



# Are you ready to report on your HHS stimulus receipts?

REPORTING READINESS AND AUDIT SUPPORT



EXPERTS WITH IMPACT™

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## Reporting readiness and audit support

Compliant reporting on Health & Human Services Provider Relief Funds (HHS PRF), both general and targeted, requires planning and attention to detail — the reporting criteria are generally the same each six months, but the dollar amounts, timeframes and guidance can change from reporting period to reporting period. FTI Consulting’s experts guide clients on how to navigate data collection and aggregation, what to look out for, how to identify which money is applicable to reporting, and how to report through the portal.

### Reporting Period Chart<sup>1</sup>

The Provider Relief Fund reporting periods are based on payment receipt date, and funds must be used by their respective deadlines. The reporting period dictates the period during which providers must report on monies used. Finally, providers must return any unused funds by a corresponding date. These periods are summarized in the chart below:

Award Date Quarter	Period 1	Period 2	Period 3	Period 4
Payment Received Period	April 10, 2020 to June 30, 2020	Unused funds from previous period plus July 1, 2020 to December 31, 2020	Unused funds from previous period plus January 1, 2021 to June 30, 2021	Unused funds from previous period plus July 1, 2021 to December 31, 2021
Deadline to Use Funds	June 30, 2021	December 31, 2021	June 30, 2022	December 31, 2022
Reporting Time Period <sup>2</sup>	July 1, 2021 to September 30, 2021	January 1, 2022 to March 31, 2022	July 1, 2022, to September 30, 2022	January 1, 2023 to March 31, 2023
Lost Revenue	April 1, 2020, to June 30, 2020	July 1, 2020 to September 30, 2020	October 1, 2020 to, December 31, 2020	January 1, 2021 to March 31, 2021
Deadline for Returning Unused Funds	October 30, 2021	April 30, 2022	October 30, 2022	April 30, 2023

#### PROVIDER RELIEF FUND

<sup>1</sup> Lost Revenues Guide. Health Resources & Services Administration (HRSA), August 2021. <https://www.hrsa.gov/sites/default/files/hrsa/provider-relief/prf-lost-revenues-guide.pdf>

<sup>2</sup> Although the U.S. Department of Health and Human Services (HHS) deadline to report on payments received between April 10 and June 30, 2020, is still officially September 30, 2021, HHS recently announced that it would not seek recoupment or initiate enforcement actions for noncompliance until November 30, 2021.



## CASE STUDIES

### CRITICAL ACCESS HOSPITAL

FTI Consulting experts partnered with a critical access hospital to quantify COVID-19 related expenses and lost revenues applicable against HHS Provider Relief Funds the hospital received. We also navigated the organization through an audit of their original submission and how to properly self-report in future periods.

#### OUR ROLE

FTI Consulting professionals partnered with the client to gather and identify COVID-19 related care costs through data mining and analyzing data sets from the organization's financial and billing systems and cost report. Our team also calculated applicable unreimbursed lost-revenue calculations for non-Medicare payor sources. Finally, we provided detailed training on how to self-report through the HHS portal and guided the organization through the current audit.

#### OUR IMPACT

The FTI Consulting team identified approximately \$2 million in deductions for the client, which had originally anticipated returning all \$5 million in HHS PRF funds.

### HEALTHCARE ORGANIZATION

FTI Consulting experts partnered with a healthcare organization operating 37 hospitals, a physician practice, a Skilled Nursing Facility and various other entities to provide expert advisory services and navigation through the tracking, gathering, analyzing and documenting of HHS PRF funds received. Our team also guided the organization through the analysis and documentation of necessary COVID-19 related patient expenses and lost revenues for reporting through the HHS portal. The client's organization had over \$450 million in HHS PRF, state and local funds and other sources to wade through.

#### OUR ROLE

The FTI Consulting team acted as program manager, guiding the organization through the process of preparing to self-report on the HHS portal with a tight timeline. Our professionals led working sessions to quantify, review, document and prepare all calculations for executive review prior to reporting via the portal. We also provided the organization with a detailed project plan and timeline, and regular executive check-ins to ensure progress on the initiative.

#### OUR IMPACT

Over the six-week project, FTI Consulting professionals led the team through the analysis of over \$900 million in applicable expenses and lost revenues, identifying the applicable spend or loss the organization should report on the HHS portal. Our experts ensured that the team had detailed documentation, review and approval for each expense or loss to prepare for any potential audit. Finally, we thoroughly trained the team on how to report through the portal for their many entities and quarterly periods.



## Approach

FTI clients receiving Provider Relief Fund services can expect an organized, transparent, compliant, and documentation focused approach to meeting HHS reporting deadlines. FTI Consulting experts employ a foundational four-step sequential approach. Each step addresses fulfillment of a piece of the final deliverable, is sequential in nature to minimize disruption to the clients, and consists of a kick-off meeting, a check-in soon after, an approval meeting by key-stakeholders, and a validation process to ensure calculated values are input into the HHS reporting portal accurately. FTI will project manage clients through the following four component steps:

1. Monies Received, Attestation Details, and COVID-19 Patient Care Expenses
2. Lost Revenue and Other Reimbursements
3. Human Resources
4. Patient Metrics

Following four steps, FTI ensures that clients have successfully achieved the major milestones listed below by key internal and external reporting period dates:

- Content Compiled
- Methodology and Calculations Approved
- Portal data entries are managed
- Reporting deadline is met for Portal data entry
- Detailed documentation is memorialized

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