



**State of West Virginia
Department of Administration
Purchasing Division**

NOTICE

Due to the size of this bid, it was impractical to scan every page for online viewing. We have made an attempt to scan and publish all pertinent bid information. However, it is important to note that some pages were necessarily omitted.

If you would like to review the bid in its entirety, please contact the buyer. Thank you.

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PROCURING DIVISION
STATE OF WV

Proposal to Serve

West Virginia Department of Health and Human Resources
Office of Accountability and Management Reporting

October 2, 2008

Buyer: Roberta Wagner, Senior Buyer
RFQ Number: HHR90057
Bid Opening Date: October 2, 2008
Bid Opening Time: 1:30 pm
Firm Name: Gibbons & Kawash, CPAs
Address: 300 Chase Tower
707 Virginia St., East
Charleston, WV 25301
Telephone: 304-345-8400
Fax: 304-345-8451
Contacts: Timothy J. Gibbons
Robert R. Denyer
John D. Galloway

By: Timothy J. Gibbons
Date: 10/1/08



Gibbons
& Kawash
Certified Public Accountants

October 2, 2008

West Virginia Department of Health and Human Resources
Office of Accountability and Management Reporting
State Capitol Complex
1900 Kanawha Boulevard, East
Building 3, Room 550
Charleston, WV 25305

We are pleased to present our credentials to provide professional auditing services to the West Virginia Department of Health and Human Resources Office of Accountability and Management Reporting (OAMR). Gibbons & Kawash is a leader in providing services to state and local governments in West Virginia. As a client of our firm, you can be sure of our total commitment to provide timely, responsive and quality service.

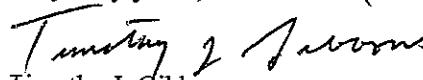
We will perform seventeen (17) financial and compliance audits of semi-annual Long-Term Care Financial and Statistical Reports (LTC-FASR) in accordance with the standards established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Providing audit services to state and local governments is an important part of our practice and one in which we have extensive expertise. We have experience auditing 18 State of West Virginia component units. Our experience during the past five years includes 41 audits of 15 State of West Virginia component units. These component units individually range in size up to \$3 billion in assets and \$1.6 billion in revenue. Should we be appointed to serve as auditors, OAMR will receive high quality professional services from auditors that will plan, conduct, and report on the audit with competence, integrity, objectivity, and that are independent of OAMR in all respects.

Gibbons & Kawash (G&K) is one of only four auditing firms in West Virginia to have provided technical assistance and consulting services to State of West Virginia entities for the successful submission of a Comprehensive Annual Financial Report to receive the Certificate of Achievement for Excellence in Financial Reporting. We have assisted six component units with 29 successful submissions for the Certificate.

We have structured this proposal to communicate Gibbons & Kawash's experience and qualifications to effectively and efficiently respond to the requirements and expectations of OAMR, and have made every effort to completely respond to all matters identified in your request for quotation. We would be pleased to meet with you and formally present our proposal upon your request. If you have any questions, please do not hesitate to contact me or Robert Denyer at 345-8400.

Very truly yours,


Timothy J. Gibbons
Partner

COST PROPOSAL

WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES
OFFICE OF ACCOUNTABILITY AND MANAGEMENT REPORTING

ALL-INCLUSIVE COST SHEET

COST QUOTE FOR STANDARD FACILITY ENGAGEMENT

	<u>Facility</u>	<u>All-Inclusive Per Engagement Cost</u>
1.	Clarksburg Nursing & Rehabilitation Center	15,700
2.	Fayette Nursing & Rehabilitation Center	15,700
3.	E.A. Hawse Nursing & Rehabilitation Center	15,700
4.	Lincoln Nursing & Rehabilitation Center	15,700
5.	Cameron Nursing & Rehabilitation Center	15,700
6.	McDowell Nursing & Rehabilitation Center	15,700
7.	Summers Nursing & Rehabilitation Center	15,700
8.	Wayne Nursing & Rehabilitation Center	15,700
9.	Webster Nursing & Rehabilitation Center	15,700
10.	Wyoming Nursing & Rehabilitation Center	15,700
11.	Mercer Nursing & Rehabilitation Center	15,700
12.	The Brier	18,300
13.	Valley Haven Geriatric Center	18,300
14.	Valley View Nursing Home	18,300
15.	Hampshire Memorial Hospital	18,700
16.	Grafton City Hospital	18,700
17.	Huntington Health & Rehabilitation Center	18,700
Total Cost for Standard Engagements		283,700

HOURLY RATE FOR ADDITIONAL SERVICES

<u>Classification</u>	<u>Maximum Hours</u>	<u>Hourly Rate</u>	<u>Total</u>
Partner/Member	15	\$ 145	\$ 2,175
Manager	30	110	3,300
Supervisor	75	90	6,750
Staff	150	75	11,250
Clerical	50	45	2,250
Total Cost For Additional Services			\$ 25,725

SUMMARY OF ALL COSTS

Total Cost for Standard Engagements	\$ 283,700
Total Cost for Additional Services	25,725
Total Contract Cost	\$ 309,425

COST PROPOSAL

ATTACHMENT 1 FACILITY AUDIT LIST

Each audit will include eight (8) West Virginia Medicaid Long-Term Care Financial and Statistical Reports covering the following six-month periods ending: June 30, 2004; December 31, 2004; June 30, 2005; December 31, 2005; June 30, 2006; December 31, 2006; June 30, 2007; and December 31, 2007.

	Facility Name and City	Chain or Hospital Affiliation and Chain Home Office or Hospital Location
1.	Clarksburg Nursing & Rehabilitation Center, Clarksburg	CHAIN-American Medical Facilities Management Charleston, WV
2.	Fayette Nursing & Rehabilitation Center, Fayetteville	CHAIN-American Medical Facilities Management Charleston, WV
3.	E.A. Hawse Nursing & Rehabilitation Center, Baker	CHAIN-American Medical Facilities Management Charleston, WV
4.	Lincoln Nursing & Rehabilitation Center, Hamlin	CHAIN-American Medical Facilities Management Charleston, WV
5.	Cameron Nursing & Rehabilitation Center, Cameron	CHAIN-American Medical Facilities Management Charleston, WV
6.	McDowell Nursing & Rehabilitation Center, Gary	CHAIN-American Medical Facilities Management Charleston, WV
7.	Summers Nursing & Rehabilitation Center, Hinton	CHAIN-American Medical Facilities Management Charleston, WV
8.	Wayne Nursing & Rehabilitation Center, Wayne	CHAIN-American Medical Facilities Management Charleston, WV
9.	Webster Nursing & Rehabilitation Center, Cowen	CHAIN-American Medical Facilities Management Charleston, WV
10.	Wyoming Nursing & Rehabilitation Center, New Richmond	CHAIN-American Medical Facilities Management Charleston, WV
11.	Mercer Nursing & Rehabilitation Center, Bluefield	CHAIN-American Medical Facilities Management Charleston, WV
12.	The Brier, Ronceverte	CHAIN-National Health Care Fairmont, WV
13.	Valley Haven Geriatric Center, Wellsburg	CHAIN-National Health Care Fairmont, WV
14.	Berkeley Springs Rehabilitation and Nursing, Berkeley Springs	CHAIN-National Health Care Fairmont, WV
15.	Hampshire Memorial Hospital, Romney	HOSPITAL-Hampshire Memorial Hospital Romney, WV and Keyser, WV
16.	Grafton City Hospital, Grafton	HOPSTIAL-Grafton City Hospital Grafton, WV
17.	Huntington Health & Rehabilitation Center, Huntington	CHAIN-SSC Equity Holdings, LLC Atlanta, GA