

HHS Provider Relief Funds Reporting Portal Rules

**Answers to Your
Most Challenging Questions**

Associated with online training session, *Portal Reporting
Tactics to Keep Your HHS Provider Relief Money* (July 2021)

Presented by: Amanda Waesch, Esq.

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Thank you for attending Healthcare Training Leader's recently online training session, ***Portal Reporting Tactics to Keep Your HHS Provider Relief Money***, presented by **Amanda Waesch, Esq.**, in July 2021.

Due to the constraints of a live online training, there wasn't enough time to answer everyone's submitted questions. Accordingly, please accept this follow up report outlining all questions that were not able to be answered and Amanda's response to each.

Amanda Waesch, Esq.

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Amanda's practice focuses on healthcare, employment law and healthcare litigation across the country. She advises healthcare providers including practices and hospitals on reviewing and litigating employment agreements; non-compete agreements and severance agreements. Her work has benefited physicians and administrators in drafting and reviewing employer handbooks, as well as management and training issues. You must comply with the Department of Health and Human Services' (HHS) Provider Relief Fund (PRF) reporting requirements and deadlines to be eligible for forgiveness of the funds. Failure to do so could mean you'll be required to pay them back.

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Overview: Provider Relief Fund Portal Reporting Deadlines

On July 1, 2021, HHS' Provider Relief Fund Reporting Portal began accepting forgiveness applications related to money that was received in Period 1. If you haven't already registered on the site, you should do so immediately – this must be done before you can begin the reporting process. Once you've registered, you'll receive HHS notifications regarding PRF reporting to the email you provide.

Reporting Specifications and Deadlines

HHS included the following chart on their [Reporting Requirements and Auditing](#) page of their website (slight edits have been made to the column headers for ease of use):

| Relief Fund Periods | Dates Money Received to Determine Period | Fund Usage Deadlines by Period | Reporting Deadlines by Period |
|---------------------|--|--------------------------------|-------------------------------|
| Period 1 | 4/10/20 through 6/30/20 | 6/30/21 | 7/1 through 9/30/21 |
| Period 2 | 7/1/20 through 12/31/20 | 12/31/21 | 1/1 through 3/31/22 |
| Period 3 | 1/1/21 through 6/30/21 | 6/30/22 | 7/1 through 9/30/22 |
| Period 4 | 7/1/21 through 12/31/21 | 12/31/22 | 1/1 through 3/31/23 |

To receive forgiveness for all or a portion of the healthcare Provider Relief Funds that you've received, you **MUST** take each of the following steps:

- Correctly report how you've used the money
- Include the details of when the money was used by
- Submit your data by the deadlines specified by HHS

The Agency has made it clear that misuse of provider relief money will not be tolerated. In fact, the Agency has given themselves three years to investigate and audit how you used the money.

Allowable Expenses Reporting

Payroll/Employee Expenses

Q1. *“Is the incremental increase of our 401K match amount for 2019 vs. 2020 an allowable expense?”*

A1. It is unlikely that you will be able to include these expenses in your allowable expense calculation. **US department of Health and Human Services (HHS)** has been very clear in all of its communications, both in its FAQs and verbally, that it is your **responsibility** to show how the expense is used **to prepare for, prevent or respond to COVID-19**. Accordingly, to make it possible to include these expenses, you must be able to meet these criteria.

Q2. *“Can we include COVID-related payroll bonuses paid in 2021 into our Provider Relief Fund expenses calculation? We received our HHS money in Phase 1.”*

A2. If you received your **Provider Relief Fund (PRF)** money in Phase 1, you will likely be reporting during HHS’ Reporting Period 1. If this is the case, your eligible expenses must be incurred between January 1, 2020 through June 30, 2021. Therefore, you have 18 months to incur and pay for eligible expenses. In this case, you must pay the payroll bonus before June 30, 2021 to make it eligible for inclusion.

Q3. *“We received our Provider Relief money in May 2020. We paid hazard bonus pay to our staff on June 21, 2021, which wiped out the HHS money we received. Can we just report hazard pay and nothing else?”*

A3. Yes. Based on the date you received your money you are probably reporting in Period 1. Accordingly, you must use your PRF money by June 30, 2021. When you report your fund usage into the HHS portal, you are required to include eligible expenses first. If you submit sufficient expenses that exceed the PRF money you received, you should not have to report on lost revenues (because you applied all of your PRF money toward COVID expenses).

Q4. *“If our leadership stopped all other projects to address COVID operations, can we include their full salary in our COVID-related expenses?”*

A4. Check out HHS’ [FAQ](#) to confirm the correct course of action based on your situation. With that said, as long as you keep sufficient supporting documentation that your leadership team’s attention to COVID-related matters is not merely a lost opportunity you should be able to include their full salaries. It is important that you keep detailed supporting documentation to tangibly tie your leadership team’s costs directly to COVID (and not merely lost opportunity).

Q5. *“Is hazard pay/bonuses in the form of gift cards allowable to include when reporting our PRF money usage?”*

A5. There are two separate issues related to this question. (1) To be eligible for inclusion, you would report that the funds in question were used to purchase gift cards to provide employees with hazard pay/bonuses during the pandemic. (2) There may be additional payroll implications related to this issue. To be sure you handle things correctly, you should check with a payroll expert or contact your legal counsel.

Q6. *“Our cafeteria was shut down during the pandemic. During this time, our staff drank a significantly larger amount of the “jug” water we provide. Is this increased expense considered allowable?”*

A6. As explained in your question, this could be considered a COVID-related expense.

Rent/Utility Expenses

Q1. *“Can we only count rent and utilities toward ADDITIONAL expenses calculations?”*

A1. HHS has been very clear in all of its communications - both in its FAQs and verbally - that it is your **responsibility** (as the provider) to show how the expense you are reporting was used to prepare for, prevent, or respond to COVID-19. The Agency has received many requests for additional FAQs to specify allowable expenses more clearly.

The December 2020 guidance that outlines the various types of expenses is still in effect. This guidance seems to indicate that the expense must be an “additional” expense. Examples provided are temporary space, new build outs, etc. Unfortunately, to date there has not been any further guidance provided.

Note. You can find the most recent version of [HHS’ Reporting Requirements and Auditing](#) information online.

Miscellaneous Expenses

Q1. *“If we purchased thermometers on June 30, 2020, but did not receive our PRF money until July 7, 2020, can we still include this expense in our calculation when reporting fund usage?”*

A1. Yes. Since you received your money on July 7, 2020, you are in Reporting Period 2. This means that related expenses must have been incurred between January 1, 2020 and December 31, 2021. Based on the information you provided, this seems to apply.

Q2. *“If our receipts include reimbursement for medications used, can we exclude these reimbursements, OR should we reduce our expenses by the amount we paid for the medication supplies?”*

A2. Yes, you can exclude these medication reimbursements, with the following exception. If the medications used were a billable item/service, and you were reimbursed for them by another source, such as a third-party payer, then you may NOT include them in your calculated expenses when reporting.

Other Funding Sources

SBA Loans (PPP and EIDL)

- Q1.** *“Can we use PRF money to cover a payroll expense outside of the period covered by the **Paycheck Protection Program (PPP)**?”*
- A1.** You must be able to prove that any expense included when reporting your PRF money usage was to **prepare for, prevent, or respond to COVID-19**. You cannot use any expense that was reimbursed by another source (such as PPP). You can use eligible payroll expenses outside of the PPP period, as long as they fall into the reporting period guidelines that apply to you.
-
- Q2.** *“Can we use all payroll expenses not reimbursed by our PPP loan, or can we only include expenses for payroll above and beyond normal costs that were due to COVID?”*
- A2.** Any expense you report must be to **prepare for, prevent, or respond to COVID-19**. You cannot use any expense that was reimbursed by another source (such as PPP). However, you can use “eligible payroll expenses” outside of the PPP period. HHS has stated that it is your responsibility to show how the expenses you report comply with this rule.
-
- Q3.** *“Can we include hazard pay in our expense calculations if it was not reimbursed by PPP?”*
- A3.** As long as you comply with HHS’s “prepare, prevent or respond” rule, and as long as you weren’t already reimbursed for these expenses from another source (like PPP), you can use eligible payroll expenses outside of the PPP period.
-
- Q4.** *“Are we required to also report Other Assistance from a Small Business Association (SBA) Economic Injury Disaster Loan (EIDL) that was paid in the same year?”*
- A4.** Yes, you should report any additional assistance you received regardless of its location when submitting your PRF forgiveness application.
-
- Q5.** *“For the tiers, is this dollar amount only for the HHS money, or does it include PPP money we received?”*
- A5.** The tiers (or Reporting Periods) only look at PRF funds received during an applicable Reporting Period. You should not include PPP funds or any “Other Assistance” money in this calculation.
-
- Q6.** *“If reimbursed by PPP for wages only, would lost revenues need to account for that PPP distribution or are they independent of each other?”*
- A6.** PPP and PRF are completely independent of each other (separate programs). Where they overlap is that you cannot use an expense reimbursed from another source (or allocated to another program) for the PRF. In other words, you cannot use/report the same expenses twice.
-

- Q7.** *“Is there a tool out there that combines PPP funds, **Employee Retention Credit (ERTC)** and PRF money to help us calculate what we can report regarding our HHS fund usage?”*
- A7.** You can utilize HHS’ published Portal Worksheets [here](#).
-
- Q8.** *“Is PPP loan forgiveness to be included in the revenue we report if it is forgiven?”*
- A8.** PPP loans should be reported in “Other Assistance” regardless of whether they’ve been forgiven or not. Other Assistance does not affect the lost revenue calculation. “Other Assistance” includes your PPP, any advanced payments from Medicare, any recoupment against the advanced payments, or any local or state grants and fundraising efforts. You’re also going to want to make sure that you show compliance with any other programs, as well as documentation showing use of the funds.
-
- Q9.** *“We used all of the PPP money we received within 12 weeks. PPP rules stated that we could not file for loan forgiveness for 24 weeks from the date we received the money. How do these dates affect our ability to be able to apply HHS PRF money to our payroll expenses?”*
- A9.** Remember that any expense that you report must have been used to prepare for, prevent or respond to COVID-19, and that you cannot report expenses that were previously reimbursed by another source (such as PPP). Based on this, and the information you provided, you can report your COVID-related payroll costs from week 13 on (because you were already reimbursed up to week 12) – depending on the usage dates defined in your reporting period.
-
- Q10.** *“When we report, should we include the PPP and PRF money we received combined, or only PRF?”*
- A10.** PPP and PRF are completely independent of each other (separate programs). Where they overlap is that a provider cannot use an expense reimbursed from another source (or allocated to another program) for the PRF. In other words, a provider cannot use the same expense twice. PPP is reported as “Other Assistance.”
-
- Q11.** *“We received approximately \$15,000 in relief money from HHS in April 2020 and September 2020. What is the best option for us when reporting our usage? We also received PPP money, but it was forgiven. I do not want to double dip. Please help.”*
- A11.** Based on dates that you received your HHS money, you are in two different PRF Reporting Periods. The amount you received in April 2020 is in Period 1. This means that you must report no later than 9/30/21. The funds that you received in September 2020 fall into Period 2. This means that you must report between the dates of 1/1/22 and 3/31/22 (you can only report your information during this 90-day period).
- PPP is completely separate from the HHS PRF program. Accordingly, you cannot report any expense to HHS that was already reimbursed by another source (such as PPP). You can use “eligible payroll expenses” outside of the PPP period. HHS has made it clear that you are **responsibility** to justify the inclusion of an expense. You must be able to prove that the expenses you are including comply with their rule related to them being used to prepare for, prevent or respond to COVID-19.
-
- Q12.** *“Are phase 3 distributions based on revenues and expenses by quarter separate from PPP calculations?”*
- A12.** Phase 3 was another round of PRF distributions that providers were required to apply for. PPP and PRF are separate programs. PPP is only reported as “Other Assistance” in the PRF portal.

Medicare Programs

Q1. *"Should an employee retention refund be added into our reporting calculations?"*

A1. Without all of the specifics it is hard to say for sure. However, when looking at lost revenue calculations, you are analyzing Actual or Budgeted Patient Care Revenues. Other Assistance does not affect this calculation.

Q2. *"We received money from the **Medicare Accelerated and Advanced Payments (AAP)** program, and paid it back in the same year, does this need to be reported?"*

A2. To accurately calculate "Patient Care Revenues" for the fiscal year, you must include all revenues received, including money from Medicare's AAP program. Total revenue must be reconciled with actual payments.

Q3. *"Does revenue from the 340B Program (regular fee for service revenue) count as "Another Source"?"*

A3. This sounds like an expense that should be included in your "Patient Care Revenues." These funds are reimbursements tied to patient care and the provision of items and services. This is different from revenue that you receive from "Other Assistance" (like PPP).

Q4. *"Are payments from both Medicare and our PPP loan reportable, and is Medicare repayable?"*

A4. PPP loans should be reported in "Other Assistance." If you received money from the Medicare **Accelerated and Advanced Payments (AAP)** program, these are "Patient Care Revenues." You must ensure that you accurately calculate "Patient Care Revenues" for the appropriate fiscal year, taking into account Medicare advance payments and reconciling with actual return payments you've made.

Patient Care Revenues

Q1. *"We have **Provider Service Agreements (PSAs)** for Medical Director/Stipend payments. Would these payments be considered Patient Care Revenues?"*

A1. First, this would require an analysis of your PSA to be completely certain. However, the guidance is currently unclear whether certain stipend payments constitute "Patient Care Revenues." Until HRSA comes out with a clarification on this matter, there is no clear answer.

Q2. *"We are a medical practice with an in-office dispensary. We've been told that we do not have to report the revenue that the pharmacy produces. Is that correct?"*

A2. You are correct. You can exclude prescription sales from "Actual Patient Care Revenues."

Q3. *"Is income calculated in the year we received it (2020 or 2021), or based on when it will be forgiven (2021)?"*

A3. The income that you report for your lost revenue calculation is "Actual Patient Care Revenues." It should be based on the tax year in which you received it.

Q4. *"Do we need to supply income for quarter 1 and quarter 2 in 2021 if we used all PRF money in 2020?"*

A4. Yes. The portal will require you to enter in Actual Patient Care Revenues for 2020 and 2021.

- Q5.** *"If a patient is dually eligible for both Medicare and Medicaid, does the revenue we received go under Medicare, Medicaid, or does it need to be split?"*
- A5.** Unfortunately, HHS has not been clear on this. At this time, the Agency needs to address this issue.
-
- Q6.** *"What is the definition of the Coronavirus Aid, Relief and Economic Security (CARES) Act Testing? We are a lab doing COVID testing. How are our revenues from testing qualified?"*
- A6.** Revenues from testing would be classified as "Patient Care Revenues." For more information on Patient Care Revenues, see that section below.

Miscellaneous Funding Sources

- Q1.** *"We utilized FEMA funds for COVID expenses. Would we then enter 0 for COVID expenses and utilize the HHS funds for lost revenue?"*
- A1.** Yes. You can enter \$0 for expenses in this case.
-
- Q2.** *"How would I report interest if funds were not put in a separate account?"*
- A2.** You must calculate the proportionate amount of interest earned in the account that is attributable to the PRF money you received.
-
- Q3:** *"Are we required to include COVID-19 uninsured program reimbursement (for uninsured patients diagnosed with COVID-19) when reporting our HHS revenues?"*
- A3:** This is a separate program from the PRF that is also administered by HRSA.
-
- Q4.** *"How should we report other sources that paid for lost revenues?"*
- A4.** Without knowing the specific detail, you would most likely report them as "Other Assistance" or "Patient Care Revenue." Other Assistance does not affect the lost revenue calculation. "Other Assistance" includes your PPP, any advanced payments from Medicare, any recoupment against the advanced payments, or any local or state grants and fundraising efforts. You're also going to want to make sure that you show compliance with any other programs, as well as documentation showing use of the funds.

Calculating Lost Revenue

Accrual vs. Cash Reporting

Q1. *“If our receipts include reimbursements for medications used, should we exclude these reimbursements when calculating our revenue, or should we reduce our expenses by the cost of the medication supplies?”*

A1. You should exclude prescription sales from your “Actual Patient Care Revenues” amount. However, you should not reduce “Actual Patient Care Revenues” by any medication supply expense.

Q2. *“What is the best way to calculate lost revenue? Should we report on an accrual basis (which is how we keep track of Medicare revenue), or a cash basis (which we use for tax purposes)? Is one way better than another?”*

A2. Your lost revenue calculation should be done using 1 of 3 methodologies. The first two options use Actual Patient Care Revenues, which must be reported by calendar year, by quarter, and by payer type. Providers must submit actual revenues or net charges from patient care. Providers must follow their accounting methodologies. I cannot advise as to which is a better option as that will be up to the individual provider. Here is a breakdown of the three methodologies:

Option I: The difference between actual patient care revenues.

- Lost revenues will be calculated for each quarter during the period of availability, as a standalone calculation
- 2019 baseline
- Quarters where lost revenues were demonstrated are totaled to determine an annual lost revenues amount. The annual lost revenues are then added together to determine a total that can be applied to PRF payments

Option II: The difference between budgeted and actual revenue

- 2020 Budgeted Revenue: The difference between your budgeted (prior to March 27, 2020) and actual patient care revenues
- Lost revenues will be calculated for each quarter during the period of availability, as a standalone calculation
- 2019 baseline
- Required:
 - Budget approved prior to March 27, 2020
 - Attestation on accuracy of budget submitted
- Only one document per upload; merge files if needed (max 2GB)

Option III:

- Alternate Reasonable Methodology: Calculated by any reasonable method of estimating revenues
 - If there is an increase in revenues during any quarter during the period of availability, the Reporting Entity must enter ‘0’ to indicate that there were no lost revenues required
 - Required:
 - A narrative document describing methodology, explanation, and a description
 - A calculation of lost revenues
 - Optional: Supporting Document
 - Only one document per upload; merge files if needed (max 2GB)
-

- Q4.** *“One of the practices I work with had a physician die at the end of 2019. They have calculated that approximately 6% of his patients have left the practice since he passed. Would they reduce any losses by this 6% reduction in patients related to the physician’s death?”*
- A4.** Lost revenue calculation should be done using 1 of 3 methodologies (See A2 in this section for more detailed information regarding each of the 3 methodologies). Currently, the guidance does not allow the provider to make any adjustments for Options 1 or 2, which compare “Actual Patient Care Revenue” by calendar year, for material changes in the provider’s operations such as the addition or loss of a provider. You may be able to select Option 3, which allows the provider to submit a reasonable methodology for calculating lost revenue.
-
- Q5.** *“When reporting loss revenue, what time period should be included? At end of 2020 or at the end of the usage period? Since we have to report expenses first, that would make it seem no loss revenue can be reported prior to the end of the first usage period.”*
- A5.** You will report lost revenue for the period of usage, which is January 1, 2020 – June 30, 2021. Therefore, Patient Care Revenues should be reported for 2020 – Q1, Q2, Q3, and Q4 and 2021 – Q1 and Q2. 2019 calendar year and corresponding quarter will be used as the baseline.

Budget vs Actual

- Q1.** *“If we use our 2020 budget, how does that compare to 2019 actual as a baseline? We always budget for growth. If that's the case, wouldn't everyone show lost revenue?”*
- A1.** The [FAQ](#) published on 7/1/2021 and the [PRF Reporting Portal User Guide](#) (see pg. 45) clearly state that the 2020 Budgeted Patient Care Revenues will be compared to 2019 as a baseline. You are correct, if you budgeted for growth, you would show lost revenue.
-
- Q2.** *“Is lost revenue calculated based on payments received?”*
- A2.** Lost revenue calculations should be done using 1 of 3 methodologies. (See answer A2 above in the Accrual vs. Cash Reporting section for more detail on each of the 3 methodologies.) The first two options use Actual Patient Care Revenues, which must be reported by calendar year, by quarter, and by payor type. Providers must submit actual revenues or net charges from patient care. Providers should use their accounting methodologies to calculate “Patient Care Revenues” using either actual revenues or net charges.
-
- Q3.** *“We increased providers during our expenditure period, so our income is much larger. Will this be taken in account if we report lost revenue?”*
- A3.** You're cannot account for any material changes from 2019 to 2020. It's only patient care revenues, either actual or budgeted, so there is no ability to opine on or document material changes. However, you might be able to look at a reasonable methodology and note your material changes to your business there, which would be option number three.
- Lost revenue calculation should be done using 1 of 3 methodologies. (See answer A2 above in the Accrual vs. Cash Reporting section for more detail on each of the 3 methodologies.)
-

- Q4.** *“What is the best way to show expenses due to COVID year over year (2019 to 2020)?”*
- A4.** HHS has been very clear in all of its communications both in its FAQs and verbally - when you report your data, it is your **responsibility** to show how the expense was used to prepare for, prevent or respond to COVID-19. Based on HHS’ December 2020 guidance and FAQs, it listed incremental increases in ongoing practice expenses (from 2019 to 2020) or new expenses during the usage period due to COVID.
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- Q5.** *“We have an actual lost revenue (2020 vs 2019) of approximately \$1.6 Million. The HHS funds received were \$975k, so the loss is well over the amount received. If we choose to use Option 2 “Budgeted 2020 vs Actual 2020” the loss is even greater at approximately \$5 Million - would you recommend using Option 1 or 2 on the reporting portal, or does it not matter which method we use as both will satisfy the requirement?”*
- A5.** You must choose the best option for you when for calculating your lost revenue. See other questions and answers on this subject for more detail on what to look for.

Miscellaneous Revenue

- Q1.** *“Should we report lost revenues as gross patient revenue without reducing amounts with estimated contractual adjustments?”*
- A1.** “Actual Patient Care Revenues” should not include contractual adjustments.
-
- Q2.** *“Our group had undergone a complete fee schedule update from 2019 to 2020, how will such a change impact reporting lost revenue?”*
- A2.** Lost revenue calculations should be done using 1 of 3 methodologies. You may be able to select Option 3, which allows the provider to submit a reasonably methodology for calculating lost revenue, which will include describing the change in the fee schedule update. Lost revenue calculation should be done using 1 of 3 methodologies. (See answer A2 above in the Accrual vs. Cash Reporting section for more detail on each of the 3 methodologies.)
-
- Q3.** *“We have some expenses, but can we just report on lost revenue if we want to make it easier?”*
- A3.** You are now able to enter \$0 into expenses, which will allow you to allocate all PRF money that you received to lost revenue.
-
- Q4.** *“Do we have to meet both healthcare related expenses and general and administrative (G&A) expenses?”*
- A4.** You should categorize your expenses in accordance with your accounting methodologies. You are required to report on expenses first - provider relief funds should first be applied to expenses and then to lost revenue. Accordingly, the portal has been set up to accommodate this requirement. However, a big key change that just came out, hot off the press, is that providers can enter zero for expenses, which means that they can possibly attribute all of their provider relief funds to loss revenues. This was a huge change to previous guidelines.

Single Use Audits

- Q1.** *“Does money we received from the COVID uninsured fund count towards the \$750,000 single use audit requirement?”*
- A1.** I am not able to opine on this as the COVID uninsured fund is a separate program from the PRF. Both programs are administered by HRSA, which causes confusion. The reporting for both programs is separate. When reporting on your PRF money, you would include the COVID uninsured funds as “other assistance.”
-
- Q2.** *“When looking at the single audit, should we only include HHS funds or combine them with other assistance programs?”*
- A2.** To determine whether you are subject to single audit (for this program), you should calculate the total amount of PRF **expended** during your **fiscal year**. If it exceeds \$750,000, you are subject to the single audit requirement. You don't have to go through a full financial audit, it'll just be a, like a program compliance audit. However, if you have any questions, you should contact your accountant to ensure you get it right.
-
- Q3.** *“What are audit requirements? Is this required if HHS was our only “other” revenue source, and we’ve never done it before?”*
- A3.** The fact that you received PRF money means that you may not be subject to a single audit – regardless of whether you’ve been audited before or your history. You must calculate the total amount of your PRF money **expended** during your **fiscal year**. If the amount exceeds \$750,000, you are subject to the single audit requirement.
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- Q4.** *“When is the deadline for the Single Use Audit?”*
- A4.** The due date is 30 days after receipt of the auditor’s report or 9 months after the end of your fiscal year end – whichever comes first. Most providers file within 9 months of their fiscal year end.
-
- Q5.** *“If we utilized PRF money of over \$500,000, are we required to have the single audit?”*
- A5.** No. The requirement is, if you expended more than **\$750,000** during your **fiscal year**, you can be subject to the single audit requirement.
-
- Q6.** *“Is being subject for Audit 45 CFR Subpart 75 based on the total you get between all phases, or based on the year you received it?”*
- A6.** You must look at the total amount of PRF **expended** during your **fiscal year**. If you spent more than **\$750,000** during this timeframe, you are subject to the single audit requirement.

Reporting Requirements/Issues

Returning Unused Funds

Q1. *“How do we return any unused HHS funds?”*

A1. Any unused funds will be returned through the portal via electronic submission. You are responsible for returning any unused funds within 30 days of the end of your reporting period.

Q2. *“Since I received funds in Period 1, when am I required to return any unused money?”*

A2. Any unused funds should be returned through the portal via electronic submission within 30 days of the end of your reporting period. Based on you receiving your funding during Period 1, your reporting period is by September 30, 2021. Thus, you will have 30 days after September 30, 2021 to refund any unused portion.

Q3. *“Is it possible to get partial forgiveness?”*

A3. Yes. Any used funds must be refunded within 30 days of the end of the reporting period.

Reporting Periods

Q1. *“Can you confirm that the starting point to use our PRF funds began on January 1, 2020, regardless of whether we received our money in Reporting Periods 1, 2, 3, or 4?”*

A1. Yes. The beginning period for fund usage is January 1, 2020, regardless of what period it was received in.

Q2. *“Will there ultimately be 4 separate reporting portals, one for each of the Reporting Period?”*

A2. Unfortunately, HHS has not yet made this information available. However, the Agency has stated your reporting should be tied to your Reporting Period (which is determined by the date that you received your funding). Multiple Period data cannot be aggregated.

In January, before the recent changes, the guidelines did require you to aggregate the amounts received in Phases 1, 2, and 3. This is no longer the case. Now, you are going to look at the period in which you received the funds, and then report on that period. This recent change will be helpful to you if you are close to getting into that top tier of receiving over half a million dollars. However, if you received funds in different periods, you'll have to report separately for each period.

Q3. *“What time period do we need to use to calculate the interest amount for Period one?”*

A3. During the usage period, which is January 1, 2020 through June 30, 2021 for Reporting Period 1.

Funding Phases

- Q1.** *“Can we report Phase 1 and 2 funds at the same time, only reporting the lost revenues one time?”*
- A1.** No. Currently, you are only able to report for funds received during Reporting Period 1 (April 10, 2020 to June 30, 2020). Funds received in Period 2 (July 1, 2020 to December 31, 2020) will be reported during Reporting Period 2 (portal set to open January 1, 2022).
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- Q2.** *“Can you clarify, if I did not get money until Phase 3, but I had increased expenses and increased employee time in 2019, can we use this time for phase 3 reporting?”*
- A2.** HHS has made clear that you should have incurred COVID-related expenses or lost revenue prior to January 1, 2020. The usage period of the funds for all phases starts on January 1, 2020. The usage period will end based on when the funds were received by the provider.

Missing Information/Help

- Q1.** *“How do we get a copy of our 1099 related to the PRF money we received? We never received one previously”*
- A1.** Call HHS RPF hotline at (866) 569-3522. Hours of operation are Monday through Friday 8 a.m. to 10 p.m. CT.
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- Q2.** *“How can we determine our attestation date if we didn't retain a copy?”*
- A2.** Call HHS RPF hotline at (866) 569-3522. Hours of operation are Monday through Friday 8 a.m. to 10 p.m. CT.
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- Q3.** *“What policies should we have in place related to the HHS funds we received?”*
- A3.** You should have a policy related to HHS funds as part of your practice’s Compliance Plan. Your plan should address Terms and Conditions, Attestation, Usage Requirements and Reporting Requirements as well as any Balanced Billing Prohibition in the event of audit.
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- Q4.** *“I am a new employee with our practice, and our PRF money was received and spent before I got here. The problem is that my predecessor didn’t keep good records for reporting. What should I do?”*
- A4.** Based on the phase in which you received your funding, take a look at the [Terms and Conditions](#) that apply for the particular phase that applies.
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- Q5.** *“What if we don't have a copy of our attestation and don't know the date?”*
- A5.** Call HHS RPF hotline at (866) 569-3522. Hours of operation are Monday through Friday 8 a.m. to 10 p.m. CT.
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- Q6.** *“What if we didn't put the PRF money we received in a separate bank account, and we’ve used most of it? Do we now need to create a new bank account, or should we leave as is?”*
- A6.** No, so long as you have appropriate documentation and records in place that allow you to justify the usage of the funds you should be fine to leave things the way that they are.
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- Q7.** *“What if we don't have a copy of the terms and conditions that were attested to? Can we get a copy?”*
- A7.** Review HHS' [Terms and Conditions](#) that apply for the particular phase in which you received your funds.
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- Q8.** *“What if I did not receive over \$10,000 in Phase 1? Am I still required to report my usage in the portal?”*
- A8.** If you received less than \$10,000 in Phase 1, you are NOT required to report through the Portal. However, you are still subject to an audit and should be sure to maintain appropriate records and documentation to evidence compliance with the Terms and Conditions and the **Code of Federal Regulations (CFR)**.
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- Q9.** *“Will we have HHS 4 fund this year?”*
- A9.** This information is currently not available.
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- Q10.** *Is it better for the physician in our practice to report the PRF money that they received individually under their own Taxpayer Identified Number (TIN), or for our practice to combine the total amount received by all our physicians and report under our practice TIN?*
- A10.** Your practice, as the parent company, can report on behalf of its subsidiaries (your physicians). Alternatively, your providers can choose report through their own TIN, if they wish. You and your providers should work together to choose the best methodology for reporting. Regardless of how you choose to report, it is essential that you keep clear documentation of how the funds were used just in case your practice and/or physicians get audited.
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- Q11.** *“When calculating payments, do we calculate them based on the total received, or based on each separate payment?”*
- A11.** You must look at the total amount of PRF **expended** during the provider's **fiscal year**. If a provider **expended** more than **\$750,000** during the provider's **fiscal year**, the provider is subject to the single audit requirement.

On-Demand Recorded Version

As an attendee to the recent live training session, [Portal Reporting Tactics to Keep Your HHS Provider Relief Money](#), presented by **Amanda Waesch, Esq.** earlier in July, you can also gain access to a recording version of this training online for a nominal fee.

Call the number below to place your order. Once it has been confirmed, you'll have immediate access to the online version of this training. You can share it with everyone at your location. By logging into your online account at www.hctrainingleader.com, you'll have access to this online training as long as the content is accurate

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