



**MALVIN RIGGINS+COMPANY**<sub>P.C.</sub>  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT ACCOUNTANT'S REPORT**

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To the Board of Directors  
of Patient Advocate Foundation

We have examined Patient Advocate Foundation's (a §501(c)(3), §509(a)(1) charity) compliance with the OIG Opinion 04-15, as modified, during the period January 1, 2021 through December 31, 2021. Management of Patient Advocate Foundation is responsible for Patient Advocate Foundation's compliance with the specified requirements. Our responsibility is to express an opinion on Patient Advocate Foundation's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Patient Advocate Foundation complied with the specified requirements. 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on Patient Advocate Foundation's compliance with specified requirements.

In our opinion, Patient Advocate Foundation complied, in all material respects, with the aforementioned requirements during the period January 1, 2021 through December 31, 2021.

This report is intended solely for the information and use of Patient Advocate Foundation's management and fund donors and is not intended to be, and should not be, used by anyone other than these specified parties.

*Malvin, Riggins + Company, P.C.*

Newport News, VA  
September 20, 2022