

REPORT HIGHLIGHTS



November 2024 | A-01-22-00503

Selected Home Health Agencies Complied With Terms and Conditions and Federal Requirements for Provider Relief Fund Payments

Why OIG Did This Audit

- The Provider Relief Fund (PRF), a \$178 billion program, provided funds to eligible providers for health care-related expenses or lost revenue attributable to COVID-19. HHS was responsible for initial PRF program oversight and policy decisions, and [HRSA](#) administers the PRF program.
- Providers receiving PRF payments were to ensure that the payments were: (1) used to prevent, prepare for, or respond to COVID-19; (2) used for health care-related expenses or lost revenues attributable to COVID-19; (3) not used to cover expenses or losses reimbursed by other funding sources; and (4) not used to pay salaries in excess of a certain threshold or to pay for certain prohibited activities.
- This audit is part of a series reviewing PRF payments to various provider types. Specifically, this audit assessed whether 25 selected home health agencies (HHA) expended taxpayer funds in accordance with Federal and program requirements.

What OIG Found

- The selected HHAs complied with terms and conditions and Federal requirements for expending PRF funds.
- The selected HHAs reported that they used \$108.7 million of their PRF payments to offset lost revenues, \$58.8 million for general and administrative expenses, and \$42.1 million for health care-related expenses.

What OIG Recommends

The selected HHAs complied with terms and conditions and Federal requirements for expending PRF funds. Accordingly, this report does not contain recommendations.