of a Policies and Procedures document for guidance if needed. **Note:** This section is displayed for FMR and Combined FMR/LMR, but is not displayed for LMR.
6. Allows you to upload all documents related to your response submission by clicking **Select Files** or drag and drop files. This is a required field.
7. Provides a text box for comments that will be sent with your response submission. This is a required field.

After completing the required information, select **Submit to HRSA**.
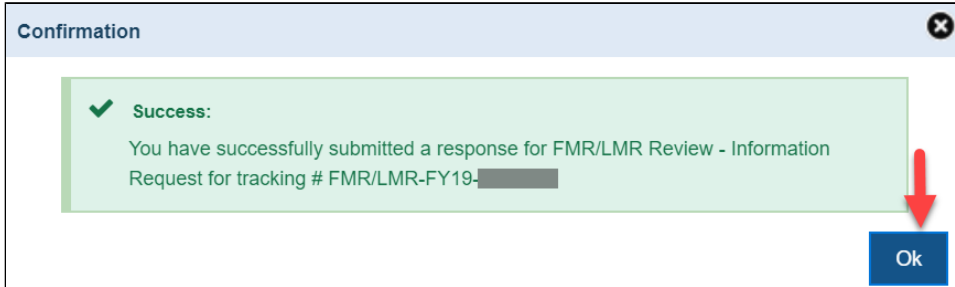
Note:

If you are not ready to submit the Information Request Response to HRSA, you can reach out to the DFI Reviewer via email to request an extension. The DFI Reviewer's contact information can be found in the Information Request email you received.

Click **Confirm** in the pop-up box to submit the response to HRSA.	**Confirmation** ✕ Click on 'Confirm' if you want to submit your response to HRSA. Cancel **Confirm**
Click **Ok** to close the Success message pop-up box confirming your Information Request Response was submitted to HRSA for review.	**Confirmation** ✕ ✔ **Success:** You have successfully submitted a response for FMR/LMR Review - Information Request for tracking # FMR/LMR-FY19- **Ok**

> **Important Note on Submitting Responses**
>
> If you and another AO/BO for the organization are working on the same request, and you submit your response to HRSA <u>after</u> another AO/BO has alr... message:
>
> - *A response to this request information has already been submitted by another user. Click on the Activity History link to see the details of the subm...*
>
> While more than one person can work on the task, <u>only one person can submit</u> the response. The system will save the version of the first response su...
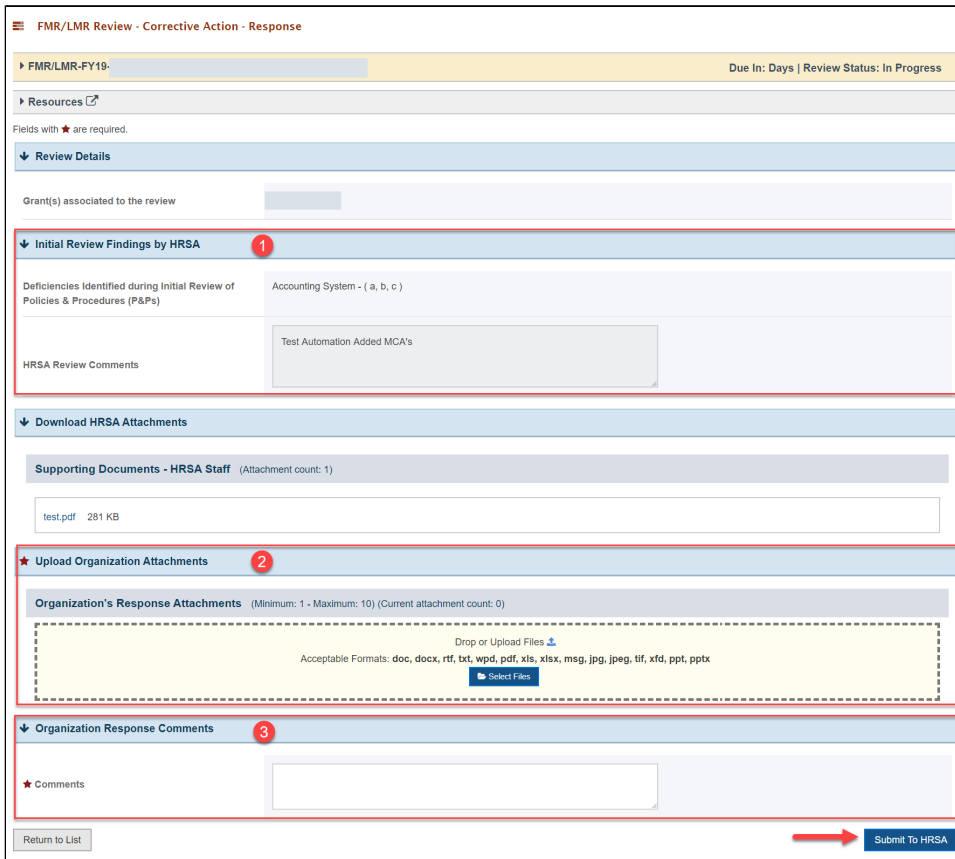
Responding to a Corrective Action Request

Overview of Corrective Action Response page

If the DFI Reviewer requests additional information or edits, they will submit a Corrective Action Request. You can access this through the *Pending Tasks Page*, as shown in the Accessing an FMR/LMR steps above. Be sure to look for tasks titled Corrective Action Response. The *Corrective Action - Response Page* contains many of the same sections as the *Information Request - Response Page* so you can review all of the details associated with the review. The below sections on the *Corrective Action - Response Page* require your attention:	☰ **FMR/LMR Review - Corrective Action - Response** ▸ **FMR/LMR-FY19-** Due In: Days | Review Status: In Progress ▸ **Resources** ⧉ Fields with ★ are required. ⬇ **Review Details** Grant(s) associated to the review ⬇ **Initial Review Findings by HRSA** ① Deficiencies Identified during Initial Review of Policies & Procedures (P&Ps) Accounting System - (a, b, c) HRSA Review Comments Test Automation Added MCA's ⬇ **Download HRSA Attachments** **Supporting Documents - HRSA Staff** (Attachment count: 1) test.pdf 281 KB ★ **Upload Organization Attachments** ② **Organization's Response Attachments** (Minimum: 1 - Maximum: 10) (Current attachment count: 0) Drop or Upload Files 🔼 Acceptable Formats: **doc, docx, rtf, txt, wpd, pdf, xls, xlsx, msg, jpg, jpeg, tif, xfd, ppt, pptx** 📎 Select Files ⬇ **Organization Response Comments** ③ ★ Comments Return to List Submit To HRSA

1. This section lists the review findings from the DFI Reviewer as well as provides their comments. If there were prior corrective actions requested, then the list of resolved items will be displayed.
2. Allows you to upload any new attachments related to the Corrective Action Request. This is a required field.
3. Provides a text box for your comments addressing any updates included in the new submission. This is a required field.

After completing the required information, select **Submit to HRSA**.

Note:

If you are not ready to submit the Corrective Action Request Response to HRSA, you can reach out to the DFI Reviewer via email to request an extension. The DFI Reviewer's contact information can be found in the Corrective Action Request email you received.

Click **Confirm** in the pop-up box to submit the response to HRSA.

Confirmation   ⊗

Click on 'Confirm' if you want to submit your response to HRSA.

Cancel   Confirm

Click **Ok** to close the Success message pop-up box confirming your Corrective Action Response was submitted to HRSA for review.

Confirmation   ✖

✔ **Success:**

You have successfully submitted a response for FMR/LMR Review - Corrective Action Request for tracking # FMR/LMR-FY19-▮▮▮▮▮▮.

Ok

Important Note:

If you and another AO/BO for the organization are working on the same request, and you submit your response to HRSA after another AO/BO has alr[...] message:

- *A response to this request information has already been submitted by another user. Click on the Activity History link to see the details of the subr[...]*

While more than one person can work on the task, only one person can submit a response. The system will save the version that is first submitted to H[...]

Responding to a Preliminary Report

Overview of Preliminary Report Response Page

If the DFI Reviewer identifies key findings while reviewing the corrective action report, they will send a preliminary report. You can access this through the *Pending Tasks Page*, as shown in the Accessing an FMR/LMR steps above. Be sure to look for tasks titled Preliminary Report Response.

The *Preliminary Report - Response Page* contains many of the same sections as the *Information Request - Response Page* so you can review all of the details associated with the review.

The below sections on the *Preliminary Report - Response Page* require your attention:

≡ **FMR/LMR Review - Preliminary Report - Response**

▸ FMR/LMR-FY19-   Due In: 17 Days | Review Status: In Progress

▸ Resources ↗

Fields with ★ are required.

↓ **Review Details**

Grant(s) associated to the review

↓ **Key Findings Summary**   ①

Type	Management Control Area (MCA)	MCA Sub-Category
⟩ Financial Management Review (FMR)	Accounting System	a
⌄ Financial Management Review (FMR)	Bank Statements	b

Comment:test   Recommendation:test

↓ **Preliminary Report**   ②

Preliminary Report Document (Attachment count: 1)

HRSA Review Comments

test

★ **Upload Organization Attachments**   ③

Organization's Response Attachments (Minimum: 1 - Maximum: 10) (Current attachment count: 0)

Drop or Upload Files ⬆
Acceptable Formats: **doc, docx, rtf, txt, wpd, pdf, xls, xlsx, msg, jpg, jpeg, tif, xfd, ppt, pptx**
📁 Select Files

↓ **Organization Response Comments**   ④

★ Comments

Return to List   Submit To HRSA

1. This section lists the key findings identified during the review process. To view additional comments and recommendations, click the drop down arrow next to each key finding to expand the field.
2. Allows you to download the Preliminary Report document and read the DFI Reviewer's comments.
3. Allows you to upload any new attachments related to the Preliminary Report Response. This is a required field.
4. Provides a text box for your comments addressing any updates included in the new submission. This is a required field.

After completing the required information, select **Submit to HRSA**.

> **Note:**
>
> If you are not ready to submit the Preliminary Report Response to HRSA, you can reach out to the DFI Reviewer via email to request an extension. The DFI Reviewer's contact information can be found in the Corrective Action Request email you received.

Click **Confirm** in the pop-up box to submit the response to HRSA.	**Confirmation** ⊗ Click on 'Confirm' if you want to submit your response to HRSA. Cancel ·· Confirm
Click **Ok** to close the Success message pop-up box confirming your Preliminary Report Response was submitted to HRSA for review.	**Confirmation** ⊗ ✔ **Success:** You have successfully submitted a response for FMR/LMR Review - Preliminary Report for tracking # FMR/LMR-FY19- ▮▮▮▮ Ok

Request Extension

To request a due date extension, select **FMR/LMR Response Request** from the Institution Review Tasks.	**Institution Review** « 🔍 Search **All Entities** ▾ **Tasks** Pending Tasks Archived Tasks **Organization** ▾ **Institution Review** **FMR/LMR Response-Request**

From the *FMR/LMR Review - Response Tasks - List* page click the **arrow** next to Edit in the Options column to expand the drop-down menu. Select **Request Extension** from the Actions menu. **Note:** If the due date has passed you will not see the Request Extension option.	**FMR/LMR Review - Response Tasks - List** ⟲ Saved Searches ▾ ☰ Detailed View	🔍 Search ⏮ ◀ 1 of 1 ▶ ⏭ Page size: 15 ▾ 1 items in 1 page(s) | Deadline	FMR/LMR Tracking Number	FMR/LMR Request Type	Organization Name	UEI	FMR/LMR Review Status	Options
---	---	---	---	---	---	---
		All			All	
› 06/15/2023	FMR/LMR-FY23-000632	Information Request Response	▮▮▮	▮▮▮	In Progress	✎ Edit ▾	 ⏮ ◀ 1 of 1 ▶ ⏭ Page size: 15 ▾ s in 1 page(s) **Action** Edit Request Extension

Complete all required fields on the Request Extension page. 1. The top right side of the page displays the number of days until the information request is due and the review status. 2. Select an **Extension Date** and enter **Comments** explaining the reason for the extension. 3. The **Extension History** section displays any previously submitted extension requests and their status. 4. Be sure to click **Submit to HRSA** to submit your extension request.	**FMR/LMR Review - Information Request - Request Extension** ▼ FMR/LMR-FY23-000657 | BARCLAY BRITANNICA COMMUNITY COLLEGE **1** Due In: 7 Days | Review Status: In Progress CRS-EIN : UEI : EIN : **Due Date** : 03/03/2023 Address : ▼ Resources View Action History FMR/LMR Review Financial Management Requirements Guide FMR/LMR Help Page Grants Policy Bulletin Fields with ★ are required. ⬇ **Request Extension Date** **2** ★ Extension Date (mm/dd/yyyy) ⬇ **Record Comments** Approximately 2 page(s) (Max 2500 Characters) : (2500/2500) left ★ Comments ⬇ **Extension History** **3** | Requested On	Requested By	New Deadline Requested	Comments	Status	New Approved Deadline	
---	---	---	---	---	---	---
01/31/2023	Gunkel, Jayla	03/03/2023	Test	Approved	03/03/2023		 Return to List **4** Submit To HRSA
Click **Confirm** in the Confirmation pop-up window to send the extension request to the DFI Reviewer for approval.	**Confirmation** ✖ Click on 'Confirm' if you want to submit your response to HRSA. Cancel Confirm

Final Report Notification

Once the DFI Reviewer has completed the review process you will receive an email notification with a link to download the Final Report. When you click **Download Final Report** in the email you will be redirected to log in to the EHBs where you can view the report. This is automatically sent to the registered AO and BO email addresses. The Final Report notification will not appear on your *Tasks List Page*.	**From:** HRSA GEMS **Sent:** Wednesday, September 11, 2019 1:19 PM **To:** **Cc:** **Subject:** (FMR/LMR-FY19-) - Final Report for Financial Management Review of This is to inform you that the Health Resources and Services Administration (HRSA) Division of Financial Integrity (DFI) has completed the review of your organization's policies and procedures and has created a final report based on the FMR/LMR review of your organization. Grant Number(s) included in the review: DFI Reviewer's Comments: Please see attached FMR final report. Thank you for your participation. Use the following link to login to HRSA EHBs to access and download the final report for your organization. Download Final Report If you have any questions or concerns regarding the review you may contact HRSA OFAM/DFI at or email at Thank you for your cooperation. Sincerely, HRSA/OFAM/DFI