

Coronavirus Relief Fund (CRF)

Provider Relief Program



Office of Budget
and Management

Guidance & Frequently Asked Questions

CORONAVIRUS RELIEF FUND (CRF) PROVIDER RELIEF PROGRAM



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Updated August 4, 2020

Funding Information

Funds were awarded to the State of Ohio as Federal Financial Assistance from the U.S. Department of Treasury. Funds were awarded under the Social Security Act, as amended by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") as the Coronavirus Relief Fund (CRF). The State of Ohio is distributing a portion of these funds to providers as relief to assist with the impacts from the COVID-19 pandemic.

The funding is being disbursed based on calculations of determined need as assessed by the state of Ohio. Payments will be made to critical providers who have experienced business interruptions and increased costs as a result of the COVID-19 pandemic. Provider relief funds can be used to continue to provide services and to address costs related to business interruption and increased costs resulting from the COVID-19 health emergency. The Ohio Department of Medicaid (MCD), the Ohio Department of Aging, Ohio Department of Developmental Disabilities, and Ohio Department of Mental Health and Addiction Services, worked collaboratively and prepared funding allocations to provide critically-needed economic support to several provider types including: Skilled Nursing Facilities; Private Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICFs/IID); MyCare Waiver Providers; Ohio Home Care Waiver Providers (OHCW); PASSPORT Waiver Providers; Home Health Providers; Assisted Living Providers; Critical Access, Rural and Distressed Hospitals; and Behavioral Health Providers. These funds will be distributed through OBM and not through any existing state health and human service agency line item. While recognizing the importance of all health care and community support services, these funds will be distributed to providers that are more heavily relied upon for essential services through the Medicaid program. Provider relief payments will be made by OBM to providers upon completion of registration and certification online through OBM's Ohio Grants Partnership website.

Federal Assistance Information

Funds are considered federal financial assistance and have been assigned a Catalog of Federal Domestic Assistance (CFDA) or Assistance Listing Number of 21.019. Fund payments are considered to be federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

Covered Period

The U.S. Department of Treasury has determined that CRF funds may only cover costs **incurred** during the covered period between **March 1, 2020 and December 30, 2020**.

Responsibilities, Records, & Future Audits

The U.S. Treasury has limited compliance to the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, § 200.330 through § 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

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Effective internal controls must be established and maintained (2 C.F.R. § 200.303). Jurisdictions should maintain documentation evidencing that the funds were expended in accordance with federal, state, and local regulations.

The CRF is subject to future audits to ensure appropriate use with ultimate recoupment by Treasury. Records must be made available to OBM, the Ohio Auditor of State, Independent Public Auditors that perform audits on behalf of Ohio Auditor of State, the federal government, and/or other oversight entities for audit or review

Eligibility

The following is a brief description of each of the methodologies used to distribute CRF Provider Relief Payments. The methodology and data are not subject to review or appeal.

Behavioral Health Provider Distribution Methodology

Provider payments will be distributed as follows:

- The majority of the relief funding will be directed to providers who are experiencing financial distress as demonstrated by a significant reduction in Medicaid payments in recent months compared to prior period payments. Provider payment amounts will be allocated based on each provider's portion of the aggregate payment deficit using available funds. These payments will be capped at \$750,000 per provider agency.
- A smaller portion of the funding will be allocated equally across community behavioral health providers to help offset expenses related to the pandemic response (such as PPE).

Rural and Distressed Hospital Provider Distribution Methodology

- Relief payments are being made available to Rural Access Hospitals, Critical Access Hospitals, and distressed hospitals by estimating a normal three months revenue based on historical claims data.

Long Term Care Provider Distribution Methodology

Infection Control Incentive Payment:

- The Skilled Nursing Infection Control Incentive Payment is available to nursing homes that demonstrated a strong focus on infection control as evidenced by their performance on their initial focused infection control survey. Qualifying skilled nursing facilities in Ohio will receive \$17.27 per April Medicaid Day.

Home Health:

- All Medicaid providers of home health services, private duty nursing, RN assessment and RN consultation services who have billed for services in the last 9 months are

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eligible for COVID Relief money. Approximately \$13.5 million will be allocated among qualifying Medicaid providers on the basis of 2019 or 2020 Medicaid revenue.

Assisted Living:

- Distribution of provider relief funds is not limited to Medicaid providers of the assisted living service. All licensed residential care facilities (RCF) with an active ODH license as of July 2020 are eligible. The total number of licensed RCF is 765.
- The amount of funding received by each RCF is based on the total number of licensed beds at the facility. The total number of licensed beds is 64,585.
- The funds were allocated based on the total number of licensed residential care facility beds at each facility.

Nursing Facilities:

- As of 06/30/20, there are a total of 930 active Medicaid nursing facility providers statewide.
- To calculate the distributions, the per diem nursing facility rates as of 6/30/20 were multiplied by a percentage sufficient to distribute all funds across eligible nursing facilities.
- Nursing Facility Medicaid Days from the Calendar Year 2019 cost reports were utilized.
- For those nursing facilities without CY 2019 cost reports, days were imputed based on licensed beds adjusted for occupancy and Medicaid utilization.
- Distributions are available for the owner of record of a nursing facility on June 30, 2020.

ICF/IIDs:

- As of 07/01/2020, active private ICFIID providers statewide totaled 419 ICFIID facilities.
- To calculate the distributions, the per diem facility rates at 7/1/2019 were multiplied by a percentage sufficient to distribute all funds across eligible ICFIIDs.
- ICFIID Medicaid Days from ICFIIDs with full year 2019 cost reports were utilized.
- For those ICFIIDs without a full year 2019 cost report, days were imputed based on 2020 MITS days adjusted by the number of months the ICFIIS operated for the year.
- Distributions are available for the payor of record for an ICFIID on June 30, 2020.

PASSPORT and Ohio Home Care Waiver:

- All active Medicaid providers of PASSPORT services are eligible for COVID Provider Relief Funds.
- Approximately \$26.3 million will be allocated among qualifying Medicaid providers on the basis of 2019 or 2020 Medicaid revenue.

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General Cost Eligibility Information

Each state was issued a distribution of coronavirus relief funds to administer for the purposes of responding to the COVID-19 epidemic. These funds are available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). See 42 U.S.C. 801. *These funds are separate and distinct from any HHS Provider Relief Funds that providers may have received through HRSA.* States are authorized to use these funds to cover costs that:

1. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

Summarizing the above, payments from the Fund may be used only to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID–19 public health emergency between March 1, 2020, and December 30, 2020.

The state has determined that certain sectors of health care providers have been significantly financially impacted by the epidemic and are in need of financial assistance to offset expenses incurred in addressing COVID-19, and lost revenue due to the epidemic.

Funds distributed through this process cannot be used to offset costs already covered by a provider relief distribution from HRSA. More information about provider relief distribution from HRSA can be found at <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/index.html>.

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Frequently Asked Questions

Who will receive funding?

The state has determined that certain sectors of health care providers have been significantly financially impacted by the epidemic and are in need of financial assistance to offset expenses incurred in addressing COVID-19, and lost revenue due to the epidemic. Those sectors include BH providers, rural, critical access and distressed hospitals, nursing facilities, home health, ICF/IIDs, PASSPORT, Ohio Home Care Waiver and Assisted Living.

Is this funding separate from other HHS Provider Relief Funds?

Yes. These funds are separate and distinct from any HHS Provider Relief Funds that providers may have received through HRSA. More information can be found at the provided links:

- **Application Instructions**
[Medicaid and CHIP Provider Distribution Instructions](#) and the [Medicaid and CHIP Provider Distribution Application Form](#) are available at hhs.gov/providerrelief. **HRSA recommends downloading and reviewing these documents to help you complete the process through the [Enhanced Provider Relief Fund Payment Portal](#).**

How can providers spend the funds?

The state of Ohio has determined that these payments are necessary to respond to the impact of the COVID-19 health emergency on our state's critical systems of care providers. The funding is being disbursed based on calculations of determined need as assessed by the state of Ohio. Payments will be made to critical providers who have experienced business interruptions and increased costs as a result of the COVID-19 pandemic. Provider relief funds can be used to continue to provide services and to address costs related to business interruption as defined by the U.S. Treasury Guidance for economic relief and increased costs resulting from the COVID-19 health emergency. Individual providers can determine how to best spend the funding depending on your individual situation with respect to client needs and the impact of COVID-19.

What is a prohibited use of funds?

- Damages covered by insurance.
- Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
- Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
- Reimbursement to donors for donated items or services.

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- Workforce bonuses other than hazard pay or overtime.
 - Severance pay.
 - Legal settlements.

Will funds be disbursed directly to eligible providers or is there a registration process?

Eligible providers must complete a registration and certification online at <https://grants.ohio.gov/fundingopportunities.aspx>. Providers should locate the funding opportunity **CARES Act – Coronavirus Relief Fund Provider Relief Payments** and click the hyperlink. The form will pop-up to be completed (ensure your pop-up blocker is disabled in your settings) and once complete, please click the register button at the bottom.

Are providers eligible to register for these funds if they already received HHS Provider Relief Funds?

Yes. These funds are from the US Department of Treasury and can be used in addition to other provider relief funding. Providers must ensure that costs are kept separate for each program and are not used against both programs.

What information is required to register?

To register for this economic support relief payment, a Provider must have a valid Medicaid Provider Number or for non-Medicaid Assisted Living Facilities an Ohio Department of Health License Number, National Provider Identification Number, and Tax Identification Number. Providers that have a Dun and Bradstreet number (DUNS) are required to enter it as it is required for future reporting to the US Treasury. Those providers that do not have a DUNS can enter “0” in the field to ensure completion of the registration and obtain one and register it with the federal System for Award Management (SAM) within 30 days of payment. The DUNS must be reported back to CRFprovider@obm.ohio.gov as soon as it is received and registered.

How do I obtain a DUNS number and get registered with SAM?

OBM has put together these steps on their website at <https://grants.ohio.gov/helpfulresources.aspx#helpful-resources-DUNS-SAM-registration>.

What do I do if I have multiple Medicaid Provider Numbers, National Provider Identification Numbers (NPI), and/or Tax Identification numbers (TIN)?

It will be necessary to register multiple times if you have multiple Medicaid provider numbers, NPIs, and/or TINs. For example, if you have one Medicaid ID number, but an NPI for each of your locations, you will have to register for each separately (using one NPI each time). If you use the same three numbers for all your provider types, you do not need to register multiple times. For example, if these numbers are the exact same for both Home Health and Passport provider types, then only one registration is required.

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What is required to register for a nursing facility provider that does not have a Medicaid Provider Number or National Provider ID?

These providers will be required to enter their Ohio Department of Health Residential Care Facility License Number. If more than one exists, a registration is required for each facility with a different number.

What is required for a registration to be approved?

Registrations will be approved, and payments made based on payment information provided from the Ohio Office of Medicaid in coordination with the Ohio Department of Aging, Ohio Department of Developmental Disabilities, and Ohio Department of Mental Health and Addiction Services.

What payment method will funds be distributed?

Eligible providers with an approved registration will be paid based on information within the State of Ohio's accounting system. Providers that have established an electronic funds transfer (EFT) with the State of Ohio will receive funds in that manner, all others will be distributed via check. Providers do not have to be in the State of Ohio's accounting system in order to receive payment.

The registration requires an Authorized Representative and a Grant Contact, which is the difference?

The Authorized Representative is the main executive within the jurisdiction that can authorize acceptance of the funds on behalf of the jurisdiction. The grant contact will be the contact for monitoring or other questions regarding the funds and its use. Applicants can enter the same person for both contacts if applicable but must have two different e-mail addresses listed.

Where can I find the federal guidance on the use of funds?

US Department of Treasury has published guidance, frequently asked questions, and reporting and record retention requirements which all can be found at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>

Will reporting be required?

Providers must continue all currently required reporting to state agencies and to the federal government and must maintain documentation of costs related to COVID-19 business interruptions and unanticipated costs incurred due to the COVID-19 public health emergency.

The US Treasury has recently provided additional guidance to the state for reporting which may require recipients of funds to provide a reporting of expenditures to the state. Recipients of funds will be contacted regarding additional instructions on reporting using the e-mail listed on the registration.

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How should funds be tracked?

Providers must have the ability to show the activity that supports the use of funds and be able to show all funds have been exhausted by the period end December 30, 2020.

Do I have to keep records of how I spend the money?

Yes. Providers receiving a distribution from the state should maintain records of all COVID-19 related losses and expenses, and records of any other COVID-19 relief payments received from other sources. These records should be sufficient to establish that the funds were used in a manner consistent with 42 U.S.C. 801(d).

How long should providers retain records relating to the CRF and supporting expenditures?

Records shall be maintained for a period of five (5) years after the final expenditure of funds.

What types of records should be retained?

Recipients of Coronavirus Relief Fund payments shall maintain and make available upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)).

Are these funds subject to audit?

Providers who received distributions HHS's Provider Relief fund through HRSA have already agreed to terms allowing HHS to audit and recoup funds that are not spent on COVID-19 related losses. More information on the HRSA Provider Relief Fund can be found at <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/index.html>.

The Auditor of State has authority to audit any entity or individual that receives funds from the state. In addition, the Inspector General of the Department of the Treasury retains authority to monitor and oversee the use of funds under 42 U.S.C. 801(f). The State of Ohio is also subject to being audited. Fund payments are federal financial assistance subject to the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements. If an entity expends \$750,000 or more in federal funds within one fiscal year, that entity is required to have a Single Audit.

Will I have to pay money back or return funds to the state?

HRSA has provided information indicating that if a provider receives COVID-19 relief payments through the Provider Relief Fund greater than their losses or expenses related to COVID-19, that HHS will require repayment of the excess relief payments. Other relief funds received

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under section 601(a) of the Social Security Act, as added by section 5001 of the CARES Act, may also be subject to repayment if not utilized in a manner consistent with 42 U.S.C. 801(d) or if funds are remaining after the covered period without associated eligible obligations.

Are these economic relief payments subject to tax?

The State will be issuing a 1099 because reporting circumstances may vary depending on your organization type and specific laws and rules. Payment recipients should consult with an accounting professional for guidance related to tax reporting and payment.

What is the process for returning unexpended funds to the State of Ohio?

The current deadline established by federal law specifies that allowable expenditures must be made by 12/30/20. Repayment of unexpended funds must be made by Feb 1, 2021. Returns can be made via check payable to the Treasurer of the State of Ohio and mailed to:

Ohio Office of Budget and Management
ATTN: Fiscal Section – CRF Provider Relief Return
30 E. Broad St., 34th Floor
Columbus, OH 43215

Who do I contact with questions?

The Ohio Grants Partnership, Ohio Office of Medicaid, Ohio Department of Aging, Ohio Department of Developmental Disabilities, and Ohio Department of Mental Health and Addiction Services are available to answer any questions or concerns that you may have via e-mail at <mailto:CRFprovider@obm.ohio.gov>.

