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## Provider Relief Reporting Criteria and Auditing Information Released by HHS

The CARES Act, which was enacted spring of 2020, provided multiple mechanisms physician groups could leverage in order to help absorb costs related to providing care due to COVID-19 and make up for lost revenues due to restrictions on elective procedures and delays in patient care altogether. One of the most leveraged tools has been grants delivered through the Provider Relief Fund, which provided grant money in 2 waves of payments. All recipients of these monies had to agree to compliance with [Terms and Conditions](#) or return the funds. Many providers accepted the funds in good faith of their understanding of these requirements, while clarification was still needed, especially as it related to what sort of reporting on use of funds is required and what auditing the use of funds may be subject to. On September 19, 2020 the Department of Health & Human Services (HHS) released guidance on the [Reporting Requirements and Auditing of Provider Relief Funds](#).

Provider groups who received an aggregate total of over \$10,000 and up to \$499,999 must report on their use of the funds and are subject to auditing, according to the HHS website. Groups who received \$500,000 or more must provide more detail with general and administrative expenses related to COVID-19. This threshold of grant money is only related to monies received from the Provider Relief Fund and does not include money received from the Health Resource Services Administration (HRSA) [COVID-19 Testing and Treatment of the Uninsured Program](#), but there may be further reporting required related to those funds. The [Post-Payment Notice of Reporting Requirements](#) (September 2020) provides an overview of how to allocate expenses related to COVID-19 and redefines formulas for lost revenue, essentially capping the amount.

HHS did also expand the covered period for which lost revenue and additional expenses related to COVID-19, which can be reported through the first half of 2021. Given the expanded period of reporting expenses and revenue losses, there are a few timelines providers will need to be aware of:

- All recipients must report within 45 days of the end of calendar year 2020 on their expenditures through the period ending December 31, 2020
- Recipients who have expended funds in full prior to December 31, 2020 may submit a single final report by February 15, 2021
- Recipients with funds expended after December 31, 2020 must submit a second and final report no later than July 31, 2021

The portal for reporting was expected to be operational as of October 1, 2020 according to [previously released Post-Payment Notice of Reporting Requirements](#) (August 2020), however the September 19<sup>th</sup> release seems to indicate a delay. APS will continue to monitor these requirements as they are released to help ensure all clients are compliant. If you have any questions in the interim, please contact your Practice Manager.