



Department of Administration  
Purchasing Division  
2019 Washington Street East  
Post Office Box 50130  
Charleston, WV 25305-0130

State of West Virginia  
**Delivery Order**

Order Date: 05-16-2025

CORRECT ORDER NUMBER MUST APPEAR  
ON ALL PACKAGES, INVOICES, AND  
SHIPPING PAPERS. QUESTIONS  
CONCERNING THIS ORDER SHOULD BE  
DIRECTED TO THE DEPARTMENT  
CONTACT.

Order Number:	CDO 0511 2518 HHR2500000002 1	Change Order No:	0	Procurement Folder:	1620976
Document Name:	LTC REPORT EXAMINATIONS YEAR 1	Reason for Modification:			
Document Description:	LTC REPORT EXAMINATIONS				
Procurement Type:	Central Delivery Order				
Buyer Name:	Crystal G Hustead				
Telephone:	(304) 558-2402				
Email:	crystal.g.hustead@wv.gov				
Shipping Method:	Best Way	Master Agreement Number: CMA 0511 HHR2500000002 1			
Free on Board:	FOB Dest, Freight Prepaid				

VENDOR	DEPARTMENT CONTACT																				
Vendor Customer Code: VS0000048056 BDMP ASSURANCE LLP 2211 CONGRESS ST  PORTLAND ME 04102 US Vendor Contact Phone: 2075412200 Extension:  Discount Details: <table><thead><tr><th></th><th>Discount Allowed</th><th>Discount Percentage</th><th>Discount Days</th></tr></thead><tbody><tr><td>#1</td><td>No</td><td>0.0000</td><td>0</td></tr><tr><td>#2</td><td>No</td><td></td><td></td></tr><tr><td>#3</td><td>No</td><td></td><td></td></tr><tr><td>#4</td><td>No</td><td></td><td></td></tr></tbody></table>		Discount Allowed	Discount Percentage	Discount Days	#1	No	0.0000	0	#2	No			#3	No			#4	No			Requestor Name: Jacqueline O Hanna Requestor Phone: (304) 558-9917 Requestor Email: jackie.o.hanna@wv.gov  <b>2025</b> FILE LOCATION _____
	Discount Allowed	Discount Percentage	Discount Days																		
#1	No	0.0000	0																		
#2	No																				
#3	No																				
#4	No																				

INVOICE TO	SHIP TO
BUYER - 304-957-0209 HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV 25301 US	BUYER - 304-957-0209 HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV 25301 US

Purchasing Division's File Copy

Total Order Amount: \$121,780.00

CA 5/19/25  
PURCHASING DIVISION AUTHORIZATION  
DATE: *Tanya* 5/19/25  
ELECTRONIC SIGNATURE ON FILE

ENCUMBRANCE CERTIFICATION  
DATE: *Cathy*  
ELECTRONIC SIGNATURE ON FILE 5-19-25

**Extended Description:**

This contract, identified as CDO HHR25\*02, is created for administrative purposes only and is intended to change the name of the vendor identified in Contract No.CDO HHR25\*1 from Berry Dunn McNeil & Parker LLC (V/C account 000000100150) to BDMP Assurance (V/C account VS0000048056). System limitations require that this contract be given a new number moving forward but the original contract, including all terms, conditions, prices, specifications, and change orders contained therein remain in full force and effect.

Effective date of change: 1/1/2025

Old procurement folder: 1499348

No other changes.

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
1	93151607	0.00000		\$0.0000	\$70,750.00
Service From	Service To	Manufacturer	Model No	Delivery Date	
2025-01-01	2025-09-15				

**Commodity Line Description:** CPA Examination Small Facility (90 Beds or less) - Year 1

**Extended Description:**

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.

Unit Price: \$9,500.00

SMALL BED FACILITIES (10):

COMPLETE CARE AT OAK RIDGE  
 COMPLETE CARE AT DAWNVIEW  
 FAIRHAVEN OPCO LLC  
 FOX NURSING HOME INC  
 HAMPSHIRE MEMORIAL HOSPITAL  
 MINNIE HAMILTON HEALTH CARE CENTER INC  
 HARRELL MEMORIAL NURSING HOME INC (DBA MEADOWBROOK ACRES NURSING HOME)  
 AUTUMN LAKE HEALTHCARE AT CRYSTAL SPRINGS  
 WEIRTON MEDICAL CENTER

TOTAL COST: 95,000

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
2	93151607	0.00000		\$0.0000	\$51,030.00
Service From	Service To	Manufacturer	Model No	Delivery Date	
2025-01-01	2025-09-15				

**Commodity Line Description:** CPA Examination Large Facility (91 Beds or more) - Year 1

**Extended Description:**

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.

Unit Price: \$9,750.00

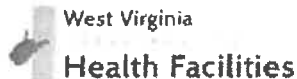
LARGE BED FACILITIES (7):

CORTLAND ACRES ASSOCIATION INC  
 MOUNTAIN VIEW CARE CENTER  
 HILL VALLEY HEALTHCARE LLC  
 NELLA'S AT AUTUMN LAKE HEALTHCARE  
 PRINCETON HEALTH CARE CENTER  
 SUNDALE NURSING HOME  
 WORTHINGTON HEALTHCARE CENTER

TOTAL: 68,250



Sherri A. Young, D.O., MBA, FAAFP  
DH Cabinet Secretary



Michael J. Caruso  
DHF Cabinet Secretary



Alex J. Mayer, MSA, PMP  
DoHS Cabinet Secretary

STATE OF WEST VIRGINIA  
DEPARTMENTS OF HEALTH, HEALTH FACILITIES, AND HUMAN SERVICES  
OFFICE OF SHARED ADMINISTRATION

February 4, 2025

BDMP Assurance LLP  
2211 Congress St  
Portland, ME 04102

Re: Contract Reassignment of CDO HHR2500000001

Ms. Brunetti,

The West Virginia Office of Shared Administration has received notice of your name change. This letter is to confirm the name change as well as notify you as to the cancellation of funds and reassignment of CDO HHR2500000001 (PF 1499348) under vendor name Berry Dunn McNeil & Parker, LLC (Vendor Number: 000000100150). Due to system limitations, a name change necessitates a new number, but the original contract, including all terms, conditions, prices, specifications, and change orders contained therein will remain in full force and effect. The current delivery order has a closed amount of \$41,470 with a remaining balance of \$121,780. If you agree with these amounts, we will cancel the remaining balance from CDO HHR2500000001 and reissue the \$121,780 under HHR2500000002 (PF 1620976) under vendor name BDMP Assurance LLP (Vendor Number: VS0000048056). If your company agrees to the cancellation and reissuance, please sign below and return to my attention as soon as possible.

Sincerely,

*Heather White*

Heather White  
Procurement Specialist, Senior

I HEREBY CERTIFY THAT THIS DOCUMENT IS APPROVED

Name: *Alex Mayer*  
Title: *Cabinet Secretary*  
Date: *3-10-25*

*We agree to the balance cancellation and reissue of the delivery order as stated above under the same terms and conditions in the original contract agreement and any change orders thereto.*

Printed Name/Signature

Title

Date

*Tammy Brunetti*

Partner

2-4-25





August 19, 2024

Jacqueline O. Hanna, CPA  
Director – Division of Audits  
Office of Shared Administration  
West Virginia Department of Health, Health Facilities and Human Services  
One Davis Square  
Suite 304  
Charleston, WV 25301

Dear Ms. Hanna,

We are pleased to confirm our understanding of the services we are to provide for West Virginia Department of Health, Health Facilities and Human Services (WV HHS).

We will examine the Financial and Statistical Reports for Nursing Homes (FASRs) for the facilities and six-month periods identified in Attachment A (Facility or Facilities). The objectives of our examination are to obtain reasonable assurance about whether the Facilities' FASRs were prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP) and Chapter 514, Nursing Facility Services; Sections 514.8.6 to 514.8.8, 514.11, and 514.12 of the West Virginia Bureau of Medical Services Provider (WV Medicaid Program Regulations).

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Accordingly, it will include examining, on a test basis, Facility records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the West Virginia Department of Health, Health Facilities and Human Services. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We will plan and perform the examination to obtain reasonable assurance about whether the FASRs are fairly stated. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

Jacqueline O. Hanna, CPA  
Director – Division of Audits  
Office of Shared Administration  
West Virginia Department of Health, Health Facilities and Human Services  
August 19, 2024  
Pg 2

We understand that the Facilities will provide us with the information required for our examination and that they are responsible for the accuracy and completeness of that information. We may advise the Facilities about appropriate criteria, but the responsibility for the subject matter remains with the Facilities.

The Facilities are responsible to provide us with a written assertion about whether the FASRs are in compliance with WV Medicaid Program Regulations. Failure of the Facilities to provide such a written assertion will result in our withdrawal from the engagement. You and the Facilities are also responsible for providing us with (1) access to all information of which you or the Facilities are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the Facilities or WV HHS from whom we determine it necessary to obtain evidence.

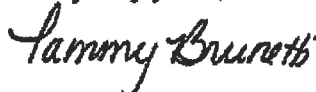
Our examination will include obtaining an understanding of the Facilities' accounting environment, including internal control, sufficient to assess the risks of material noncompliance with WV Medicaid Program Regulations, and to design the nature, timing, and extent of further examination procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to WV Medicaid Program Regulations and to preventing and detecting noncompliance resulting from illegal acts and other matters that have a direct and material effect on compliance. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control over compliance issued pursuant to *Governmental Auditing Standards*.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter. The Facilities will also provide written representations.

Tammy Brunetti is the engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,


A handwritten signature in black ink that reads "Tammy Brunetti". The signature is written in a cursive, flowing style.

Tammy Brunetti, CPA

Jacqueline O. Hanna, CPA  
Director – Division of Audits  
Office of Shared Administration  
West Virginia Department of Health, Health Facilities and Human Services  
August 19, 2024  
Pg 2

**RESPONSE:**

This letter correctly sets forth the understanding of West Virginia Department of Health, Health Facilities and Human Services

Signature:   
Name (Printed): Jacqueline O. Hanna  
Title: Director - Division of Audits  
Date: 8/21/2024

*Tammy Brunetti* August 22, 2024

**SFY 2025 (Year 1)  
Nursing Homes Selected for Audit**

**FASRs (01/01/2020-06/30/2023)**

	County	File #	Facility	Chain	# beds	# cost reports	\$
1	Kanawha	C2	Complete Care at Oak Ridge	Complete Care	74	4	\$9,500.00
2	Mineral	D1	Complete Care at Dawnview	Complete Care	66	4	\$9,500.00
3	Cabell	F1	Fairhaven OpCo LLC	Providence	41	11	\$9,500.00
4	Hancock	F3	Fox Nursing Home Inc	N/A	60	13	\$9,500.00
5	Hampshire	H2	Hampshire Memorial Hospital	Hospital	30	9	\$9,500.00
6	Morgan	M12	War Memorial Hospital	Hospital	16	9	\$9,500.00
7	Calhoun	M15	Minnie Hamilton Health Care Center, Inc.	Hospital	24	9	\$9,500.00
8	Kanawha	M5	Harrell Memorial Nursing Home, Inc. dba Meadowbrook Acres Nursing Home	N/A	60	9	\$9,500.00
9	Randolph	N2	Autumn Lake Healthcare at Crystal Springs	Autumn Lake	84	4	\$9,500.00
10	Hancock	W2	Weirton Medical Center	Hospital	33	12	\$9,500.00
			<b>CONTRACT YEAR 1 90 beds or less</b>		<b>84</b>		<b>\$95,000.00</b>
1	Tucker	C10	Cortland Acres Association, Inc.	N/A	94	11	\$9,750.00
2	Jackson	E1	Mountain View Care Center	Hill Valley	120	4	\$9,750.00
3	Cabell	M3	Hill Valley Healthcare, LLC	Hill Valley	186	2	\$9,750.00
4	Randolph	N1	Nella's at Autumn Lake Healthcare	Autumn Lake	100	4	\$9,750.00
5	Mercer	P8	Princeton Health Care Center	N/A	120	11	\$9,750.00
6	Monongalia	S9	Sundale Nursing Home	N/A	100	11	\$9,750.00
7	Wood	W7	Worthington Healthcare Center	CommuniCare	105	9	\$9,750.00
			<b>CONTRACT YEAR 1 &gt; 90 beds</b>		<b>52</b>		<b>\$68,250.00</b>
			<b>CONTRACT YEAR 1 TOTAL</b>		<b>136</b>		<b>\$163,250.00</b>

*Agreed*  
*[Signature]*

### West Virginia Nursing Facilities

NAME	BEDS
Beckley Healthcare Center	201
Good Shepherd Nursing Home	192
Huntington Health & Rehabilitation Center	186
Charleston Healthcare Center	184
Heritage Center	160
Eagle Pointe Healthcare Center	151
Guardian Elder Care at Wheeling	150
Weirton Geriatric Center	137
Valley Center	130
Moundsville Healthcare Center	129
Teays Valley Center	124
Mercer Healthcare Center	123
Keyser Healthcare Center	122
Dunbar Center	120
Pine Lodge Center	120
Putnam Center	120
Summers Healthcare Center	120
Guardian Elder Care at Fairmont	120
Continuous Care Center Wheeling Hospital	120
Mountain View Care Center (1689653081)	120
River Oaks Healthcare Center	120
Martinsburg Healthcare Center	120
Kingwood Healthcare Center	120
Hilltop Center	120
Trinity Healthcare Services of Logan	120
Morgantown Healthcare Center	120
Princeton Health Care Center	120
Berkeley Springs Healthcare Center	120
Pierpont Center	120
Cedar Ridge Center	119
Tygart Center	119
Brightwood Center	115
Elkins Rehabilitation and Care Center	111
Grant Rehabilitation and Care Center	110
Holbrook Healthcare Center	110
Glasgow Health & Rehabilitation Center	108
Worthington Healthcare Center	105
Willow Tree Healthcare Center	104
McDowell Healthcare Center	100



NAME	BEDS
Morgantown Health & Rehabilitation Center	100
Nella's at Autumn Lake Health Care (100813510)	100
New Martinsville Center	100
Pleasant Valley Healthcare Center	100
Sundale Nursing Home	100
Clarksburg Healthcare Center	98
Willows Center	97
Cortland Acres Association	94
Pendleton Manor	91
Hillcrest Healthcare Center	90
Marmet Center	90
Trinity Healthcare Services of Mingo	90
Riverside Health & Rehabilitation Center	90
Cabell Healthcare Center	90
Lewisburg Healthcare Center	90
Salem Center	88
Autumn Lake Healthcare at Crystal Springs (1780682088)	84
Glenwood Healthcare Center	80
Seneca Trail Healthcare Center	80
Hidden Valley Center	80
Shenandoah Center	78
Maplewood Healthcare Center	77
Complete Care at Oak Ridge (1528242708)	74
Crestview	72
Rosewood Center	69
Carehaven Center	68
Belmont Healthcare Center	68
Raleigh Center	68
Sistersville Center	68
Pocahontas Center	68
White Sulphur Springs Center	68
Parkersburg Center	66
Complete Care at Dawn View (1548444722)	66
Logan Center	66
Ohio Valley Health Care	66
Glenville Center	65
Braxton Healthcare Center	65
Canterbury Center	62
Hampshire Health Care Center	62
Madison Center	62
Miletree Center	62

<b>NAME</b>	<b>BEDS</b>
Ravenswood Center	62
Fayette Healthcare Center	60
E.A. Hawse Healthcare Center	60
Lincoln Healthcare Center	60
Cameron Healthcare Center	60
Wayne Healthcare Center	60
Webster Healthcare Center	60
Wyoming Healthcare Center	60
Ansted Center	60
Broadus Hospital - Mansfield Place	60
The Stone Pear Pavillion	60
Taylor Healthcare Center	60
Rainelle Healthcare Center	60
Clay Healthcare Center	60
The Maples	60
Meadowbrook Acres Nursing Home	60
Bridgeport Health Care Center	60
Montgomery General Elderly Care Center	60
Lindside Healthcare Center	60
Wellsburg Healthcare Center	60
Good Samaritan Society - Barbour County	57
St. Barbara's Memorial Nursing Home	57
Pine View Nursing & Rehabilitation Center	56
Summersville Healthcare Center	52
Montgomery General Hospital Extended Care	44
Madison Park Healthcare	41
Elizabeth Care Center	36
Roane General Hospital	35
Main Street Care	34
Weirton Medical Center	33
Hampshire Memorial Hospital	30
Minnie Hamilton Health Care Center	24
War Memorial Hospital	16
St. Josephs Hospital of Buckhannon	16



Hanna, Jackie O <jackie.o.hanna@wv.gov>

## **FASR Examinations Year 4 Follow-up questions**

Melissa Baez <MBaez@berrydunn.com>

Tue, Sep 10, 2024 at 10:11 AM

To: "Hanna, Jackie O" <jackie.o.hanna@wv.gov>

Cc: "Graham, Philip M" <philip.m.graham@wv.gov>, Tammy Brunetti <tbrunetti@berrydunn.com>

Thank you for your responses, Jackie.

I will send copies of the draft reports via Word and will send the remaining zip files shortly. You may receive several files from me due to the size of each file.

We will start the new contract on Monday, 9/16.

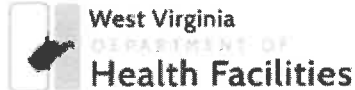
Please let me know if you need anything else from us.

Thank you both for all your help! Much appreciated!

[Quoted text hidden]



**Sherri A. Young, D.O., MBA, FAAFP**  
DH Cabinet Secretary



**Michael J. Caruso**  
DHF Cabinet Secretary



**Alex J. Mayer, MSA, PMP**  
DoHS Cabinet Secretary

STATE OF WEST VIRGINIA  
DEPARTMENTS OF HEALTH, HEALTH FACILITIES, AND HUMAN SERVICES  
OFFICE OF SHARED ADMINISTRATION

May 9, 2025

To: Crystal Hustead, Senior Buyer  
Division of Purchasing

From: Heather White, Procurement Specialist, Sr  
Office of Shared Administration

Re: Late Justification of Name Change

Please accept this memo as a late justification for CMAs HHR24\*5 and HHR25\*2, as well as CDOs HHR25\*1 & 25\*2. Berry Dunn McNeil & Parker LLC notified our Finance team in late December of the name change, and their new name wasn't added to OASIS until February, which is when OSA Finance notified us to start the change over. Issues with the 100K approval process further delayed processing. We hope in the future that such delays will not occur as processes smooth out.

The CDOs were further delayed due to an improper payment being executed against the original CDO, which necessitated getting a refund processed from Berry Dunn.



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#### Search Editor

- ☐ Any Words <sup>i</sup>
- ☐ All Words <sup>i</sup>
- ☐ Exact Phrase <sup>i</sup>

e.g. 123456789, Smith Corp

"bdmp assurance llp" ×

Entity

Location

Status

- ☒ Active
- ☐ Inactive

Reset 

Entity Information 



All Entity Information

Entities

Disaster Response Registry

Responsibility / Q&A



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**Business Organization Detail**

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**BDMP ASSURANCE, LLP**

Organization Information								
Org Type	Effective Date	Established Date	Filing Date	Charter	Class	Sec Type	Termination Date	Termination Reason
LLP   Limited Liability Partnership	12/20/2024		12/20/2024	Foreign	Profit		12/20/2026	

Organization Information		
Business Purpose		Capital Stock
Charter County		Control Number 9BAFM
Charter State	ME	Excess Acres
At Will Term		Member Managed
At Will Term Years		Par Value
Authorized Shares		Young Entrepreneur Not Specified

Addresses	
Type	Address
Notice of Process Address	URA SERVICES, INC. 5098 WASHINGTON STREET W., SUITE 407 CHARLESTON, WV, 25313
Principal Office Address	2211 CONGRESS STREET PORTLAND, ME, 04102
Type	Address

Officers	
Type	Name/Address
General Partner	TODD J. DESJARDINS
Type	Name/Address

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For more information, please contact the Secretary of State's Office at 304-558-8000.

Friday, May 9, 2025 — 10:46 AM

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