



Provider Relief Fund Reporting Requirements

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Introductions



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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.”
 - No extensions of reporting deadline, no exceptions

Responsibility for Reporting

- Reporting Entity = registers its TIN and reports on payments received by that TIN and/or its subsidiary TINs
- Parent may report on subsidiaries' General Distribution payments but not Targeted Distribution payments (even if transferred by subsidiary to parent)
 - Open questions regarding proper reporting for transferred Targeted Distribution payments
- HHS will recoup any payment for which report is not submitted by due date

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

Resources

HHS Website – Provider Relief Fund Reporting Requirements and Auditing

<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/reporting-auditing/index.html>

- June 11 Post-Payment Notice of Reporting Requirements
- Portal User Guide – Submitting Reporting Information
- Data Worksheets
- Reporting Tutorial Video

Provider Support Line - (866) 569-3522

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

Portal Navigation

- Assume previously completed registration process
- Two-factor authentication for each session
- Journey bar with bread crumb trail (cannot skip steps)
- *Save & Next* or *Save & Exit* (otherwise lose unsaved data on that page)

Step 1: Reporting Entity Overview

- Pre-populated from registration process
- Select Provider Type and Provider Sub-Type
 - Dropdown menus
 - Select type/sub-type that reflects majority of business

Step 2: Subsidiary Questionnaire



1. Does the Reporting Entity have any subsidiaries that are eligible healthcare providers?
 - Eligible healthcare provider = eligible to receive any PRF payment
2. Did the Reporting Entity acquire or divest subsidiaries that received PRF payments on or before June 30, 2020?
3. If the Reporting Entity is a subsidiary, will a parent entity report on any of the Reporting Entity's General Distribution payment(s)?
 - If yes, list parent entity's TIN
4. Were any Targeted Distribution payment(s) transferred to/by parent entity?
 - If yes, enter total dollar amount of Targeted Distribution payment(s) transferred to/by parent entity (do not include General Distribution payment(s))
 - If Reporting Entity = parent entity that received payments from multiple subsidiaries, report in aggregate

Step 3: Subsidiary Data

- If parent entity with at least one subsidiary that is eligible healthcare provider, complete “Subsidiary Information”
 - Includes pre-populated data from portal registration – make any corrections/additions
 - Include all eligible healthcare provider subsidiaries (even if no PRF payment by June 30, 2020), indicating for each whether reporting on its General Distributions
- If acquired/divested subsidiaries that received PRF payments by June 30, 2020, complete “Acquired/Divested Subsidiaries”

Please enter any additional acquired/divested subsidiaries one at a time. Click the +Add button to add and save to the table above. Only information in the table will be saved.

* TIN of Acquired / Divested Subsidiary ⓘ	<input type="text"/>	* Acquired or Divested	<input type="text" value="--None--"/>
* Effective Date of the Acquisition/Divestiture	<input type="text"/>	* If Acquired, please provide the TIN of a Divesting Entity. If Divested, please provide the TIN of an Acquiring Entity. ⓘ	<input type="text"/>
* Total PRF dollar amount received for TIN ⓘ	<input type="text"/>	* Percentage of Ownership ⓘ	<input type="text"/>
* Did/Do you hold a controlling interest?	<input type="text" value="--None--"/>		

Subsidiary With Targeted Distribution

- Scenario 1
 - Subsidiary receives General Distribution only, and Parent incorporates that distribution into its report
 - Subsidiary does not separately report; Parent incorporates Subsidiary's revenue and expenses into parent's report
- Scenario 2
 - Subsidiary receives General and Targeted distribution and does not transfer any funds to Parent
 - Subsidiary reports separately; Parent identifies Subsidiary on its report but does not incorporate Subsidiary's revenue and expenses into Parent's report
- Scenario 3
 - Subsidiary receives General and Targeted Distribution and transfers some/all to Parent
 - Subsidiary must separately report on Targeted Distribution – **but what information is reported where??**

Step 4: Payments to Recipients

- Certify pre-populated data for TINs for which Reporting Entity is reporting

Total Other Provider Relief Funds Payments: April 10, 2020 - June 30, 2020					
TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
127190791	Targeted Distribution	\$900,000.00	\$600,000.00	\$800,000.00	Jun 17, 2020
138220131	General Distribution	\$167,003,984.00	\$0.00	\$167,003,984.00	May 18, 2020
138220131	General Distribution	\$172,742,984.00	\$0.00	\$172,742,984.00	May 18, 2020
Sub Totals		\$340,646,968.00	\$600,000.00	\$340,546,968.00	

Total Rejected Payments (Attestation Rejected): For Payments Received from April 10, 2020 - June 30, 2020 (For payments where attestation was rejected, recipients must return payment within 15 days of the rejection.)					
TIN OF RECIPIENT	*DISTRIBUTION	AMOUNT DEPOSITED	AMOUNT RETURNED	**AMOUNT RETAINED	***ATTESTATION DATE
127190791	Targeted Distribution	\$900,000.00	\$600,000.00	\$800,000.00	Jun 17, 2020
Sub Totals		\$900,000.00	\$600,000.00	\$800,000.00	

- If any data inaccurate, select “No” and complete “Dispute Comment”
 - Must call Provider Support Line to resolve incorrect payment data
 - Cannot proceed to next step until dispute resolved

Step 5: Interest Earned on PRF Payments, Tax Information, and Single Audit Information



1. Report amount of interest earned on all PRF payments received by June 30, 2020, calculated from date payment received until the date of expenditure or date of return (for unused PRF payments)
 - Report separately for Nursing Home Infection Control Payments and Other Payments
2. Select Reporting Entity's federal tax classification and fiscal year-end date
3. Report whether Reporting Entity was subject to audit (45 CFR § 75 Subpart F) for FY 2019, 2020, and/or 2021, and, if yes, whether PRF payments were included
 - July 15 guidance: For non-federal entities, PRF payments excluded from scope of Single Audit requirements for fiscal years ending *before* June 30, 2021.

Step 6: Payments Summary

Payments Summary: April 10, 2020 - June 30, 2020

These totals do not include payments where the attestation was rejected.

Total Nursing Home Infection Control Payments:	\$900,000.00
Total Other PRF Payments:	\$340,646,968.00
Total Interest Earned on Nursing Home Infection Control Payments:	\$10,000.00
Total Interest Earned on Other PRF Payments:	\$10,000.00
Gross PRF Payments (including Interest Earned):	\$341,566,968.00
Total PRF Returned Payments:	\$1,200,000.00
Total Reportable Nursing Home Infection Control Payments:	\$310,000.00
Total Reportable Other PRF Payments:	\$340,056,968.00
Total Reportable PRF Payments:	\$340,366,968.00

Step 7: Other Assistance Received

- List for each calendar quarter (Q1 2020 to Q2 2021) Other Assistance Received (including subsidiaries) in these categories:
 - RHC COVID-19 Testing Funds Received (pre-populated)
 - Department of Treasury and/or SBA Assistance (e.g., Paycheck Protection Program)
 - FEMA Programs
 - HHS CARES Act Testing
 - Local, State, and Tribal Government Assistance
 - Business Insurance
 - Other (**DO NOT** include patient care revenues)
- Information reported in this section WILL NOT be used to calculate expenses or lost revenue
- “Reporting Entities are expected to make a determination of their expenses applied to PRF payments after considering Other Assistance Received and taking into account that PRF payment may not be used for expenses or lost revenues that other sources have reimbursed or that other sources are obligated to reimburse.”

Steps 8/9: Expenses for Payments Received

- Separately report for Nursing Home Infection Control Payments and Other Payments
 - Nursing Home Infection Control Payments limited to infection control expenses
- Report by calendar quarter expenses reimbursed by PRF payments
 - Must be attributable to coronavirus
 - Cannot be reimbursed by another source; no other source obligated to reimburse
- If Payments Summary shows Total Reportable PRF Payments between \$10,001 and \$499,999, report two categories: General and Administrative Expenses and Healthcare Related Expenses
- If \$500,000+, report by specified sub-categories under G&A Expenses and Healthcare Related Expenses
- Total expenses cannot exceed Total Reportable Nursing Home Infection Control/Other Payments

Step 10: Unreimbursed Expenses Attributable To Coronavirus



- List by calendar quarter those expenses attributable to coronavirus in excess of Total Reportable PRF Payments
 - Two categories (G&A Expenses and Healthcare Related Expenses); no sub-categories
 - Only through June 30, 2021
- Data will not be used to calculate expenses or lost revenue – but for what purpose will it be used?
 - If received PRF payments after June 30, and thus required to submit subsequent report(s), will Reporting Entity be required to report same amounts?

Step 11: Actual Patient Care Revenue or Lost Revenue

- If expenses for Other Payments Received equal Total Reportable Other PRF Payments, will report Actual Patient Care Revenue for CY 2019 and 2020
- If expenses were less than Total Reportable Other PRF Payments, must select method for reporting lost revenue
 - 2019 Actual Revenues
 - 2020 Budgeted Revenues
 - Alternate Reasonable Methodology

Patient Care Revenue

- Do not include insurance, retail, or real estate revenues; prescription sales revenues (except if derived from 340B program); grants or tuition; contractual adjustments from all third-party payers; charity care adjustments; bad debt; gains/losses on investments
- Do not include payments received from or made to third parties relating to care not provided in 2019, 2020, or 2021 (e.g., A/R write-off)

Step 12: Lost Revenue -

2019 Actual Revenue



- Report actual patient care revenue by calendar quarter for 2019, 2020, and 2021 (Q1 and Q2) by payer (traditional Medicare, Medicare Advantage, Medicaid/CHIP, commercial, self-pay)
- Each quarter stands on its own; quarterly losses are NOT offset by quarterly gains

Quarter	Q1	Q2	Q3	Q4	Q1	Q2
2019	\$100	\$150	\$200	\$200	\$100	\$150
2020/2021	\$50	\$75	\$100	\$150	\$175	\$200
Difference	-\$50	-\$75	-\$100	-\$50	+\$75	+\$50
Lost Revenue (cumulative)	\$50	\$125	\$225	\$275	\$275	\$275

Step 12: Lost Revenue - *2020 Budgeted Revenue*



- Report budgeted and actual patient care revenue by calendar quarter for 2020 and 2021 by payer
- Submit copy of 2020 budget approved before March 27, 2020, and attestation that budget submitted was approved by that date
 - No similar requirement for 2021 budget

Step 12: Lost Revenue –

Alternate Reasonable Methodology

- Provide lost revenue values by calendar quarter for 2020 and 2021, along with a narrative explanation (with supporting documentation) of the methodology used to make calculations
- If HHS determines the method is not reasonable (“including if it does not demonstrate with a reasonable certainty that claimed lost revenues were caused by coronavirus”), it will notify the Reporting Entity, which will have 30 days to resubmit using the 2019 actual revenue or 2020 budgeted revenue methodology.
 - “All recipients seeking to use an alternate methodology face an increased likelihood of an audit....”

Step 13: Personnel, Patient, and Facility Metrics

- Personnel metrics data tables – list by calendar quarter total number of people employed in clinical and non-clinical positions (across all included TINs) by labor category (full time; part-time; contracted; furloughed; separated; hired)
- Patient metrics data tables - list by calendar quarter:
 - Inpatient admissions
 - Outpatient visits (in-person and virtual)
 - Emergency visits
 - Facility stays (for long- and short-term residential facilities)
- If Reporting Entity and/or its subsidiaries operate or support staffed beds, list number of medical/surgical beds, critical care beds, and other beds by calendar quarter

Step 14: Survey

- Submit responses to survey questions regarding financial and clinical care effects of PRF payments.
- Opportunity to provide narrative feedback (limited to 1000 characters) “regarding both positive impact of the payments, limitations of the payments, and other comments or concerns that relate to the applicable PRF payments.”

Step 15: Review and Submit

Are you sure you want to Submit?

By clicking 'Submit' you certify that, you are a bonafide legal representative of the entities represented herein and that all of the information you are submitting to a Federal Government System, under penalty and perjury of law, is true, correct, and accurate.

After clicking 'Submit', you acknowledge and accept that you will no longer be able to edit, update, or modify the data you are submitting. Once submitted, all submittals are final and cannot be edited and will be used by the United States Federal Government, Department of Health and Human Services (HHS), Health Resources and Services Administration (HRSA) to validate and verify your compliance with the Terms and Conditions.

I Agree - Submit

Save & Resume Later

Preparing For Audits

“The [PRF] Terms and Conditions and applicable laws authorize HHS to audit [PRF] recipients now or in the future to ensure that program requirements are/were met. HHS is authorized to recoup any [PRF] payment amounts that were made in error, exceed lost revenue or expenses due to coronavirus, or in cases of noncompliance with the Terms and Conditions.”

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