

Reporting Requirements and Auditing

All recipients of Provider Relief Fund (PRF) payments must comply with the reporting requirements described in the [Terms and Conditions](#) and specified in directions issued by the Secretary. Currently, information on this page is for recipients of Provider Relief Fund payments exceeding \$10,000 in aggregate with some exclusions as denoted below.

Update: New [Provider Relief Fund reporting requirements - PDF*](#) are being issued in accordance with the Coronavirus Response and Relief Supplemental Appropriations Act of 2021.

These reporting requirements **do not apply** to recipients of funds from:

- [Nursing Home Infection Control distribution](#). If you received payment from the Nursing Home Infection Control distribution, you should still register in the PRF Reporting Portal.
- [Rural Health Clinic Testing distribution](#). If your only PRF payment was the Rural Health Clinic Testing Distribution, you should not register in the PRF Reporting Portal. For information about the Rural Health Clinic Testing reporting requirements, contact RHCCOVID-19Testing@hrsa.gov and learn more at the Rural Health Clinic Testing [website](#).
- HRSA's [COVID-19 Claims Reimbursement](#) [🔗](#) to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured Program.

Registration Now Open

Recipients of PRF payments exceeding \$10,000 in aggregate must register in the [Provider Relief Fund Reporting Portal](#). At present, there is no deadline for completing registration in the portal. Recipients will later receive a notification about when they should complete the second step of submitting reporting requirements information on the use of funds. HRSA will send a broadcast email to the email address you provide during the registration process.

The registration process will take at least 20 minutes to complete and must be completed in one session. You cannot save a partially complete registration. Make sure you have all of the information required to register before you begin.



[What information do I need to complete the registration process in the PRF Reporting Portal?](#)

Provider Relief Fund (PRF) Reporting Portal

This portal is for recipients exceeding \$10,000 in PRF payments to complete post-payment reporting requirements. The portal is **currently only open for registration**, not reporting.

Register Now

Having trouble? The portal is **only** compatible with the most current version of Edge, Chrome, and Mozilla Firefox.

For more information about the registration process, refer to the [PRF Reporting Portal User Guide](#)  and the [Reporting Portal FAQs](#) .

Assistance via phone is limited to basic questions about the registration process at this time. For those basic inquiries, call the Provider Support Line at (866) 569-3522; for TTY dial 711. Hours of operation are 7 a.m. to 10 p.m. Central Time, Monday through Friday.

Details about Reporting Requirements

HHS will provide updates on this page when new reporting instructions and next steps for completing reporting requirements become available. Recipients will need to provide specific information to ensure appropriate use of PRF payments.

- Read the new [reporting requirements for Provider Relief Funds - PDF*](#)
- Read [examples of allowable expenses for Provider Relief Funds - PDF](#)

Examples of information recipients may be required to report

Auditing

Recipients that spend a total of \$750,000 or more in federal funds (including PRF payments and other federal financial assistance) during their fiscal year are subject to Single Audit requirements, as set forth in the regulations at 45 CFR 75.501.

The recipients of Provider Relief Fund payments may be subject to additional auditing to ensure the accuracy of the data submitted to HHS for payment. Any recipients identified as having provided inaccurate information to HHS will be subject to payment recoupment and other legal action. Further, all recipients of Provider Relief Fund payments shall maintain appropriate records and cost documentation

including, as applicable, documentation described in 45 CFR § 75.302 – Financial management and 45 CFR § 75.361 through 75.365 – Record Retention and Access, and other information required by future program instructions to substantiate that recipients used all Provider Relief Fund payments appropriately.

Upon the request of the Secretary, the recipient shall promptly submit copies of such records and cost documentation and the recipient must fully cooperate in all audits the Secretary, Inspector General, or Pandemic Response Accountability Committee conducts to ensure compliance with applicable Terms and Conditions. Deliberate omission, misrepresentation, or falsification of any information contained in payment applications or future reports may be punishable by criminal, civil, or administrative penalties, including but not limited to revocation of Medicare billing privileges, exclusion from federal health care programs, and/or the imposition of fines, civil damages, and/or imprisonment.

For more details, please refer to the [Terms and Conditions](#) associated with each payment distribution and the [Reporting Requirements and Auditing FAQs](#).

*This content is in the process of Section 508 review. If you need immediate assistance accessing this content, please submit a request to digital@hhs.gov. Content will be updated pending the outcome of the Section 508 review.

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