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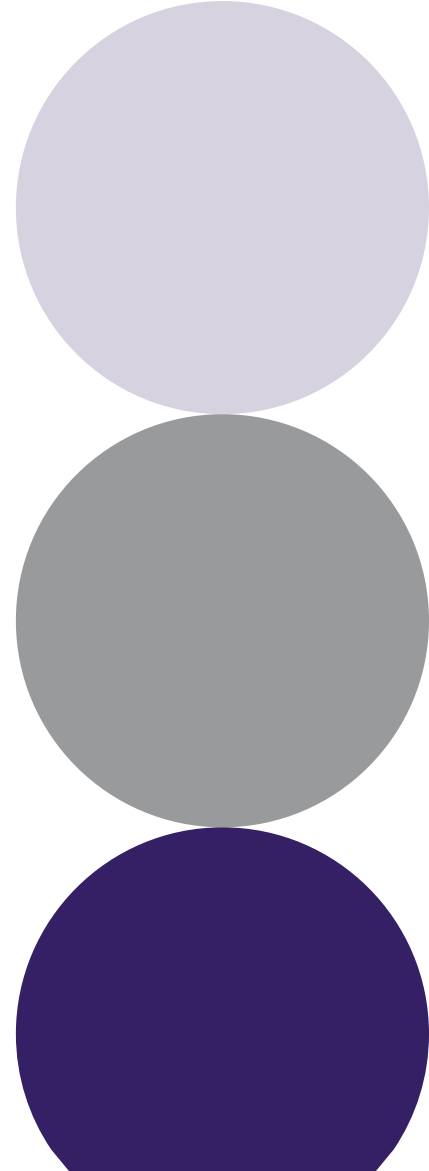
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# Guidance on HHS Provider Relief Fund Reporting Requirements

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# A Few Housekeeping Tips

- Please enter your questions into the Q&A feature and not the chat.
- If your question has already been asked, use the upvote feature to promote the question to the top of the queue.
- The webinar recording and slide deck will be posted here within one week:  
<https://www.aao.org/practice-management/resources/videos>



# Academy Perspectives on PRF Reporting

- In a February/March 2021 Survey of AAO members: 72% of respondents indicated to have received Provider Relief Funds (PRF) in 2020.
- We have heard from AAO members that PRF reporting is more challenging than expected.
- We strongly encourage practices and ophthalmologists who need to report to begin the process well in advance of the deadlines.



# Who Is Required to Report & When

- Only those who received Provider Relief Fund payments exceeding \$10,000 within a given payment period need report on their use of those funds.
- For practices that received more than \$10,000 total in Provider Relief Fund payments between April 10 and June 30, 2020, reporting started on July 1.
- If you must report on payments received in that first period, you have until Sept. 30 to do so.
- If you received Provider Relief Fund Payments after June 30, 2020, any necessary reporting would occur in periods 2-4.





	<b>Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)</b>	<b>Deadline to Use Funds</b>	<b>Reporting Time Period</b>
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





# Useful Examples

- Practice A received \$5,000 from Provider Relief Fund in May 2020 (period 1), \$6,000 in Medicare Advance Payments. **No reporting required; other payment types do not count toward the total.**
- Practice B received \$5,000 from Provider Relief Fund in May 2020 (period 1), \$6,000 from the fund in October 2020 (period 2). **No reporting required; payments sum only *within* a period, not across multiple periods.**
- Practice C received \$11,000 from Provider Relief Fund in June 2020 (period 1), \$6,000 from the fund in August 2020 (period 2). **Reporting required for period 1 only.**



# Important Links

- Provider Relief Portal

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

- HHS PRF FAQ (updated frequently):

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

# Practical Tips and Best Practices for PRF Reporting



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# *Practical Tips and Best Practices for PRF Reporting*

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# Responsibility for Reporting

<i>Type of PRF recipient(s)<sup>3</sup></i>	<i>Definition</i>
General Distribution recipient that received payment in Phase 1 only	Entity that received Phase 1 General Distribution payments totaling more than \$10,000 in aggregate in a Payment Received Period
General Distribution recipient with no parent organization or subsidiaries except PRF recipients that received Phase 1 General Distributions only	Entity [at the TIN level] that received one or more General Distribution payments totaling more than \$10,000 in aggregate in a Payment Received Period.
General Distribution recipient with one or more subsidiaries that received payments in <a href="#">Phases 1 to 3</a>	Entity that meets the following three criteria: <ol style="list-style-type: none"><li>1. is the parent of one or more subsidiary billing TINs that received General Distribution payments in Phases 1 to 3,</li><li>2. has associated providers that were providing diagnoses, testing, or treatment for individuals with possible or actual cases of COVID-19 on or after January 31, 2020, and</li><li>3. can otherwise attest to the <a href="#">Terms and Conditions</a>.</li></ol>
Targeted Distribution recipient (includes SNF and Nursing Home Infection Control Distribution payments)	Entity (at the TIN level) that received Targeted Distribution payments totaling more than \$10,000 in a Payment Received Period.



# Timelines

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

- Period of Availability
- Reporting in Multiple Periods
- Hard Deadlines
- Accounting Method





# Parents & Subsidiaries

- Reporting on Business Entity Structure
- Target Distributions vs General Distributions
- Transfers of Distributions
- Acquisitions & Divestments
- Limits to Subsidiaries



# Steps for Reporting on Use of Funds

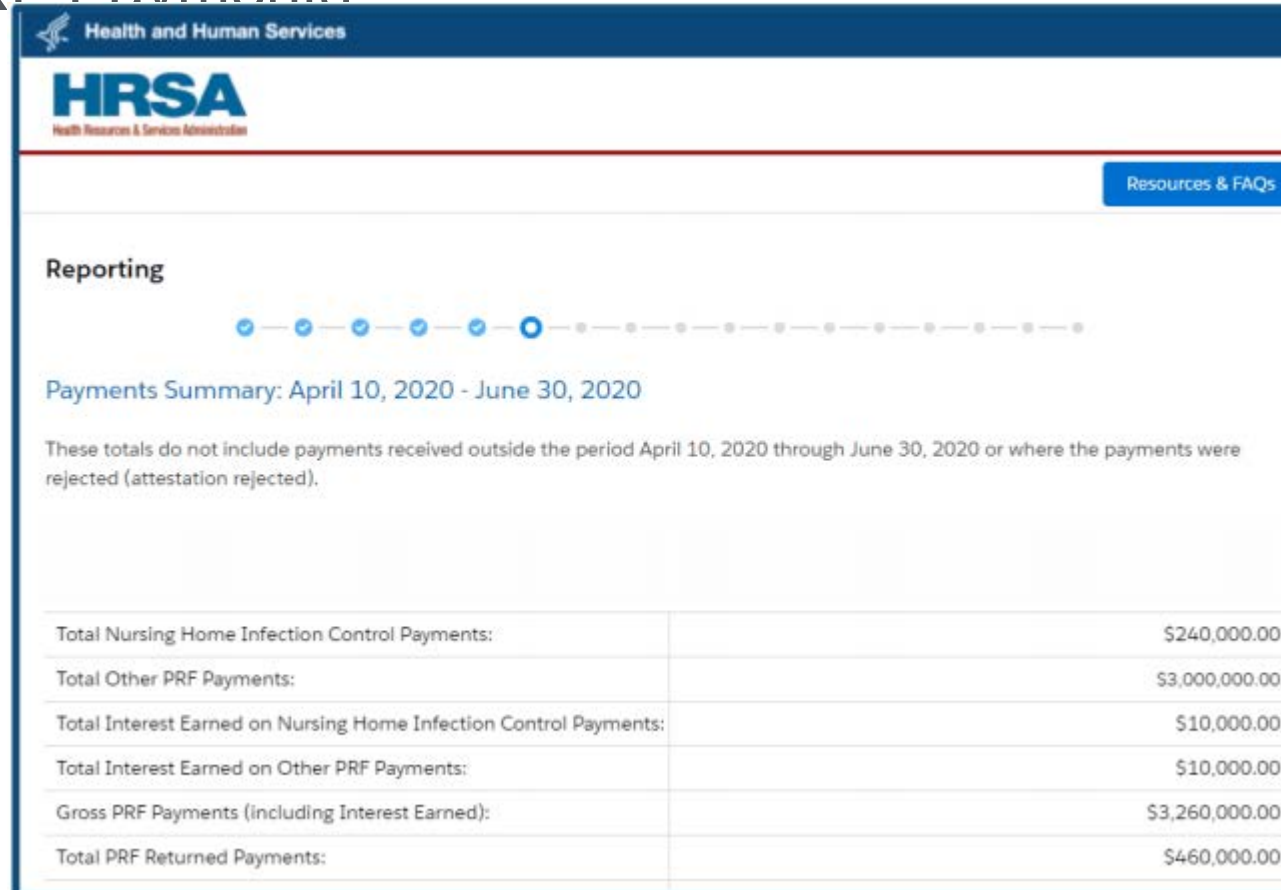
Recipients will Report Data in the Following Order:

1. Entity Information
2. Subsidiary Questionnaire
3. PRF Payments
4. Interest Earned on PRF Payments
5. Other COVID-19 Assistance Received
  - a) Includes PPP, EIDL, FEMA, HHS CARES Act Testing, Local Government, Business Insurance
  - b) Reporting on behalf of Subsidiaries
6. Use of SNF and Nursing Home Infection Control Distribution Payments (if applicable)
7. Use of General and Other Targeted Distributions
8. Net Reimbursed Expenses Attributable to Coronavirus
9. Lost Patient Revenues



# PRF Payments

- Interest on PRF Payments



The screenshot shows the HRSA Reporting interface. At the top, there's a header for 'Health and Human Services' and the 'HRSA' logo. A 'Resources & FAQs' button is visible on the right. Below the header, a 'Reporting' section features a progress bar with 15 steps; the 6th step is currently active. The main content area is titled 'Payments Summary: April 10, 2020 - June 30, 2020'. A disclaimer states: 'These totals do not include payments received outside the period April 10, 2020 through June 30, 2020 or where the payments were rejected (attestation rejected)'. Below this is a table with payment details.

Total Nursing Home Infection Control Payments:	\$240,000.00
Total Other PRF Payments:	\$3,000,000.00
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):	\$3,260,000.00
Total PRF Returned Payments:	\$460,000.00





# Other Sources of Assistance

Expenses and Lost Revenue are only reimbursable through PRF for amounts not reimbursed OR obligated to be reimbursed by another source.

## Other Sources of Assistance:

- Dept of Treasury / SBA Assistance
- FEMA Programs
- HHS CARES Act Testing
- Local, State, and Tribal Government Assistance
- Business Insurance
- Other Assistance

# Eligible Expenses

- How is it Reported?

## General & Administrative Expenses

Mortgage / Rent

Insurance

Personnel

Fringe Benefits

Lease Payments

Utilities / Operations

Other General Administrative

## Health-Care Related Expenses

Supplies

Equipment

Information Technology

Facilities

Other Health-Care Related Expenses





# Lost Patient Care Revenue

## Lost Patient Care Revenue Attributable to Coronavirus

- What is Patient Care?
- Determining the Loss
- How will it be Reported?
  - Medicare Part A or B
  - Medicare Advantage
  - Medicaid / CHIP
  - Commercial Insurance
  - Self-Pay
  - Other Revenues





# Post-Reporting & Audits

- Requesting Documentation
- Return of Funds
- Audit Red-Flags
  - Option III – Reasonable Accounting for Lost Patient Revenues
  - Highly Compensated Individuals
  - Inaccurate Data
- Appeals
- Single Audit - \$750,000+

# Personnel, Patients, & Facility Metrics



Reporting Entities must report the following metrics (by quarter) for 2019 through the current period of availability:

Personnel	Patient	Facility
<ul style="list-style-type: none"><li>• # of Clinical Personnel</li><li>• # of Non-Clinical Personnel</li><li>• Labor Categories</li></ul>	<ul style="list-style-type: none"><li>• Inpatient Admissions</li><li>• Outpatient Visits</li><li>• Emergency Dept. Visits</li><li>• Facility Stays</li></ul>	<ul style="list-style-type: none"><li>• Staffed beds for medical/surgical</li><li>• Critical Care</li></ul>



# Survey

Reporting entities will answer questions regarding the impact of payments during the period of availability in the following categories:

- a) Overall operations
- b) Maintenance of solvency and prevention of bankruptcy
- c) Retention of staff and prevention of furlough
- d) Re-hire or re-activation of staff from furlough
- e) Facilitation of changes needed to operate during the pandemic
- f) Ability to care for and/or treat patients with COVID-19 (for applicable treatment facilities)
- g) Impact on business or patient services (narrative statement)  
[optional]



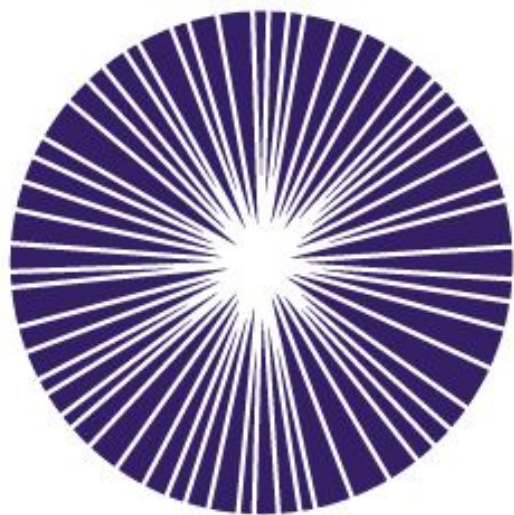


# Questions??



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