



Updates You Need to Know for PRF Reporting Requirements

July 22, 2021

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Introductions



Jennifer Boese, MS
Director



Scott Bridgman, CPA
Principal



Trent Fast, CPA
Principal



Learning Objectives

- Review June 11 changes
- Understand July 1 reporting portal guidance
- Dive into key updates and questions
- Learn about Single Audit impact





Overview

June 11 and July 1 changes

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Provider Relief Fund Changes

June 11

- New reporting time periods announced
- New timeframes for using PRF
- New reporting deadlines
- Revised Reporting Registration Guide and Registration FAQs
- New/modified PRF FAQs released

July 1

- Reporting Portal Open
- Reporting Portal User Guide released
- Portal Worksheets released
- Revised/New PRF FAQs



Provider Relief Fund Changes

4 reporting periods created.
These are based on actual date
provider receives a PRF
distribution

Deadline to use funds based on
the time period 1-4. This is also
called the “period of availability.”

At the end of “period of
availability,” providers have 90
days to complete reporting



	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Deadline to Use Funds	Reporting Time Period
Period 1	From April 10, 2020 to June 30, 2020	June 30, 2021	July 1 to September 30, 2021
Period 2	From July 1, 2020 to December 31, 2020	December 31, 2021	January 1 to March 31, 2022
Period 3	From January 1, 2021 to June 30, 2021	June 30, 2022	July 1 to September 30, 2022
Period 4	From July 1, 2021 to December 31, 2021	December 31, 2022	January 1 to March 31, 2023



Visual: Reporting Periods/Period of Availability

1



2



3



4



	2020									2021												2022														
PERIOD 1	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June																					
PERIOD 2				July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec															
PERIOD 3										Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June									
PERIOD 4																July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec			



6 Steps For Reporting (in order)

1. Interest earned on PRF
2. Other assistance received
3. SNF Infection Control Distribution on expenses
4. Use of General and Targeted Distributions on expenses
5. Net unreimbursed expenses attributable to COVID
6. Lost revenues



6 Steps For Reporting

- Reporting entities will report on their use of funds using their normal basis of accounting (e.g. cash basis, accrual basis, modified accrual basis)
- The reporting requirements outlined apply to all past and future PRF payments made
- If you have less than \$10,000 (in aggregate) in PRF in a reporting period, you do not need to report in the period



12 Data Elements to Report

1. Reporting entity overview
2. Subsidiary questionnaire
3. Acquired, divested subsidiaries
4. Interest earned on PRF payments
5. Tax and single audit information
6. Other assistance received
7. Use of SNF Infection Control Payment
8. Use of General/Targeted Payment
9. Net unreimbursed expenses attributable to COVID
10. Lost revenues attributable to COVID
11. Personnel, patient, facility metrics
12. Survey



Considerations: Parent and Subsidiaries

- **Parent entity may report on its subsidiaries' General Distribution** payments regardless of whether the subsidiary TINs received the General Distribution payments directly from HRSA or whether General Distribution payments were transferred to them by the parent entity. The parent entity may report on these General Distribution payments regardless of whether the parent or the subsidiary attested to the Terms and Conditions.
- **The original recipient of a Targeted Distribution payment is always the Reporting Entity**
- **Parent entity may not report on its subsidiaries' Targeted Distribution** payments. The original recipient of a Targeted Distribution must report on the use of funds in accordance with the CRRSA Act. This is required regardless of whether the parent or subsidiary received the payment or whether that original recipient subsequently transferred the payment.
- A Reporting Entity that is a subsidiary must indicate the payment amount of any of the Targeted Distributions it received that were transferred to/by the parent entity, if applicable.



Reporting Guidelines (June 11, 2021)



Key Take-Aways

- Date of PRF receipt dictates time period for use, reporting.
- Depending on how many PRF distributions received, you may have to report in 1, 2, 3, or even 4 reporting periods
 - No, you may not report early on funds (per HHS)
- For PRF payments received during Period 1 (April-June 2020), these must have been used by June 30, 2021
- Period 1 is the only time period open for reporting now. You have until Sept. 30, 2021 to complete your reporting.





Key Issues & Questions Answered

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What Are The Options for Lost Revenues?

Recipients will select one of three calculation methods

1. 2019 Actual Revenue: The difference between actual patient care revenues (uses 2019 calendar year quarters as the baseline); or
2. 2020 Budgeted Revenue: The difference between budgeted (prior to March 27, 2020) and actual patient care revenues; or
3. Alternate Reasonable Methodology: Calculated by any reasonable method of estimating revenues

Recipients will report on six quarters of revenue information
(Ex: Period 1 reports on Jan. 1, 2020 – June 30, 2021).



How Are Lost Revenues Calculated?

HHS PRF FAQ

What is the maximum allotment of my organization's Provider Relief Fund amount that can be allocated to lost revenues during the period of availability of funds? (Modified 7/1/2021)

*There is not a maximum or minimum that can be allocated. Reporting Entities will see the reporting system asks for unreimbursed expenses attributable to coronavirus first in the overall use of funds calculation ... Provider Relief Fund payment amounts not fully expended on unreimbursed health care-related expenses attributable to coronavirus during the period of availability are then applied to lost revenues ... For Option i and Option ii, **lost revenues are calculated for each quarter during the period of availability, as a standalone calculation**, with 2019 quarters serving as a baseline. For each calendar year of reporting, the applicable quarters where lost revenues are demonstrated are totaled to determine an annual lost revenues amount. **There is no offset.***

Each quarter calculated as a standalone. Quarters with losses added together for total.

HHS PRF FAQ

If a Reporting Entity experienced quarterly patient care revenue losses during some, but not all, of the quarters during the period of availability of funds, may Provider Relief Fund payments be used to cover losses during those quarters only? (Added 7/1/2021/) **Yes, lost revenues are calculated for each quarter during the period of availability, as a standalone calculation.** Provider Relief Fund payments may be used to cover those quarters where patient care revenue losses occurred as long as those losses were attributable to Coronavirus.



How Is “Other Assistance Received” Treated?

HHS says it will not be used to calculate lost revenues, expenses

FAQ

How will HRSA use “Other Assistance Received” when calculating expenses or lost revenues? (Added 7/1/2021/)

The Other Assistance Received reported to HRSA will not be used in the calculation of expenses or lost revenues. Reporting Entities are expected to make a determination of their expenses applied to Provider Relief Fund payments after considering “Other Assistance Received” and taking into account that Provider Relief Fund payments may not be used for expenses or lost revenues that other sources have reimbursed or that other sources are obligated to reimburse.

Categories Of “Other Assistance Received”

- a. Department of the Treasury (Treasury) and/or Small Business Administration (SBA) Assistance:** Total amount of coronavirus-related relief received from Treasury and/or SBA, including the Paycheck Protection Program, by the Reporting Entity during the period of availability.
- b. Federal Emergency Management Agency (FEMA) Programs:** Total amount of coronavirus related relief received from FEMA by the Reporting Entity during the period of availability.
- c. HHS CARES Act Testing:** Total amount of relief received from HHS by the Reporting Entity for coronavirus testing-related activities during the period of availability.
- d. Local, State, and Tribal Government Assistance:** Total amount of coronavirus-related relief received by the Reporting Entity from other Local, State, or Tribal government sources during the period of availability.
- e. Business Insurance:** Paid claims against insurance policies intended to cover losses related to various types of health care business interruption during the period of availability.
- f. Other Assistance:** Total amount of other federal and/or coronavirus-related assistance received by the Reporting Entity during the period of availability.



Lost Revenues Example (Using HHS Workbook)

Total Revenue/Net Charges from Patient Care	Q1 (2019) Actuals	Q2 (2019) Actuals	Q3 (2019) Actuals	Q4 (2019) Actuals	Q1 (2020) Actuals	Q2 (2020) Actuals	Q3 (2020) Actuals	Q4 (2020) Actuals	Q1 (2021) Actuals	Q2 (2021) Actuals
Medicare A+B Description: The actual revenues/net charges received from Medicare Part A+B for patient care for the calendar year.										
Medicare C Description: The actual revenues/net charges received from Medicare Part C for patient care for the calendar year.										
Medicaid/Children's Health Insurance Program (CHIP) Description: The actual revenues/net charges received from Medicaid/Children's Health Insurance Program (CHIP) for patient care for the calendar year.										
Commercial Insurance Description: The actual revenues/net charges received from commercial payers for patient care for the calendar year.										
Self-Pay (No Insurance) Description: The actual revenues/net charges received from self-pay patients, including the uninsured or individuals without insurance who bear the burden of paying for healthcare themselves, for patient care for the calendar year.										
Other Description: The actual revenues/net charges from other sources received for patient care services and not included in the list above for the calendar year.										



Do Lost Revenues and/or COVID Expenses Carry Over Across Periods?

If a Reporting Entity has more lost revenue for a “Payment Received Period” than it received Provider Relief Fund payments for the same period, can that lost revenue be carried forward and applied against payments received during later “Payment Received Periods” and included in the lost revenues reported during later reporting periods? (Added 7/1/2021/)

Yes. Provider Relief Fund payments may be applied to expenses and lost revenues according to the period of availability of funding. **However, expenses and lost revenues may not be duplicated.** Specifically, payments received may not be applied to the same expenses and lost revenues that Provider Relief Fund payments received in prior payment periods already reimbursed. The Payment Received Periods described in the June 11, 2021 Post-Payment Notice of Reporting Requirements determine the period of availability of funding and when reports are due.





FAQs of Note

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Do Tangible Expenses Need to Be In Hand?

FAQ

Must the Reporting Entity be in receipt of purchases made using Provider Relief Fund Payments in order for the expense to be considered eligible for reimbursement? (Added 7/1/2021)

No. For purchases of tangible items made using Provider Relief Fund payments, the purchase does not need to be in the Reporting Entity's possession (i.e., backordered personal protective equipment, capital equipment) to be considered an eligible expense. However, the costs must be incurred before the Deadline to Use Funds. Providers must follow their basis of accounting (e.g., cash, accrual, or modified accrual) to determine expenses.

FAQ

Is there a set period of time in which providers must use the funds to cover allowable expenses or lost revenues attributable to COVID-19? (Modified 7/1/2021)

... Providers are required to maintain supporting documentation which demonstrates that costs were obligated/incurred during the period of availability, as required under the Terms and Conditions

... For purchases of **tangible items made using PRF payments, the purchase does not need to be in the provider's possession (i.e., back ordered PPE, ambulance, etc.) to be considered an eligible expense** but the costs must be incurred before the Deadline to Use Funds.

Providers must follow their basis of accounting (e.g., cash, accrual, or modified accrual) to determine expenses. Recipients may use payments for eligible expenses or lost revenues incurred prior to receipt of those payments (i.e., pre-award costs) so long as they are to prevent, prepare for, and respond to coronavirus. However, HHS expects that it would be highly unusual for providers to have incurred eligible expenses or lost revenues prior to January 1, 2020.



New/Modified FAQs – Marginal Increases

How do I determine if expenses should be considered “expenses attributable to coronavirus not reimbursed by other sources?” (Modified 6/11/2021)

Expenses attributable to coronavirus may include items such as supplies, equipment, information technology, facilities, personnel, and other health care-related costs/expenses for the period of availability. The classification of items into categories should align with how Provider Relief Fund payment recipients maintain their records. Providers can identify their expenses attributable to coronavirus, and then offset any amounts received through other sources, such as direct patient billing, commercial insurance, Medicare/Medicaid/Children’s Health Insurance Program (CHIP); other funds received from the federal government, including the Federal Emergency Management Agency (FEMA); the Provider Relief Fund COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured (Uninsured Program); the COVID-19 Coverage Assistance Fund (CAF); and the Small Business Administration (SBA) and Department of the Treasury’s Paycheck Protection Program (PPP). **Provider Relief Fund payments may be applied to the remaining expenses or costs, after netting the other funds received or obligated to be received which offset those expenses. The Provider Relief Fund permits reimbursement of marginal increased expenses related to coronavirus provided those expenses have not been reimbursed from other sources or that other sources are not obligated to reimburse.**

New/Modified FAQs - Documentation

How does a Reporting Entity determine whether an expense is eligible for reimbursement through the Provider Relief Fund? (Added 6/11/2021)

To be considered an allowable expense under the Provider Relief Fund, the expense must be used to prevent, prepare for, and respond to coronavirus. Provider Relief Fund payments may also be used for lost revenues attributable to the coronavirus. Reporting Entities are required to maintain adequate documentation to substantiate that these funds were used for health care-related expenses or lost revenues attributable to coronavirus, and that those expenses or losses were not reimbursed from other sources and other sources were not obligated to reimburse them. **The burden of proof is on the Reporting Entity to ensure that adequate documentation is maintained.**

HHS says multiple times that documentation and the burden of proof is on the recipient of PRF funds. Another reminder to have supporting documentation and justifications for your PRF decisions.

New/Modified FAQs - FQHCs

Must Federally Qualified Health Centers (FQHCs) and FQHC Look-Alikes fully draw down COVID-19 supplemental grant awards before using Provider Relief Fund payments for eligible expenses and lost revenues attributable to coronavirus? (Added 7/1/2021)

Grant funds awarded to FQHCs and FQHC Look-Alikes for costs for expenses or losses that are potentially eligible for payments under the Provider Relief Fund would need to be utilized until fully drawn down before Provider Relief Fund payments could be used during the applicable period of availability. The Provider Relief Fund requires that funds not be used to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. If FQHCs or FQHC Look-alikes have incurred expenses or losses attributable to coronavirus that these grant awards do not cover, they may use Provider Relief Fund payments towards those expenses or losses.

This is the first time HHS has stated this. What exactly does HHS mean by this?



New/Modified FAQs - FEMA

If a Reporting Entity anticipates that it will receive coronavirus-related assistance, such as from FEMA, but that assistance has not yet been received, should that be accounted for in its Provider Relief Fund reporting? (Added 7/1/2021)

Provider Relief Fund payments may be applied to expenses or lost revenues attributable to coronavirus, after netting the other funds received or obligated to be received which offset those expenses. If a provider has submitted an application to FEMA, but has not yet received the FEMA funds, the provider should not report the requested FEMA amounts in the Provider Relief Fund report. If FEMA funds are received during the same Payment Received Period in which provider is reporting on use of Provider Relief Fund payments, the receipt and application of each payment type is required in the Provider Relief Fund reporting process. If an entity receives a retroactive payment from FEMA that overlaps with the period of availability, the entity must not use the FEMA payment on expenses or lost revenues already reimbursed by Provider Relief Fund payments.





Registering/Reporting

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PRF Portal: Helpful Insights

- Reporting requires two-steps:
 - Step 1: Register as users
 - Step 2: Complete reporting on the use of PRF dollars
 - Website:
<https://prfreporting.hrsa.gov>

Tip

This is a new portal.

Any previous portal registrations (to attest or apply for PRF) are different portals and none of that information carries over to the Reporting Portal

Step 1: Registering on Portal



<https://prfreporting.hrsa.gov/s/>

Tip

HHS estimates registration will take 20 minutes - must be completed in one session (there is no "save" function to come back at a later time). Understand what you need before you begin to register.



Before Registering:

- Put together all necessary information in advance
- Consider Parent/Subsidiary relationships
- Know PRF distributions received during a respective reporting period
- Watch HHS registration tutorial
<https://www.youtube.com/watch?v=tSAZQXoq0mU>

Tip

Parents must include all subsidiary TINs even if it does not intend to report on their PRF or those did not receive PRF at all.



Reporting Portal: Navigation Tips

1. Once registered, will need username and password used in setup to complete reporting.
2. When registering for the first time, click on the blue box to complete.
3. Helpful links to various guidance released by HHS.
4. Once completed will receive a confirmation email from PRFReporting-NoReply@hrsa.gov

The screenshot shows the PRF Reporting Portal interface. At the top, a warning banner states: "Provider Relief Fund (PRF) Reporting Portal is only compatible with the most current stable version of Edge, Chrome and Mozilla Firefox." Below this is the "Health and Human Services" header with the "HRSA" logo. The main heading is "Welcome to the Provider Relief Fund Reporting Portal". A sub-header explains: "The Provider Relief Fund (PRF) Reporting Portal is to be used by providers who received one or more payments exceeding \$10,000 in aggregate. This is a part of the post-payment reporting process. Register and create an account to get started." The central image shows a hand typing on a laptop with a stethoscope resting on the keyboard. To the right of the image are two login options: "1 Already a registered PRF Reporting Portal User?" with fields for "Username" and "Password" and a "Log In" button; and "2 First Time User? Click on 'Register' to create an account." with a blue "Register" button. At the bottom left, a "Resources:" section contains two columns of links: "PRF Resources and Key Links" (Reporting and Auditing Requirements, Frequently Asked Questions (FAQs), Terms and Conditions, General Information) and "PRF Reporting Portal Resources" (Portal FAQs, Registration User Guide). Red circles with numbers 1, 2, and 3 are placed over the login options and the Resources section, respectively. Red arrows point from the numbered list on the left to these elements: from item 1 to the login fields, from item 2 to the Register button, and from item 3 to the Resources section.

Step 2: Reporting

- Review the PRF Reporting User Guide
 - Includes step-by-step instructions (see list)
 - Includes screen shots
- Watch HHS reporting tutorial
<https://www.youtube.com/watch?v=wnn66Y0Cv7g>
- Contact your CLA Advisor for assistance

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Returning Funds

- If you owe PRF back, you will be provided the opportunity to do so at the end of your reporting
- You may also wait to return unused funds but must do so within 30 days of the end of the applicable reporting period

How can a provider return unused Provider Relief Fund payments that it has partially spent? (Added 7/15/2021)

Providers that have remaining Provider Relief Fund payments that they cannot expend on allowable expenses or lost revenues attributable to coronavirus by the relevant deadline to use funds are required to return this money to the federal government. To return any unused funds, use the Return Unused PRF Funds Portal. Instructions for returning any unused funds are available at: <https://na3.docusign.net/Member/PowerFormSigning.aspx?PowerFormId=45c01db6-78db-403a-baa3-480c1950f596&env=na3&acct=dd54316c-1c18-48c9-8864-0c38b91a6291&v=2> . The Provider Relief Fund Terms and Conditions and applicable laws authorize HHS to audit Provider Relief Fund recipients now or in the future to ensure that program requirements are/were met. HHS is authorized to recoup any Provider Relief Fund 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.





Single Audit/Program Audit

Trent Fast

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New/Modified FAQs – Single Audit

Are Provider Relief Fund payments to commercial (for-profit) organizations subject to Single Audit in conformance with the requirements under 45 CFR 75 Subpart F?

(Modified 6/11/2021)

Commercial organizations that **expend** \$750,000 or more in annual awards have two options under 45 CFR 75.216(d) and 75.501(i): 1) a financial related audit of the award or awards conducted in accordance with Generally Accepted Government Auditing Standards; or 2) an audit in conformance with the requirements of 45 CFR 75.514 (Single Audit). Provider Relief Fund General and Targeted Distribution payments (93.498) and Uninsured Testing, Treatment, and Vaccine Administration reimbursement payments (93.461) must be included in determining whether an audit in accordance with 45 CFR Subpart F is required (i.e., annual total awards **expended** are \$750,000 or more). Audit reports of commercial organizations must be submitted via email to HRSA's Division of Financial Integrity at PRFaudits@hrsa.gov.



New FAQs (7/15/2021) – SEFA

When should Provider Relief Fund expenditures and/or lost revenue be reported on a non-federal entity's Schedule of Expenditures of Federal Awards (SEFA)? (Added 7/15/2021)

Non-federal entities will include Provider Relief Fund expenditures and/or lost revenues on their SEFAs for fiscal year ends (FYE) ending on or after June 30, 2021. Please refer to the 2021 OMB Compliance Supplement for additional information.

How will a non-federal entity determine the amount of expenditures and/or lost revenues to report on its SEFA for FYEs ending on or after June 30, 2021? (Added 7/15/2021) A non-federal entity's SEFA reporting is linked to its report submissions to the Provider Relief Fund Reporting Portal. Therefore, the timing of SEFA reporting of Provider Relief Fund payments will be as follows:

- For a FYE of June 30, 2021, and through FYEs of December 30, 2021, recipients are to report on the SEFA, the total expenditures and/or lost revenues from the Period 1 report submission to the Provider Relief Fund Reporting Portal.
- For a FYE of December 31, 2021, and through FYEs of June 29, 2022, recipients are to report on the SEFA, the total expenditures and/or lost revenues from both the Period 1 and Period 2 report submissions to the PRF reporting porta Provider Relief Fund Reporting Portal I.
- For FYEs on or after June 30, 2022, SEFA reporting guidance related to Period 3 and Period 4 will be provided at a later date.

PRF Compliance Guidance



Provider Relief Funds- Applicable Compliance Req

A/B – Activities allowed or
unallowed/Allowable Costs

L – Reporting – consists mainly of
testing reporting to HHS portal

N – Special Test and Provisions
NEW in draft compliance supplement



Provider Relief Funds

- The 2020 compliance supplement addendum applies until changed by the 2021 compliance supplement
- HHS FAQs updated 7/15/21 and GAQC Alert #429 Confirmed PRF should **not** be included on the SEFA through 6/29/21 Yes
- Single audits with FYEs of 12/31/20 through 6/29/21 can be released excluding PRF



Provider Relief Fund Single Audit Timing

	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Deadline to Use Funds	Reporting Time Period	Include on SEFA
Period 1	April 10, 2020, to June 30, 2020	June 30, 2021	July 1, 2021, to September 30, 2021	FYEs June 30, 2021, through June 29, 2022
Period 2	July 1, 2020, to December 31, 2020	December 31, 2021	January 1, 2022, to March 31, 2022	FYEs December 31, 2021, through June 29, 2022
Period 3	January 1, 2021, to June 30, 2021	June 30, 2022	July 1, 2022, to September 30, 2022	June 30, 2022, and future FYEs follow 2022 Compliance supplement
Period 4	July 1, 2021, to December 31, 2021	December 31, 2022	January 1, 2023, to March 31, 2023	June 30, 2022, and future FYEs follow 2022 Compliance supplement



Provider Relief Funds

- Proposed changes and clarification requests submitted to HHS on the draft compliance supplement
- Other guidance (HHS FAQs, terms and conditions, etc.) provide additional guidance
 - Use of other COVID funding in relation to PRF
 - Lost Revenue calculations
 - Costs qualifying under prepare/present/respond criteria
 - Other open questions



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Jennifer Boese, MS

Director of Health Care Policy & Innovation

608-662-7635

608-345-0032 (mobile)

Jennifer.Boese@CLAconnect.com

Scott Bridgman, CPA

Principal

407-244-9345

Scott.Bridgman@CLAconnect.com

Trent Fast, CPA

Principal

507-446-7118

Trenton.Fast@CLAconnect.com



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