

INSIGHTS FROM THE BDO CENTER FOR HEALTHCARE EXCELLENCE & INNOVATION AND THE BDO INSTITUTE FOR NONPROFIT EXCELLENCE

Cares Act Provider Relief Fund: FAQs

Accounting, Audit
and other Compliance
Reporting Considerations



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At A Glance

In response to the pandemic, Congress has passed several pieces of legislation that created various stimulus packages to help organizations navigate the impact of COVID-19. The Provider Relief Fund (PRF) is one such package; but comes with a unique set of compliance, auditing and reporting requirements that must be met by recipient organizations.

On January 15th, 2021, the U.S. Department of Health & Human Services (HHS) released updated guidance on the Provider Relief Fund reporting requirements. This amended guidance is in response to the Coronavirus Response and Relief Supplemental Appropriations Act (Act). The Act was passed in December 2020 and added an additional \$3 billion to the PRF along with new language regarding reporting requirements.

In the months since, BDO has held a series of webinars regarding Provider Relief Fund reporting, audit and compliance requirements. During the webinar series, we received an abundance of questions in the Q&A chat. As a result, we concluded that many of you may benefit from this FAQ document that consists of a compilation of the most frequently asked questions previously asked during the webinar series.

In addition to the FAQ document, we invite you to listen to our most recent webinar recording for deeper insights.

In the wake of this new guidance, healthcare providers should undertake the following steps in the [HHS Provider Relief Fund Reporting Portal](#) for Period 1 reporting. Note that Period 2 reporting opened as of January 1, 2022 and must be completed by March 31, 2022.

- ▶ Register on the [HHS Provider Relief Fund Reporting Portal](#) and establish an account as soon as possible.
- ▶ Revisit lost revenue calculations to determine if your current methodology is appropriate or if an updated methodology would be more appropriate under the new guidance. If using a new approach from how Period 1 was reported, you will need to provide an explanation.
- ▶ Understand the ability to transfer General and Targeted distributions and the impact on reporting of these funds.*
- ▶ Develop reporting procedures for lost revenue and increased expense for reporting in the HHS portal.*
- ▶ Review audit and compliance requirements that pertain to your organization.

**Still relevant for Period 2 reporting.*

Please note this is a summary of information and additional detail and guidance can be found under reporting and auditing FAQ at [HHS.gov](#) and [HRSA.gov](#).



Capital Expenditures

Is it your interpretation of the capital and inventory guidance that you can report the full cost but still account for it on the balance sheet as per normal accounting processes? The word "expenses" in the HHS FAQs is giving me pause that HHS is expecting providers to expense inventory and capital and claim it for PRF.

Please see the FAQs below which address your question. Accounting treatment and PRF treatment in this case may be different.

Will the Provider Relief Fund limit qualifying expenses for capital equipment purchases to 1.5 years of depreciation, or can providers fully expense capital equipment purchases? (Added 11/18/2020)

Expenses for capital equipment and inventory may be fully expensed only in cases where the purchase was directly related to prevent, prepare for and respond to the coronavirus. Examples of these types of equipment and inventory expenses include:

- ▶ Ventilators, computerized tomography scanners, and other intensive care unit- (ICU) related equipment put into immediate use or held in inventory
- ▶ Masks, face shields, gloves, gowns
- ▶ Biohazard suits
- ▶ General personal protective equipment
- ▶ Disinfectant supplies

Can providers include the entire cost of capital facilities projects as eligible expenses, or will eligible expenses be limited to the depreciation expense for the period? (Added 11/18/2020)

Expenses for capital facilities may be fully expensed only in cases where the purchase was directly related to preventing, preparing for and responding to the coronavirus. Examples of these types of facilities projects include:

- ▶ Upgrading a heating, ventilation, and air conditioning (HVAC) system to support negative pressure units
- ▶ Retrofitting a coronavirus unit
- ▶ Enhancing or reconfiguring ICU capabilities
- ▶ Leasing or purchasing a temporary structure to screen and/or treat patients
- ▶ Leasing a permanent facility to increase hospital or nursing home capacity

In order for capital facilities projects costs to be expenses, the project must be fully completed by the end of the Period of Availability associated with the Payment Received Period.

Consolidated vs. Individual Reporting

If a company or organization has multiple Taxpayer Identification Numbers (TINs), does the year-over-year actual lost revenue need to be compared by TIN or can a consolidated comparison be used when the PRF funds were assigned by TIN?

Generally, the use of consolidated reporting vs. individual reporting depends upon the type of distribution. With general distributions, either consolidated TIN reporting or individual TIN reporting may be used if the individual TINs are subsidiaries that are consolidated through normal accounting treatment. Less clear are cases where affiliates are simply combined as a result of a management services agreement - HHS has not issued a clarification on those situations. In the case of targeted distributions, the TINs receiving the targeted distributions must individually report. However, you do need to ensure that you have proper documentation and support. For additional information, refer to the [AICPA's Government Audit Quality Center Audit of for-profit entities with PRF and other HHS awards practice aid](#).

Distributions

Phase 4 and ARP Rural Payments

The application for both Provider Relief Fund (PRF) Phase 4 and American Rescue Plan (ARP) Rural Payments has closed. HRSA began distributing ARP Rural payments in November 2021 and Phase 4 payments in December 2021.

Payment Reconsideration

The Phase 3 Payment Reconsideration period closed on November 12, 2021, and HRSA is processing the requests that were received. The reconsideration window for ARP Rural and Phase 4 payments opened on February 1, 2022. The reconsideration window for ARP Rural and Phase 4 payments opened on February 1, 2022. The submission deadline ends on May 2, 2022, but those who have not yet received Phase 4 payment will have 45 days to apply for reconsideration even if they receive payment determination after May 2, 2022. Additional details regarding reconsideration of ARP Rural and Phase 4 were posted to the website by February 1, 2022.

Does reporting apply where there was no application, but an amount appeared in our bank accounts?

Yes, recipients who received one or more payments exceeding \$10,000 in the aggregate during the Payment Received Period will have to report how funds were utilized during the Period of Availability. The reporting applies to all funds received for PRF regardless of how it was received.



Incremental Expenses

Are incremental expenses based on per patient day costs (PPD)? In many cases, our census was down so much that our total expenses decreased although we had an abundance of COVID-related expenses.

When looking at incremental expenses you would not look at total expenses. A healthcare provider would look at increases in expenses for supplies, PPE, equipment, IT, facilities, employees, and other healthcare related costs/expenses for calendar years 2019, 2020 and 2021, calculate the change in year-over-year expenses and identify the portion that is attributable to coronavirus. For additional information, reference the HRSA guidance on [Allowable Expenses](#) as well as the [Provider Relief Fund Allowable Expenses Overview from November 2021](#).

Can corporate overhead expenses (including accounting and HR) be allocated to entities and be included in COVID expenses at the facility level (e.g., development of policies, tracking expenses, etc.)?

These G&A expenses can be included if they are healthcare related (development of COVID policies, tracking of COVID expenses) and are incremental. Incremental would not include time spent by salaried professionals in developing policies or tracking of expenses. The expenses are only includable if they represent expenditures over and above normal operational expenses (Hero bonuses, overtime pay) and are healthcare related.

Is allocation of exempt personnel salaries allowable?

Allocation of exempt personnel salaries is allowable only to the extent the exempt personnel are paid in excess of their actual salaries (Hero bonuses). Salaries by themselves are typically not allowable as incremental expenses unless a salaried person has been hired to specifically deal with coronavirus issues..

How are incremental expenses determined, such as certain supplies (antibacterial wipes, for instance) if overall costs are down due to a decrease in volume as a result of shutdowns, but certain categories of expenses have increased due to coronavirus?

Providers would calculate incremental expenses attributable to coronavirus and then estimate the portion of those expenses that were not covered through operational revenues, other direct assistance, donations or other sources. Providers calculate expenses for supplies, PPE, equipment, IT, facilities, employees, and other healthcare related costs/expenses for calendar years 2019 and 2020, calculate the change in year-over-year expenses and identify the portion that is attributable to coronavirus.

Please elaborate on the definition of allowable supply cost. While PPE and sanitizers are obvious, we have been struggling with reporting the cost for various drugs, oxygen, etc. used to treat patients. Do we reduce those costs by reimbursement from what was billed to a patient's insurance?

The actual healthcare-related expenses attributable to coronavirus that were incurred over and above what has been reimbursed by other sources is what is includable. Any reimbursement that you receive for costs incurred should reduce those costs. Any expenses that were incurred over and above what has actually been reimbursed (even at a reduced level) remain includable if they are related to COVID.

Lost Revenue

For comprehensive information on lost revenue, reference the [HRSA Provider Relief PRF Lost Revenues Report](#).

Early on, it was clearly stated that 340B pharmacy revenue can be included in the lost revenue calculation; is this still the case?

Yes, 340B pharmacy revenue can be included in the lost revenue calculation. Patient care revenues do include savings through enrollment in the 340B pharmacy program.

Should Medicaid DSH / Upper Payment Limit payments, classified by GASB, be treated as other operating revenue or as Net Patient Service Revenue (NPSR) for the lost revenue calculation?

Medicaid DSH is to be treated as an "other source of revenue" and not included in the Lost Revenue calculation

What if your budget fiscal year is not the same as your calendar year? Can you use fiscal year vs. calendar?

In order to use the budget methodology you must have the following:

1. Actuals for each quarter of Period of Availability
2. Budgets for each quarter during the Period of Availability
3. Copy of budget approved before March 27, 2020
4. Executive-level attestation that budget was approved before March 27, 2020. If the utilized budget for the entire period of availability was not approved by March 27, 2020, then you should consider using the other reasonable methodology approach using the budget to actual approach for the entire Period of Availability.

Does Lost Revenue include only patient care revenue or all revenue?

The lost revenue calculation only includes patient care revenue or revenue intended to support patient care (such as fundraising, if it directly relates to patient care).

Definition of revenues from patient care per HHS:

1. Gross charges for patient services minus
2. Contractual adjustments from third party payors
3. Charity care adjustments
4. Bad debt
5. Other discounts or adjustments

"Patient care" means health care, services and supports, as provided in a medical setting, at home, or in the community. It should not include: 1) insurance, retail, or real estate values (except for SNFs, where that is allowable as a patient care cost), or 2) grants or tuition unrelated to patient care.

- ▶ Exclude medical supplies – only patient care provided in a medical setting, at home, or in the community
- ▶ Includes entrance fee amortization if normally included as revenue associated with patient services
- ▶ May include fundraising revenues, grants or donations if such activities contribute directly to funding patient care

If lost revenue more than exceeds PRF funds received, are we still required to tabulate and report coronavirus expenses first?

Yes, healthcare-related expenses attributable to coronavirus that another source has not reimbursed and is not obligated to reimburse must be identified and covered first. PRF payment amounts not fully expended on healthcare related expenses attributable to coronavirus are then applied to patient care lost revenues. The period 2 reporting guide states that if PRF payments were not first fully expended on eligible expenses then Reporting Entities will select one of the following approaches for determination of lost revenue to apply the remaining PRF funds.

Option i: of the difference between actual patient care revenues;

Option ii: of the difference between budgeted (covering the period of availability and approved prior to March 27, 2020) and actual patient care revenues.

Option iii: calculated by any reasonable method of estimating revenues.

Reporting Requirements

Can organizations that have not expended all their PRF funds apply them after December 31, 2020?

Yes, healthcare organizations that have excess incremental COVID expenses and lost revenue that were not used for PRF Reporting Periods 1 and 2 may use those excess incremental expenses and lost revenue for future PRF reporting periods.

PRF distributions themselves must be fully used in the applicable period of availability and any portion of the PRF distribution that is not supported by incremental expenses and lost revenue must be returned to the federal government.

Do we need to report targeted distributions by Taxpayer Identification Numbers (TINs) even if we are going to show use on a consolidated basis?

Reporting Entities that received a Targeted Distribution and are a subsidiary of a parent organization must report on the use of each Targeted Distribution received. However, the subsidiary's parent organization may transfer the subsidiary's Targeted Distribution to another subsidiary of the parent organization, to be used by that other subsidiary. The subsidiary that is the Reporting Entity must indicate the amount of any of the Targeted Distributions it received that were transferred to the parent entity. Transferred Targeted Distributions face an increased likelihood of an audit by HRSA. For additional information, reference the [HRSA's PRF Parent-Subsidiary Reporting Fact Sheet](#).

Do we need to apply any other sources of funds listed before we can apply the PRF to expenses?

Yes, as it relates to expenses, providers identify their healthcare-related expenses, and then apply any amounts received through other sources (e.g., direct patient billing, commercial insurance, Medicare/Medicaid/CHIP, reimbursement from the Provider Relief Fund Coronavirus Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured, or funds received from FEMA or SBA/Department of Treasury's Paycheck Protection Program) that offset the health care-related expenses. Provider Relief Fund payments may be applied to the remaining expenses or cost, after netting the other funds received or obligated to be received which offset those expenses.

How do you define a parent organization?

To determine whether an entity is the parent organization, the entity must follow the methodology used to determine a subsidiary in their financial statements. If none, the entity with a majority ownership (greater than 50 percent) will be considered the parent organization.

What is the link to the HHS Provider Relief Fund Reporting portal?

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

Audit Requirements: Timing & Deadlines

What is the deadline for each of the audit options (Single Audit, Program-Specific Audit and Financial Audit under Generally Accepted Government Auditing Standards (GAGAS)?)

The Uniform Guidance requires the Single Audit and the program specific audit, if regulations allow, to be completed by the earlier of 30 calendar days after the receipt of the audit report or 9 months after the fiscal year-end. However, due to coronavirus, there have been extensions granted. The Office of Management and Budget (OMB) issued OMB Memo M-21-20 which instructs federal awarding agencies to allow recipients and subrecipients that have not yet filed their Single Audits with the Federal Audit Clearinghouse (FAC) as of March 19, 2021 (the date of the memo) with fiscal year ends through June 30, 2021, an extension for up to six months beyond the normal due date. The entity does not have to apply for this extension and will not be considered to have submitted their audits late. The entity should maintain documentation however as to why the filing was delayed.

As for the financial audit under GAGAS option, HHS has adopted the same framework as the above deadlines for the Uniform Guidance. For-profit audits (e.g., schedule, notes, audit report) must be submitted electronically via email to HRSA's Division of Financial Integrity at PRFAudits@hrsa.gov. Audits of year ends after 6/30/21, are due the earlier of 30 calendar days after the receipt of the audit report or 9 months after the fiscal year (e.g., 12/31/21 year-end audit due no later than 9/30/22). 6/30/21, or earlier year-ends were eligible for an additional 6 months beyond the normal due date above.

Single Audit Extensions: At A Glance

Fiscal Year-End	Normal Due Date*	Extended Due Date *
January 31, 2020	October 31, 2020	April 30, 2021
February 29, 2020	November 30, 2020	May 31, 2021
March 31, 2020	December 31, 2020	June 30, 2021
April 30, 2020	January 31, 2021	August 2, 2021
May 31, 2020	March 1, 2021	August 31, 2021
June 30, 2020	March 31, 2021	September 30, 2021
July 31, 2020	April 30, 2021	November 1, 2021
August 31, 2020	June 1, 2021	November 30, 2021
September 30, 2020	June 30, 2021	January 3, 2022
October 31, 2020	August 2, 2021	January 31, 2022
November 30, 2020	August 31, 2021	February 28, 2022
December 31, 2020	September 30, 2021	March 31, 2022
January 31, 2021	November 1, 2021	May 2, 2022
February 28, 2021	November 30, 2021	May 31, 2022
March 31, 2021	January 3, 2022	June 30, 2022
April 30, 2021	January 31, 2022	August 1, 2022
May 31, 2021	February 28, 2022	August 31, 2022
June 30, 2021	March 31, 2022	September 30, 2022

The Office of Management and Budget has not clarified the guidance and the effect on entities who may be late on their filing and the effect on the determination of low-risk auditee for the next year's audit. Certain year ends in this table were already due to have filed the DCF prior to the effective date of the Memo of March 19, 2021. Per section 200.512 of the Uniform Guidance, if the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day. Dates in these columns have been adjusted accordingly.

Single Audit Deadlines (No extensions currently exist for these FYEs)

FISCAL YEAR-END	NORMAL DUE DATE*
July 31, 2021	May 2, 2022
August 31, 2021	May 31, 2022
September 30, 2021	June 30, 2022
October 31, 2021	August 1, 2022
November 30, 2021	August 31, 2022
December 31, 2021	September 30, 2022

* Per the Uniform Guidance, if the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day. Dates in this column have been adjusted accordingly.

Does the Single Audit extension apply to entities if they have no COVID funding?

The 6-month extension applies to all entities with fiscal year-ends through June 30, 2021, who have not yet filed their Single Audits with the Federal Audit Clearinghouse (FAC) as of March 19, 2021. An entity does not have to have COVID funding in order to utilize the extension.

How is the timing of reporting different between the HHS portal and the Single Audit?

These two reports are connected in the sense that the SEFA which is your main schedule in your Single Audit report must mirror and agreed to reflect the amount of expenditures and lost revenue you report in the HHS portal submission. Therefore, you can't have the Single Audit fully completed until the HHS reporting in the portal has been completed. Once the portal submission is completed in accordance with the HHS reporting period guidelines, the total expenditures and lost revenues from the Period 1 portal report submission will be included on the SEFA for year ends 6/30/2021 through 12/30/2021. Total expenditures and lost revenues from BOTH the Period 1 and Period 2 portal report submission will be included on the SEFA for year ends 12/31/2021 through 6/29/2022. The audit requirements for PRF become effective with the June 30, 2021 fiscal year. Therefore, for fiscal years ending before June 30, 2021, the entity does not report PRF expenditures or lost revenue on the SEFA. For year ends 6/30/22 and after, SEFA reporting guidance will be provided at a later date in the 2022 Supplement.

Single Audit Requirements: Meeting \$750,000 Threshold Considerations

Would an entity include expenditures or receipts on a SEFA to see if the \$750,000 audit threshold is met?

The threshold for requiring a Single Audit, Program specific audit and HHS Financial Audit under GAGAS, is if \$750,000 or more is expended by the organization, not received.

The amounts that trigger an audit, are the amounts of funds expended. Another unique consideration when it comes to the term expenditures as it relates to the PRF specifically, is that lost revenue will also be included with expenditures and those amounts together will have to be considered to determine if you reach the \$750,000 threshold.

If an entity expended less than \$750,000 in both 12/31/20 and 12/31/21 fiscal years, does it need a Single Audit for each of those years?

For PRF specifically, the \$750,000 threshold is not based on the fiscal year but rather is based on the HHS reporting periods and how much expenditures and lost revenue was reported for each period in the portal. For example, if the entity reported less than \$750,000 of expenditures and lost revenue in the portal in relation to Period 1 and Period 2 PRF receipts combined, then no Single Audit would be required for 12/31/2021.

If our organization received Paycheck Protection Program (PPP) loans and its forgiveness, do we add this to HHS PRF funding amount to see if we exceed \$750,000?

SBA has confirmed that PPP loans are not subject to Single Audit. For example, many have asked that even though PPP is not subject to Single Audit, does it need to be included on the SEFA because it has an Assistance Listing or CFDA number? The answer to this question is no. Only federal awards that are subject to Single Audit belong on the SEFA. PPP may have a separate Assistance Listing or CFDA number but should not be included on the SEFA. Taking it another step further, PPP funds and their corresponding forgiveness are not included in the calculation to determine if you have met the \$750,000 threshold to have a Single Audit. Since it is not subject to Single Audit and not reported on the SEFA, the PPP amounts also should not be considered at all when determining if you have \$750,000 of federal awards.

Which of the HHS distributions are included within Assistance Listing or CFDA 93.498 for purposes of auditing in accordance with the 2021 Compliance Supplement?

The PRF includes the following components and may include additional components established after the date of the 2021 Compliance Supplement for 93.498 in Part 4:

For the first phase of the General Distributions, money was distributed proportionate to providers' share of Medicare fee-for-service reimbursements in 2019. A portion of providers were automatically sent an advance payment based off of the revenue data they submit in CMS cost reports. Providers without adequate cost report data on file needed to submit their revenue information to the General Distribution Portal for additional funds.

For the second and third phases of the General Distribution, Medicaid, Children's Health Insurance Program (CHIP), dental, assisted living and behavioral health providers were eligible to apply for funds, along with Medicare providers paid under Phase 1 who qualified to receive additional funds.

Funding for high-impact areas was distributed to hospitals in areas that were particularly impacted by the COVID-19 outbreak based on submission of the hospital's Tax Identification Number, National Provider Identifier, total number of Intensive Care Unit beds as of April 10, 2020, and June 10, 2020, and total number of admissions with a positive diagnosis for COVID-19 from January 1, 2020 to April 10, 2020 and January 1, 2020 to June 10, 2020.

Funding for rural providers and Indian Health Service/Tribal facilities was distributed on the basis of operating expenses.

Funding for safety net hospitals was based on Centers for Medicare & Medicaid Services (CMS) cost report data.

Funding for children's hospitals was based on patient service revenue.

Funding for skilled nursing facilities and nursing homes was primarily based on the number of certified beds in the facility, and for the Nursing Home Infection Control Quality Incentive Program payments, data submission to the Centers for Disease Control and Prevention's (CDC) National Healthcare Safety Network (NHSN) Long-Term Care Facility Component COVID-19 Module.



Most payments were sent out to providers without application, with requirement for recipients to accept the terms and conditions through an online portal or return funds. Recipients were required to either accept the terms and conditions or return the funds. The Assistance Listing (formerly the Catalog of Federal Domestic Assistance (CFDA)) numbers were not provided at time of payments or included in initial terms and conditions.

Single Audit Requirements: Allowable Costs

Can coronavirus funding be used to pay the external auditor fee for the Single Audit?

In general, the Uniform Guidance states in Subpart E, Section 200.425 that a reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit are allowable. That being said, there are specific terms and conditions under the Provider Relief fund that must be considered which are that the funds were utilized to prevent, prepare for, and respond to coronavirus for necessary healthcare-related expenses or lost revenues that are attributable to coronavirus.

Although the allowable activities listed in the compliance supplement were very specific to coronavirus and healthcare type expenses, if we look towards the FAQs, HHS answers a question about more administrative type expenses such as: "When reporting my organization's general and administrative expenses attributable to coronavirus, how do I calculate the expenses attributable to coronavirus not reimbursed by other sources?"

HHS's response is that providers should calculate incremental general and administrative expenses incurred that were attributable to coronavirus and then estimate the portion of those expenses that were not covered through operational revenues, other direct assistance, donations, and other sources. They also give some examples and state that items attributable to coronavirus that were not normally incurred would be included.

Therefore, if not covered by other federal funding first, and these funds are the only reason you need the audit, then based on the fact that they are administrative expenses attributable to coronavirus, we believe they would be allowable to be reimbursed with PRF funds.

Are capital expenditures allowable under the Provider Relief Fund?

Yes, capital expenditures are allowable under the Provider Relief fund, if they are related to coronavirus. As the compliance supplement states for 93.498, activities allowed are those that contribute in preventing, preparing for, and responding to coronavirus, including healthcare-related expenses or lost revenue attributable to coronavirus. What is considered unallowable are those expenses that have been reimbursed from other sources or that other sources are obligated to reimburse.

Per the HHS FAQs, expenses for capital equipment and inventory and capital facilities may be fully expensed only in cases where the purchase was directly related to prevent, prepare for and respond to the coronavirus.

Single Audit Requirements: Pending Items Awaiting Additional Guidance

What pending items related to Provider Relief Fund are still awaiting further guidance from HHS?

Although as of recent, the for-profit guidance was pending, the American Institute of Certified Public Accountant's Government Audit Quality Center (GAQC) released a nonauthoritative practice aid on February 25, 2022 entitled, "HHS Audit Requirements for For-Profit Entities with Awards from the Provider Relief Fund Program and Other HHS Programs" which addresses items that had previously been pending and provides information needed to perform an HHS financial audit in accordance with GAGAS. This practice aid includes FAQs, Illustrative Schedules, Notes, and Auditor Reports – GAAP and Cash Basis and a Primer on Government Auditing Standards.

Additional Resources

- ▶ [CARES Act Provider Relief Fund](#)
- ▶ [CARES Act Provider Relief Fund General Information](#)
- ▶ [CARES Act Provider Relief Fund: For Providers which includes copies of terms and conditions](#)
- ▶ [CARES Act Provider Relief Fund FAQs](#)
- ▶ [Provider Relief Fund Phase 3 Stakeholder Toolkit](#)
- ▶ [GAQC 2021 OMB Compliance Supplement Webpage](#)
- ▶ [HHS Provider Relief Fund Reporting portal](#)
- ▶ [General and Targeted Distribution Post Payment Notice of Reporting](#)
- ▶ OMB Compliance Supplement Addendum released on December 22, 2020 available as one file at [the OMB's Office of Federal Financial Management Web site](#)
- ▶ [2021 Compliance Supplement](#)

BDO Resources

- ▶ [Single Audit FAQ](#)
- ▶ [OMB Uniform Guidance Resources](#)
- ▶ [Federal Funding Terms Demystified](#)
- ▶ [The Coronavirus Relief and Response Act Impacts on the HHS Provider Relief Fund](#)
- ▶ [Summary Requirements for Recipients of the Provider Relief Fund](#)
- ▶ [HHS Provider Relief Funding Post Reporting Instructions](#)
- ▶ [2021 Healthcare CFO Outlook Report](#)
- ▶ [Webinar Archive: Navigating the Stimulus Funding Compliance Requirements](#)

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