

## Provider Relief Fund Reporting Reminders

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While the Provider Relief Fund (PRF) payments have decreased since the pandemic, the reporting obligations and enforcement of the terms and conditions to receive such payments continue to be significant. Complying with Health Resources and Services Administration (HRSA) rules is critical to retaining past PRF payments as well as continuing eligibility to receive future PRF payments.

Following is a summary of key PRF reporting and audit deadlines, including updates on the federal government's regulatory enforcement of providers who have previously received PRF payments.

### Key Reporting Dates

The PRF reporting portal is currently open to report eligible health care-related expenses or lost revenues attributable to COVID-19. Providers are required to report in the PRF reporting portal if they received payments exceeding \$10,000 in the aggregate during Period 4 (July 1, 2021 to December 31, 2021) by March 31, 2023.

Payments received from January 1, 2021 to December 31, 2021 (Periods 3 and 4) are required to be reported on the December 31, 2022 Schedule of Expenditures for Federal Awards as part of the Single Audit under Uniform Grant Guidance.

If an entity received PRF from January 1, 2021 to December 31, 2021 of \$750,000 or more or if the combination of PRF from January 1, 2021 to December 31, 2021 and expended federal awards for the year ended December 31, 2022 combined are \$750,000 or more, a Single Audit is required. The Single Audit is due no later than September 30, 2023 for a December 31, 2022 year end.

### Health Resources and Services Administration Inquiries

HRSA has begun contacting providers that had findings as a result of their December 31, 2021 Uniform Grant Guidance audit. Specifically, HRSA has requested the policies and procedures supporting the implementation of a provider's Corrective Action Plan in response to the noted audit findings. HRSA has also been requesting repayment of the PRF funds by entities that received PRF and either failed to complete required reporting, rejected the Terms and Conditions of PRF but never returned the funds or are required to repay funds as a result of audit findings.

In addition, providers that receive a Final Repayment Notice have 60 days from the date of the notice to either return the funds or submit a request for a [Decision Review](#) to dispute HRSA's request for repayment.

### Contact Us

PKF O'Connor Davies has a team of experts to answer any questions you may have related to all aspects of healthcare audit, tax and compliance. For more information, please contact your client service partner or any of the following:

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