



2019 Examination

Patient Access Network Foundation

Year Ended December 31, 2019

PATIENT ACCESS NETWORK FOUNDATION

2019 Examination

Year Ended December 31, 2019

Independent Accountant’s Report.....1

Exhibit A – Examination Parameters.....2



INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors of
Patient Access Network Foundation:

We examined, as Patient Access Network Foundation's (the Foundation) independent review organization as referenced in Advisory Opinion No. 07-18 (as modified) (the Advisory Opinion) issued by the Office of Inspector General (OIG) in the U.S. Department of Health and Human Services, the Foundation's compliance with the specifications set forth in the Advisory Opinion and the accompanying Exhibit A during the year ended December 31, 2019. Management of the Foundation is responsible for the Foundation's compliance with those specifications. Our responsibility is to express an opinion on the Foundation's compliance with those specifications based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Foundation complied, in all material respects, with the specifications referenced above. An examination involves performing procedures to obtain evidence about whether the Foundation complied with the specifications. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Foundation's compliance with the specifications.

In our opinion, Patient Access Network Foundation complied, in all material respects, with the specifications set forth in the Advisory Opinion and the accompanying Exhibit A during the year ended December 31, 2019.

This report is intended solely for the information and use of management and the Board of Directors of the Foundation, donors who are a party to the Foundation's Standard Donation Agreement and the OIG and is not intended to be and should not be used by anyone other than these specified parties.

PYA, P.C.

Knoxville, Tennessee
April 3, 2020



PATIENT ACCESS NETWORK FOUNDATION

Exhibit A – Examination Parameters

Year Ended December 31, 2019

In addition to examining the Foundation's compliance with the specifications set forth in OIG Advisory Opinion No. 07-18 (as modified), the examination addressed and analyzed the Foundation's systems, processes, policies and practices relating to administration of the Foundation's programs. We performed the examination of the Foundation's programs and the Foundation's compliance with the specifications as follows:

- (a) The Foundation is a *bona fide*, non-profit organization that serves the interests of patients with particular diseases or conditions.
- (b) The Foundation is independent of any donor to the Program (collectively, the "*Program Donors*"). For purposes of determining independence, no members of the Foundation's governing body will be employed by a Program Donor.
- (c) The Foundation's Programs receive referrals from a number of sources, including physicians, suppliers, patient advocacy groups, other relevant third-party organizations and Program Donors (e.g., through Program Donors' patient assistance programs).
- (d) The Foundation's determination of whether to provide assistance does not consider the source that referred the patient to the Programs.
- (e) The Foundation bases all financial eligibility determinations on its own established criteria and does not take into account the identity of a provider, supplier or treatment that the patient may use or the identity of a Program Donor whose services or products are used by the applicant.
- (f) Assistance is available to financially needy beneficiaries who meet the Foundation's income and/or asset criteria, for a period of up to one (1) year, after which each beneficiary's eligibility is reevaluated.
- (g) Patient requests for assistance under the Programs is reviewed on a first-come, first-served basis to the extent funding is available.
- (h) The Foundation informs patients that they are free to change providers, suppliers or treatments at any time and will not lose their assistance as a result (unless they become ineligible for other reasons).
- (i) The Foundation does not refer patients to, or recommend, a particular provider, supplier or product.
- (j) The Foundation does not inform patients of the identities of Program Donors.
- (k) To the extent feasible, the Foundation furnishes assistance under the Programs to the provider, supplier or insurer on behalf of the patient, and where assistance is furnished directly to the patient, the Foundation obtains proof from the patient that the assistance is to satisfy qualifying expenses.

PATIENT ACCESS NETWORK FOUNDATION

Exhibit A – Examination Parameters - Continued

Year Ended December 31, 2019

- (l) The Foundation has a process to solicit donations for the Programs from a multitude of sources.
- (m) The Foundation uses commercially reasonable efforts to publicize the availability of the Programs to patient advocacy organizations, other relevant third parties and patients, consistent with Foundation established criteria.