



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

Request for Quotation

RFQ NUMBER
BHS80097

PAGE
1

ADDRESS CORRESPONDENCE TO ATTENTION OF:
ROBERTA WAGNER
304-558-0067

VENDOR FOR

Dixon Hughes PLLC
 J. Ryan Lindsay, CPA
 Chase Tower, Suite 1700
 PO Box 1747
 Charleston, WV 25326

SHIP TO

**VARIOUS AGENCY LOCALES
 AS INDICATED BELOW**

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
04/20/2008				

BID OPENING DATE: **05/01/2008** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>ADDENDUM NO. 3</p> <p>1. TO REVISE THE RFQ FROM A SET PRICE TO AN OPEN-END BLANKET CONTRACT. THE FOLLOWING VERBIAGE IS TO BE ADDED TO THE RFQ SPECIFICATIONS.</p> <p>OPEN MARKET CLAUSE: THE DIRECTOR OF PURCHASING MAY AUTHORIZE A SPENDING UNIT TO PURCHASE ON THE OPEN MARKET, WITHOUT THE FILING OF A REQUISITION OR COST ESTIMATE, ITEMS SPECIFIED ON THIS CONTRACT FOR IMMEDIATE DELIVERY IN EMERGENCIES DUE TO UNFORESEEN CAUSES (INCLUDING BUT NOT LIMITED TO DELAYS IN TRANSPORTATION OR AN UNANTICIPATED INCREASE IN THE VOLUME OF WORK.)</p> <p>QUANTITIES: QUANTITIES LISTED IN THE REQUISITION ARE APPROXIMATIONS ONLY, BASED ON ESTIMATES SUPPLIED BY THE STATE SPENDING UNIT. IT IS UNDERSTOOD AND AGREED THAT THE CONTRACT SHALL COVER THE QUANTITIES ACTUALLY ORDERED FOR DELIVERY DURING THE TERM OF THE CONTRACT, WHETHER MORE OR LESS THAN THE QUANTITIES SHOWN.</p> <p>ORDERING PROCEDURE: SPENDING UNIT(S) SHALL ISSUE A WRITTEN STATE CONTRACT ORDER (FORM NUMBER WV-39) TO THE VENDOR FOR COMMODITIES COVERED BY THIS CONTRACT. THE ORIGINAL COPY OF THE WV-39 SHALL BE MAILED TO THE VENDOR AS AUTHORIZATION FOR SHIPMENT, A SECOND COPY MAILED TO THE PURCHASING DIVISION, AND A THIRD COPY RETAINED BY THE SPENDING UNIT.</p> <p>THE TERMS AND CONDITIONS CONTAINED IN THIS CONTRACT SHALL SUPERSEDE ANY AND ALL SUBSEQUENT TERMS AND CONDITIONS WHICH MAY APPEAR ON ANY ATTACHED PRINTED DOCUMENTS SUCH AS PRICE LISTS, ORDER FORMS, SALES AGREEMENTS OR MAINTENANCE AGREEMENTS, INCLUDING ANY</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS						
SIGNATURE		TELEPHONE			DATE	
TITLE		FEIN		ADDRESS CHANGES TO BE NOTED ABOVE		

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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2

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PURCHASER

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				ELECTRONIC MEDIUM SUCH AS CD-ROM.		
				REV. 04/11/2001		
				2. TO RESPOND TO THE VENDOR'S QUESTIONS PER ATTACHED.		
				3. ADDENDUM ACKNOWLEDGEMENT IS ATTACHED. THIS DOCUMENT SHOULD BE SIGNED AND RETURNED WITH YOUR BID. FAILURE TO SIGN AND RETURN MAY RESULT IN DISQUALIFICATION OF YOUR BID.		
				EXHIBIT 10		
				REQUISITION NO.: BHS80097		
				ADDENDUM ACKNOWLEDGEMENT		
				HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.		
				ADDENDUM NO.'S:		
				NO. 1		
				NO. 2		
				NO. 3		
				NO. 4		
				NO. 5		
				I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.		
				VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES		

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<p>AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.</p> <p><i>[Signature]</i> SIGNATURE .Dixon Hughes, PLLC. COMPANY 4/30/2008 DATE</p> <p>REV. 11/96 END OF ADDENDUM NO. 3</p>						

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0001	1	JB		961-20		
PROFESSIONAL ACCOUNTING & FINANCIAL MGMT. SERVICES						
***** THIS IS THE END OF RFQ BHS80097 ***** TOTAL:						<u>\$495,800.00</u>

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Question 1: "Would it be possible for us to obtain copies of the three most recent Cost Reports filed by each of the hospitals?"

Response: YES, See attached.

Question 2: Part 1: "I believe when we departed on Wednesday, there was still some debate on how we should present our estimate for these services (either via an all-inclusive total or hourly rate and estimated hours to complete services)."

Response: Estimates should be presented via an all inclusive hourly rate and estimated hours to complete services. DHHR WILL REVISE BID SCHEDULE SHEET – see attached. Unit price will be based on an hourly rate.

Part 2: "Also, there were some services mentioned that were not clearly defined in Section 2.2 of the Request for Quotation. Would it be possible for us to bid one quote, whether it's all inclusive or hourly rate, for the services that are clearly defined in section 2.2 and then also list other possible consulting services that our firm could offer beneath this as an Other Optional Services section?"

Response: We have identified most, if not all, services that the Bureau feels is needed and we can not think of other 'optional services' at this time. In order to be considered for optional service offerings, we would have to identify those in this solicitation, and we can not.

DHHR wishes to revise Section 2.2 – additions/changes are underlined for easy reference.

2.2 Services to be provided: Mandatory

Vendor will be responsible for providing professional accounting and financial management services to include, but not be limited to the following services:

A. Provide ongoing consulting to the Hospitals related to their accounting functions involving monthly, quarterly, and yearly analysis of financial statements, general ledger, and supporting subsidiary ledgers as requested by the Chief Financial Officer (CFO).

This shall also include reviews of any required file conversions to ensure detail is correct. The facilities are switching to a GL system utilizing Keane Systems; target start date for conversion is July 1, 2008.

B. Assist hospital business office and accounting personnel to develop the data necessary for the vendor to complete Federal and State regulatory reports.

C. Provide technical support in the billing and collection process as requested by the Chief Financial Officer; recommend improvements as applicable.

D. Provide a financial records review to the Chief Financial Officer as requested, which will be at least on a quarterly basis. Ensure Facility is in compliance.

E. Provide reimbursement regulation research and respond to the Chief Financial Officer as requested.

F. Prepare all Medicare (HCFA 2552) Cost Reports, Provider Cost Report Reimbursement Questionnaires (HCFA 339) and supporting documentation, which are due during the contract period. These reports are to be submitted prior to the deadline established by HCFA.

G. Prepare all Health Care Authority (HCA) Reports which are due during the contract period. All reports are to be submitted prior to the deadline established by HCA.

H. Vendor shall review and update fee schedules throughout the contract period as requested by the Chief Financial Officer, which will be at least quarterly.

I. Prepare all disproportionate share calculations as requested by the CFO, which shall be at least once a year.

J. Recommend improvements in cost reimbursement to gain consistency among the facilities; review revenue opportunities - more focus on revenue cycle process and review.

Other changes by DHHR:

Section 3 Special Terms and Conditions:

3.1 Delete the requirement of a Performance Bond.

Add:

3.4 Liquidated Damages for Failure to Meet Performance:

According to West Virginia State Code §5A-3-4(8), the Vendor agrees that liquidated damages shall be imposed at the rate identified in this section. The additional remedies described in this part shall be cumulative and shall be assessed upon each separate period of accountability. This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other additional remedy to which the State or Agency may have legal cause for action including further damages against the Vendor.

Oral or written notification to the successful Vendor of the failure to meet performance by its due date as set forth in the then-current mutually agreed upon Engagement document may be given by the Bureau/Facility CFO and/or CEO to the Vendor. The Vendor shall immediately cure the failure set forth in the notification. If the failure is not resolved, liquidated damages may be imposed at the State's option and shall be imposed retroactively to the date of failure to perform.

Amounts so determined shall constitute deductions from the amount of the Vendor's request for payment. The Vendor is responsible for the preparation and submittal of an accurate payment request. Failure to reflect such deductions from the amount of the Vendor's request for payment shall constitute grounds for the Department to pend or deny that request for payment. Any additional costs incurred by the State solely as a result of the failure by the Vendor to perform or provide services as outlined in the Engagement, including, but not limited to, additional costs for obtaining services to meet established reporting requirements by the Bureau, shall also be the responsibility of the Vendor.

Daily penalty for failure to meet deadlines as agreed upon in Engagement: \$500 per calendar day. Vendor performance complaints will also be filed indicating non-compliance.



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ROBERTA WAGNER 304-558-0067

*610135009 304-343-0168

~~SIMPSON & OSBORNE CPAS AC~~
 1700 CHASE PLAZA
 707 VIRGINIA STREET EAST
 CHARLESTON WV 25301

VARIOUS AGENCY LOCALES
 AS INDICATED BELOW

VENDOR

SHIP TO

DIXON HUGHES, PLLC
 ATTN: *RICHARD L. SLATER, MANAGING MEMBER*

DATE PRINTED 02/27/2008	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
BID OPENING DATE: 04/08/2008		BID OPENING TIME 01:30PM		

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	JB		961-20		
<p>***** BID BOND REQUIRED WITH BID SUBMISSION ***** MANDATORY PRE-BID MEETING 3/19/2008 AT 10:00 AM DIAMOND BUILDING 350 CAPITOL STREET CHARLESTON, WV 25301-3702 NO PERSON MAY REPRESENT MORE THAN ONE VENDOR. *****</p> <p>PROFESSIONAL ACCOUNTING & FINANCIAL MGMT. SERVICES</p> <p>TO PROVIDE ACCOUNTING AND FINANCIAL MANAGEMENT SERVICES TO MILDRED MITCHELL-BATEMAN HOSPITAL, WILLIAM R. SHARPE, JR. HOSPITAL, AND WELCH COMMUNITY HOSPITAL WITHIN THE WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES, BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES. SEE ATTACHED SPECIFICATIONS.</p> <p>A MANDATORY PRE-BID MEETING WILL BE HELD ON MARCH 19, 2008, AT 10:00 A.M. AT 350 CAPITOL STREET, CHARLESTON, WEST VIRGINIA. FAILURE TO ATTEND THE PRE-BID MEETING WILL RESULT IN BID DISQUALIFICATION.</p>						

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<p>EXHIBIT 3</p> <p>LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABLE TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.</p> <p>UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.</p> <p>RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p>						

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<p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.</p> <p>INQUIRIES: WRITTEN QUESTIONS SHALL BE ACCEPTED THROUGH CLOSE OF BUSINESS ON 3/21/2008. QUESTIONS MAY BE SENT VIA USPS, FAX, COURIER OR E-MAIL. IN ORDER TO ASSURE NO VENDOR RECEIVES AN UNFAIR ADVANTAGE, NO SUBSTANTIVE QUESTIONS WILL BE ANSWERED ORALLY. IF POSSIBLE, E-MAIL QUESTIONS ARE PREFERRED. ADDRESS INQUIRIES TO:</p> <p>ROBERTA WAGNER DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25311</p> <p>FAX: 304-558-4115 E-MAIL: ROBERTA.A.WAGNER@WV.GOV</p> <p>VENDOR PREFERENCE CERTIFICATE</p> <p>CERTIFICATION AND APPLICATION* IS HEREBY MADE FOR PREFERENCE IN ACCORDANCE WITH WEST VIRGINIA CODE, 5A-3-37 (DOES NOT APPLY TO CONSTRUCTION CONTRACTS).</p> <p>A. APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED:</p>						

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<p>() BIDDER IS AN INDIVIDUAL RESIDENT VENDOR AND HAS RESIDED CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR</p> <p>(✓) BIDDER IS A PARTNERSHIP, ASSOCIATION OR CORPORATION RESIDENT VENDOR AND HAS MAINTAINED ITS HEAD-QUARTERS OR PRINCIPAL PLACE OF BUSINESS CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR 80% OF THE OWNERSHIP INTEREST OF BIDDER IS HELD BY ANOTHER INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR CORPORATION RESIDENT VENDOR WHO HAS MAINTAINED ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR</p> <p>() BIDDER IS A CORPORATION NONRESIDENT VENDOR WHICH HAS AN AFFILIATE OR SUBSIDIARY WHICH EMPLOYS A MINIMUM OF ONE HUNDRED STATE RESIDENTS AND WHICH HAS MAINTAINED ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS WITHIN WEST VIRGINIA CONTINUOUSLY FOR THE FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION.</p> <p>B. APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED:</p> <p>(✓) BIDDER IS A RESIDENT VENDOR WHO CERTIFIES THAT, DURING THE LIFE OF THE CONTRACT, ON AVERAGE AT LEAST 75% OF THE EMPLOYEES WORKING ON THE PROJECT BEING BID ARE RESIDENTS OF WEST VIRGINIA WHO HAVE RESIDED IN THE STATE CONTINUOUSLY FOR THE TWO YEARS IMMEDIATELY PRECEDING SUBMISSION OF THIS BID; OR</p>						

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PAGE
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<p>() BIDDER IS A NONRESIDENT VENDOR EMPLOYING A MINIMUM OF ONE HUNDRED STATE RESIDENTS OR IS A NONRESIDENT VENDOR WITH AN AFFILIATE OR SUBSIDIARY WHICH MAINTAINS ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS WITHIN WEST VIRGINIA EMPLOYING A MINIMUM OF ONE HUNDRED STATE RESIDENTS WHO CERTIFIES THAT, DURING THE LIFE OF THE CONTRACT, ON AVERAGE AT LEAST 75% OF THE EMPLOYEES OR BIDDERS' AFFILIATE'S OR SUBSIDIARY'S EMPLOYEES ARE RESIDENTS OF WEST VIRGINIA WHO HAVE RESIDED IN THE STATE CONTINUOUSLY FOR THE TWO YEARS IMMEDIATELY PRECEDING SUBMISSION OF THIS BID.</p> <p>BIDDER UNDERSTANDS IF THE SECRETARY OF TAX & REVENUE DETERMINES THAT A BIDDER RECEIVING PREFERENCE HAS FAILED TO CONTINUE TO MEET THE REQUIREMENTS FOR SUCH PREFERENCE, THE SECRETARY MAY ORDER THE DIRECTOR OF PURCHASING TO: (A) RESCIND THE CONTRACT OR PURCHASE ORDER ISSUED; OR (B) ASSESS A PENALTY AGAINST SUCH BIDDER IN AN AMOUNT NOT TO EXCEED 5% OF THE BID AMOUNT AND THAT SUCH PENALTY WILL BE PAID TO THE CONTRACTING AGENCY OR DEDUCTED FROM ANY UNPAID BALANCE ON THE CONTRACT OR PURCHASE ORDER.</p> <p>BY SUBMISSION OF THIS CERTIFICATE, BIDDER AGREES TO DISCLOSE ANY REASONABLY REQUESTED INFORMATION TO THE PURCHASING DIVISION AND AUTHORIZES THE DEPARTMENT OF TAX AND REVENUE TO DISCLOSE TO THE DIRECTOR OF PURCHASING APPROPRIATE INFORMATION VERIFYING THAT BIDDER HAS PAID THE REQUIRED BUSINESS TAXES, PROVIDED THAT SUCH INFORMATION DOES NOT CONTAIN THE AMOUNTS OF TAXES PAID NOR ANY OTHER INFORMATION DEEMED BY THE TAX COMMISSIONER TO BE CONFIDENTIAL.</p> <p>UNDER PENALTY OF LAW FOR FALSE SWEARING (WEST VIRGINIA CODE 61-5-3), BIDDER HEREBY CERTIFIES THAT THIS CERTIFICATE IS TRUE AND ACCURATE IN ALL RESPECTS; AND</p>						

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PAGE
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<p>THAT IF A CONTRACT IS ISSUED TO BIDDER AND IF ANYTHING CONTAINED WITHIN THIS CERTIFICATE CHANGES DURING THE TERM OF THE CONTRACT, BIDDER WILL NOTIFY THE PURCHASING DIVISION IN WRITING IMMEDIATELY.</p> <p>BIDDER: <u>Dixon Hughes, PLLC</u></p> <p>DATE: <u>4/30/2008</u></p> <p>SIGNED: <u>[Signature]</u></p> <p>TITLE: <u>Managing Member</u></p> <p>* CHECK ANY COMBINATION OF PREFERENCE CONSIDERATION(S) IN EITHER "A" OR "B", OR BOTH "A" AND "B" WHICH YOU ARE ENTITLED TO RECEIVE. YOU MAY REQUEST UP TO THE MAXIMUM 5% PREFERENCE FOR BOTH "A" AND "B". (REV. 12/00)</p> <p>NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</p> <p>DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION BUILDING 15 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25305-0130</p> <p>PLEASE NOTE: A CONVENIENCE COPY WOULD BE APPRECIATED.</p> <p>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF</p>						

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TITLE _____ FEIN _____ ADDRESS CHANGES TO BE NOTED ABOVE

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PAGE
 7

ADDRESS CORRESPONDENCE TO ATTENTION OF:
 ROBERTA WAGNER
 304-558-0067

*610135009 304-343-0168
 SIMPSON & OSBORNE CPAS AC
 1700 CHASE PLAZA
 707 VIRGINIA STREET EAST
 CHARLESTON WV 25301

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VARIOUS AGENCY LOCALES
 AS INDICATED BELOW

DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
02/27/2008				

BID OPENING DATE: 04/08/2008 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED: SEALED BID</p> <p>BUYER:-----RW/FILE 22----- RFQ. NO.:-----BHS80097----- BID OPENING DATE:-----4/8/2008----- BID OPENING TIME:-----1:30 PM-----</p> <p>PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: -----304.343.1895-----</p> <p>CONTACT PERSON (PLEASE PRINT CLEARLY): <i>Ryan Lindsay</i> 304.343.0168 <i>Richard L. Slator</i></p> <p>***** THIS IS THE END OF RFQ BHS80097 ***** TOTAL: _____</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE TELEPHONE DATE

TITLE FEIN ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'

BID SCHEDULE SHEET (Revised)

The price(s) quoted in the vendor's Quotation will not be subject to any increase and will be considered firm for the life of the contract.

This will be an open-end contract, meaning quantities are not defined but are estimated. Unit costs shall be firm and include all costs in the bid response. Pricing shall be based on an all inclusive hour rate for the services provided on this contract. All payments shall be made in arrears.

Basis of Award:

The vendor who meets all of the mandatory requirements for experience and submits the lowest hourly rate shall be awarded the contract.

For bid evaluation purposes only, here are the estimated hours per facility to consider, but it is in no way to be construed as the total hours to be performed or committed to by vendor or Bureau. Each facility will determine what those needs are with each engagement.

Bateman, estimated yearly usage: 900 hours
Sharpe, estimated yearly usage: 950 hours
Welch, estimated yearly usage: 1,500 hours
Estimated total: 3,350 hours

Any optional services that you may elect to propose should be listed separately and defined in your service offering proposal on a separate sheet. The Bureau and/or Facilities do not make any advanced commitment to purchasing optional services. This will be at the discretion of each entity and can not be used in the evaluation purposes for cost alone.

All inclusive hourly rate: \$ 148.00 x 3,350 estimated number of hours for all facilities requiring services listed herein.

All travel and administrative fees/costs are to be included in your hourly rate as no separate reimbursement of expenses will occur. Please indicate if you have a different rate for travel time you will propose to conduct engagements in performing approved/authorized services.

Grand Total (based on estimated hours for evaluation purposes) \$ 495,800.00

EXPERIENCE OF VENDOR

Vendor must provide documentation to demonstrate the following mandatory requirements:

- be an established Certified Public Accounting Firm with ten (10) years experience and registered with the State of West Virginia.
- have at least five (5) years healthcare consulting experience. (corrected from prev version – written amount is still correct, the number in parenthesis was contradictory)
- have at least three (3) years experience in 339 reporting.
- have at least five (5) years experience Health Care Authority (HCA) reporting, including quarterly CBM-9 reports.
- have at least five (5) years experience in reimbursement regulation research.
- have at least five (5) years experience related to rate regulation.
- **STAFF ASSIGNMENTS MUST BE ACCEPTABLE TO FACILITY CEO/CFO**

2.2 Services to be provided: Mandatory

Vendor will be responsible for providing professional accounting and financial management services to include, but not be limited to the following services:

- A. Provide ongoing consulting to the Hospitals related to their accounting functions involving monthly, quarterly, and yearly analysis of financial statements, general ledger, and supporting subsidiary ledgers as requested by the Chief Financial Officer (CFO).
- B. Assist hospital business office and accounting personnel to develop the data necessary for the vendor to complete Federal and State regulatory reports.
- C. Provide technical support in the billing and collection process as requested by the Chief Financial Officer.
- D. Provide a financial records review to the Chief Financial Officer as requested, which will be at least on a quarterly basis.
- E. Provide reimbursement regulation research and respond to the Chief Financial Officer as requested.
- F. Prepare all Medicare (HCFA 2552) Cost Reports, Provider Cost Report Reimbursement Questionnaires (HCFA 339) and supporting documentation, which are due during the contract period. These reports are to be submitted prior to the deadline established by HCFA.
- G. Prepare all Health Care Authority (HCA) Reports which are due during the contract period. All reports are to be submitted prior to the deadline established by HCA.
- H. Vendor shall review and update fee schedules throughout the contract period as requested by the Chief Financial Officer, which will be at least quarterly.
- I. Prepare all disproportionate share calculations as requested by the CFO, which shall be at least once a year.

3.0 SPECIAL TERMS AND CONDITIONS

3.1 Bid and Performance Bonds

All vendors are required to submit a Bid Bond in the amount of 5% of the vendor's bid. The Bid Bond must be submitted with the vendor's bid. The State will accept in lieu of a formal bid bond a certified check, cashiers check, or irrevocable letter of credit. All checks must be made payable to the State of West Virginia Purchasing Division. Failure to provide a bid bond will result in disqualification of the bid.

The successful vendor will be required to furnish a Performance Bond in the amount of 100% of the vendor bid submitted. A performance bond may be in the form of a policy or certificate issued by a surety company recognized as doing business in the State of West Virginia. The bond must be submitted on a form available from the Purchasing Division. A certified check or cashiers check made payable to the State of West Virginia may be accepted in lieu of the policy or certificate issued by the surety company. A Performance Bond is not required until requested by the Purchasing Division.

The Performance Bond is forfeited to the State if the vendor defaults in the performance of a purchase order after the order had been issued and work begun.

3.2 Insurance Requirements

The vendor, as an independent contractor, is solely liable for the acts and omissions of its employees and agents. Proof of insurance shall be provided by the vendor at the time the contract is awarded. The vendor shall maintain and furnish proof of coverage of liability insurance for loss, damage, or injury (including death) of third parties arising from acts and omissions on the part of the vendor, its agents and employees in the following amounts:

- For bodily injury (including death): Minimum of \$500,000.00 per person, and \$1,000,000.00 per occurrence.
- For properly damage and professional liability: Minimum of \$1,000,000.00 per occurrence.

3.3 License Requirements

The successful Vendor must present evidence of certification or licensure With the West Virginia Workers Compensation and Unemployment Funds, a copy of its W. Va. Business Certificate and any other licenses it may be required to hold by the nature of its operation.

4.0 GENERAL TERMS AND CONDITIONS

4.1 Conflict of Interest

Vendor affirms that it, its officers or members or employees presently have no interest and shall not acquire any interest, direct or indirect which would conflict or compromise in any manner or degree with the performance or its services hereunder. The Vendor further covenants that in the performance of the contract, the Vendor shall periodically inquire of its officers, members and employees concerning such interests. Any such interests discovered shall be promptly presented in detail to the Agency.

4.2 Prohibition Against Gratuities

Vendor warrants that it has not employed any company or person other than a bona fide employee working solely for the vendor or a company regularly employed as its marketing agent to solicit or secure the contract and that it has not paid or agreed to pay any company or person any fee, commission, percentage, brokerage fee, gifts or any other consideration contingent upon or resulting from the award of the contract.

For breach or violation of this warranty, the State shall have the right to annul this contract without liability at its discretion, and/or to pursue any other remedies available under this contract or by law.

4.3 Certifications Related to Lobbying

Vendor certifies that no federal appropriated funds have been paid or will be paid, by or on behalf of the company or an employee thereof to any person for purposes of influencing or attempting to influence an officer or employee of any Federal entity, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress

in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee or any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Vendor shall complete and submit a disclosure form to report the lobbying.

Vendor agrees that this language of certification shall be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this contract was made and entered into.

4.4 Vendor Relationship

The relationship of the Vendor to the State shall be that of an independent contractor and no principal-agent relationship or employer-employee relationship is contemplated or created by the parties to this contract. The Vendor as an independent contractor is solely liable for the acts and omissions of its employees and agents.

Vendor shall be responsible for selecting, supervising and compensating any and all individuals employed pursuant to the terms of this RFQ and resulting contract. Neither the Vendor nor any employees or contractors of the vendor shall be deemed to be employees of the State for any purposes whatsoever.

Vendor shall be exclusively responsible for the payment to his/her employees and contractors of all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, professional liability insurance premiums, contributions to insurance and pension or other deferred compensation plans, including but not limited to Workers' Compensation and Social Security obligations, and licensing fees, etc. and the filing of all necessary documents, forms and returns pertinent to all of the foregoing.

Vendor shall hold harmless the State, and shall provide the State and Agency with a defense against any and all claims including but not limited to the foregoing payments, withholdings, contributions, taxes, social security taxes and employer income tax returns.

The Vendor shall not assign, convey, transfer or delegate any of its responsibilities and obligations under this contract to any person, corporation, partnership, association or entity without expressed written consent of the Agency.

4.5 Indemnification

The Vendor agrees to indemnify, defend and hold harmless the State and the Agency, their officers, and employees from and against: (1) Any claims or losses for services rendered by any sub contractor, person or firm performing or supplying services, materials or supplies in connection with the performance of the contract; (2) Any claims or losses resulting to any person or entity injured or damaged by the Vendor, its officers,

employees, or subcontractors by the publication. translation, reproduction, delivery, performance, use or disposition of any data used under the contract in a manner not authorized by the contract, or by Federal or State statutes or regulations; (3) Any failure of the Vendor, its officers, employees or subcontractors to observe State and Federal laws, including but not limited to labor and wage laws.

4.6 Governing Law

This contract shall be governed by the laws of the State of West Virginia. The Vendor further agrees to comply with the Civil Rights Act of 1964 and all other applicable laws (Federal, State and local Government) regulations.

4.7 Compliance with Laws and Regulations

The contractor shall procure all necessary permits and licenses to comply with all applicable laws, Federal, State or municipal, along with all regulations, and ordinances of any regulating body.

The Vendor shall pay any applicable sales, use, or personal property taxes arising out of this contract and the transactions contemplated thereby. Any other taxes levied upon this contract, the transaction, or the equipment, or services delivered pursuant here to shall be borne by the contractor. It is clearly understood that the State of West Virginia is exempt from any taxes regarding performance of the scope of work of this contract,

4.8 Subcontracts/Joint Ventures

The Vendor is solely responsible for all work performed under the contract and shall assume prime contractor responsibility for all services offered and products to be delivered under the terms of this contract. The State will consider the Vendor to be the sole point of contact with regard to all contractual matters. The Vendor may, with the prior written consent of the State, enter into written subcontracts for performance of work under this contract; however, the vendor is totally responsible for payment of the subcontractors.

4.9 Non-Appropriation of Funds

If the Agency is not allotted funds in any succeeding fiscal year for the continued use of the service covered by this contract by the West Virginia Legislature, the Agency may terminate the contract at the end of the affected current fiscal period without further charge or penalty. The Agency shall give the vendor written notice of such non-allocation of funds as soon as possible after the Agency receives notice. No penalty shall accrue to the Agency in the event this provision is exercised.

4.10 Changes

Any change in Federal or State law, or court actions which constitute binding precedent in West Virginia, and which significantly alters the Vendor's required activities or any change in the availability of funds, shall be viewed as binding and shall warrant good faith renegotiation of the compensation paid to the Vendor by the Agency and of such other provisions of the contract that are affected. If such renegotiation proves unsuccessful, the contract may be terminated by the State upon written notice to the Vendor at least thirty (30) days prior to termination of this contract.

As soon as possible after receipt of a written change request from the Agency, but in no event more than thirty (30) days thereafter, the Vendor shall determine if there is an

impact on price with the change requested and provide the Agency a written statement to identify any price impact on the contract or to state that there is no impact. In the event that price will be impacted by the change, the Vendor shall provide a description of the price increase or decrease involved in implementing the requested change.

4.11 Invoices and Progress Payments

The Vendor shall submit invoices, in arrears, to the Facility at the address on the face of the purchase order labeled "Invoice To" pursuant to the terms of the contract. Invoices may not be submitted more than once monthly and State law forbids payment of invoices prior to receipt of services.

4.12 Record Retention (Access and Confidentiality)

Vendor shall comply with all applicable Federal and State of West Virginia rules and regulations, and requirements governing the maintenance of documentation to verify any cost of services or commodities rendered under this contract by Vendor. The Vendor shall maintain such records a minimum of five (5) years and make available all records to Agency personnel at Vendor's location during normal business hours upon written request by Agency within 10 days after receipt of the request.

Vendor shall have access to private and confidential data maintained by Agency to the extent required for Vendor to carry out the duties and responsibilities defined in this contract. Vendor agrees to maintain confidentiality and security of the data made available and shall indemnify and hold harmless the State and Agency against any and all claims brought by any party attributed to actions of breach of confidentiality by the Vendor, subcontractors, or individuals permitted access by Vendor.

4.13 HIPAA Agreement

The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's web site (<http://www.state.wv.us/admin/purchase/vrc/hipaa.htm>) is hereby made part of this agreement. Provided that, the Agency meets the definition of a Covered Entity (45 CRP § 160.103) and will be disclosing Protected Health Information (45 CFR § 160.103) to the vendor.

4.14 Debarment and Suspension:

Vendor will not be considered if debarred or suspended. Successful vendor must certify that no entity, agency or person associated with the vendor is debarred or suspended.

4.15 Drug Free Workplace Act of 1988:

Successful vendor will provide a drug free workplace, and an individual shall not engage in the unlawful manufacture, distribution, dispensation, possession, abuse or use of a controlled substance in the performance of the Contract.

PRICE QUOTATIONS

The price(s) quoted in the vendor's Quotation will not be subject to any increase and will be considered firm for the life of the contract.

Pricing shall be all inclusive for the services provided on this contract. Any travel or other expenses associated in providing the services shall be included in the pricing quoted for the services. Vendor will quote an annual fee and will be paid on a monthly basis, in arrears, for all services provided for the preceding month, not to exceed the annual amount quoted.

This contract will be for a one year period with the option of two (2), one (1) year renewals.

Basis of Award:

The vendor, who meets all of the mandatory requirements for experience, and submits the lowest grand total cost bid for the first year, will be awarded the contract.

PRICE QUOTATION

Not to Exceed Total All-inclusive fee for Accounting and Financial Management Services is	
Year 1.....	\$ _____
Year 2.....	\$ _____
Year 3.....	\$ _____
Total.....	\$ _____

N/A

Vendor must provide documentation to demonstrate the following mandatory requirements:

- be an established Certified Public Accounting Firm with ten(10) years experience and registered with the State of West Virginia.
- have at least five (8) years healthcare consulting experience.
- have at least three (3) years experience in 339 reporting.
- have at least five (5) years experience Health Care Authority (HCA) reporting, including quarterly CBM-9 reports.
- have at least five (5) years experience in reimbursement regulation research.
- have at least five (5) years experience related to rate regulation.

Vendor: _____

Date: _____

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

West Virginia Code §5A-3-10a states: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owed is an amount greater than one thousand dollars in the aggregate

DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Debtor" means any individual, corporation, partnership, association, limited liability company or any other form or business association owing a debt to the state or any of its political subdivisions. "Political subdivision" means any county commission; municipality; county board of education; any instrumentality established by a county or municipality; any separate corporation or instrumentality established by one or more counties or municipalities, as permitted by law; or any public body charged by law with the performance of a government function or whose jurisdiction is coextensive with one or more counties or municipalities. "Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

EXCEPTION: The prohibition of this section does not apply where a vendor has contested any tax administered pursuant to chapter eleven of this code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

LICENSING: Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or any other state agencies or political subdivision. Furthermore, the vendor must provide all necessary releases to obtain information to enable the Director or spending unit to verify that the vendor is licensed and in good standing with the above entities.

CONFIDENTIALITY: The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures and rules. Vendors should visit www.state.wv.us/admin/purchase/privacy for the Notice of Agency Confidentiality Policies.

Under penalty of law for false swearing (West Virginia Code, §61-5-3), it is hereby certified that the vendor acknowledges the information in this said affidavit and are in compliance with the requirements as stated.

Vendor's Name: Dixon Hughes, PLLC

Authorized Signature: [Signature] Date: 4/30/2008

Purchasing Affidavit (Revised 06/15/07) MARAGINE MERRON

**Wells Fargo Insurance Services
of West Virginia, Inc.
Construction**



BID RESULT FORM

Contractor: Dixon Hughes, PLLC
Owner: WVDEP
Project Name: BSH80097 – Accounting & Financial Management Services
Approved Estimate: \$500,000
Date: 05/01/08

	<u>NAME</u>	<u>AMOUNT</u>
LOW BIDDER	_____	\$ _____
2nd BIDDER	_____	\$ _____
3rd BIDDER	_____	\$ _____
If not one of the three (3) top bidders, your bid was No. _____		\$ _____

Please mail to: Wells Fargo Insurance Services of West Virginia, Inc.
P.O. Box 1551
Charleston, WV 25326-1551

or Fax to: (304) 347-0605

BID BOND

KNOW ALL MEN BY THESE PRESENTS, That we, the undersigned, Dixon Hughes, PLLC
of 707 Virginia Street, E, Charleston, WV 25301, as Principal, and Great American Insurance
Company of 580 Walnut Street, Cincinnati, OH 45202, a corporation organized and existing under the laws of the State of Ohio
Ohio with its principal office in the City of Cincinnati, as Surety, are held and firmly bound unto the State
of West Virginia, as Obligee, in the penal sum of (5%) Five percent of amount (\$id) for the payment of which,
well and truly to be made, we jointly and severally bind ourselves, our heirs, administrators, executors, successors and assigns.

The Condition of the above obligation is such that whereas the Principal has submitted to the Purchasing Section of the
Department of Administration a certain bid or proposal, attached hereto and made a part hereof, to enter into a contract in writing for
Accounting and Financial Management Services to Mildred Mitchell-Bateman Hospital, William R. Sharpe, Jr.
Hospital, and Welch Community Hospital within the Department of Health and Human Resources, Bureau for
Behavioral and Health Facility

NOW THEREFORE,

(a) If said bid shall be rejected, or
(b) If said bid shall be accepted and the Principal shall enter into a contract in accordance with the bid or proposal attached
hereto and shall furnish any other bonds and insurance required by the bid or proposal, and shall in all other respects perform the
agreement created by the acceptance of said bid, then this obligation shall be null and void, otherwise this obligation shall remain in full
force and effect. It is expressly understood and agreed that the liability of the Surety for any and all claims hereunder shall, in no event,
exceed the penal amount of this obligation as herein stated.

The Surety, for the value received, hereby stipulates and agrees that the obligations of said Surety and its bond shall be in no
way impaired or affected by any extension of the time within which the Obligee may accept such bid, and said Surety does hereby
waive notice of any such extension.

IN WITNESS WHEREOF, Principal and Surety have hereunto set their hands and seals, and such of them as are corporations
have caused their corporate seals to be affixed hereunto and these presents to be signed by their proper officers, this
1st day of May, 2008.

Principal Corporate Seal

Dixon Hughes, PLLC
(Name of Principal)
By Robert R. King
(Must be President or
Vice President)

(Title)

Surety Corporate Seal

Great American Insurance Company
(Name of Surety)

Andrew K. Tegeter
Attorney-in-Fact
Andrew K. Tegeter
Licensed WV Resident Agent

IMPORTANT – Surety executing bonds must be licensed in West Virginia to transact surety insurance. Raised corporate seals must be affixed, a power of attorney must be attached.

GREAT AMERICAN INSURANCE COMPANY®

Administrative Office: 580 WALNUT STREET • CINCINNATI, OHIO 45202 • 513-369-5000 • FAX 513-723-2740

The number of persons authorized by
this power of attorney is not more than SIX

No. 0 18479

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the GREAT AMERICAN INSURANCE COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Ohio, does hereby nominate, constitute and appoint the person or persons named below its true and lawful attorney-in-fact, for it and in its name, place and stead to execute in behalf of the said Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; provided that the liability of the said Company on any such bond, undertaking or contract of suretyship executed under this authority shall not exceed the limit stated below.

	Name	Address	Limit of Power
ANDREW K. TEETER	KIMBERLY L. MILES	ALL OF	ALL
DOUGLAS P. TAYLOR	DONNA J. PRICE	CHARLESTON, WEST VIRGINIA	\$75,000,000
BRADLEY P. BOBERSKY	PAMELA V. LANHAM		

This Power of Attorney revokes all previous powers issued in behalf of the attorney(s)-in-fact named above.

IN WITNESS WHEREOF the GREAT AMERICAN INSURANCE COMPANY has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 7TH day of AUGUST, 2007
Attest GREAT AMERICAN INSURANCE COMPANY

STATE OF OHIO, COUNTY OF HAMILTON - ss:

DAVID C. KITCHIN (513-412-4602)

On this 7TH day of AUGUST, 2007, before me personally appeared DAVID C. KITCHIN, to me known, being duly sworn, deposes and says that he resides in Cincinnati, Ohio, that he is the Divisional Senior Vice President of the Bond Division of Great American Insurance Company, the Company described in and which executed the above instrument; that he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of his office under the By-Laws of said Company, and that he signed his name thereto by like authority.

This Power of Attorney is granted by authority of the following resolutions adopted by the Board of Directors of Great American Insurance Company by unanimous written consent dated March 1, 1993.

RESOLVED: That the Division President, the several Division Vice Presidents and Assistant Vice Presidents, or any one of them, be and hereby is authorized, from time to time, to appoint one or more Attorneys-in-Fact to execute on behalf of the Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; to prescribe their respective duties and the respective limits of their authority; and to revoke any such appointment at any time.

RESOLVED FURTHER: That the Company seal and the signature of any of the aforesaid officers and any Secretary or Assistant Secretary of the Company may be affixed by facsimile to any power of attorney or certificate of either given for the execution of any bond, undertaking, contract or suretyship, or other written obligation in the nature thereof, such signature and seal when so used being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.

CERTIFICATION

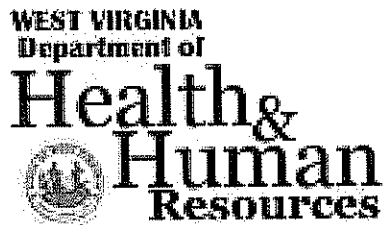
I, RONALD C. HAYES, Assistant Secretary of Great American Insurance Company, do hereby certify that the foregoing Power of Attorney and the Resolutions of the Board of Directors of March 1, 1993 have not been revoked and are now in full force and effect.

Signed and sealed this 1st day of May, 2008

**A PROPOSAL FOR
PROFESSIONAL ACCOUNTING,
CONSULTING
AND
FINANCIAL MANAGEMENT SERVICES**

**STATE OF WEST VIRGINIA,
DEPARTMENT OF ADMINISTRATION**

APRIL 29, 2008





DIXON HUGHES PLLC
Certified Public Accountants and Advisors

April 30, 2008

Department of Administration, Purchasing Division
Building 15, 2019 Washington Street, East
Charleston, WV 25305-0130

**RE: Proposal to Provide Professional Accounting,
Consulting and Financial Management Services
RFO#BHS80097**

Dear Sirs:

Dixon Hughes PLLC is pleased to present this proposal to provide professional accounting, consulting and financial management services to the State on behalf of its three hospitals. Our goal is to provide specific services needed by our clients. Our experience and skills in serving hospitals across the country reflects our commitment to the healthcare industry.

Services to healthcare providers represent the single largest component of Dixon Hughes PLLC. Currently, we have approximately 200 professionals providing services to hospitals and other healthcare-related organizations. Our experience with hospitals extends over thirty years and our team of professionals continues to grow. Through our mergers of long-standing firms in West Virginia and with the resources of a top-20 firm in the US, we can meet the expectations of the hospitals while providing the State a competitive fee.

As active members in the West Virginia health care community and national organizations, we emphasize the importance of being current on health-related issues of importance to our clients. Many of our professionals are active in state activities and associations.

We believe Dixon Hughes is your best choice to provide the wide array of professional accounting, consulting and financial management services. Our proposal addresses the hospitals' needs for accounting, revenue cycle, reimbursement advisory services and cost reporting, information system conversions and other types of financial management advice – services that will support the hospitals ability to function in an efficient, cost-effective manner.

If you need additional information, do not hesitate to contact us. We look forward to serving you.

Sincerely,

Richard L. Slater
Managing Member

707 Virginia Street East
Chase Tower, Suite 1700
P.O. Box 1747
Charleston, WV 25326
Ph. 304.343.0168 Fx. 304.343.1895
Toll Free 800.924.6697
www.dixon-hughes.com

C O N T E N T S

Executive Summary And Qualifications.....	1
About Dixon Hughes	3
Scope of proposed services.....	6
Revenue Cycle Services	8
Reimbursement Services	10
Fees For Proposed Services.....	12
Dixon Hughes And Your Service TEam.....	14
Appendix A References.....	30
Appendix B Healthcare Services.....	31

Contacts:

Tommy L. Barnhart, CPA, Member

Dixon Hughes PLLC
One West Fourth Street, Suite 700
Winston-Salem, NC 27101
336.714.8100
tbarnhart@dixon-hughes.com

Richard L. Slater, CPA, Managing Member

Dixon Hughes PLLC
707 Virginia Street, East
Charleston, WV 25301
304.343.0168
rslater@dixon-hughes.com

EXECUTIVE SUMMARY AND QUALIFICATIONS

Dixon Hughes PLLC is proposing to provide professional accounting, consulting and financial management services for the State of West Virginia, Department of Administration in relation to the following hospitals:

Mildred Mitchell-Bateman Hospital

Welch Community Hospital

William R. Sharpe Jr. Hospital

The full scope of services is included in the applicable section of this proposal. In accordance with the Request for Proposal Quotation (RFQ) #BHS80097, dated February 27, 2008 and subsequent Addendums Numbered 1, 2 and 3 we are providing the following summary information related to the Firm and our experience.

Dixon Hughes PLLC currently maintains offices in Charleston, Morgantown and Fairmont, West Virginia. The WV offices became an integral part of Dixon Hughes with the merger of Doak, Cuppett and Poling (DCP) in 2001 and the merger of Simpson & Osborne, A.C. (S&O) in 2007. DCP had been in existence since 1983 and S&O had been in existence since 1974. Mr. Richard L. Slater (in the Charleston office) is the managing member of Dixon Hughes PLLC West Virginia. Dixon Hughes PLLC is registered in the State of West Virginia. Accordingly, Dixon Hughes PLLC meets the required 10-year experience requirement in the RFQ.

Both DCP and S&O had experience in hospital reimbursement, financial consulting in the healthcare industry, audits of hospitals, and other operational consulting operations prior to their respective mergers with Dixon Hughes. Subsequent to their mergers, the respective members and staff have continued to provide services to health care entities related to



professional accounting, attest, tax, reimbursement, operations and other advisory services. In addition, other members and staff of Dixon Hughes have extensive experience in healthcare financial management and completing CMS cost reports, WV Healthcare Authority reports and other required regulatory reporting for hospitals. Accordingly, the members and staff of Dixon Hughes have had the requisite experience levels as stated in the RFQ;

- At least 5 years healthcare consulting experience,
- At least 3 years experience in CMS 339 reporting,
- At least 5 years experience with the WV Health Care Authority reporting, including the quarterly CBM-9 reports,
- At least 5 years experience in reimbursement regulatory research, and
- At least 5 years experience related to rate regulation.

Staff assignments by Dixon Hughes PLLC will be made in conjunction and will be acceptable with the CEO or CFO of the respective facility.

Dixon Hughes PLLC is proposing to do the work outlined in the RFQ and this proposal at the all-inclusive rate of \$148.00 per hour.

Dixon Hughes PLLC is ready to begin providing the requested services upon award of the bid and completion of the appropriate contracting procedures.



A B O U T D I X O N H U G H E S

-
- A super-regional Firm and the largest provider headquartered in the Southeast for healthcare accounting, tax and consulting services
 - A dedicated healthcare practice, offering much more than traditional tax and accounting services
 - A service team designed around the client's specific requirements
 - An ongoing commitment, in the form of financial support, membership and leadership in hospital and healthcare associations
 - Well-established relationships with government agencies, regulatory bodies and third-party payers
-

*We can meet your
accounting, consulting,
tax or audit
requirements with ease,
addressing virtually any
issue that may arise.*

A LARGE CPA FIRM WITH A NATIONAL PRESENCE

Dixon Hughes PLLC is in the top 20 of the nation's CPA firms. The Firm is the largest based in the Southeast and the largest provider headquartered in the region for healthcare accounting, tax and consulting services. The Firm's healthcare services extend nationally serving healthcare clients in almost all 50 states.

With over 200 people dedicated to the Healthcare practice, we focus on more than your accounting and financial needs. Our team of consultants provides strategic support for your planning, market assessment, facility planning, physician needs, capital planning, operational needs, and leadership needs.

A DEDICATED APPROACH TO SERVING YOU

Focus, not size, is the key to our continuing growth in healthcare. We formed our dedicated healthcare practice in 1992, when it became apparent that our clients needed much



more than traditional tax and accounting services. The decision allowed us to immerse ourselves completely in the industry, developing a deep understanding of issues such as reimbursement, health information management, business planning, and operations improvement. We also began hiring experienced healthcare consultants, recognized authorities in the field who have helped hospitals and regional systems deal with key issues.

Today, we can offer insight and guidance at both the strategic and operational levels—to build market share, improve organizational efficiencies, manage revenues and comply with ever-changing regulations.

*In our view, the Firm's
defining characteristic is
a hands-on, roll-up-the-
sleeves approach to
client service.*

A SERVICE TEAM BUILT AROUND YOUR SPECIFIC REQUIREMENTS

Each engagement is led by a single relationship partner. The relationship partner has the clout to direct all of our resources to your best advantage. This ability, backed by a group of dedicated, seasoned professionals, means Dixon Hughes can give you the service you need, the way you need it.

To us, this means plenty of “face time” and a proactive approach to your business. In our view, the Firm’s defining characteristic is a hands-on, roll-up-the-sleeves approach to client service. It’s helped us build strong relationships with our health care clients throughout the Southeast and beyond—and we believe it will serve you well, too.

WELL-ESTABLISHED RELATIONSHIPS WITH GOVERNMENT AGENCIES, REGULATORY BODIES AND THIRD-PARTY PAYERS

Over the years, we’ve built strong relationships with such governmental and regulatory agencies as the Department of



Housing and Urban Development (HUD), State Departments of Insurance, and various Medicare intermediaries and Medicaid agencies.

We have also developed a good working relationship with the West Virginia Healthcare Authority, the West Virginia Department of Tax and Revenue and other state agencies.

We're also part of a growing network of lawyers and bankers, all highly qualified in healthcare. These relationships mean we can monitor regulatory developments and share up-to-date knowledge—the kind that affects you today and tomorrow—so you can make well-reasoned, timely decisions. It all adds up to the kind of informed advocacy you need in today's complex healthcare environment.

*The Dixon Hughes
management structure
encourages a true
entrepreneurial spirit
and high-speed
operational tempo.*



SCOPE OF PROPOSED SERVICES

Dixon Hughes PLLC is proposing to perform the following services for the State of West Virginia, Department of Administration in relation to the following hospitals.

- Mildred Mitchell-Bateman Hospital
 - Welch Community Hospital
 - William R. Sharpe Jr. Hospital
- A. We will provide ongoing consulting to the Hospitals related to their accounting functions involving monthly, quarterly, and yearly analysis of financial statements, general ledger and supporting subsidiary ledgers as requested by the Chief Financial Officer (CFO) or other designated official of the Hospitals. This will also include analyses of any required file conversions to ensure detail is correct as may be necessary and requested by the CFO or other designated official of the Hospitals.
- B. We will assist the Hospital business office and accounting personnel in processes to develop the data necessary to meet the Federal and State regulatory reports related to financial management as requested by the CFO or other designated official of the Hospitals.
- C. We will provide technical support in the billing and collection process and recommend improvements, as applicable, as requested by the CFO or other designated official of the Hospitals.
- D. We will provide a financial records analysis to the CFO or other designated official of the Hospitals as requested, which will be at least on a quarterly basis.
- E. We will provide reimbursement regulatory research and guidance to the CFO or other designated official of the Hospitals as requested.
- F. We will prepare all Medicare (CMS 2552) cost reports, provider cost report reimbursement questionnaires (CMS 339) and applicable supporting documentation which are due during the contract period based on information that will be provided by the Hospital. These reports will be submitted to the Hospital for timely filing.
- G. We will prepare all WV Health Care Authority reports and applicable supporting documentation which are due during the contract period based on information that will



be provided by the Hospital. These reports will be submitted to the Hospital for timely filing.

- H. We will provide analysis and recommendations related to the Hospital fee schedules as requested by the CFO or other designated official of the Hospitals.
- I. We will prepare all Medicaid disproportionate share calculations based on information that will be provided by the Hospital as requested by the CFO or other designated official of the Hospitals which will be at least annually.
- J. We will recommend improvements in cost reporting and reimbursement to gain consistency, as appropriate, among facilities. In addition, we will analyze revenue opportunities, as requested by the CFO or other designated official of the Hospitals, and recommend improvements as appropriate, focusing on the revenue cycle



REVENUE CYCLE SERVICES

Dixon Hughes PLLC performs high level end-to-end evaluations of the 25 components of the hospital revenue cycle, as shown below. The assessment of revenue cycle functions covers components of the entire cycle from pre-encounter through post-encounter. This type of assessment covers areas not covered in the traditional assessment, including an assessment of medical records, coding, clinical documentation, third party contracts and your charge description master.

Pre-Encounter	Encounter	Post-Encounter
1. Scheduling	9. Clinical Care/ Documentation/ Transcription	16. Claims Preparation
2. Medical Necessity Determination	10. HIM	17. Claims Submission
3. Pre-Registration	11. Coding	18. Third Party Follow- Up
4. Registration and Demographic/ Insurance Validation	12. Charge Capture	19. Self-Pay Follow-Up
5. Insurance Verification	13. Charge Entry	20. Rejection Processing
6. Pre-Certification	14. Charge Description Master	21. Payment Posting
7. Financial Counseling	15. Billing Master	22. Payment Validation
8. Point of Service Collections		23. Denial and Appeal Management
		24. Contracts
		25. Uncollectibles Management



The assessment will consist of the following:

1. Pre-visit data analysis based on information to be provided by the Hospital to Dixon Hughes. Hughes will need at least three weeks from receipt of the requested information to prepare for the on-site portion of the engagement.
2. A four-day site visit to review the 25 revenue cycle components. This site visit will include interviews, observations, and data review. We will work with the Hospital to schedule interviews prior to our arrival onsite.
3. A presentation to Management of findings at the end of Day 4 of the site visit. Included in the presentation will be recommendations and proposed next steps.

Based on the assessment and evaluation, a separate plan is issued to assist with the hospital with the implementation of next steps.



R E I M B U R S E M E N T S E R V I C E S

MEDICARE/MEDICAID REIMBURSEMENT SERVICES

In our experience, most hospitals and healthcare systems leave money on the table. We work closely with the hospital to identify reimbursement opportunities within the regulations, ensuring a more appropriate link between cost of care and reimbursement.

We focus on cost report preparation, reimbursement review services, audits, and appeals. Your service team is available to provide quarterly on-site consultations, keeping you up-to-date on industry changes and trends. These meetings give us an opportunity to review your payments, to make sure you take advantage of available opportunities while complying with program regulations.

Our consultants have concentrated knowledge in various reimbursement systems and can provide appropriate advice to help facilities make effective financial decisions. Services include interim analysis, benchmarking, profitability comparatives, long range planning, and financial projections.

CRITICAL ACCESS HOSPITAL EMPHASIS

Because of the unique reimbursement mechanisms available to Critical Access Hospitals (CAH) Dixon Hughes has committed to assist these hospitals with tailored offerings specific to the needs of CAH's. In addition to cost report preparation we have assisted over 75 hospitals in 20 states with various feasibility studies, assistance with CAH application submissions, survey preparation, and various reimbursement and financial analyses.



We firmly believe, due to the unique nature of CAH's, that interim cost reports be prepared to help track performance throughout the year. These reports encompass computing the estimated Medicare settlements and estimating Medicare AR reserves. Depending on variations in costs, patient day activity, and ancillary utilization, major variations in Medicare reimbursement can result in either significant payables to or receivables from the Medicare program. Interim cost reports help to track these variations during the year to allow requests in Medicare interim payment rates.

MEDICARE BAD DEBTS

With the ever-increasing scrutiny of fiscal intermediaries and auditors into the allowability of Medicare bad debts it is imperative facilities prepare accurate and complete bad debt logs in support of amounts claimed through the cost report. Providers should also strive to claim all bad debts to which they are entitled.

Dixon Hughes can help you identify and report all inpatient, outpatient, and crossover bad debts. We utilize the facility's internal patient and collection information, Medicare and Medicaid remittance & electronic PS&R data, and facility policies and procedures to identify dollars that are eligible for Medicare reimbursement. We can then assist in the preparation the appropriate bad debt logs for submission with the cost report. Dixon Hughes can also work with your personnel to setup appropriate mechanisms to keep you up-to-date prospectively.



F E E S F O R P R O P O S E D S E R V I C E S

Our fees are based on the time required and will be billed at the all-inclusive fixed rate of \$148.00 (One Hundred Forty-Eight Dollars) per hour for the contract period of one (1) year from the date of the contract. Expenses for travel, meals, lodging, printing and report production will be charged as part of the all-inclusive rate above. We are sensitive to the financial challenges facing the State and healthcare providers and will minimize fees to the extent possible within the scope of this project, as directed by the CFO or other designated official of the hospitals.

As stated in the RFQ Addendum #3, the State estimates that a total of 3,350 hours will be requested. The estimates below do not represent the minimum or the maximum amount of time necessary to perform the scope of the engagements listed in the RFQ but merely the estimate by the respective hospital of their needs.

Mildred Mitchell-Bateman Hospital – 900 hours

Welch Community Hospital – 950 hours

William R. Sharpe Jr. Hospital – 1,500 hours

Accordingly, our estimated fees will be \$495,800 for the estimated 3,350 hours at \$148 per hour.

We are proposing to provide the outlined services at the direction of the CFO or other designated official of the respective hospital (Official). That Official will be responsible for directing us as to the scope of assistance needed by that Hospital for each of the services outlined. We will work with the Official to define the work to be completed, the expectations, the need for on-site services, the appropriate staff to produce the expected



results, the timeline for the services, etc. In accord with those expectations, we will assign the appropriate member or staff person(s) from the resources of Dixon Hughes in order to meet the expectations. As the various projects and requests for specific services develop, we can provide estimates of fees relative to the specific projects requested.

Our fees will be billed periodically (usually monthly) as work progresses. The billings will be detailed by project and advisory service and will be applicable to each respective hospital. The invoices will be due upon receipt.

Travel time will be billed at the all-inclusive hourly fee for travel to/from the Hospital from our nearest WV office to the respective hospital, without regard to the actual travel time of the individual staff person. This methodology assures the State that unreasonable travel time will not be billed.

A summary of other services we can provide, as appropriate and requested by the Hospital, are listed in a separate section of this proposal in Appendix B.



DIXON HUGHES AND YOUR SERVICE TEAM

Our experience in serving healthcare providers extends over thirty (30) years. Our critical access hospital, acute care hospital, rural health clinic (RHC), long-term care and federally qualified health center (FQHC) clients are located across the country and include freestanding, provider-based, tax-exempt, and proprietary organizations. Our healthcare clients range from \$50,000 to in excess of \$300,000,000 in annual revenues. This diversity of clients serves all of our clients well as we observe practices and techniques that have application to others.

Inasmuch as these clients are quite diversified, we are continuously involved in maintaining an up-to-date understanding of the issues impacting these organizations, including:

- Strategic and facility planning
- Cost reporting issues
- Medicare/Medicaid program and payment issues
- Survey and licensure
- Inpatient and outpatient facilities
- OIG compliance-related issues
- Physician billing and compliance issues
- Vendor understanding (clinical/billing software)
- Tax-exempt related issues including foundations and fund-raising activities
- Merger/acquisition services and assistance
- State and local tax considerations

We have provided a vast array of services to our rural healthcare clients including:

- Assistance with capital financing



- Board development and education
- Certification and survey preparation
- Clinical reviews
- Corporate compliance plan development and review
- Due diligence services
- Feasibility studies
- Independent review of organization activities under corporate integrity agreements
- Market Assessments
- Medicare and Medicaid cost reporting
- Medicare overpayment disclosure
- Organizational consulting
- Physician billing and documentation review and training
- Policy and procedure development
- Physician needs analysis
- Strategic planning

We have also committed ourselves to providing our clients and the industry with quality educational offerings beyond those available through state and national resources and periodically offer programs in cost report preparation, financial reporting, board education and training and leadership development. We take being a leader in serving rural healthcare providers seriously in our approach to client service and our industry involvement. This is no different from the approach we take toward all segments of the healthcare industry as we serve extensive numbers of hospitals, physicians, nursing homes, CCRCs, and other healthcare providers.

We have provided brief biographies of those individuals assuming key roles in the services being proposed for the State of West Virginia and the Department of Administration. Additional resources will be drawn from the healthcare consulting division as needed. The



individual responsible for the services you select will be determined through discussions with you to assure the appropriate match.

Tommy Barnhart, CPA – Tommy will serve as the Member-in Charge of all services rendered and will provide direct oversight for the cost reports and reimbursement services.

Rick Slater, CPA – Rick will assist in directing the financial management and accounting guidance. Rick will be in frequent communication with Tommy to ensure that all needed Firm resources are brought to bare, including the provision of service related to accounting, tax, and financial management services.

Trent Messick, CPA – Trent will serve to assist with the cost reports and reimbursement services.

Joe Barnes, CPA – Joe has extensive healthcare experience and will be responsible for the completion of the cost reports.

Ryan Lindsay, CPA – Ryan will assist with the financial management and accounting guidance.

Christy Conaway, CPA – Christy will assist with cost report preparation.

Jim Poling, CPA – Jim will assist with financial management and accounting guidance.

Zach Kerns, CPA – Zach will assist with financial management and accounting guidance.

Allison Ballard, CPA – Allison will assist with general accounting services.

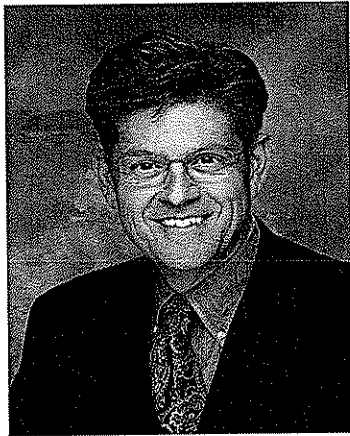
Lydia McKee, Esq. – Lydia will assist Rick in providing any needed federal/state tax consulting or compliance needs.

Jake Levy – Jake, with his extensive experience in health information systems (HIT) will be in charge of systems-specific services.

P. J. Tomolonius – PJ will, with her extensive experience in revenue cycle assist with the evaluation and improvement of the revenue cycle.

Rich Rollins, CPA – Rich will be leading the revenue cycle aspect of the engagement.





Tommy Barnhart, CPA

Dixon Hughes PLLC
One West Fourth St.
Winston Salem, North Carolina 27101
336-714-8100
tbarnhart@dixon-hughes.com

Profile

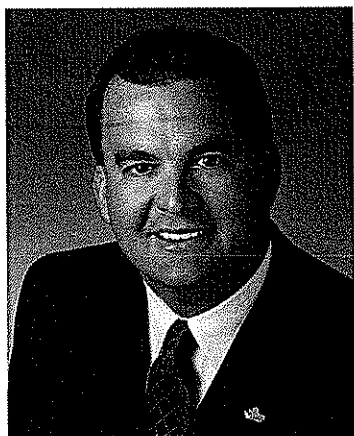
Tommy Barnhart has over 30 years of experience in healthcare finance and operations, working with hospitals, long-term care providers, home health agencies, hospices, clinics and other healthcare entities. He has consulted on a wide variety of financial management and operational issues, including:

- Preparation of facility operating and capital budgets.
- Rate setting, including procedure and departmental level.
- Evaluating the financial management operations of various healthcare entities and assisting with the implementation of new financial management and information systems.
- Designing, evaluating and implementing electronic communication systems for various provider types.
- Assistance with capital planning, financing and certificate of need issues related to new construction or renovations.
- Preparation and analysis of cost reports for healthcare entities.
- Assistance with various appeals of Medicare and Medicaid
- reimbursement and billing issues

Professional/Civic Organizations

- Fellow in the Healthcare Financial Management Association
- Member of the American Institute of CPAs, the North Carolina Association of CPAs, the Virginia Society of CPAs
- Virginia Rural Health Association
- National Rural Health Association (NRHA) of which he is
 - Member -Policy Board
 - Chair of the Rural Health Clinic Constituency Group
 - Member - Board of Trustees, Government Affairs





Richard L. Slater, CPA

Managing Member

707 Virginia Street, East
Suite 1700, Chase Tower
Charleston, WV 25301
304.363.0168 – Phone
rslater@dixon-hughes.com

Education:

Bachelor of Science in Accounting, Marshall
University

Practice Areas:

Healthcare
Manufacturing
Real Estate

Service Areas:

Business Accounting
Mergers and Acquisitions

Profile

Rick is a corporate tax consultant and Managing Member of West Virginia Practice of Dixon Hughes PLLC. He spent 14 years with Ernst & Young and has over 18+ years of tax and business consulting experience. He has served in strategic advisory capacities for numerous clients involved in mergers and acquisitions, international trade, capital structuring, tax restructuring plans, business incentives and grants, public/private development plans, and UBI and state and local taxation.

He has also worked with many companies in entity selection, raising capital, and research and development spending. In the area of healthcare and state taxation Rick is generally thought of as one of the preeminent tax advisors in the market. For hospitals, his significant work with West Virginia Provider tax, sales and use tax, conflict of interests, joint ventures, intermediate sanctions, and private inurement adds tremendous value to hospital financial results. He is involved in many leadership capacities related to economic and tax policies affecting the State of West Virginia

Professional/Civic Activities

- West Virginia Roundtable – Chairman, Tax & Economic Policy
- Appointed as Vice Chairman to Governor Manchin of West Virginia Economic Development Authority (WVEDA)
- Recently Selected by West Virginia Executive Magazine as one of the 50 Most Influential Business Leaders in the State of West Virginia
- Healthcare Financial Management Association (HFMA)
- Marshall University – Chairman, Lewis College of Business Advisor Board
- Putnam County Development Authority – Chairman of Board of Trustees
- AICPA
- West Virginia Society of Certified Public Accountants





J. Trent Messick, CPA
Dixon Hughes PLLC
One West Fourth St.
Winston Salem, North Carolina 27101
336-714-8100
tmessick@dixon-hughes.com

Profile

Trent has approximately 14 years of experience in the healthcare industry working with hospitals, long-term care facilities, home health agencies, rehabilitation agencies, and other healthcare entities. His healthcare experience includes serving in the financial accounting and budgeting capacity for a multi-hospital healthcare delivery system in the Southeastern U.S.

Trent utilizes his extensive Medicare/Medicaid experience to serve healthcare clients in the areas of cost reports, appeals, feasibility studies, reimbursement analysis, and certificates of need work. He is well-respected in the healthcare community and is frequently asked to speak at and/or serve on committees of various trade organizations.

Education

Bachelor of Science, University of North Carolina at Charlotte

Professional/Civic Organizations

- American Institute of Certified Public Accountants (AICPA)
- North Carolina Association of Certified Public Accountants (NCACPA)
- Healthcare Financial Management Association (HFMA)
- Board Member, Westside Civic Theatre





Joe Barnes, CPA





Dixon Hughes PLLC
One West Fourth Street, Suite 700
Winston-Salem, NC 27101
336.714.8100
jbarnes@dixon-hughes.com

Profile

Joe Barnes has thirty years of experience working in the healthcare industry. Due to his cost-based reimbursement experience, Joe provides reimbursement consulting and cost reporting services to numerous critical access hospitals, federally qualified health centers and rural health clinics.

Joe frequently conducts educational sessions for rural health providers on such topics as maximizing revenues in FQHCs, evaluating operational issues in CAHs, cost-based reimbursement for FQHCs and RHCs and pay for performance.

Professional/Civic Organizations

-  American Institute of Certified Public Accountants
-  American College of Healthcare Executives
-  National Rural Health Association
-  Healthcare Financial Management Association





J. Ryan Lindsay, CPA
Dixon Hughes PLLC
707 Virginia Street
Charleston, WV 25326
Phone: 304.343.0168
Fax: 304.343.1895
rlindsay@dixon-hughes.com

Profile

Ryan Lindsay is a member of the Assurance Group and has over seven years experience in auditing financial statements, consulting on accounting and financial issues, and preparing tax returns. He has experience serving hospitals and large not-for-profit organizations. Mr. Lindsay has attended some of the top continuing education seminars including the AICPA Not-For-Profit Industry Conference and many regional and national healthcare conferences.

Professional/Civic Organizations

- Board of Directors of the West Virginia Society of CPAs-Charleston Chapter
- American Institute of Certified CPAs
- ProKids, Inc, a non-profit after-school program in Charleston (Treasurer)
- Charleston Area Alliance – Young Professionals Group
- Chairperson for the WVSCPA Annual Conference for Industry and Government Professionals

Education:

Bachelor of Science in Business
Administration (major in accounting),
West Virginia University

Practice Areas:

Healthcare
Not for Profits
Manufacturing

Service Areas:

Business Accounting





Christy Conaway, CPA

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19 Middletown Road
Whitehall, WV 26554
(800)543-9811
(304)368-0580 ext. 138
(304)368-0406 - Fax
cconaway@dixon-hughes.com

Profile

Christy Conaway has over 11 years experience in public accounting. Her primary focus at the Firm is serving healthcare clients, including hospitals, nursing homes, RHC/FQHCS, and home health agencies. During the past 11 years, Christy has provided the following services to the Firm's healthcare clients:

- Supervision of financial statement audits and compilations
- Preparation of cost reports for hospitals, nursing homes, RHC/FQHCS, home health agencies, hospices and home offices
- Preparation of rate applications and uniform reports for hospitals, including general budgeting & projections, and other WVHCA required filings.

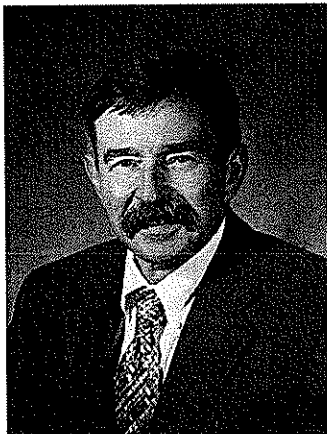
Other specific experience includes nonprofit tax return preparation and audits of employee benefits programs.

She holds a Bachelor of Science in Business Administration (Accounting) from Fairmont State College

Professional/Civic Organizations

- West Virginia Society of CPAs
- Central Chapter of WVSCPA's
- Healthcare Financial Management Association
- Home Health Financial Management Association





Jim Poling, CPA

Dixon Hughes PLLC
19 Middletown Road
White Hall, WV 26554
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304.368.0406 – Fax
jpoling@dixon-hughes.com

Profile

Jim Poling has over thirty years of public accounting experience serving various businesses and individuals, including extensive experience with hospitals, nursing homes, home health, hospices, physician practices and other health care entities as well as various types of small businesses and their owners.

Jim has extensive experience in accounting, auditing, tax return preparation, cost reporting, budgeting, finance, and general business consulting to clients.

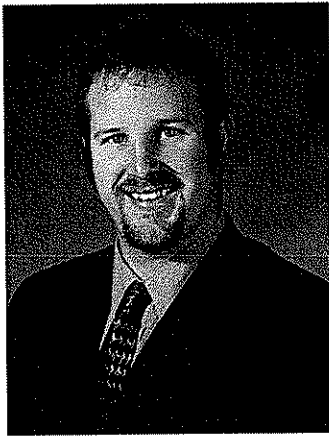
Jim regularly assists clients in various aspects of computerized accounting systems including selection, implementation and personnel training.

B.S. Business Administration in Accounting
Fairmont State College
Fairmont, West Virginia

Professional/Civic Organizations

- American Institute of Certified Public Accountants
- West Virginia Society of Certified Public Accountants
- West Virginia Health Care Association





Zach Kerns, CPA

Dixon Hughes PLLC
19 Middletown Road
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304.368.0580 – Phone
304.368.0406 – Fax
zkerns@dixon-hughes.com

Profile

Zach serves as the Audit Manager for numerous healthcare audit clients, including hospitals. On other hospital audit clients of the Firm, Zach is designated responsibility for revenue and receivable components of the audit process. His audit experience includes long-term care, physician practices, CCRCs and other healthcare components of larger healthcare systems. Complimenting his audit experience, Zach has worked with and is familiar with Medicare cost reports, Medicaid cost reports, financial & statistical analysis reports, West Virginia hospital uniform reports, and other regulatory filings. He is extensively involved in the use of electronic applications in the audit process, including data extraction software used by the Firm.

Zach's emphasis on accounting and auditing includes implementation of new auditing standards in the Fairmont, WV office, especially as they relate to the provision of auditing services to healthcare providers.

Professional/Civic Organizations

- West Virginia Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Health Care Financial Management Association
- Bachelor of Arts in Public Accounting from Marietta College





Allison D. Ballard, CPA

Senior Manager

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Phone: 304.343.0168

Fax: 304.343.1895

aballard@dixon-hughes.com

Education:

Bachelor of Science in Accounting, Washington and Lee University

Licensed in WV and VA

Practice Areas:

Manufacturing

Professional Service Firms

Service Areas:

Business Accounting

Employee Benefit




Assurance

Profile:

Ms. Ballard is member of the both the Firm's Assurance Group and Employee Benefit Plan Services Group, and provides services to a diverse range of industries including hospitals and large not-for-profits. She has over 10 years of experience in public accounting, including six years with the Vienna, VA office of Arthur Andersen. She has experience with auditing and financial advisory services for pension plans.

Ms. Ballard holds a Bachelor of Science Degree in Accounting from Washington and Lee University in Lexington, VA and is licensed to practice in both West Virginia and Virginia. She is also actively involved in a number of community and civic activities in the Charleston area, and is currently the President of the Junior League of Charleston, WV.

Professional/Civic Organizations:

-  West Virginia Society of CPAs
-  American Institute of Certified CPAs
-  Junior League of Charleston, WV (President)





Lydia S. McKee, Esq.
Senior Manager
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Fax: 304.343.1895
lmckee@dixon-hughes.com

Education:

Bachelor of Science in Business
Administration, West Virginia
University

Doctor of Jurisprudence, West
Virginia University College of Law

Practice Areas:

Healthcare

Service Areas:

State and Local Tax

Profile

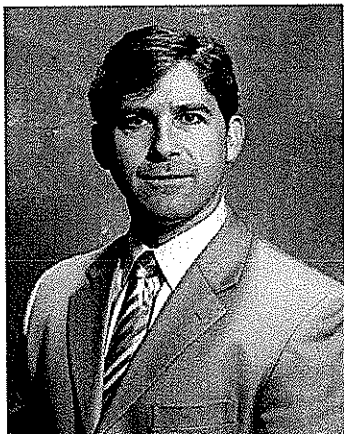
Lydia is a Senior Manager with Dixon Hughes PLLC specializing in the state and local tax area.

Before working at Dixon Hughes, Lydia spent five years with the Charleston office of Ernst & Young working in the state and local tax area where she supervised several sales and use tax, health care provider tax, unclaimed property, franchise and income tax reviews for various companies.

Lydia has sixteen years experience with the West Virginia Tax Commission. She acted in several capacities with the Tax Commission, including General Counsel to Revenue Operations and Assistant Tax Commissioner. During her tenure at the State, Lydia participated in the drafting of tax legislation, formulation of tax policy, and the addressing of tax issues of a wide variety of industries, including natural resource, health care and manufacturing.

She has addressed a number of groups on state tax issues, including the West Virginia Tax Institute and West Virginia CPA Society.





Jake Levy

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Profile

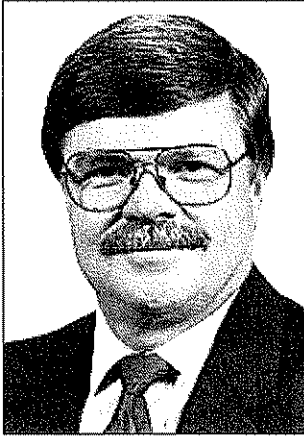
Jake has over 17 years in the Health Information Technology industry, with a focus on Home Health Care, Hospice and Medical Staffing. In 1991, he co-founded CareKeeper Software, Inc. where he served as Chairman and CEO for over 15 years. CareKeeper was a recognized leader in enterprise-wide operations management software with hundreds of homecare and medical staffing agencies nationwide ranging in size from start-up to over \$1 billion in revenues. Jake is regarded as one of the foremost experts in his field with deep knowledge of health information systems delivery beginning with the visionary stage going all the way through project planning, product design, product development, documentation, implementation, training, and other related stages of the software solutions life cycle.

Jake currently serves as the Chairman of the Home Care Technology Association of America and is a Board member for the National Association of Home Care and the Private Duty Home Care Association. He is frequently asked to present at industry conferences and tradeshow and has published several articles relating to health information technology.

Prior to his experience at CareKeeper Software, Jake worked at Andersen Consulting for 3 years in Los Angeles where he served in many different industries including; Senior Living, Defense & Aerospace, and Telecommunications.

Jake holds a B.B.A. degree in Finance from the University of Texas in Austin.





Rich Rollins, Member

Dixon Hughes PLLC
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Phone: 919.484.0630
Fax: 919.484.0629



Profile

Rich has over 30 years of experience in public accounting, and much of this has been spent working with Big 4 firms. During his accounting career, he has provided a broad range of healthcare consulting services including third-party reimbursement, financial feasibility studies, total quality management, business process reengineering and operations improvement. He has performed over 50 financial feasibility studies, with associated debt issues ranging from approximately \$15 million to over \$300 million. Rich writes and speaks frequently on a number of healthcare topics such as business process reengineering, benchmarking and reengineering the care delivery process.

Education

University of North Carolina, B.S. (Accounting)

Professional/Civic Organizations

-  American Institute of Certified Public Accountants (AICPA)
-  Healthcare Financial Management Association (HFMA) Past President of the North Carolina Chapter





P.J. Tomolonius

Senior Consultant
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Durham, North Carolina 27713
919-433-1400
ptomolonius@dixon-hughes.com

Profile

P.J. is a senior consultant with 20 years of leadership experience in the management of patient accounts receivable and patient access services. Her consulting experience includes operational assessments, business process reengineering, benchmarking, project implementation, and staff training. In conjunction with this experience, she has held interim Director positions with responsibility for pre-registration, registration, billing, cash posting, third-party follow-up, and legal and self-pay collections.

P.J. has also served as a senior consultant/designer in various revenue recovery projects for the purpose of identifying and implementing process improvement opportunities with a primary emphasis on short-term cash turnarounds and long-term process improvements that fundamentally accelerate processes associated with billing and collection of hospital accounts.

P.J. holds a BA degree in Sociology from the University of North Carolina at Chapel Hill. She attended the Quorum Health Resources, Patient Financial Services Director training and is an active member of the North Carolina Chapter of the Healthcare Financial Management Association.



A P P E N D I X A
R E F E R E N C E S

We have selected the following references that represent projects that include hospital, reimbursement and financial management services.

Bath County Community Hospital

Hot Springs, VA 24445
Contact: James A. Greer
Telephone: 540-839-7041

Camden Clark Memorial Hospital

Parkersburg, WV
Contact: Allen Butcher, CFO
Telephone: 304-424-2202

CAMC Health System

Charleston, WV
Contact: Larry Hudson, CFO
Telephone: 304-388-7603

WestCare Health System

Sylva, North Carolina 28779
Contact: Pam Buchanan
828-586-7103

Cabell Huntington Hospital

Huntington, WV 25701
Contact: Monte Ward
Senior Vice President and Chief Financial
Officer
Telephone: 304-526-2055



A P P E N D I X B
D I X O N H U G H E S P L L C
H E A L T H C A R E S E R V I C E S

*There's virtually
nothing you need that
we can't provide.
Most importantly,
everything we offer
comes with the kind of
responsive,
personalized attention
that reinforces the
value we place on client
relationships.*

EXECUTIVE SUMMARY

-
- Massive scope of products and services, managed by the client service team for responsive, personalized service
 - Achieve a more appropriate link between cost of care and reimbursement
 - Your choice of in-house or outsourced HIM solutions
 - Strategic planning services and operational improvements
 - Counsel and support for capital market activities and integrated solutions for capital improvements
 - Comprehensive Home Health, Hospice, Long-Term Care, Physician, and Senior Living Services
 - Improve performance through Benchmarking and Dashboard Reporting
 - Ensure compliance with HIPAA and other regulations
 - Improve management of the revenue cycle
-




SERVICES INVENTORY

Your service team offers much more than traditional accounting and tax functions. We customize all of these services to meet your unique requirements.

You may not need all of these resources. However, given our experience and capabilities, there's virtually nothing you need that we can't provide. Everything we offer comes with the kind of responsive, personalized attention that reinforces the value we place on client relationships. This section highlights selected products and services that we believe will be of particular interest to you. We'd be pleased to discuss any of them in greater detail.

INDEX OF HEALTHCARE SERVICES






Audit and Tax Services

-  Audit
-  Tax
-  Internal Audit Services





Medicare/Medicaid Reimbursement Services

-  Cost Reports
-  DSH/ESRD Consulting






Health Information Management

-  Quality Documentation Program (QDP™)
-  Outsourced Coding Solutions
-  APC Diagnostic Reviews
-  Charge Description Master Reviews
-  Managed Care Services





Healthcare Concepts Group

-  Facility Assessment
-  Market Analysis
-  Physician Resource Development
-  Operational Initiatives

Healthcare Capital Strategies Group

-  Debt Capacity Studies
-  Financial Feasibility Studies
-  Agreed-Upon Procedures Reports
-  Debt Placement Services
-  Revenue Cycle Redesign

Services for Related Entities

-  Home Health/Hospice
-  Long-Term Care Consulting
-  Physicians and Physician Practices
-  Senior Living



DESCRIPTION OF SELECTED SERVICES

AUDIT SERVICES

While most hospitals aren't subject to Sarbanes-Oxley, they're moving toward the Act's mandated corporate governance standards. Our audit professionals combine a thorough understanding of these standards and their ramifications with extensive experience in healthcare issues. They adhere strictly to independence standards, emphasizing a rigorous, objective methodology that's especially valuable in light of today's corporate responsibility regulations.

TAX SERVICES

A well-executed tax strategy is essential to strong financial performance. The Firm invests hundreds of hours every year in monitoring tax regulations, rulings and court cases—all to keep clients aware of tax-saving opportunities and consequences. We apply leading-edge techniques to accelerate depreciation and uncover available state and local tax credits, optimizing a tax strategy to accelerate cash flow and enhance the value of assets.

MEDICARE/MEDICAID REIMBURSEMENT SERVICES

In our experience, most hospitals and healthcare systems leave money on the table. We work closely with our clients to identify reimbursement opportunities within the regulations, ensuring a more appropriate link between cost of care and reimbursement.

We focus on cost report preparation, reimbursement review services, audits and appeals. Each service team is available to provide quarterly on-site consultations, keeping clients up-to-date on industry changes trends. These meetings give us an opportunity to review payments, to make sure our clients take advantage of available opportunities while complying with program regulations.

COST REPORTS

Quality, flexibility and efficiencies drive our approach to cost report compilations. Embracing change, employing technology and



relying on effective and frequent communication, we serve our clients' needs throughout the year. Our experienced reimbursement service team works closely with client staff to prepare Medicare and Medicaid reports in a timely Manner. Our customized approach enables our team to work as partners with our clients.

HEALTH INFORMATION MANAGEMENT

Our HIM services cover clearly defined areas of compliance services, such as audits of facility records (e.g., DRG and CPT-4/HCPCS coding reviews) and reviews of policies and procedures. We offer operations assessment and interim management services, annual compliance review, gap analysis for HIPAA preparation, and education and training for clinical and administrative staffs.

We can help improve HIM services whether the hospital chooses to keep these functions in-house or outsource them.

CHARGE DESCRIPTION MASTER REVIEWS

We thoroughly assess the efficiency and effectiveness of the CDM structure to ensure appropriate reimbursement. This process includes evaluation of Code Assignments, Quality Assurance Mechanisms, and UB92 Billing Procedures.

REVENUE CYCLE MANAGEMENT

Each service team offers a full range of services to help improve performance in the revenue cycle functions. These include revenue cycle process redesign, backlog reduction programs, selection and monitoring of outsourcing companies, and revenue cycle staff training. We can also help prepare for the electronic transmission of claims information.

ENGAUGE PERFORMANCE NAVIGATOR™

The EnGauge™ Performance Navigator™ is an exclusive, hands-on, performance improvement service in which a seasoned advisor works closely with a hospital's leadership over time to assist in maximizing the facility's performance.



This service is not for every hospital. We meet with interested executives to determine a mutual fit based on factors such as market potential, leadership style and team “chemistry.”





EnGauge™ Performance Navigator™ begins with an initial assessment and setup. In an on-site meeting, we work with you, using proprietary planning tools, to assess your current situation and set short- and long-term goals. We then help implement a monitoring tool such as the companion EnGauge™ Performance Dashboard™.

After goals, strategies and a monitoring system have been established, we schedule regular follow-up meetings to provide advice and guidance to help you “navigate” toward your goals. In each of the first three months, we will hold conference calls with you, leading up to another on-site meeting after the first quarter of the program. After that, we will maintain a schedule of quarterly checkpoint meetings with you.

In addition, EnGauge™ clients have 24/7 access to a secure Web portal where you can access all your planning documents and collaborate with the Dixon Hughes EnGauge™ team. Other collaborative opportunities include user group meetings and the possibility of serving on the EnGauge™ advisory board.

HEALTHCARE CONCEPTS GROUP

The Healthcare Concepts Group provides strategic consulting services in four key areas:

-  market analysis
-  facility planning
-  physician resource development
-  operational initiatives

These experienced consultants provide direction and assessment services that are grounded in detailed market profiles, demographic



reports, market share reports, service area mapping and market research.

HEALTHCARE CAPITAL STRATEGIES GROUP

For many healthcare providers, accessing the necessary funds to make improvements in facilities, medical equipment and technology is a significant challenge.

Demonstrating the financial feasibility and benefits of a project, accessing cost-effective sources of capital and coordinating the involvement of accountants, architects, bankers, attorneys, regulatory bodies and other consultants can be a daunting task.

The Dixon Hughes Healthcare Capital Strategies Group has extensive experience in helping healthcare providers define, prepare for, and implement financially sound capital projects. Collectively, our consultants' work has supported healthcare capital projects in 20 states with total funding of more than \$3 billion.

Our seasoned accountants and advisors can assist in the areas of strategic capital planning, financial feasibility studies, performance and process improvement, and more.

FINANCIAL FEASIBILITY STUDIES

We perform financial feasibility studies and other similar services related to the expansion of services and the associated issuance of debt. The members of each service team have worked with most of the major bond underwriters and, as we noted earlier, we're approved to perform financial feasibility studies for HUD's insured debt program. We conduct our comprehensive financial feasibility studies in accordance with standards established by the American Institute of CPAs. These studies include an in-depth analysis of the future demand for existing and planned services, as well as an evaluation of the financial impact of future plans. We evaluate patient origin data, population characteristics and trends, major demographic or economic trends in the service area, market competition and medical staff practice plans.



AGREED-UPON PROCEDURES REPORTS

When assessing the risk of a project and issue, bond underwriters, governing authorities, rating agencies and bond insurers, often require forecasted financial statements. This statement must be accompanied by an agreed-upon procedures report identifying the procedures undertaken to evaluate the accuracy of the forecast. We can perform this study, providing an objective evaluation of the significant assumptions that support the forecasted financial statements. We can also compare significant assumptions to historical trends for consistency and to future plans for reasonableness.

HOME HEALTH

Managing the financial affairs of a home health organization poses unique challenges – the need for greater organizational efficiencies, compliance with ever-changing regulations and declining reimbursement rates, to name a few. Dixon Hughes understands. Our commitment to service and ongoing enhancement of our healthcare knowledge and skills has helped us become the largest provider headquartered in the region for accounting, tax, and consulting services for healthcare organizations. Our client base includes many home health providers, whether they are not-for-profit, taxable, freestanding or provider-based.

HOSPICE






Hospice care is one of the fastest growing components of the healthcare delivery system. Managing the financial affairs of a hospice program poses unique challenges related to the need for increased operational efficiencies, complying with governmental regulations, increasing board responsibilities and Medicare cost reporting, to name a few. Dixon Hughes understands. Our deep, long-standing commitment to healthcare providers, including hospices, has helped us become the largest CPA firm headquartered in the region offering accounting, tax and consulting



services. Whether your hospice program is freestanding, provider-based, not-for-profit or taxable, we can serve your financial needs.






LONG-TERM CARE

Our clients have come to rely on our understanding of the dynamics and challenges in the long-term care industry. Our dedicated group provides a variety of consulting services to our long-term care clients, including:

-  Audit and Tax Services
-  Medicare/Medicaid Reimbursement Consulting
-  Certificate of Need Applications
-  Cost Reporting
-  Healthcare Accounting Services

PHYSICIANS AND PHYSICIAN PRACTICES

Managing the financial affairs of a physician practice poses unique challenges—declining reimbursement rates from managed care plans and Medicare, declining average physician incomes and the need for greater practice efficiencies, to name only a few. At one point, physicians could concentrate solely on medicine. Now they must focus on their business practices as well. We support this shift in emphasis with the following services:

-  Financial Analysis and Benchmarks
-  Tax Planning and Advisory Services
-  Operational Analysis and Improvement
-  Core Accounting Services
-  Regulatory Compliance

