

ORIGINAL

WEST VIRGINIA REQUEST FOR QUOTATION

BHS12047

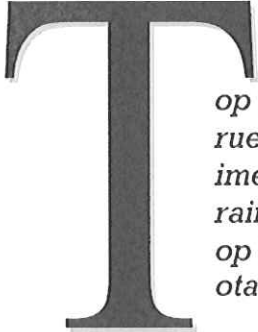
Accounting and Financial Management Services

Addendum 1 - Dated September 12, 2011

**WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN
RESOURCES BUREAU FOR BEHAVIORAL HEALTH AND HEALTH
FACILITIES
OFFICE OF HEALTH FACILITIES**

September 28, 2011

Due Date: September 28, 2011 Bid Opening Time: 1:30 pm

	TICHENOR & ASSOCIATES, LLP <i>Top Quality</i> <i>True Professionalism</i> <i>Timely Services</i> <i>Trained Staff</i> <i>Top Value</i> <i>Total Commitment</i>
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**304 MIDDLETOWN PARK PLACE, SUITE C
LOUISVILLE, KENTUCKY 40243**

BUSINESS: (502) 245-0775

FAX: (502) 245-0725

EMAIL: WTICHENOR@TICHENORASSOCIATES.COM

CONTACT PERSON: WILLIAM R. TICHENOR

RECEIVED

2011 SEP 27 A 10:15

PROCUREMENT DIVISION
STATE OF WV

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TICHENOR & ASSOCIATES, LLP
CERTIFIED PUBLIC ACCOUNTANTS and MANAGEMENT CONSULTANTS

304 MIDDLETOWN PARK PLACE, SUITE C
LOUISVILLE, KY 40243

BUSINESS: (502) 245-0775

FAX: (502) 245-0725

E-MAIL: wtichenor@tichenorassociates.com

September 28, 2011

Transmittal Letter

Ms. Roberta Wagner
State of West Virginia
Department of Administration Purchasing Division
2019 Washington Street, East
Charleston, WV 25311

Dear Ms. Wagner:

Tichenor & Associates, LLP is pleased to provide the enclosed information in response to BHS12047 to provide accounting and financial management services. Tichenor & Associates, LLP has built its reputation on providing comprehensive, high-quality services at competitive fees. The firm consistently satisfies the needs of its clients by replacing their problems with optimal solutions.

Our response includes the mandatory requirements, request for quotation, affidavit, resumes (curriculum vitae) of all of our key staff, and our firm's relevant experience. We are very experienced and knowledgeable in providing professional accounting, financial management and healthcare consulting services to various hospitals and health care facilities. As you can see from our past experience, we have performed numerous services in the area of professional accounting and financial management services.

We have engaged Smith Cochran Hicks, LLC as a subcontractor to assist Tichenor in performing these services for the State of West Virginia. Please see the attached copy of the subcontract agreement letter at **Appendix E**.

Should you have any questions regarding our response please call me at (502) 245-0775 extension 108. We look forward to the opportunity to provide these important services to you.

Sincerely,



William R. Tichenor
Managing Partner
Tichenor & Associates, LLP

Enclosures

MANDATORY REQUIREMENTS

Vendor's Experience

Tichenor believes that the following demonstrates that the firm exceeds the Mandatory Requirements for Vendor Experience included in this RFQ.

- Tichenor is registered with the State of West Virginia and has been established for over 28 years. Per Section 3.0 Special Terms and Conditions of the RFQ, Tichenor will provide a copy of its "W.Va. Business Certificate and any other licenses it may be required to hold by the nature of its operation" if it is the successful Vendor.
- Tichenor has the minimum ten (10) years experience as a Certified Public Accounting Firm. See **Appendix A** for detailed information on the firm's healthcare experience over the last 28 years, as well as **Appendix D** for the Curriculum Vitae and Resumes of Key Staff.
- Tichenor has the minimum five (5) years experience in healthcare consulting, including reimbursement regulation. See **Appendix A and B** for detailed information on the firm's experience in healthcare consulting, including reimbursement regulation.
- Tichenor has at least three (3) years experience in AU 339 reporting.

The firm and its key personnel have over fifteen (15) years experience in 339 reporting. This experience includes the preparation, review or audit of over fifty (50) hospital reports. See **Appendix A and B** for healthcare engagements and types of services provided.

- Tichenor has over five (5) years experience Health Care Authority (HCA) reporting, including all required reports.

The firm and its key personnel have over fifteen (15) years experience in Health Care Authority (HCA) reporting. This experience includes the preparation, review and audit of the various HCA reports. See **Appendix A and B** for healthcare engagements and types of services provided.

- Tichenor has over five (5) years experience related to rate regulation.

The firm and its key personnel have over fifteen (15) years experience related to rate regulation. This rate regulation experience includes both Medicare and Medicaid. This rate regulation experience includes the following types of providers: hospitals, SNF and HHA.

- Tichenor has over three (3) years experience related to Disproportionate Share Hospital (DSH) reimbursement. Tichenor's key personnel have over three (3) years experience related to DSH reimbursement. This experience has been obtained under engagements with West Virginia and Kentucky Medicaid agencies and consulting engagements with hospitals.

Tichenor understands and agrees to provide the professional accounting and financial management services to include, but not limited to the services listed below for the seven (7) healthcare facilities included in the RFQ. Also, Tichenor asserts that the firm/personnel have the professional experience to provide these services in a timely and quality manner.

The following outlines Tichenor's key staff people and their experience providing these services to other clients in a timely and quality manner.

William R. Tichenor, CPA, CGFM – Project Manager (Partner)

Mr. Tichenor founded the firm in 1983 and serves as its Managing Partner. He has over 30 years of experience performing financial, compliance and internal control audits in accordance with GAGAS. He has over 28 years experience in providing accounting and financial management services for healthcare facilities and agencies. In addition Mr. Tichenor has provided accounting, tax and consulting services. This experience includes commercial, not-for-profit and local, state and federal entities. Mr. Tichenor received a BA in Accounting from Brescia College in 1967. He has been licensed as a Certified Public Accountant since 1972. Mr. Tichenor is a Certified Government Financial Manager.

In 2001, Mr. Tichenor was Project Manager under contract with West Virginia Department of Health and Human Resources/Bureau for Medical Services (WV DHHR/BMS) and provided some services in line with the services required by this RFQ.

Mr. Tichenor served as the Managing Partner on Tichenor's contract with West Virginia Department of Health and Human Services - Medicaid to perform cost report audits (financial and compliance) of over 200 Medicaid cost reports submitted by nursing home providers in West Virginia.

Mr. Tichenor serves as Managing Partner on Tichenor's contract with West Virginia Public Employees Insurance Agency (PEIA) and West Virginia Childrens Health Insurance Program (CHIP) to provide compliance reviews, coding reviews, and consulting services for the last six (6) years.

Mr. Tichenor's experience in providing services similar to those in this RFQ also includes services performed under contract with several Federal and State agencies. Tichenor has successfully completed contracts with numerous Federal agencies such as: Health and Human Services (HHS), Health and Human Services (HRSA), Health and Human Services (SAMHSA), Department of Defense Tri-Care, and the Health Care Finance Administration (Currently CMS). Tichenor has also successfully completed contracts with numerous State agencies such as: West

Virginia Department of Health and Human Services, Kentucky Department for Medicaid Service, Michigan Medicaid, and Ohio Department of Jobs and Family Services.

Susan Hereford, CPA - Assistant Project Manager

Ms. Hereford has over 20 years experience in various areas of healthcare financial services including the management and performance of provider audits and reimbursement responsibilities for major insurance providers. Since 2003 she has managed the contract for Medicaid in West Virginia and participated in many training forms for associates and outside parties. She has also been responsible under a major insurance provider for all of its Medicare audit and reimbursement responsibilities for hospitals, skilled nursing facilities, community health centers and home offices in the states of Virginia and West Virginia. Ms. Hereford received a B.A. in Business Administration with a concentration in Accounting from West Virginia University. Ms. Hereford is a Certified Public Accountant licensed to practice in West Virginia.

Ms. Hereford also served for twelve (12) years as Manager of National Government Services (Wellpoint)/United Government Services (Blue Cross of Wisconsin) and was responsible for all Medicare Part A audit and reimbursement activities handled by the Charleston, West Virginia office. She managed the performance of Medicare audit and reimbursement for hospitals, skilled nursing facilities, rural primary care hospitals (Critical Access Hospitals) and federally qualified health centers.

Ms. Hereford served for nine (9) years as Manager for Trigon Blue Cross and Blue Shield (Virginia) and was also responsible for all Medicare audit and reimbursement hospitals for all kinds of health care facilities throughout Virginia and West Virginia. She was instrumental in the implementation of a demonstration state program for the Rural Primary Care Hospital program (now Critical Access Hospital program).

Ms. Hereford served for nine (9) years as the Manager and Director for Blue Cross Blue Shield of West Virginia responsible for all audit and reimbursement responsibilities for hospitals, skilled nursing facilities and home offices located in that state. She was responsible for merging multiple audit and reimbursement policies of West Virginia Part A fiscal intermediaries into one single fiscal intermediary.

John Jenkins, CPA - Audit Manager

Mr. Jenkins has over 11 years experience in audit management and reimbursement analysis. He is experienced as an in-charge auditor on desk reviews and field audits of Medicare cost reports for various types of healthcare providers, especially hospitals. He has been responsible for the audit and Supervisory review of charity care audits for West Virginia Medicaid Behavioral Health Facilities. He has experience training personnel in reimbursement guidelines. Mr. Jenkins received a Bachelor of Accounting from the West Virginia Institute of Technology. Mr. Jenkins is a Certified Public Accountant licensed to practice in West Virginia.

Jim Veteto, RHIA - Healthcare Manager

Mr. Veteto has over 14 years experience in the areas of medical records administration, coding and billing issues. He has extensive experience in the claims adjudication process. He has served as Healthcare Manager for Tichenor since 2004 providing consultations for various types of health care facilities and providers in records administration, coding and billing issues. He serves as Healthcare Manager for Tichenor's contracts with WV PEIA and WV CHIP in performing services related to their hospital and physician claims as well as other consulting projects such as provider training and on-site reviews of various types of providers in the state. He has also provided off-site coding services for a rural hospital in Tennessee. Mr. Veteto has a B.S. in Science from the University of Louisville and a Post Baccalaureate Degree in Medical Record Administration from Eastern Kentucky University. Mr. Veteto is a Registered Health Information Administrator (RHIA).

In the past, Mr. Veteto served as Director of Health Information Management for Caritas Health Services in Louisville, Kentucky. He increased reimbursement by 12 million dollars by improving CDM and charge capture processes across all service lines and reduced unbilled by 12 million in charges with his first 6 months with the organization. Prior to that, he served as Director of Medical Records for a hospital in Tennessee and was responsible for developing a compliance program improving inpatient/outpatient physician documentation. He also assisted in the development of medical necessity software for improved reimbursement from the fiscal intermediary. His expertise reduced incomplete records by 30% within a year and decreased denials through physician education.

Please refer to the resumes (curriculum vitae) at Appendix D for more details about the experience and qualifications of these proposed key staff people.

Tichenor will be glad to provide any additional support that may be required to demonstrate that the firm exceeds the Mandatory Requirements of the RFQ.

Services to be Provided

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

- A. Tichenor will provide technical assistance and in-service trainings related to: general accounting for healthcare facilities; Medicare and Medicaid cost accounting; and statistical methods for cost reporting purposes. In-services and technical assistance training must be provided in two (2) day sessions at least three (3) times a year, or as requested at locations designated by the BHHF.
- B. Tichenor will provide technical assistance in compiling documentation necessary to complete cost reports for Hopemont Hospital, Lakin Hospital, and Jackie Withrow Hospital.

Tichenor's response to the BHHF's request for assistance with the cost reports will be provided to the BHHF within ten (10) working days.

- C. Tichenor will review completed cost reports for Hopemont Hospitals, Lakin Hospital, John Manchin Sr. Health Care Center, and Jackie Withrow Hospital and provide technical assistance in modifying and/or updating cost reports. Tichenor's response to the BHHF's request for assistance with the cost reports will be provided to the BHHF within ten (10) working days.
- D. Tichenor will provide technical assistance for maximizing reimbursement from third party payers, including modification and/or updating of each facility's fee schedules and billing and collection procedures in accordance consistent with Medicare and Medicaid principles. Tichenor's response to the BHHF's request for assistance will be provided to the BHHF within ten (10) working days.
- E. Tichenor will provide technical assistance in setting each state owned and operated facility's Medicaid rates.
- F. Tichenor will provide technical expertise to maximize the Disproportionate Share Hospital (DSH) reimbursement as requested. Tichenor's response to the BHHF's request for assistance will be provided to the BHHF within ten (10) working days.

Special Terms and Conditions

Insurance Requirements:

Tichenor currently has coverage of liability insurance for loss, damage, or injury (including death) of third parties arising from acts and omissions on its part or its agents and employees. For bodily injury (including death) Tichenor has coverage for a minimum of \$500,000.00 per person, and \$1,000,000.00 per occurrence. For property damage and professional liability Tichenor has coverage for a minimum of \$1,000,000.00 per occurrence. Tichenor will make available proof of this coverage upon award of the contract. Both of the aforementioned documents are attached at **Appendix C** in the Insurance Certificate.

License Requirements:

Tichenor is registered with the State of West Virginia and per *Section 3.0 Special Terms and Conditions, 3.2 License Requirements* of the RFQ, Tichenor will provide "evidence of certification or licensure with the West Virginia Workers Compensations 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" if it is the successful Vendor.

APPENDIX A
CPA FIRM EXPERIENCE



CPA FIRM EXPERIENCE

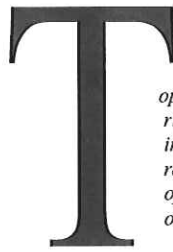
Client	Scope of Services
Heritage Medical Center	Performed Post Acute Care Transfer review project.
Grandview Medical Center	Performed Post Acute Care Transfer review project.
Pikeville Medical Center (Hospital, Clinics and Home Health Agency)	Performed a compliance risk assessment, a DRG focused audit, a HIM focused review, including review of policies and procedures and outpatient services audits. In addition, a number of educational sessions for medical staff and hospital personnel were performed. Performed chargemaster review. Provided coders as needed.
Lake Cumberland Regional Hospital	Performed consulting services related to Medicare and Medicaid compliance.
Rockcastle Hospital & Respiratory Care Center	Assisted Rockcastle Hospital in developing a compliance program. Performed a risk assessment, assisted in implementing the program and are conducting on-going education programs. Assisting facility with hospital chart audits and long-term care chart audits of clinical and financial issues. Prepared OR and ER packaged pricing. Provided PT documentation training.
Berea Hospital (Hospital, Clinics & Long Term Care)	Chargemaster review and APC readiness program.
Mary Breckinridge Hospital and Rural Health Clinics	Chargemaster review, APC readiness education and prepared Medicare/Medicaid cost reports and reviewed.
Gateway Regional Health System (Hospital, Physician Offices & Long Term Care Center)	Project manager for compliance activities. Services included monthly oversight of compliance monitoring activities, reporting to the board of directors and education of staff on current issues. Chargemaster review and APC readiness program.
T. J. Samson (Hospital & Long Term Care Center)	HIM assessment to recommend monitoring and reporting activities to compliment the corporate compliance program. Therapy billing and documentation review.
Clark Regional Medical Center (Hospital)	APC/medical necessity educational program for medical staff and senior managers.
Woodford County Hospital	Compiled Medicare and Medicaid cost reports and provided other consulting services.
Knott County Hospital	Prepared Medicare/Medicaid cost reports.
Frankfort Regional Medical Center (Hospital)	Provided coding education services.
KY Department of Mental Health/Mental Retardation	Operational Business Office assessment and chargemaster reviews for Western and Central State Hospitals.

KY Department of Mental Health/Mental Retardation	Performed contract compliance review of Caney Creek Rehabilitation Center. Performed the review of cost reports for state hospitals. Performing ongoing consulting services in regards to Medicare and Medicaid compliance.
New Horizons Healthcare Systems	Assisted new administration with change of ownership issues; performing ongoing financial and clinical consultation services.
Jenkins Hospital	Provided various Medicare and Medicaid compliance consulting services.
University Medical Associates	Performed compliance audit of approximately 500 Evaluation & Management encounters in a medical teaching environment.
James Graham Brown Cancer Center	Performed Evaluation & Management audit of medical internists in a medical teaching environment.
Professional Home Health Agency	Total risk assessment for initiation of a compliance program.
Chest Medicine Associates (Physician Office Practice)	Record audit for 6-physician practice with an emphasis on compliant coding and billing practices based on documentation.
Manchester Family Practice Clinic, Inc. (Rural Health Clinic)	Performed billing and financial review. Assisted with set-up of general ledger for rural health clinic designation.
Health Associates of Kentucky	Performed claim denial reviews and therapy documentation and billing audit.
West Virginia Medicaid	Performed audits of cost reports for nursing homes
West Virginia Medicaid	Review of state payment system of CPT, HCPCS II and HCPCS III coding assignments for all providers. Analysis of computer system programming with MMIS to determine and maintain that appropriate payment is made per state policy and procedure protocols.
Kentucky Department of Medicaid Services	Performed financial and compliance audits and desk reviews of cost reports for nursing homes and hospitals located in Kentucky.
Kentucky Department of Corrections	Performed audit of medical billings.
Michigan Department of Medicaid Services	Performed financial and compliance audits of 70 cost reports for nursing homes located in Michigan.
Michigan Department of Medicaid Services	Performed annual audit of Community Mental Health Agencies funded by Medicaid.
Virginia Department of Medicaid Services	Performed financial and program compliance reviews of 16 community mental health centers in Virginia.
KY Department of Mental Health/Mental Retardation	Performed audit of Shelbyville Group Home cost reports.
Ohio Medicaid	Performed audits and desk reviews of cost reports for nursing homes
West Virginia Public Employee's Insurance Agency (PEIA)	Performed various consulting services related to hospital and physician compliance with the insurance program.

West Virginia Children's Health Insurance Program (CHIP)	Performed a review of physician claims made under the West Virginia CHIP.
Kentucky Cabinet for Health Services, Office of Inspector General	Performed financial and compliance audits of three district health departments.
Centers for Medicare & Medicaid Services (CMS) <i>formerly Health Care Financing Administration (HCFA)</i>	Performed financial and compliance audits of nine HMOs ranging from 40 to 350 million dollars. Performed report and work paper reviews of 60 audits of hospitals, nursing homes, home health agencies and HMOs.

APPENDIX B

HEALTHCARE CONSULTING EXPERIENCE



TICHENOR & ASSOCIATES, LLP

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HEALTHCARE EXPERIENCE

Tichenor and its key personnel have over twenty-eight (28) years of healthcare consulting experience. This experience was gained working for individual providers, state and federal agencies; including consulting contracts with HHS-OIG, Public Health Service and CMS.

The firm's healthcare consulting experience as it relates to the RFQ includes the following:

- Services to hospitals related to accounting functions
- Services to hospitals in the preparation of various federal and state regulatory reports
- Services to hospitals in the reimbursement area (billing and collecting)
- Services to hospitals in the area of monthly, quarterly and annual financial records reviews
- Service to hospitals in reimbursement regulation research
- Service to hospitals in the timely preparation of all Medicare (HCFA 2552) Cost Reports, Provider Cost Report Reimbursement Questionnaires (HCFA 339) and supporting documentation
- Service to hospitals in the timely preparation of all Health Care Authority Reports
- Service to hospitals in the review and update of fee schedules
- Service to hospitals in the preparation of all disproportionate share calculations
- Services to hospitals in the preparation and representation of state and federal appeals
- Service to hospitals in the area of medical necessity compliance
- Service to hospitals in compliance programs, including risk assessment, implementation/education and monitoring/auditing
- Service to hospitals in DRG review/coding audits
- Service to hospitals in various education programs

The above types of service have been provided to state psychiatric hospitals and other hospitals that have psychiatric units.

APPENDIX C

INSURANCES AND CERTIFIED REQUIREMENTS DOCUMENTATION



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
09/12/2011

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

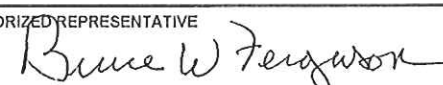
PRODUCER The Underwriters Group, Inc. 1700 Eastpoint Parkway P.O. Box 23790 Louisville KY 40223	CONTACT NAME: PHONE (A/C, No, Ext): 502-244-1343 E-MAIL ADDRESS:	FAX (A/C, No): 502-244-1411													
	<table border="1"> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A: Valley Forge Insurance Company</td> <td>20508</td> </tr> <tr> <td>INSURER B: Liberty Insurance Underwriters Inc</td> <td>19917</td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>		INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Valley Forge Insurance Company	20508	INSURER B: Liberty Insurance Underwriters Inc	19917	INSURER C:		INSURER D:		INSURER E:		INSURER F:
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INSURER D:															
INSURER E:															
INSURER F:															
INSURED Tichenor & Associates, LLP 304 Middletown Park Pl, Ste. C Louisville, KY 40243															

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC			B1027979879	12/31/2010	12/31/2011	EACH OCCURRENCE	\$1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$300,000
							MED EXP (Any one person)	\$10,000
							PERSONAL & ADV INJURY	\$1,000,000
							GENERAL AGGREGATE	\$2,000,000
							PRODUCTS - COMP/OP AGG	\$2,000,000
								\$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS <input checked="" type="checkbox"/>			B1027979879	12/31/2010	12/31/2011	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below <input type="checkbox"/> Y <input checked="" type="checkbox"/> N/A			WC131184359	12/31/2010	12/31/2011	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER	
							E.L. EACH ACCIDENT	\$100,000
							E.L. DISEASE - EA EMPLOYEE	\$100,000
							E.L. DISEASE - POLICY LIMIT	\$500,000
B	Professional Liability			CPL10036310	01/01/2011	01/01/2012	Per Claim	1,000,000
							Aggregate	1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

CERTIFICATE HOLDER State of West VA, Dept of Admin Purchasing Division PO Box 50130 Charleston, WV 25305-0130	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
--	--

EMPLOYER STATUS DETERMINATION

PGM : WFUIA42 DATE: 09/15/2011
KEIN 00 448942 -3 FEIN 61-101-9321 TELEPHONE NUMBER (502) 429-0700

LEGAL
DBA TICHENOR & ASSOCIATES
ADDR1 % PAYDAY SOLUTIONS COUNTY 111
ADDR2 PO BOX 1085 SIC/NAICS 8721 541211
ADDR3 OWN-AUX 75 PROP
CITY LOUISVILLE ST KY ZIP-CODE 40201 COUNTRY
FILER TYPE DISKETTE A/R Y A/P PREFILED
MULTI UNIT SUBJECT DATE 08-01-1991
ACTIVE EMPLOYER PREDECESSOR LIABLE DATE 05-01-1983
SUCCESSOR OR REINSTATEMENT (3) DUE DATE 10-31-1991
KRS STAUTORY REFERENCE 07 CREATION DATE 02-21-1992
REGULAR BUSINESS LATEST UPDATE 03-23-2010
REPORTING MULTI PREFIX PENALTY DATE 04-30-1992
COMMON FEIN C BANKRUPTCY FILE DTE
**** COMMENTS ON PROGRAM 45 **** UNCOLLECTIBLE DATE
RATES: 2011- 8.000 2010- 8.750 2009- 8.750 2008- 3.100 2007- 7.000 2006- 2.800

DLQ REPORTS 32011

ENTER KEIN/FEIN/SSN 000448942 Q/YR NAME PGM PG

*KY UNEMPLOYMENT FUNDS -
NOT REQUIRED IN WV SINCE NOT ADOPTED IN WV*



State of West Virginia
 West Virginia Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301
 (304) 558-3557

*The entity listed below was issued an
 Authorization to Perform
 Attest and/or Compilation Services
 for the period beginning
 July 1, 2011 through June 30, 2012*

**F0201A
 TICHENOR & ASSOCIATES LLP
 304 MIDDLETOWN PARK PL STE C
 LOUISVILLE KY 40243-2513**

Harold B Davis
 Board President

J. A. Stecker
 Executive Director

West Virginia Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301
 (304) 558-3557

Your fee has been received for your firm's Authorization to Perform Attest or Compilation Services in West Virginia. This Authorization may be detached and used until the date indicated.

Any errors in the attached information should be reported to the Board office at 304/558-3557

Harold B Davis
 Board President
J. A. Stecker
 Executive Director



State of West Virginia
 West Virginia Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301
 (304) 558-3557

*The entity listed below was issued a
 FIRM PERMIT
 for the period beginning
 July 1, 2011 through June 30, 2012*

**F0201A
 TICHENOR & ASSOCIATES LLP
 304 MIDDLETOWN PARK PL STE C
 LOUISVILLE KY 40243-2513**

Harold B Davis
 Board President

J. A. Stecker
 Executive Director

West Virginia Board of Accountancy
 106 Capitol Street, Suite 100
 Charleston, WV 25301
 (304) 558-3557

Your fee has been received for renewal of your firm permit. This registration may be detached from the perforation at left and used until the date indicated.

Any errors in the attached information should be reported to the Board office at 304/558-3557

Harold B Davis
 Board President
J. A. Stecker
 Executive Director

Commonwealth of Kentucky

Kentucky State Board of Accountancy
Certified Public Accounting Firm License

Tichenor & Associates, LLP

This is to certify that the above named firm holds an active license in good standing through July 1, 2012.



Firm License No. 177

Jamie R. Owen, CPA
Signature of Secretary

Kentucky
UNBROKEN SPIRIT

APPENDIX D
RESUMES (CURRICULUM VITAE) OF KEY STAFF

WILLIAM R. TICHENOR, CPA, CGFM

Proposed Position	Partner
Education	B.A. in Accounting: Brescia College
Professional Certifications	Certified Public Accountant Certified Governmental Financial Manager
Total Years Experience	Over 30 years

Mr. Tichenor is the firm's managing partner and the firm's founding partner in 1983. He has over 30 years of audit experience performing financial compliance and internal control audits in accordance with generally accepted auditing standards and Government Auditing Standards. This audit experience includes commercial, not-for-profit, local government units, state and federal entities. These audits included work at small local entities to large audits performed on a nationwide basis. During the last 28 years as managing partner of the firm Mr. Tichenor has provided audit services under contract with over 30 Federal agencies and 20 state agencies.

HEALTHCARE EXPERIENCE

West Virginia – Health and Human Resources/Bureau for Medical Services. During 2001 and 2002, Mr. Tichenor was the partner on a Purchase Order with the West Virginia Bureau for Medical Services to provide services in the following areas:

- Served as a technical advisor to the Bureau's Policy Units in the formulation and review of program policies.
 - Made recommendations for implementation of coding which adequately meets in the intent of the BMS policies.
 - Reviewed and made recommendations for bundling and unbundling of procedures and diagnosis codes.
 - Assisted in ongoing development, review and maintenance of the procedure and diagnosis code tables, files, etc., which reside in the Reference Subsystem of the MMIS (Medicaid Management Information System).
 - Reviewed current and future procedure codes for usage.
 - Setup utilization review criteria files.
 - Developed staff training
- Served as technical advisor to the Bureau's MMIS Director in the formulation and review of system policies.
 - Ongoing development, review and maintenance of the procedure and diagnosis code tables, files, etc., which reside in the Reference Subsystem and MMIS (Medicaid Management Information System).
 - Developed and administered fee schedule update and analysis protocols and coordinate the updates to the reference subsystem.
 - Produced file maintenance update requests for system coding additions or changes.
 - Reviewed available bundling and re-bundling software. Made recommendations for acquisition and modification of same.
 - Provided staff training

- Made recommendations as to whether the Bureau would benefit from staff a fulltime coder.

West Virginia Medicaid. Mr. Tichenor served as the partner for cost report audits (financial and compliance) of over 200 Medicaid cost reports submitted by nursing home providers in West Virginia. These audits are performed in accordance with generally accepted auditing standards. These auditees were commercial and nonprofit.

West Virginia Public Employees Insurance Agency (PEIA). Mr. Tichenor is the partner on Tichenor's contract with PEIA to perform audits of claims paid to providers (both technical and professional) and perform compliance reviews of providers. Mr. Tichenor also served as the partner on a compliance and financial audit of the third-party administrator for PEIA. This audit was performed in accordance with Government Auditing Standards.

DOD, Tri-Care. Mr. Tichenor worked with the Tri-Care/Champus insurance program to identify and recover overpayments made to hospitals. To date the firm has identified over \$40 million in overpayments during the six years under review.

Health and Human Services – HRSA Mr. Tichenor recently served as the partner on a contract with HHS, Health Resources and Services Administration to assist in the preaward process for grantees to determine the adequacy of financial capability (viability) based on analysis and review of financial statements, tax returns and Data Collection information related to the grantee's A-133 audit results. The grantees included local governments, nonprofits and universities.

Health and Human Services – SAMHSA Mr. Tichenor served as one of the partners on a contract with HHS, Substance Abuse and Mental Health Services Administration in the preaward process for grantees to perform audits of business/cost proposals to determine the allowability, allocability and reasonableness of proposed/budgeted costs and/or direct and indirect costs. The grantees included local governments, nonprofits, commercial and universities.

Health Care Finance Administration (Currently CMS). Mr. Tichenor was the partner under the firm's Audit Quality Review Program (AQRP) task order with HCFA. This task order included the AQRP of forty-eight hospital, nursing facilities and home health providers audits performed by Medicare Intermediaries.

Health and Human Services (HHS). Mr. Tichenor was the partner on an audit of the State of Maryland's Statewide Indirect Cost Allocation Plan for 1990. The audit, which was requested by HHS' Division of Cost Determination, questioned over \$50 million (out of \$78 million claimed by the State), which did not meet the Federal cost principles mandated by OMB Circular A-87.

Health and Human Services (HHS). Mr. Tichenor has also performed administrative cost audits on a number of Medicare final administrative costs proposals, including

Independence Blue Cross, Pennsylvania Blue Shield, Blue Cross of New Mexico, and Mutual of Omaha.

Michigan Medicaid. Mr. Tichenor served as the partner for our contract with Michigan Department of Community Health to provide audit services for the audits of over 550 audits of LTC facilities and 7 audits of selected CMHSPs and PIHPs located in Southeastern Michigan. The audits were performed under a five year contract with the Department of Community Health. These audits were performed in accordance with generally accepted auditing standards. These auditees were local government, commercial and nonprofits.

Kentucky Department for Medicaid Service. Mr. Tichenor was the partner on the audits of Kentucky Medicaid cost reports of nursing home and hospital providers. These audits are performed in accordance with generally accepted auditing standards. These auditees were local government, commercial and nonprofit.

Ohio Department of Jobs and Family Services (ODJFS). Mr. Tichenor was the partner on audits of Medicaid Audits of providers in the State of Ohio. The firm audited in excess of 650 cost reports submitted by providers. These auditees were local government, commercial and nonprofit.

OTHER EXPERIENCE

Kentucky Auditor of Public Accounts (local government units and nonprofits). Mr. Tichenor is the contract partner/project manager on Tichenor's contracts to complete seventy (70) audits of local government units and educational cooperatives (local government and nonprofits) for the Kentucky Auditor of Public Accounts (APA) in accordance with Government Auditing Standards and financial statements that are presented in accordance with GASB 34 and OMB A-133 audits. These auditees receive federal and state grants.

Kentucky Administrative Office of the Courts (local government units). Mr. Tichenor served as the engagement partner for eighty-two (82) audits of Circuit Court Clerks. These audits were performed in accordance with Government Auditing Standards.

Kentucky Division of Conservation (local government units). Mr. Tichenor served as the engagement partner on the financial and compliance audits of one-hundred eighty-two (182) soil and water conservation district audits for the Commonwealth of Kentucky in 2003 and 2004. These audits were performed in accordance with Government Auditing Standards. Currently, he is the contract partner on a four year contract to complete over one-hundred sixty (160) Kentucky county soil and water district audits in accordance with Government Auditing Standards and financial statements that are presented in accordance with GASB 34. These districts receive federal and state grants.

North Carolina Auditor of Public Accounts. Mr. Tichenor is the contract partner/manager for Tichenor's contracts to complete thirty-two (32) audits of non-profit organizations located in North Carolina. These organizations receive federal and state grants related to funding for children's programs. These funds have to be audited in accordance with Government Auditing Standards and A-133, when applicable.

Appalachian Regional Commission (ARC). Mr. Tichenor serves as the audit partner for over 150 agreed-upon procedures reviews and audits of grantees throughout Kentucky, Tennessee, Virginia, West Virginia, Mississippi, Ohio, and Maryland. Based on this experience Mr. Tichenor has exceptional knowledge of governmental economic development programs and grant regulations and in particular, ARC specific knowledge and experience in performance/results auditing. These grantees are local government and nonprofit organizations that receive federal and state grants.

Environmental Protection Agency (EPA). Mr. Tichenor served as audit partner on hundreds of financial, internal control and compliance audits of EPA grantees and contractors for EPA-OIG. These auditees include commercial, state, and local government entities. The majority of the audits resulted in questioned costs and internal control recommendations. These audits were performed under regional contracts with the EPA-OIG in the Atlanta, Chicago, and Mid-Atlantic regions. These contracts with the EPA-OIG included the following services:

- Performed hundreds of audits of city or county that received grants for construction of new or addition wastewater treatment plants. These audits ranged in size from \$5 million to \$200 million in grant funds audited. The grantee audit sites were located in 18 states east of the Mississippi, excluding the Northeast.
- Performed several audits of State Cooperative Agreements between EPA and a particular state for administrative costs for oversight within that state for individual hazardous waste sites cleanups.
- Performed indirect costs audits of several engineering firms that EPA had contracted with through the various city and county grantees for design cost related to the construction for new or additions to wastewater treatment plants.

U.S. Department of Agriculture (USDA). Mr. Tichenor was the audit partner on two contracts with USDA-OIG. Under these two contracts, we performed the following services:

- Performed 4 audits of indirect cost proposals submitted by state forestry division to USDA. These audits questioned costs in the proposals based on costs being improperly allocated, unallowable, and reasonable.
- Performed 6 audits of school district lunch programs funded by USDA. These audits included financial, internal control and compliance with program funding.
- Performed 12 audits of for-profit and nonprofit grantees in the Commonwealth of Virginia for grants received for daycare meals funds from USDA.

Department of Labor (DOL). Mr. Tichenor was the partner on an audit of the State of Maryland's Department of Labor, Licensing and Regulation (DLLR) direct and indirect costs charged to various DOL grant awards. The audit disclosed that DLLR had over-recovered indirect costs totaling \$9.8 million because of its failure to comply with various cost principles mandated by OMB Circular A-87 for State and local governments.

Department of Labor (DOL). Mr. Tichenor was the partner on an audit of Maryland ADP/IT central services costs charged to various DOL grant awards, including the State's Unemployment Insurance program. He obtained a detailed understanding of the State accounting system used by

the Department of Labor, Licensing, and Regulation (DLLR) accounting systems. The audit included an evaluation of ADP/IT cost allocation plan to determine whether it fully complied with the Federal cost principles mandated by OMB Circular A-87 for State and local governments.

Department of Labor (DOL). Mr. Tichenor served as the partner on an audit of proposed indirect cost rates (and limited tests of direct costs) claimed by a national senior citizens' nonprofit organization. Among other things, the review disclosed a pattern of practices which resulted in the improper shifting of costs from private sector cost objectives (to which they were properly allocable) to the DOL grant award cost objective in violation of Federal cost principles mandated by OMB Circular A-122.

Department of Labor (DOL). Mr. Tichenor has served at the partner on a number of audits and consulting services engagements requested by the DOL/ETA Contracting Officer. The purpose of these engagements was to evaluate millions of dollars in claims for additional direct and indirect costs under DOL construction contracts. These claims involved Requests for Equitable Adjustments submitted by construction contractors under the "Disputes and Appeals" clause (FAR 52.233-1, as prescribed by FAR 33.215); the "Differing Site Conditions" clause (FAR 52.236-2, as prescribed by FAR 36.502); and the "Changes" clause (FAR 52.243-4, as prescribed by FAR 43.205(d)) contained in their respective contracts. Throughout these engagements, Mr. Tichenor worked closely with the DOL Contracting Officer, DOL attorneys, and DOL outside construction consultants in developing their negotiation/litigation strategies on each of the contracts. The findings developed by Mr. Tichenor have been used by the DOL Contracting Officer to achieve negotiated settlements substantially below the amounts claimed, and to significantly strengthen DOL's position in lawsuits on claims not yet settled. In each case, a substantial portion of the costs questioned included extended home office overhead costs claimed under "*Eichleay*," and extended field office overhead costs.

Department of Labor (DOL). In addition the above-mentioned DOL construction contractors, Mr. Tichenor has served as partner on a number of audits of direct and indirect costs claimed by various other nonprofit and commercial DOL contractors. On one of these audits, Mr. Tichenor worked closely with U.S. Department of Justice attorneys in developing a fraud case against that contractor. One of the key findings was that the contractor failed to allocate any indirect costs to its non-Government cost objectives.

Professional Affiliations: American Institute of Certified Public Accountants
Kentucky Society of Certified Public Accountants
Association of Government Accountants

Awards: Recipient of the 2000 Association of Government Accountants' Private Sector Financial Excellence Award.

Chapter of the Year Award from Kentucky Society of CPAs, while President of Louisville Chapter. First time the Louisville Chapter had received the award.

Committee of the Year Award from Kentucky Society of CPAs, while Chairperson of Membership Services Committee.

SUSAN S. HEREFORD, CPA

EXPERIENCE

1999-Present National Government Services (Wellpoint)/United Government Services (Blue Cross of Wisconsin)

Manager

- Responsible for all Medicare Part A audit and reimbursement activities handled by the Charleston office.
- Medicare audit and reimbursement for hospitals, skilled nursing facilities, rural primary care hospitals (later critical access hospitals), and federally qualified health centers.
- With existing staff, our department assumed additional workload from several states (Michigan, Ohio, Wisconsin, Maine and California) while continuing to service our existing workload in West Virginia and Virginia.
- Was a key member of several Medicare technical policy teams within our organization which were tasked with the purpose of determining one policy to be consistently applied throughout our organization.
- Reviewed and finalized California hospital Provider Reimbursement Review Board appeals during the 2004 PRRB case reduction initiative.
- Participated in many training forms for associates and outside parties such as Medicaid audit.
- Obtained and managed the West Virginia Medicaid contract since 2003.

1990-1999 Trigon Blue Cross and Blue Shield (Virginia)

Manager

- Responsible for all Medicare audit and reimbursement responsibilities for hospitals, skilled nursing facilities, community health centers and home offices under my jurisdiction in the states of Virginia and West Virginia.
- With existing staff, our office assumed audit, desk review, cost report acceptance and reimbursement responsibilities for additional hospital and skilled nursing facilities located in the state of Virginia while maintaining these functions for our West Virginia facilities.
- Was instrumental in implementation of the second of seven demonstration states for the Rural Primary Care Hospital program which later became the Critical Access Hospital program. This program, when implemented, did not have the necessary claims/payment/reimbursement processes developed. Accordingly, these processes had to be determined after the special payment designations were awarded. As a result, interaction was required between us, the provider community and the Centers for Medicare and Medicaid Services in order to get the program running as it was intended.
- Worked with Virginia associates to develop consistent policies and procedures to ensure consistency in our practices and gain efficiencies.
- Continued to produce high quality work as recognized by the Centers for Medicare and Medicaid Services in their annual review results.

1981-1990 Blue Cross Blue Shield of West Virginia

Manager/Director

- Responsible for all audit and reimbursement responsibilities for hospitals, skilled nursing facilities and home offices located in the state of West Virginia.
- Merged the audit/reimbursement responsibilities of three separate West Virginia Part A fiscal intermediaries into one single fiscal intermediary.
- Once the merger of the three Blue Cross fiscal intermediaries was completed, the successor organization, Blue Cross Blue Shield of West Virginia, achieved high Contractor Performance Evaluation Program (CPEP) scores throughout the ensuing years including a perfect score of 100% in our last year of operation under the West Virginia plan.
- Nurtured a good working relationship with the providers, consultants and various provider associations we dealt with as a result of our merger.
- Increased efficiency by automating various work processes for both audit and reimbursement.

EDUCATION

- Bachelor in Business Administration with a concentration in Accounting, West Virginia University

MEMBERSHIPS

- Former Member of the Medicare Advisory Council (formerly Reimbursement Advisory Council) which worked with the Centers for Medicare and Medicaid Services on technical issues on behalf of all Medicare Part A Fiscal Intermediaries.
- Former member of the Hospital Financial Management Association.

JOHN S. JENKINS, CPA

EXPERIENCE

2010-Present **Smith, Cochran and Hicks, PLLC** *Manager*

- Plan, perform, and supervise various types of engagements. These engagements include: settlement administration for class-action settlements; premium audits; and financial examinations.

2005-2010 **National Government Services** *Medicare Auditor III*

- In-charge auditor on desk reviews and field audits of Medicare cost reports for various types of healthcare providers (primarily hospitals). Field audit responsibilities include: scheduling; planning; & leading other audit associates.
- Supervisory reviewer of Medicare cost report desk reviews.
- Reopening and Appeals of previously settled Medicare cost reports.
- Audit and Supervisory review of charity care audits for WV Medicaid Behavioral Health Facilities.

2004-2005 **Smith Cochran and Hicks, PLLC** *Auditor Manager*

- Perform and Supervise completion of various types of audit engagements, such as: compliance audits; financial statement audits; and agreed upon procedure engagements.
- Supervisory role included: scheduling; planning; supervisory review; timesheet approvals; and performance evaluations.

2002-2004 **Meyers and Stauffer LC** *Medicaid Auditor*

- Completed North Carolina Medicaid audits (field-audits) of nursing facilities
- Assisted in training of reimbursement guidelines to new associates.

2000-2004 **National Government Services** *Reimbursement Analyst*

- Completed desk reviews and field audits of Medicare cost reports for various types of healthcare providers (Hospitals, Skilled Nursing Facilities, & Federally Qualified Health Clinics)

1997-2000 **Pack, Hawley, Lambert and Burdette, PLLC** *Staff Accountant*

- Completed audits, reviews, and compilations of financial statements.
- Prepared income tax returns for individuals, corporations, and partnerships.

EDUCATION

- Bachelor in Accounting, West Virginia Institute of Technology

MEMBERSHIPS

- American Institute of Certified Public Accountants
- West Virginia Society of Certified Public Accountants

JIM VETETO, RHIA

Firm: Tichenor & Associates, LLP
Contract Position: Healthcare Manager
Total Years of Experience: 13 years

Education:

Post Baccalaureate Degree Medical Record Administration, Eastern Kentucky University
Bachelor of Science, University of Louisville

Professional Credentials: Registered Health Information Administrator

Background: Mr. Veteto has an extensive background in medical records administration, coding and billing issues. He has extensive background in the claims adjudication process.

Relevant Experience:

Tichenor & Associates, LLP (1/04-present) Healthcare Manager

Consultations for hospitals in records administration, coding and billing issues. Manager for contract with West Virginia Public Employee Insurance Agency related to hospital and physician claims. Provided off-site coding services for a rural hospital located in Tennessee.

Caritas Health Services Louisville, Kentucky (1/01-1/04)

Director of Health Information Management

Increased reimbursement by 12 million dollars (compared to FY 2000) by improving the CDM and charge capture processes across all service lines; Reduced unbilled by 12 million in charges within first 6 months; Implemented concurrent coding program; Reduced Outpatient, CT, and MRI denials with coding/LMRP education; Facilitated a compliance program to increase reimbursement; Recognized by Healthcare Excel (PRO) for being a benchmark hospital in coding and documentation issues.

Frank T. Rutherford Memorial Hospital Carthage, Tennessee (5/98-12/00)

Director of Medical Records

Developed a compliance program improving inpatient/outpatient physician documentation; Assisted in the development of medical necessity software for improved reimbursement from the fiscal intermediary; Revised procedures improving department efficiencies and reducing incomplete records by 30% within a year; Decreased denials through physician education; Payment Error Prevention Program Coordinator; Revised charge capture procedure in ER facilitating increased reimbursement; Performed charge master review.

Fentress County General Hospital Jamestown, Tennessee (08/93 – 4-98)

Director of Medical Records/Quality Improvement

Reduced departmental expenditures by 7%; Computerized departmental procedures; Responsible for hospital wide JCAHO accreditation program; Reduced billing time by two days; Conducted reviews on Medicare readmission's and surgical cases; Performed physician education on documentation and DRG assignments.

Scott County Hospital Oneida, Tennessee (1/95-11/97)

Director of Medical Records/DRG Analyst

Improved department's IT efficiency; Optimized all Medicare inpatient's DRG's; Assisted physicians in record completeness.

Professional Affiliations:

American Health Information Management Association, Active Member
Seven Counties Services, Board of Directors and Finance Committee Term 2003 - 2007

APPENDIX E

SUBCONTRACTOR LETTER OF AGREEMENT

smithcochranhicksPLLC
CERTIFIED PUBLIC ACCOUNTANTS

September 6, 2011

William R. Tichenor
Managing Partner
Tichenor & Associates, LLP
304 Middletown Park Place, Suite C
Louisville, KY 40243

Mr. Tichenor:

This letter states that Smith, Cochran and Hicks, PLLC (SCH) agrees to subcontract with Tichenor & Associates, LLP (Tichenor) in response to a Request For Quote issued by West Virginia Department of Health & Human Resources, Bureau for Behavioral Health and Health Facilities, Office of Health Facilities (DHHR/BBH/HF) titled, "BHS 12047 Accounting Services" and dated August 17, 2011. SCH agrees to provide certain personnel to assist on the performance of the contract service requirements. The rates (loaded) per hour for the proposed key personnel are:

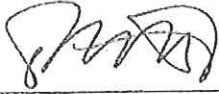
Assistant Project Manager (Susan Hereford)	\$
Audit Manager (John Jenkins)	\$

SCH has completed and submitted the following items to Tichenor to be included in the proposal:

1. Completed, signed and notarized State of West Virginia Purchasing Affidavit (page 15 of the RFQ)
2. Resumes of the proposed personnel listed above.

SCH has read the Request for Quote and agrees to perform services in compliance with it. Once Tichenor receives the contract award, it will provide a written subcontractor agreement for SCH's review and signature.

Signed:



Patrick Smith, CPA
Managing Member
Smith, Cochran and Hicks, PLLC

9/7/2011

Date



William R. Tichenor, CPA
Managing Partner
Tichenor & Associates, LLP

9/7/11

Date

APPENDIX F
REQUEST FOR QUOTATION



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
BHS12047

PAGE
1

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

VENDOR

RFQ COPY
 TYPE NAME/ADDRESS HERE
 Tichenor & Associates, LLP
 304 Middletown Park Pl., STE C
 Louisville, KY 40243

SHIP TO

HEALTH AND HUMAN RESOURCES
 BBH/HF
 ROOM 350
 350 CAPITOL STREET
 CHARLESTON, WV
 25301-3702 304-558-3672

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
08/17/2011				

BID OPENING DATE: **09/15/2011** BID OPENING TIME **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
0001	1	YR		946-10	\$ 63,925.00	\$ 63,925.00
<p>ACCOUNTING SERVICES</p> <p>CONTRACT TO OBTAIN THE SERVICES OF A CERTIFIED PUBLIC ACCOUNTING FIRM WITH HEALTHCARE FINANCIAL MANAGEMENT EXPERIENCE TO PROVIDE TECHNICAL ASSISTANCE TO THE DEPARTMENT OF HEALTH AND HUMAN RESOURCES, BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES, OFFICE OF HEALTH FACILITIES PER THE ATTACHED SPECIFICATIONS.</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 SERVICE SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <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 8/30/2011. ALL INQUIRIES SHALL 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: ROBERTA WAGNER</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>Robert Wagner</i>	TELEPHONE (502) 245-0775	DATE September 15, 2011
TITLE Managing Partner	FEIN 61-1019321	ADDRESS CHANGES TO BE NOTED ABOVE

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

GENERAL TERMS & CONDITIONS
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
 2. The State may accept or reject in part, or in whole, any bid.
 3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
 4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
 5. Payment may only be made after the delivery and acceptance of goods or services.
 6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
 7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
 8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
 9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
 10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
 11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
 12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
 13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.htm and is hereby made part of the agreement. Provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
 14. **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. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
 15. **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, and the West Virginia Insurance Commission. 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.
 16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the State of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.
- I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as EQUAL to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).



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
 BHS12047

PAGE
 2

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

RFQ COPY

TYPE NAME/ADDRESS HERE

VENDOR

Tichenor & Associates, LLP
 304 Middletown Park Pl., Ste C
 Louisville, KY 40243

SHIP TO

HEALTH AND HUMAN RESOURCES
 BBH/HF
 ROOM 350
 350 CAPITOL STREET
 CHARLESTON, WV
 25301-3702 304-558-3672

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
08/17/2011				

BID OPENING DATE: 09/15/2011 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25311 FAX: 304-558-4115 E-MAIL: ROBERTA.A.WAGNER@WV.GOV LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON NOVEMBER 1, 2011, 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 THIRTY (30) DAYS WRITTEN NOTICE. UNLESS SPECIFIC PROVISIONS ARE STIPULATED IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS, AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT. 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.						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>Robert R. O'Neil</i>	TELEPHONE (502) 245-0775	DATE September 15, 2011
TITLE Managing Partner	FEIN 61-1019321	ADDRESS CHANGES TO BE NOTED ABOVE

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



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
 BHS12047

PAGE
 3

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

RFQ COPY

TYPE NAME/ADDRESS HERE

VENDOR

Tichenor & Associates, LLP
 304 Middletown Park Pl., Ste C
 Louisville, KY 40243

SHIP TO

HEALTH AND HUMAN RESOURCES
 BBH/HF
 ROOM 350
 350 CAPITOL STREET
 CHARLESTON, WV
 25301-3702 304-558-3672

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS		
08/17/2011						
BID OPENING DATE: 09/15/2011		BID OPENING TIME 01:30PM				
LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>PURCHASING CARD ACCEPTANCE: THE STATE OF WEST VIRGINIA CURRENTLY UTILIZES A VISA PURCHASING CARD PROGRAM WHICH IS ISSUED THROUGH A BANK. THE SUCCESSFUL VENDOR MUST ACCEPT THE STATE OF WEST VIRGINIA VISA PURCHASING CARD FOR PAYMENT OF ALL ORDERS PLACED BY ANY STATE AGENCY AS A CONDITION OF AWARD.</p> <p>REV 07/16/2007 VENDOR PREFERENCE CERTIFICATE</p> <p>THIS TEAM EXHIBIT HAS BEEN REPLACED BY THE ONLINE VERSION WHICH IS AVAILABLE HERE: HTTP://WWW.STATE.WV.US/ADMIN/PURCHASE/VRC/VENPREF.PDF</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 THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</p> <p>SEALED BID</p> <p>BUYER:-----RW/FILE 22-----</p> <p>RFQ. NO.:-----BHS12047-----</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>William B. Bidman, Partner</i>	TELEPHONE (502) 245-0775	DATE September 15, 2011
TITLE Managing Partner	FEIN 61-1019321	ADDRESS CHANGES TO BE NOTED ABOVE

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



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
BHS12047

PAGE
4

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

VENDOR
 RFQ COPY
 TYPE NAME/ADDRESS HERE
 Tichenor & Associates, LLP
 304 Middletown Park Pl., Ste C
 Louisville, KY 40243

SHIP TO
 HEALTH AND HUMAN RESOURCES
 BBH/HF
 ROOM 350
 350 CAPITOL STREET
 CHARLESTON, WV
 25301-3702 304-558-3672

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
08/17/2011				

BID OPENING DATE: **09/15/2011** BID OPENING TIME: **01:30PM**

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
BID OPENING DATE: -----09/15/2011----- BID OPENING TIME: -----1:30 PM----- PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: (502)245-0725 CONTACT PERSON (PLEASE PRINT CLEARLY): William R. Tichenor, Managing Partner ***** THIS IS THE END OF RFQ BHS12047 ***** TOTAL: <u>\$63,925.00</u>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>William R. Tichenor, Partner</i>	TELEPHONE (502) 245-0775	DATE September 15, 2011
TITLE Managing Partner	FEIN 61-1019321	ADDRESS CHANGES TO BE NOTED ABOVE

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

1.1 PURPOSE:

The purpose of this Request for Quotation (RFQ) is to engage the services of a certified public accounting firm with health care financial management experience to provide technical assistance to the Department of Health and Human Resources (DHHR), Bureau for Behavioral Health and Health Facilities (BHBF), regarding financial services at the State owned and operated healthcare facilities.

1.2 Background Information and Location of Hospitals

The Bureau for Behavioral Health and Health Facilities, located at 350 Capitol Street, Room 350, Charleston, WV 25301, is responsible for overseeing the preparation and completion of the financial cost reports for all seven (7) of the State owned and operated healthcare facilities. The BHBF assists three (3) of the State owned and operated healthcare facilities with cost accounting and cost report preparation; assists the seven (7) State owned and operated healthcare facilities with billing and collection activities; and monitors the patient trustee account activity at all seven (7) of the State owned and operated healthcare facilities.

Hopemont Hospital *
Hopemont, WV 26764
98 bed LTC

Lakin Hospital*
Lakin, WV 25250
114 bed LTC

John Manchin, Sr. Health Care Center
Fairmont, WV 26554
41 bed LTC/SNF with Outpatient Clinic

Jackie Withrow Hospital*
Beckley, WV 25801
199 bed LTC

Welch Community Hospital
Welch, WV 24901
124 bed LTC/Acute

William R. Sharpe, Jr. Hospital
Weston, WV 26452
150 bed Acute Psych/JCAHO certified

Mildred Mitchell-Bateman Hospital
Huntington, WV 25709
110 bed Acute Psych/JCAHO certified

*Cost report preparation by BHBF.

2.0 GENERAL REQUIREMENTS

A certified public accounting firm is to provide qualified and experience personnel to perform professional accounting and financial management services. Curriculum Vitae (CV) for all key staff must be submitted as a component of the proposal. Any changes to key staff must be approved by the BHHF.

2.1 Vendor's Experience: Mandatory

Vendor must provide documentation to demonstrate each of the following requirements:

- Vendor must be registered with the West Virginia Secretary of State.
- Vendor must have a minimum of ten (10) years experience as a Certified Public Accounting Firm.
- Vendor must have at least five (5) years healthcare consulting experience including reimbursement regulation.
- Vendor must have at least three (3) years experience in AU 339 reporting.
- Vendor must have at least five (5) years experience Health Care Authority (HCA) reporting, including all required reports.
- Vendor must have at least five (5) years experience related to rate regulation.
- Vendor must have at least three (3) years experience related to Disproportionate Share Hospital (DSH) reimbursement.

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. Vendor will provide technical assistance and in-service trainings related to: general accounting for healthcare facilities; Medicare and Medicaid cost accounting; and statistical methods for cost reporting purposes. In-services and technical assistance training must be provided in two (2) day sessions at least three (3) times a year, or as requested at locations designated by the BHHF.
- B. Vendor will provide technical assistance in compiling documentation necessary to complete cost reports for Hopemont Hospital, Lakin Hospital, and Jackie Withrow Hospital. Vendor's response to the BHHF's request for assistance with the cost reports must be provided to the BHHF within ten (10) working days.
- C. Vendor will review completed cost reports for Hopemont Hospital, Lakin Hospital, John Manchin Sr. Health Care Center, and Jackie Withrow Hospital and provide technical assistance in modifying and/or updating cost reports. Vendor's response to the BHHF's request for assistance with the cost reports must be provided to the BHHF within ten (10) working days.
- D. Vendor will provide technical assistance for maximizing reimbursement from third party payers, including modification and/or updating of each facility's fee schedules and billing and collection procedures in accordance consistent with Medicare and Medicaid principles. Vendor's response to the BHHF's request for assistance must be provided to the BHHF within ten (10) working days.

- E. Vendor will provide technical assistance in setting each state owned and operated facility's Medicaid rates.
- F. Vendor will provide technical expertise to maximize the Disproportionate Share Hospital (DSH) reimbursement as requested. Vendor's response to the BHHF's request for assistance must be provided to the BHHF within ten (10) working days.

3.0 SPECIAL TERMS AND CONDITIONS

3.1 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 property damage and professional liability: Minimum of \$1,000,000.00 per occurrence.

3.2 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.

BID SCHEDULE SHEET

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. Unit costs shall be firm and include all costs in the bid response. Bidder is to provide an all-inclusive price for each service/tasks to be provided as requested in Section 2.2.

The vendor's quotation must include bids for the following information as outlined:

A. The vendor must provide technical assistance and in-service training as follows:

General Administration Services	All-Inclusive Cost/Task
<hr/>	
1. General accounting/technical assistance for healthcare facilities.	<u>1,800</u>
2. Medicare & Medicaid cost accounting and Statistical methods for cost reporting purposes.	<u>1,800</u>
3. In-Service training – a minimum of three (3) per year, two (2) day sessions or as requested by BHHF	<u>4,500</u>
Total "Task A"	\$ <u>8,100</u>

BID SCHEDULE SHEET

B. The vendor will provide technical assistance in compiling the accounting documents necessary to complete the cost reports for:

Facilities	All-Inclusive Cost/Task
1. Hopemont Hospital	<u>1,800</u>
2. Lakin Hospital	<u>1,800</u>
3. Jackie Withrow Hospital	<u>1,800</u>
Total "Task B"	<u>\$5,400</u>

BID SCHEDULE SHEET

C. The vendor will review the completed cost reports for:

Facilities	All-Inclusive Cost/Task
1. Hopemont Hospital	<u>2,300</u>
2. Lakin Hospital	<u>2,300</u>
3. John Manchin, Sr. Health Care Center	<u>2,300</u>
4. Jackie Withrow Hospital	<u>2,300</u>
Total "Task C"	\$<u>9,200</u>

D. The vendor will provide technical assistance for maximizing reimbursement from third party payers. The vendor's services will include the following:

D-1: Assisting the Department with modifying and/or updating each facility's routine, professional and ancillary services fee schedule (except Welch Community Hospital, Mildred Mitchell-Bateman Hospital, and William R. Sharpe, Jr. Hospital). All changes must be made in accordance with Medicare and Medicare principles.

Facilities	All-Inclusive Cost/Task
1. Hopemont Hospital	<u>1,100</u>
2. Lakin Hospital	<u>1,100</u>
3. John Manchin, Sr. Health Care Center	<u>1,100</u>
4. Jackie Withrow Hospital	<u>1,100</u>
Total Task D-1	\$<u>4,400</u>

BID SCHEDULE SHEET

D-2: Provide technical assistance to update each facility's (except Welch Community Hospital, Mildred Mitchell-Bateman Hospital, and William R. Sharpe, Jr. Hospital) billing and collections procedures. All procedures must be in accordance with Medicare and Medicaid principles.

Facilities	All-Inclusive Cost/Task
1. Hopemont Hospital	<u>1,100</u>
2. Lakin Hospital	<u>1,100</u>
3. John Manchin, Sr. Health Care Center	<u>1,100</u>
4. Jackie Withrow Hospital	<u>1,100</u>
Total "Task D-2"	<u>\$ 4,400</u>

E. Vendor will provide technical assistance in setting the following LTC facility's Medicaid rates:

Facilities	All-Inclusive Cost/Task
1. Hopemont Hospital	<u>1,100</u>
2. Lakin Hospital	<u>1,100</u>
3. John Manchin, Sr. Health Care Center	<u>1,100</u>
4. Jackie Withrow Hospital	<u>1,100</u>
5. Welch Community Hospital	<u>1,100</u>
Total "Task E"	<u>\$ 5,500</u>

BID SCHEDULE SHEET**F. Vendor will provide technical expertise to maximize the Disproportionate Share Hospital (DSH) reimbursement:**

Facilities	All-Inclusive Cost/Task
1. Welch Community Hospital	<u>6,000</u>
2. William R. Sharpe, Jr. Hospital	<u>6,000</u>
3. Mildred Mitchell-Bateman Hospital	<u>6,000</u>
Total "Task F"	<u>\$ 18,000</u>
SUB-TOTAL OF A, B, C, D-1, D-2, E & F:	<u>\$ 55,000</u>

BID SCHEDULE SHEET

**HOURLY RATE FOR OPTIONAL ADDITIONAL SERVICES THAT MAY BE REQUESTED
ANCILLARY TO THE CONTRACT SCOPE OF WORK AND AGENCY REQUIREMENTS**

<u>Classification</u>	<u>Maximum Hours</u>	<u>Hourly Rate</u>	<u>TOTAL</u>
Partner/Member	<u>15</u>	<u>200</u>	<u>3,000</u>
Manager	<u>15</u>	<u>150</u>	<u>2,250</u>
Supervisor	<u>15</u>	<u>125</u>	<u>1,875</u>
Staff	<u>15</u>	<u>70</u>	<u>1,050</u>
Clerical	<u>15</u>	<u>50</u>	<u>750</u>
Total Cost for Additional Services			\$ <u>8,925</u>

NOT TO EXCEED GRAND TOTAL OF A, B, C, D, E & F and
ADDITIONAL SERVICES FOR A ONE YEAR PERIOD: \$ 63,925

Basis of Award:

The lowest responsible bidder (vendor who meets all of the mandatory requirements and submits the lowest bid) will be awarded the contract.

Vendor: Tichenor & Associates, LLP Date: September 15, 2011

Signature: William B. Tichenor, Partner Printed Name: WILLIAM B. TICHENOR, PARTNER

APPENDIX G

AFFIDAVIT AND VENDOR PREFERENCE CERTIFICATE

RFQ No. BHS10047

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 exceed 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.

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

WITNESS THE FOLLOWING SIGNATURE

Vendor's Name: Tichenor & Associates, LLP

Authorized Signature: *William R. Anderson, Partner* Date: September 12, 2011

State of Kentucky

County of Jefferson, to-wit:

Taken, subscribed, and sworn to before me this 2th day of September, 2011.

My Commission expires February 10, 2013.

AFFIX SEAL HERE

NOTARY PUBLIC *Laura M. Dix*

RFQ No. DHB12047

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.

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

WITNESS THE FOLLOWING SIGNATURE

Vendor's Name: Smith, Cochran and Hicks, PLLC

Authorized Signature: [Signature] Date: 9/7/11

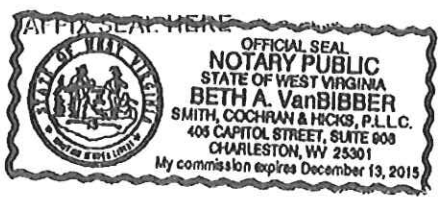
State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 7th day of September, 2011.

My Commission expires 12/13/15, 20 .

NOTARY PUBLIC [Signature]



State of West Virginia VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

- 1. **Application is made for 2.5% resident vendor preference for the reason checked:**
 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,
 Bidder is a partnership, association or corporation resident vendor and 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 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,
 Bidder is a 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; or,
- 2. **Application is made for 2.5% resident vendor preference for the reason checked:**
 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,
- 3. **Application is made for 2.5% resident vendor preference for the reason checked:**
 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 Bidder's 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; or,
- 4. **Application is made for 5% resident vendor preference for the reason checked:**
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
- 5. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
- 6. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of 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) reject the bid; 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.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of 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.

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 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.

Bidder: Tichenor & Associates, LLP Signed: *William R. Tichenor, Partner*
 Date: September 15, 2011 Title: Managing Partner

*Check any combination of preference consideration(s) indicated above, which you are entitled to receive.

APPENDIX H

SIGNED ADDENDUM 1 ACKNOWLEDGEMENT



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

Request for Quotation

RFO NUMBER
 BHS12047

PAGE
 1

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

RFQ COPY

TYPE NAME/ADDRESS HERE

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Tichenor & Associates, LLP
 304 Middletown Park Place
 Suite C
 Louisville, KY 40243

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T
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HEALTH AND HUMAN RESOURCES
 BBH/HF
 ROOM 350
 350 CAPITOL STREET
 CHARLESTON, WV
 25301-3702 304-558-3672

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
09/12/2011				

BID OPENING DATE: 09/28/2011 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
				ADDENDUM NO. 1		
				1. QUESTIONS AND ANSWERS ARE ATTACHED.		
				2. TO MOVE THE BID OPENING DATE FROM 9/15/2011 TO 9/28/2011.		
				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.: BHS12047		
				ADDENDUM ACKNOWLEDGEMENT		
				I 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 .. X .. .		
				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.		

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>William R. Dickerson, Partner</i>	TELEPHONE (502) 245-0775 ext 108	DATE 9/26/2011
TITLE Managing Partner	FEIN 61-1019321	ADDRESS CHANGES TO BE NOTED ABOVE

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

GENERAL TERMS & CONDITIONS
REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)

1. Awards will be made in the best interest of the State of West Virginia.
2. The State may accept or reject in part, or in whole, any bid.
3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
5. Payment may only be made after the delivery and acceptance of goods or services.
6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at www.state.wv.us/admin/purchase/vrc/hipaa.htm and is hereby made part of the agreement. Provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
14. **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. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
15. **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, and the West Virginia Insurance Commission. 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.
16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the State of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.

I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

INSTRUCTIONS TO BIDDERS

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as EQUAL to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).



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
 BHS12047

PAGE
 2

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

RFQ COPY

TYPE NAME/ADDRESS HERE

VENDOR

Tichenor & Associates, LLP
 304 Middletown Park Place
 Suite C
 Louisville, KY 40243

SHIP TO

HEALTH AND HUMAN RESOURCES
 BBH/HF
 ROOM 350
 350 CAPITOL STREET
 CHARLESTON, WV
 25301-3702 304-558-3672

DATE PRINTED 09/12/2011	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
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BID OPENING DATE: 09/28/2011 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES 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 style="text-align: center;"><i>William R. Tichenor, Partner</i> SIGNATURE</p> <p style="text-align: center;">Tichenor & Associates, LLP... COMPANY</p> <p style="text-align: center;">September 26, 2011..... DATE</p> <p>NOTE: THIS ADDENDUM ACKNOWLEDGEMENT SHOULD BE SUBMITTED WITH THE BID.</p> <p>REV. 09/21/2009</p> <p style="text-align: right;">END OF ADDENDUM NO. 1</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>William R. Tichenor, Partner</i>	TELEPHONE (502) 245-0775 ext108	DATE 9/26/2011
TITLE Managing Partner	FEIN 61-1019321	ADDRESS CHANGES TO BE NOTED ABOVE

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