



# Provider Relief Fund Reporting Office Hours Q&A

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September 8, 2021

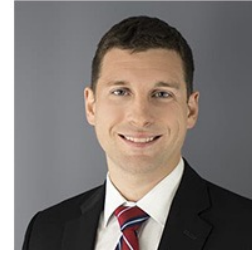
# Introductions



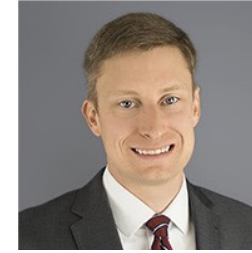
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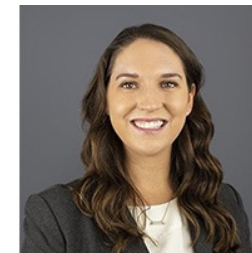
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# Reports Due September 30, 2021



- Providers that received one or more payments exceeding \$10,000 in the aggregate between April 10 and June 30, 2020
  - Do not report if received  $\leq$  \$10,000 during this period
  - Subsequent reporting periods for payments received after that date; cannot combine into this reporting period
- Report on use of those funds through June 30, 2021
  - All funds received by June 30, 2020, must be used for costs incurred by June 30, 2021 – no carryover, no exceptions
  - “[T]he purchase does not need to be in the Reporting Entity’s possession ... to be considered an eligible expense. However, the costs must be incurred [by June 30, 2021]. Providers must follow their basis of accounting (e.g., cash, accrual, or modified accrual) to determine expenses.”

# Reports Due September 30, 2021



**No extensions of reporting deadline, no exceptions**



**Failure to report constitutes non-compliance with Terms & Conditions, basis for recoupment**

# Unused Funds

- Must be returned by **October 30, 2021**, via Return Unused PRF Funds Portal
- Method for making payment
  - \$0.01 to \$24,999.99
    - Direct debit (ACH) using bank account/routing number
    - Debit card or credit card
  - \$25,000 to \$99,999,999.99
    - Direct debit (ACH) using bank account/routing number
  - \$100M or more
    - Call Provider Support Line for wire instructions
- No provision for payment plans

# Resources

## HRSA Website – Provider Relief Fund Reporting Requirements and Auditing

<https://www.hrsa.gov/provider-relief/reporting-auditing>

- June 11 Post-Payment Notice of Reporting Requirements
- Portal User Guide – Submitting Reporting Information
- Data Worksheets
- Reporting Tutorial Video
- July 8, 14, and 20 webinar slides and recordings
- Lost Revenue Guide, Personnel Recruitment & Retention Fact Sheet

## Provider Support Line - (866) 569-3522

- 8 a.m. to 10 p.m. CT, Monday thru Friday

# Preparing For Post-Reporting Audits

“HHS reserves the right to audit Provider Relief Fund recipients now or in the future, and may pursue collection activity to recover any Provider Relief Fund payment amounts that have not been supported by documentation or payments not used in a manner consistent with program requirements or applicable law.”

- Organizational decision-making process
- Documentation (assume team members involved in decision-making will not be available at time of audit)

# Future Payments

- “At present, HHS has approximately \$24 billion remaining in unallocated funds in the Provider Relief Fund program.”
  - Unused funds returned to HRSA?
  - Consolidated Appropriations Act requires HRSA to distribution 85% of these funds “consider[ing] financial losses and changes in operating expenses occurring in the third or fourth quarter of calendar year 2020, or the first quarter of calendar year 2021, that are attributable to coronavirus.”
- Additional \$8.5 billion for rural providers from the American Rescue Plan Act
- Assume reported information will be used in making future distributions



# Responsibility for Reporting – The Parent Trap

- Parent may report on subsidiaries' General Distribution payments **but not** Targeted Distribution payments - even if transferred by subsidiary to parent
  - Portal does not include transferred Targeted Distribution in total payments received by parent; instead, recorded under recipient subsidiary
  - Include subsidiary's coronavirus-related expenses and lost revenue under parent? Also list when reporting on subsidiary's targeted distribution?
  - Subsidiary required to return funds even if parent's expenses/lost revenue exceed general distributions?
- How does one allocate PPE expense when all shipped/billed to one location? Does it matter if filing consolidated?

# Other Assistance Received

1. Must one report the expenses or lost revenue covered by “other assistance”?
2. Must one include enhanced reimbursement (e.g., waiver of sequestration) as “other assistance”?
3. If one has applied for but not received FEMA dollars, how should one report “other assistance?”

# Expenses

1. Must one report expenses if lost revenue exceeds amount received in PRF?
2. Are self-funded employee health plan expenses eligible if an employee received treatment for COVID-19?
3. If office closed for extended period, does rent paid during that period qualify? Employee salaries?
4. If one does not include an expense incurred before July 1, 2021, will one be precluded from reporting that expense later?
5. Can PRF funds be used to pay staff bonuses? OK to include bonuses paid after June 30 but before September 30?
6. Since June 30, we have incurred significant expense for traveling nurses. Can we retain PRF payments to cover this expense?

# Expenses

7. Are income taxes on COVID funds a legitimate COVID expense?

8. For capital purchases, may one report total cost or depreciation only?

9. What's the impact of cost-based reimbursement for critical access hospitals?

# Lost Revenue

1. How is “lost revenue” defined? (e.g., treatment contractual adjustments, bad debt)
2. Must reserves be included as patient care revenue?
3. Must lost revenue calculations obtained from RCM reports (using posting dates) tie to a submitter's G/L (deposit dates)?
4. Must DSH payments be included as patient care revenue?

# Lost Revenue

5. For Option 2 (budget to actual), is the 2020 approved budget used for both 2020 and 2021?

6. How should an organization that does not track revenue by the same payer categories listed in the portal report this information?

7. If using Option 3 (any reasonable method), does one have to report patient care revenue by payer?

# Single Audit

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Who is subject to Single Audit requirements?

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Is there additional work to be done to prepare for Single Audit?

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If an organization received \$750K in 2020 but did not use all funds that year, is it still subject to single audit?

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