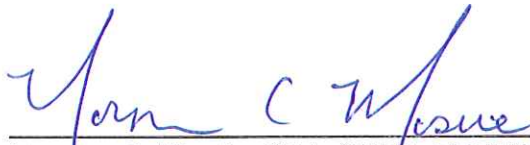


Proposal for Professional Services to  
**West Virginia Department of Health  
and Human Resources, Bureau for  
Behavioral Health and Health  
Facilities, Office of Health Facilities**



Norman C. Mosrie, CPA, CHFP, FHFMA  
Partner-in-Charge of Assurance

September 28, 2011

Date



**DIXON HUGHES GOODMAN** LLP

*positively unique*

RECEIVED

2011 SEP 28 PM 12:17

WV PURCHASING  
DIVISION





**DIXON HUGHES GOODMAN** LLP  
Certified Public Accountants and Advisors

September 28, 2011

West Virginia Department of Health and Human Resources  
Bureau for Behavioral Health and Health Facilities  
Department of Administration  
Purchasing Division  
Building 15  
2019 Washington Street, East  
Charleston, WV 25305-0130

To Whom It May Concern:

We are pleased to submit this proposal to provide professional services to West Virginia Department of Health and Human Resources (referred to as "WVDHHR" or "the "Department.") Dixon Hughes Goodman has been serving government and healthcare organizations for more than four decades and our team is highly qualified to fulfill the specifications outlined in your Request for Quotation. Indeed, we are proud to bring the following to WVDHHR:

- **Solid Healthcare and Government Industry Experience**—Dixon Hughes Goodman is a diversified firm that strategically focuses on select industry groups to best serve our clients with professional staff fully dedicated to their respective industries. The healthcare and government practices are two of the Firm's industry segments. Our dedicated Healthcare Industry Practice Group accounts for more than 17% of total Firm revenue, consists of more than 200 professionals and serves more than 2,500 healthcare organizations. Our deep, long-standing commitment to healthcare has helped us become the largest provider headquartered in the Southern United States offering advisory services to healthcare systems.
- **Local Firm Responsiveness and Attention Backed by National Caliber Resources**—Dixon Hughes Goodman provides you with the advantages of both a national firm and a local firm through a successful combination of industry and subject matter knowledge, coupled with a wide range of services and accessibility throughout the year.
- **The Right Team**—Dixon Hughes Goodman has a dedicated group of individuals with cost reporting, reimbursement services, operations improvement, healthcare and government industry experience focused on providing the highest quality professional services in a proactive manner, many of whom are located in West Virginia.

In choosing Dixon Hughes Goodman, we firmly believe you will be satisfied with the services you will receive, and we pledge the resources of the Firm to that end. We appreciate the opportunity to prepare this proposal for you.

Sincerely,

Norman Mosrie, CPA, CHFP, FHFMA  
Partner-in-Charge of Assurance



# Table of Contents

Contacts ..... 1

About Dixon Hughes Goodman LLP.....2

Response to Section 2.1: Vendor’s Experience .....6

Response to Section 2.2: Services to be Provided .....9

Response to Section 3.0: Special Terms and Conditions ..... 13

Client Service Team..... 14

Appendices

    Appendix A: Bid Schedule Sheet .....22

    Appendix B: Purchasing Affidavit .....25

    Appendix C: Insurance Certificates .....26

    Appendix D: WV Board of Accountancy Registration .....27

    Appendix E: WV Business License .....28

    Appendix F: Addendum No. 1 Acknowledgement .....33





**Norman C. Mosrie, CPA, CHFP, FHFMA**

**Partner-in-Charge of Assurance**

707 Virginia Street East  
P.O. Box 1747  
Charleston, WV 25326

304.414.3913 direct  
304.343.1895 Fax  
Norman.Mosrie@dhgllp.com

**J. Trent Messick, CPA**

**Partner**

One West Fourth Street  
Suite 700  
Winston-Salem, NC 27101

336.714.8138 direct  
Trent.Messick@dhgllp.com

**Don R. McCall**

**Principal**

8701 Bedford Eules Road  
Suite 110  
Hurst, TX 76053

817.528.5929 direct  
Don.McCall@dhgllp.com

Proposal submission date: **September 28, 2011**







## Firm Facts

**Largest CPA Firm based in the Southern U.S.**

**240~ Partners and 1,700+ professionals in 11 states + Washington, DC**

**Associate of Praxity™, a Global alliance of independent accounting firms ranking 8th worldwide in size**

**150 cost reports prepared/reviewed annually**

## About Dixon Hughes Goodman

Headquartered in Charlotte, North Carolina, Dixon Hughes Goodman (DHG) is the largest CPA firm based in the Southern U.S., ranking among the nation's top 15 in size. We combine deep industry experience, comprehensive tax, accounting and advisory services and a strong commitment to personal service. We have more than 1,700 professionals, including 147 support personnel, located in 30 offices in eleven states and D.C. and 240 Partners and Principals who direct these resources to your best advantage. In West Virginia, we have 67 professionals, including 10 partners, and 12 support personnel.

To serve our clients best, DHG has eight focus industries: Healthcare, Not-for-Profit, Construction/Real Estate, Dealerships, Financial Institutions, Government Contracting, Insurance, and Manufacturing and Distribution. We devote significant effort and resources to each industry, keeping ourselves and our clients abreast of new and evolving technical pronouncements, industry trends and federal, state and local laws.

Our comprehensive solutions are delivered by dedicated, local industry teams committed to providing the highest quality professional services in a timely, proactive manner and at a reasonable cost.

## About Our Healthcare Practice

Our Healthcare Industry Practice Group consists of more than 200 healthcare industry professionals and currently serves in excess of 2,500 healthcare organizations, including over 100 as independent auditor.

As a leader in the healthcare industry, we demonstrate our commitment with a team of the finest caliber healthcare consultants. This commitment enables us to immerse ourselves completely in the industry, developing a deep understanding of financial reporting, tax and other issues such as reimbursement, health information management, business planning, and operations improvement. We also have hired experienced healthcare consultants, recognized authorities in the industry who have successfully assisted organizations in dealing with key issues. Furthermore, Norman Mosrie, your lead engagement Partner, is a Partner on the AICPA healthcare expert panel, which is involved in developing the financial accounting and reporting requirements for healthcare organizations.





# About Dixon Hughes Goodman LLP

Dixon Hughes Goodman Healthcare Services Group combines both our core accounting capabilities with consulting and advisory services that help to identify strategic opportunities for reimbursement, market share and growth. Our team transforms daunting challenges and innovative planning concepts into viable business realities. We have developed tested methodologies, processes and tools to enable clients to focus on delivering quality healthcare while remaining financially healthy.

<b>Increase Access</b>	<ul style="list-style-type: none"> <li>• With an estimated 32 million patients expected to be added to the healthcare delivery system, all providers should rethink and retool their strategic and financial direction</li> <li>• Our professionals provide the strategic planning processes, tools and expertise needed in the midst of uncertainty</li> <li>• We help design outpatient strategies, physician alignment models, clinical service line initiatives and post acute care business models</li> </ul>
<b>Maximize Efficiency &amp; Quality</b>	<ul style="list-style-type: none"> <li>• Doing more with less seems to be the message emerging from the Reform debate. As reimbursements dwindle, organizations will need to be as efficient as possible</li> <li>• Our operations professionals provide guidance on staffing, supply chain optimization, physician management and the other day-to-day challenges of maximizing organizational performance</li> <li>• We help our clients navigate the complexities of reimbursement issues with dedicated teams of reimbursement professionals, including teams focused on hospitals, health systems, Disproportionate Share, physician practices, long term care facilities, home health and hospice providers</li> </ul>
<b>Minimize Risk &amp; Optimize Capital</b>	<ul style="list-style-type: none"> <li>• Economic and regulatory realities demand sound risk management and capital optimization strategies</li> <li>• Our financial, strategic and operational professionals provide integrated services to maximize the use of valuable capital while minimizing the risk associated with financial obligations and opportunities and regulatory compliance</li> </ul>

Our industry structure offers an experience-based service model, designed around the specific needs of each client and backed by the muscle and efficiency of the 13th largest accounting and advisory firm.







Our quarterly newsletter, *The Pulse*, provides valuable information on current healthcare accounting trends and issues. This resource is available at no charge to clients

## Internal Training

Continuing professional development is extremely important to the Firm. In this ever-changing profession, we have an obligation to ourselves, to our clients and to the profession to keep abreast of new developments. Our approach is a combination of on-the-job and formal training. The Firm has a minimum requirement of 40 hours each year of formal continuing professional education (CPE) for all Partners and professional employees. All professional staff are to maintain an adequate awareness and understanding of current developments in technical and healthcare-specific literature, and assist in the training and development of staff Partners under their supervision. The Firm also maintains an extensive library of healthcare resources to allow audit, tax, and advisory professionals access to the most current information for assistance with healthcare industry related research, reimbursement, tax, and audit issues. Internal communiqués also serve to inform healthcare staff of pending legislation that may impact Firm clients.

## Summary Of Qualifications

- A dedicated team of over 20 professionals focused exclusively on cost report preparation and related reimbursement services.
- A deep base of knowledge developed by working with a variety of hospitals across the country. We prepared/reviewed over 150 hospital cost reports for 2010 alone.
- An approach to preparation or review of cost reports based on working with you throughout the year in order to serve as an extension of your reimbursement department.
- A preparation process designed to not only meet regulatory requirements but also identify opportunities to enhance efficiency, reduce exposure and possibly increase reimbursement.
- An engagement team led by **Trent Messick**, managing partner of the Firm's cost report preparation practice, and **Eddie Phibbs**, manager in the Firm's Richmond office with extensive experience working as a healthcare consultant and hospital manager of reimbursement for multiple systems.
- A tailored approach to providing the necessary technical assistance and other requested services as outlined by management.
- A final product that includes Medicare and Medicaid report packages ready for submission and copies of relevant information for WVDHHR's records. After the cost reports are





## Healthcare Industry Practice Group Facts

Serves in excess of 2,500 healthcare organizations, including approximately 100 as independent auditor

Accounts for over 17% of total Firm revenue

Consists of more than 200 healthcare industry professionals

Speak frequently at NCHA and HFMA conferences and seminars.

Provide continuing education to our clients in the form of one-day seminars focusing on current issues and topics in the healthcare industry.

submitted, we follow up with a management letter summarizing various issues and opportunities identified during the preparation process that hospital management may want to address.

- A willingness and desire to assist you in matters beyond preparing the cost report, including support during Medicare and Medicaid audits and advocating WVDHHR's position in other matters when appropriate.

## Leadership Involvement

Dixon Hughes Goodman firmly believes in personal attention, so the primary links to your organization's top management will be **Norman Mosrie**, Lead Engagement Partner, **Trent Messick**, Partner, and **Don McCall**, Principal.

This combined service and relationship team will ensure that the client service team continues to understand and appreciate WVDHHR's culture, values, objectives and operating philosophy, so you receive the highest quality and timely service with information presented in practical and understandable terms.

## Commitment to Governmental Entities

With constant demands facing governmental entities today stemming from mounting financial pressures, government compliance, adoption of GASB pronouncements, and overall increases in the cost of operating a governmental system, it is even more important to align with a team of professionals who thoroughly understand the governmental sector.

For more than 40 years, our professionals have served as trusted advisors to governments. As one of the region's largest provider of services for governmental units, we currently serve more than 175 governments. DHG has followed the standards of GASB financial accounting and reporting for our state and local governmental clients since 1984 (when GASB was founded), leading to numerous successful implementations of GASB requirements.







## Response to Section 2.1: Vendor's Experience

Dixon Hughes Goodman is a registered vendor with the State of West Virginia and is qualified to practice as Certified Public Accountants in good standing with the West Virginia Board of Accountancy

- ***Vendor must be registered with the West Virginia Secretary of State.***

AND

- ***Vendor must have a minimum of ten (10) years experience as a Certified Public Accounting Firm.***

DHG was founded in North Carolina on October 1, 1959, under the name Dixon and Hauser. Other names through the years include:

- 1993: Dixon, Odom & Co., L.L.P.
- 1961: Dixon, Hauser and Odom
- 1997: Dixon Odom PLLC
- 1975: Dixon, Odom & Co.
- 2004: Dixon Hughes PLLC

In 2007, local firm Simpson & Osborne, CPAs, A.C. (operating in West Virginia since 1974) merged with Dixon Hughes PLLC. Most recently, the Firm merged with Goodman & Company, LLP in April 2011, to become Dixon Hughes Goodman LLP. The West Virginia Region is comprised of two offices; one located in Charleston, the other in Morgantown.

DHG is a registered vendor with the State of West Virginia and is qualified to practice as Certified Public Accountants in good standing with the West Virginia Board of Accountancy (WVBOA). Copies of our WVBOA License and West Virginia Business Registration Certificate are attached as Appendix E and F, respectively.

- ***Vendor must have at least five (5) years health care advisory experience including reimbursement regulation.***

The DHG Healthcare Services Group is a result of a strategic decision made in 1992 to establish a healthcare industry practice within the Firm. Firm leadership understood then what is still true today - the constantly evolving complexities within the industry demand a team of experienced professionals dedicated to assisting clients.

Our approach to reviewing your cost report is to work as an extension of your reimbursement department. We strive to work with you to develop an efficient process to accumulate the necessary information, analyze it and accurately reflect it in the cost report. Although presenting accurate information in the cost report is ultimately the provider's responsibility, we believe we can provide additional value by





## Response to Section 2.1: Vendor's Experience

identifying potential issues within the information we are provided and can offer suggestions for possible improvements either in the current cost report or in future years.

Reviewing and preparing cost reports is the foundation for the services we provide. DHG strives to do more than just enter numbers into the cost report. We call upon our depth of knowledge and experience to identify opportunities to enhance reimbursement, while freeing up your key finance and reimbursement personnel to focus on other issues.

- ***Vendor must have at least three (3) years experience in AU 339 reporting.***

DHG, and its predecessor firms, has prepared cost reports for over 25 years and has assisted in preparation and review of hundreds of CMS 339 forms. The CMS 339 will be included in the general cost report forms going forward.

- ***Vendor must have at least five (5) years experience Health Care Authority (HCA) reporting, including all required reports.***

We have five years of experience in Health Care Authority (HCA) reporting requirements and rate regulatory issues. We prepare HCA Uniform Reports and rate applications annually.

Whether you are freestanding, provider-based, not-for-profit or proprietary, DHG professionals have the experience and resources to address the specific reimbursement needs of your organization. Having extensive experience providing audit, tax and other consulting services to home health agencies and hospice providers enables us to relate any cost reporting services to other financial needs to help ensure the overall health of your organization.

- ***Vendor must have at least five (5) years' experience related to rate regulation.***

Our clients benefit from our ongoing research of complex Medicare and Medicaid regulations, our relationships with fiscal intermediaries, state agencies, and the broad experience we have gained working with providers across the country on a variety of issues. We assist providers with responding to changing reimbursement regulations and in addressing opportunities unique to their particular circumstances, and have been doing so for almost 25 years.







## Response to Section 2.1: Vendor's Experience

- ***Vendor must have at least three (3) years' experience related to Disproportionate Share Hospital (DSH) reimbursement.***

Our Disproportionate Share (DSH) Reimbursement team, a group of individuals within our healthcare reimbursement team, is dedicated entirely to working with Medicare and Medicaid DSH. Since 2004, our DSH team has completed over 250 Medicare DSH projects and recovered more than \$60 million in Medicare DSH reimbursement for our hospital and health system clients.

Now more than ever, providers should be securing every opportunity and reimbursement dollar related to patient care, including DSH. As a top ranked healthcare consulting firm, the Dixon Hughes Goodman Healthcare Services Group offers core accounting and advisory services to improve your hospital's bottom line through an experienced-based integrated approach.

Clients of the Healthcare Services Group benefit from our specific knowledge and experience in DSH and reimbursement issues, as well as our ability to call upon others within the firm who are experts in other specific components of healthcare finance.





30+ years of experience  
serving healthcare clients

29 dedicated Healthcare  
Partners

14th largest Healthcare  
Management Consulting Firm\*

85+ Consultants serving clients  
nationwide

Service teams designed around  
the client's specific  
requirements

Well-established relationships  
with government agencies,  
regulatory bodies and third-  
party payers

Accounts for 17% of total firm  
revenue

\*as ranked by Modern Healthcare

DHG will be responsible for providing professional accounting and advisory services to include, but not be limited to the following services:

- A. *DHG will provide technical assistance and in-service trainings related to: general accounting for healthcare facilities; Medicare and Medicaid cost reporting; 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. *DHG will provide technical assistance in compiling documentation necessary to complete cost reports for Hopemont Hospital, Lakin Hospital, and Jackie Withrow Hospital. DHG'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. *DHG 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. DHG's response to the BHHF's request for assistance with the cost reports must be provided to the BHHF within ten (10) working days.*

## Cost Report Assessment

We will work with you and your designated group to provide technical assistance in modifying and/or updating the cost reports. DHG will respond to the BHHF's request for assistance with the cost reports. We are flexible in this process to meet your needs and will tailor/develop a personalized schedule for each client, including travel to a client site to meet the requirements of the facility's cost reporting deadlines.

Although we are not engaged to audit the information you provide, we do attempt to bring additional value from our engagement by bringing to your attention information that may need to be revised for the current cost report or in future years. Our engagement cannot be relied upon for the discovery of fraud, and it is not designed and cannot be relied upon to disclose defalcations or other irregularities that may exist. However, we will inform you of any such matters that come to our attention.







## Response to Section 2.2: Services to be Provided

We strive to review your cost report in a manner that allows sufficient time for timely filing. In order to facilitate this process, we provide a timeline for the list of information needed. By adhering to this timeline as closely as possible, our clients avoid rushing to correct or provide additional information.

### **Deliverables**

Upon completion of your cost report assessment, we provide a management letter to summarize specific issues and opportunities we identified while assessing the reports. Often this information has been shared informally to hospital personnel during the process, but we believe that summarizing the information in a letter aids in addressing these issues after the cost report is filed. The type of information reflected in our management letters might include the following:

- Possible changes to hospital procedures to capture cost report data in a more efficient or effective manner.
- Suggestions to adjust hospital policies or procedures to reduce exposure in various aspects of compliance.
- Changes to consider in calculating or reflecting information in future cost reports to increase overall potential reimbursement.
- Recent or proposed changes to laws or regulations that may affect future reimbursement.
- Issues outside of the cost report that may warrant additional attention, in areas such as billing, coding, operations, etc.
- Correction or changes to the current year filed cost report.

***D. DHG 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. DHG's response to the BHHF's request for assistance must be provided to the BHHF within ten (10) working days.***

**Reimbursement Impact Analysis**—We assist providers in performing detailed analysis of the expected impact from changing Medicare and Medicaid regulations. We also assist providers in assessing potential operational changes. Specific examples include choosing between provider-based or freestanding status for a new physician clinic, projecting the impact on Medicare DSH payments from adding a new





## Response to Section 2.2: Services to be Provided

psych unit or analyzing the impact from changing a cost allocation basis on the cost report. This information is vital in responding to the frequent changes in today's dynamic environment.

**Medicare Bad Debts**—Bad debts continue to be a volatile component of Medicare reimbursement. We assist providers in establishing a process to accurately identify and document their Medicare bad debts. Steps may include assessing current policies and procedures or performing a mock audit of bad debt logs. We also assist providers in accumulating their bad debts for submission. We have developed an automated process for reconciling provider bad debt logs to detailed Medicare PS&Rs. This process has allowed providers to claim significant amounts of bad debts that otherwise would have been left off the cost report or removed during the audit process.

**Cost Report Reopening and Appeals**—We assist providers throughout the cost report settlement process, including reopening and appeals when necessary. Not only do we provide support for cost reports we review, but we have also helped many providers reopen past reports that were reviewed incorrectly prior to our involvement. While most cost report issues are resolved early in the settlement process, our experience includes appeals argued before the Provider Reimbursement Review Board and into the US court system.

**Wage Index**—We assist providers in ensuring their Medicare wage index accurately reflects their true labor costs. This involves both properly reflecting data in the cost report wage survey and digging deeper into the details behind the wage survey to ensure that relevant costs and related hours are properly captured. We can also work with multiple providers within an area to assist in accurately capturing information to benefit all the hospitals within the CBSA. Dixon Hughes Goodman also assists providers with Medicare geographic reclassifications, identifying opportunities to reclass and assisting in preparing and submitting the application.

***E. DHG will provide technical assistance in setting each state owned and operated facility's Medicaid rates.***

Technical assistance will be provided to help the management of the State owned facilities establish their Medicaid rates as provided for in our estimated fees.







## Response to Section 2.2: Services to be Provided

*F. DHG will provide technical expertise to maximize the Disproportionate Share Hospital (DSH) reimbursement as requested. DHG's response to the BHHF's request for assistance must be provided to the BHHF within ten (10) working days.*

Technical assistance will be provided to assist with the maximization of Disproportionate Share Hospital (DSH) reimbursement, as applicable.





### **3.1 Insurance Requirements**

Dixon Hughes Goodman carries \$1,000,000 of professional liability insurance underwritten by Zurich Insurance Company. A current certificate of insurance is attached to this proposal as Appendix D.

In the opinion of the Firm's counsel, DHG has adequate insurance for liability claims. DHG has a standard policy with an independent insurance carrier, which includes a normal deductible of a firm our size. No breaks in coverage due to changes in insurers or other events have occurred.

### **3.2 License Requirements**

DHG is licensed in the State of WV with the West Virginia Board of Accountancy. Additionally, we hold certification/ licensure with the West Virginia Workers Compensation and Unemployment Funds. A copy is included as Appendix D.







## Client Service Team

Dixon Hughes Goodman has a dedicated group of individuals in our Healthcare Services Group focused on providing the highest quality professional services at a reasonable cost. These experienced team members will work closely with functional subject matter professionals focused on resolving highly technical issues. This team will bring an understanding of risks and provide practical insight and experience to WVDHHR. The Dixon Hughes Goodman professionals who will serve WVDHHR were selected by us to match the business strategies and activities of the Department. Their skills, direct industry knowledge and decades of healthcare services and other relevant experience are germane to your business goals and objectives.

Your core team will include healthcare professionals who will be responsible for those segments of the engagement and will provide WVDHHR with insight into emerging developments and transactional or industry issues. Any changes to the proposed client service team will be communicated prior to the changes and will be subject to the approval of WVDHHR.





## Partner

*Role on Engagement: Lead Engagement Partner*

707 Virginia Street East  
Suite 1700  
Charleston, WV 25301

304.414.3913 direct

Norman.Mosrie@dhgllp.com

### Industry Experience

Norman serves as Partner-in-Charge of Assurance for the West Virginia region focusing in the areas of healthcare, government, and insurance. A certified healthcare financial professional, Norman was previously a partner with a Big Four firm, where he worked for 24 years.

As a member of the American Institute of Certified Public Accountants Healthcare Expert Panel, Norman is actively involved in accounting, financial reporting, and other matters impacting the healthcare industry.

His significant healthcare experience includes financial reporting, acquisition due diligence, comfort letters for bond underwriters, corporate compliance, process analysis, A-133 auditing and reporting requirements, and third party reimbursement for various types of healthcare entities including academic medical centers, community hospitals, nursing homes, home health agencies, physician practices, and research organizations. He also has experience performing audits in accordance with Government Auditing Standards and OMB Circular A-133 including Medicaid.

Norman has developed and led healthcare training programs at the local, area, and national levels.

### Professional & Civic Organizations

- American Institute of Certified Public Accountants, Council Member, Healthcare Expert Panel Member, Healthcare Conference Committee Member
- West Virginia Society of Certified Public Accountants, Past President and Board of Directors
- Charleston Chapter of West Virginia Society of Certified Public Accountants, Past President
- Government Finance Officers Association, Special Review Committee Member
- Healthcare Financial Management Association, Past Board Member
- Marshall University Lewis College of Business Advisory Board, President
- Marshall University Alumni Association, Past Board Member
- Rotary Club, Paul Harris Fellow and Past President
- Fund for the Arts, Board of Directors

### Education

- Bachelor of Business Administration (Accounting), *summa cum laude*, Marshall University







## Partner

*Role on Engagement: Partner In Charge of Healthcare Services*

One West Fourth Street  
Suite 700  
Winston-Salem, NC 27101

336.714.8138 direct

Trent.Messick@dhgllp.com

### Industry Experience

Trent is the managing partner over Dixon Hughes Goodman's hospital cost reports and reimbursement group and works out of the firm's Winston-Salem office. He is responsible for directing the group in servicing clients and developing the groups' technical skills and capabilities.

Trent has approximately seventeen years of experience in the healthcare industry working with hospitals, health systems, and a variety of other healthcare entities. He has spent the past thirteen years with Dixon Hughes Goodman and its predecessor firms as part of the healthcare consulting practice. His healthcare experience also includes financial accounting and budgeting for a large health system.

Trent utilizes his extensive Medicare experience to serve healthcare clients in the areas of cost reports, wage index, Medicare bad debts, medical education, feasibility studies and reimbursement analysis. He frequently presents at various industry conferences including multiple years at HFMA's Annual National Institute.

Trent received a Bachelor of Science from the University of North Carolina at Charlotte. He is a Certified Public Accountant licensed in multiple states and an active member of HFMA.

### Professional & Civic Organizations

- American Institute of Certified Public Accountants
- North Carolina Association of Certified Public Accountants
- Healthcare Financial Management Association

### Education

- Bachelor of Science, University of North Carolina at Charlotte





## Principal

*Role on Engagement: Principal In Charge of Billing and Collections*

8701 Bedford Eules Road  
Suite 110  
Hurst, TX 76053

817.528.5929 direct

Don.McCall@dhgllp.com

## Industry Experience

Don has over 30 years of healthcare experience focusing on clinical and operational improvement including patient throughput, workforce, supply chain and clinical quality.

Don's vast experience includes launching KPMG's application of the Toyota Production System (Lean Principles) in the healthcare provider space and KPMG's clinical quality capabilities. Prior to KPMG, Don was employed as the Group Senior VP of Operations at VHA, Inc. - an alliance of 2200 hospital organizations across the U.S. Moreover, prior to his responsibilities at VHA, Don was Senior VP of Premier - an alliance of 1800 healthcare organizations across the U.S. He lead Premier's advisory capabilities and the leading force in developing Premier's clinical and operational informatics system that includes case mix analysis, costing, productivity, contract negotiation and clinical/financial comparatives. He also launched Premier's Benchmarking Services unit, a nationally recognized program that pioneered clinical and operational benchmarking.

Don has significant experience leading organization-wide strategic and operational efforts for individual and multi-facility health care systems as well as specific departmentally focused engagements. His development and implementation efforts include methodologies in the transformation of the OR, ICU, and ED. These efforts created measured impact on clinical measures, operational indicators, member satisfaction, and operating income for hospitals.

## Professional & Civic Organizations

- Healthcare Financial Management Association

## Education

- Bachelor of Business Science, The Georgia Institute of Technology
- Masters in Health Care Administration, University of Colorado







## Healthcare Senior Manager

*Role on Engagement: Healthcare Senior Manager*

2501 Blue Ridge Road  
Suite 500  
Raleigh, NC 27607

919.526.1845 direct

Ronnie.Cook@dhgllp.com

### Industry Experience

Ronnie is a Senior Manager with our healthcare consulting group. Ronnie manages and provides consulting services to hospitals, physicians, and other health care entities in the areas of strategic planning, corporate compliance, government reimbursement, managed care, and operations improvement.

Before joining Dixon Hughes in 1996, Ronnie was the Director of Provider Payment for Blue Cross/Blue Shield of North Carolina. He has more than 26 years of experience with provider contracting and Medicare reimbursement.

Ronnie is a member of the AICPA, the North Carolina Association of CPAs, and the North Carolina Healthcare Financial Management Association.

### Professional & Civic Organizations

- American Institute of Certified Public Accountants
- North Carolina Healthcare Financial Management Association

### Education

- Masters in Business Administration
- Bachelor of Science in Business Administration, concentration in Accounting, East Carolina University





## Assurance Manager

*Role on Engagement: Healthcare Assurance Manager*

707 Virginia Street East  
Suite 1700  
Charleston, WV 25301

304.414.2621 direct

Lisa.Bragg@dhgllp.com

### Industry Experience

Lisa has more than 15 years of assurance experience, with a concentration in healthcare and government services. She has worked with various types of organizations including hospitals, mental health facilities, long-term care facilities, rehabilitation facilities, and the State of Florida.

Lisa excels at providing highly personalized attention and solutions to clients' unique situations. Her success comes, in part, from ensuring that communication between clients and our engagement teams remain open and recurrent.

Prior to joining Dixon Hughes Goodman, Lisa worked for two Big Four firms where she became a senior manager with a focus on healthcare. She also has experience on the client side, having worked in the internal audit department for a large health care system. As a result, she is well versed in internal audit functions, cost report preparation, and consulting with various facilities.

Additionally, Lisa has been actively engaged in mentoring and coaching in her career, and takes a strong personal interest in the growth and development of younger staff.

### Professional & Civic Organizations

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

### Education

- Bachelor of Science in Business Administration, *cum laude*, Marshall University







## Eddie Phibbs, Jr., CPA



### Manager

*Role on Engagement: Healthcare Manager*

4510 Cox Road  
Suite 200  
Glen Allen, VA 23060

804.721.4510 direct

Eddie.Phibbs@dhgllp.com

### Industry Experience

Eddie works out of Richmond, Va. He has worked with a variety of hospital clients throughout the country, assisting with Medicare and Medicaid reimbursement services and other related consulting projects. His healthcare background has allowed him to work with a variety of providers and his healthcare experience includes cost report preparation, DSH, wage index analysis, Medicare bad debts, medical education, and third-party accounting.

Eddie's experience prior to joining Dixon Hughes in 2008 includes over six years with a Big Four healthcare consulting practice. He also served as Manager of Reimbursement for the Bon Secours Richmond Health System.

### Professional & Civic Organizations

- Healthcare Financial Management Association – Virginia and West Virginia
- American Institute of Certified Public Accountants

### Education

- Bachelor of Business Administration - Accounting, Radford University





## Senior Associate

*Role on Engagement: Healthcare Senior Associate*

2501 Blue Ridge Road  
Suite 500  
Raleigh, NC 27607

919.526.1854 direct

Krissa.Schaaf@dhgllp.com

### Industry Experience

Krissa is a consultant with the Firm's healthcare consulting group. She has over 27 years of experience in the Health Information Management field.

She has extensive experience in charge master and charge capture reviews, CCI edit assessments and inpatient, outpatient and physician coding and compliance reviews.

Krissa attained the specialty certification of Certified Coding Specialist (C.C.S.) in 1991 and the certification of Certified Coding Specialist – Physician Based (C.C.S.-P) in 1997. Krissa has completed 32 hours of training with the AHIMA Academy for ICD-10 and is pending certification as an AHIMA approved ICD-10-CM/PCS Trainer when the certification becomes available.

She has conducted in-services and small group training on a wide variety of topics for coding staff, hospital clinical department staff, and physicians.

### Professional & Civic Organizations

- American Health Information Management Association
- North Carolina Health Information Management Association

### Education

- Bachelor of Science in Medical Record Administration, University of Kansas School of Allied Health







## BID SCHEDULE SHEET

*Except as noted as follows, our time for the sections is estimated at 9.5 hours, as suggested in the responses to questions provided in Addendum No. 1. The estimated fees for Sections A.3., C, and F reflect an estimate based upon 48 hours, 20 hours, and 35 hours, respectively. The estimate reflects an amount of time that the team considers necessary to provide quality feedback and reporting for the specific tasks based on the limited information provided within the proposal. Additional time incurred beyond the estimated hours, as requested by management, would be provided based on the rates by level as outlined under the section hourly rates for additional services.*

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
1. General accounting/technical assistance for healthcare facilities,	\$ 1,500
2. Medicare & Medicaid cost accounting and Statistical methods for cost reporting purposes,	\$ 2,000
3. In-Service training - a minimum of three (3) per year, two (2) day sessions or as requested by BHHF	\$ 9,450
<b>Total "Task A"</b>	<b>\$ 12,950</b>

**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	\$ 2,000
2. Lakin Hospital	\$ 2,000
3. Jackie Withrow Hospital	\$ 2,000
<b>Total "Task B"</b>	<b>\$ 6,000</b>

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

Facilities	All-Inclusive Cost/Task
1. Hopemont Hospital	\$ 4,000
2. Lakin Hospital	\$ 4,000
3. John Manchin, Sr. Health Care Center	\$ 4,000
4. Jackie Withrow Hospital	\$ 4,000
<b>Total "Task C"</b>	<b>\$ 16,000</b>





# Appendix A: Bid Schedule Sheet

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	\$ 2,000
2. Lakin Hospital	\$ 2,000
3. John Manchin, Sr. Health Care Center	\$ 2,000
4. Jackie Withrow Hospital	\$ 2,000
<b>Total “Task D-1”</b>	<b>\$ 8,000</b>

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	\$ 2,200
2. Lakin Hospital	\$ 2,200
3. John Manchin, Sr. Health Care Center	\$ 2,200
4. Jackie Withrow Hospital	\$ 2,200
<b>Total “Task D-2”</b>	<b>\$ 8,800</b>

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

Facilities	All-Inclusive Cost/Task
1. Hopemont Hospital	\$ 2,000
2. Lakin Hospital	\$ 2,000
3. John Manchin, Sr. Health Care Center	\$ 2,000
4. Jackie Withrow Hospital	\$ 2,000
5. Welch Community Hospital	\$ 2,000
<b>Total “Task E”</b>	<b>\$ 10,000</b>







# Appendix A: Bid Schedule Sheet

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

<u>Facilities</u>	<u>All-Inclusive Cost/Task</u>
1. Welch Community Hospital	\$ 7,500
2. William R. Sharpe, Jr. Hospital	\$ 7,500
3. Mildred Mitchell-Batemen Hospital	\$ 7,500
Total "Task F"	\$ 22,500

Sub-Total of A, B, C, D-1, D-2, E & F    \$ 84,250

### 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/Principal	15	300	\$ 4,500
Manager	15	185	\$ 2,775
Senior	15	125	\$ 1,875
Staff	15	105	\$ 1,575
Clerical	15	50	\$ 750
Total Cost for Additional Services			\$ 11,475

ESTIMATED TOTAL OF A, B, C, D, E & F and ADDITIONAL SERVICES FOR A ONE YEAR PERIOD:    \$ 95,725

#### 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: Dixon Hughes Goodman LLP

Date: September 28, 2011

Signature: 

Printed Name: Norman C. Mosrie





## 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: Dixon Hughes Goodman LLP

Authorized Signature: *Yvonne Moore* Date: September 28, 2011

State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 28 day of September, 2011.

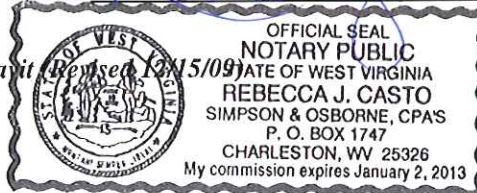
My Commission expires January 2, 2013.

AFFIX SEAL HERE

NOTARY PUBLIC

*Rebecca J. Casto*

Purchasing Affidavit







# Appendix C: Insurance Certificates



## CERTIFICATE OF LIABILITY INSURANCE

DIXON-2 OP ID: CM

DATE (MM/DD/YYYY)  
09/12/11

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).

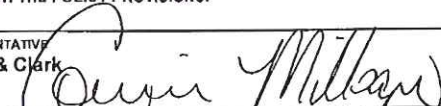
PRODUCER Patton, Morgan & Clark P O Box 1027 Canton, NC 28716 Patton, Morgan & Clark	828-648-2632	CONTACT NAME:	
	828-648-2642	PHONE (A/C, No, Ext):	FAX (A/C, No):
		E-MAIL ADDRESS:	
		INSURER(S) AFFORDING COVERAGE	NAIC #
		INSURER A: Zurich Insurance Company	
INSURED Dixon Hughes Goodman LLP P. O. Box 3049 Asheville, NC 28802	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

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	<input checked="" type="checkbox"/> 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			PPS01027285	06/01/11	06/01/12	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 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 <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON OWNED AUTOS			EC43674440	06/01/11	06/01/12	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10000			PPS01027285	06/01/11	06/01/12	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in Nc) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC 00986366 05	06/01/11	06/01/12	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

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

<b>CERTIFICATE HOLDER</b>  <b>WESTVI1</b>  <b>WVDHHR</b> Department of Administration Purchasing Division Bldg 15 2019 Washington Street, East Charleston, WV 25305	<b>CANCELLATION</b>  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 Patton, Morgan & Clark 

© 1988-2010 ACORD CORPORATION. All rights reserved.







# Appendix D: WV Board of Accountancy Registration



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



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

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

F0473A  
DIXON HUGHES GOODMAN LLP  
PO BOX 1747  
CHARLESTON WV 25326-1747

*Harold B. Davis*  
Board President

*J. A. Meehan*  
Executive Director

*Harold B. Davis*  
Board President  
*J. A. Meehan*  
Executive Director



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



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

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

F0473A  
DIXON HUGHES GOODMAN LLP  
PO BOX 1747  
CHARLESTON WV 25326-1747

*Harold B. Davis*  
Board President

*J. A. Meehan*  
Executive Director

*Harold B. Davis*  
Board President  
*J. A. Meehan*  
Executive Director







# State of West Virginia



## Certificate

*I, Natalie E. Tennant, Secretary of State of the State of West Virginia, hereby certify that*

DIXON HUGHES GOODMAN PLLC  
A NC PROFESSIONAL LIMITED LIABILITY COMPANY

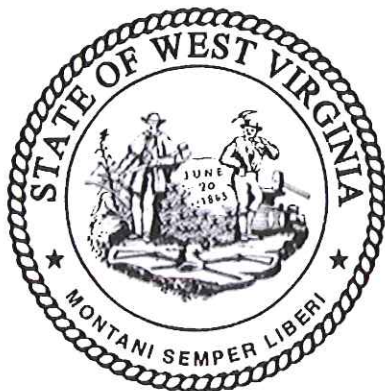
*Filed an application for Conversion in my office as required by the provisions of the West Virginia Code and was found to conform to law.*

*Therefore, I issue this*

### CERTIFICATE OF CONVERSION

*Converting Limited Liability Company to:*

DIXON HUGHES GOODMAN LLP  
A NC LIMITED LIABILITY PARTNERSHIP



*Given under my hand and the Great Seal of the State of West Virginia on*

May 5, 2011

*Natalie E. Tennant*

*Secretary of State*





State of North Carolina Department of the Secretary of

## APPLICATION FOR REGISTRATION INCLUDING ARTICLES OF CONVERSION, Registered Limited Liability Partnership

SOSID: 0438929
Date Filed: 3/29/2011 3:54:00 PM
Effective: 4/1/2011
Elaine F. Marshall
North Carolina Secretary of State
C201108800239

Pursuant to §§ 59-73.12 and 59-84.2 of the General Statutes of North Carolina, the undersigned hereby submits this application for registration including articles of conversion for the purpose of converting to a Registered Limited Liability Partnership.

1. The name of the resulting partnership is: Dixon Hughes Goodman LLP. (The name must contain the words "Registered Limited Liability Partnership," "Limited Liability Partnership, or the abbreviation "L.L.P.," "R.L.L.P.," "LLP," or "RLLP".)
2. The domestic partnership is being formed pursuant to a conversion of another business entity.
3. The name of the converting business entity is Dixon Hughes Goodman PLLC.
4. The converting business entity is a domestic professional limited liability company.
5. The organization and internal affairs of the converting business entity are governed by the laws of the state or country of North Carolina.
7. A plan of conversion has been approved by the converting business entity as required by law.
8. The street address of the partnership's principal office is: 6525 Morrison Boulevard, Suite 500, Charlotte, Mecklenburg County, North Carolina, 28211-3563.
9. The mailing address of the partnership's principal office is the same as its street address.
10. The name of the initial registered agent is: CT Corporation System
11. The street address, county and mailing address of the initial registered office of the limited liability partnership is: 150 Fayetteville Street, Box 1011, Raleigh, Wake, North Carolina, 27601.
12. The fiscal year end of the partnership is May 31.
13. This registration will be effective upon filing, unless a date and/or time is specified: April 1, 2011 at 12:00:01 a.m.

This the 25th day of March, 2011.

DIXON HUGHES GOODMAN PLLC

*Charles E. Sams, Jr.*  
Signature

Charles E. Sams, Jr., General Partner  
Type or Print Name and Title

NOTES:  
Filing fee is \$125. This document must be filed with the Secretary of State.  
CORPORATIONS DIVISION P.O. BOX 29622  
(Revised January, 2002)

**FILED**  
RALEIGH, NC 27601-0622  
Form LLP-01

NC BOARD OF  
RECEIVED  
MAR 28 2011  
CPA EXAMINERS

MAY 05 2011

IN THE OFFICE OF  
SECRETARY OF STATE

514473







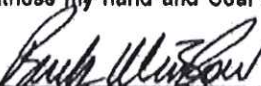
**North Carolina State Board of Certified Public Accountant Examiners**  
1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh NC 27605 • (919) 733-4223 • Fax (919) 733-4209 • www.nccpsboard.gov

**CERTIFICATION  
BY THE  
NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS**

The partners of Dixon Hughes Goodman LLP have certified to the North Carolina State Board of Certified Public Accountant Examiners the names and addresses of all Certified Public Accountants who will be owners of the Registered Limited Liability Partnership.

Based upon that certification and my examination of the roll of certified public accountants that is maintained in my office, I hereby certify that each certified public accountant listed below, who will be an owner of said partnership, is duly licensed in North Carolina for the year ending June 30, 2011.

This certificate is executed under the authority of the North Carolina State Board of Certified Public Accountant Examiners. Witness my hand and Seal of said Board, March 29, 2011.

  
\_\_\_\_\_  
Authorized Signature

Manager of Licensing  
\_\_\_\_\_  
Title

To comply with NCGS 93-12(7b) and (8a).



Administrative  
Services  
(919) 733-4223

Communications  
(919) 733-4208

CPA, Fee Review, &  
Firm Registration  
(919) 733-1623

Examinations  
(919) 733-4234

Licensing  
(919) 733-1423

Professional  
Standards  
(919) 733-1426





Natalie E. Tennant  
Secretary of State  
1900 Kanawha Blvd E.  
Bldg 1, Suite 157-K  
Charleston, WV 25305



Penney Barker, Manager  
Corporations Division  
Tel: (304)558-8000  
Fax: (304)558-8381  
[www.wvsos.com](http://www.wvsos.com)  
Hrs: 8:30 a.m. – 5:00 p.m. ET

**FILE ONE ORIGINAL**  
(Two if you want a filed  
stamped copy returned to you)  
FEE: See fee schedule

## STATEMENT OF REGISTRATION OF DOMESTIC OR FOREIGN LIMITED LIABILITY PARTNERSHIP

Control # \_\_\_\_\_

- The partnership hereby: registers a WV LLP registers a foreign LLP reregisters as a foreign LLP
- The name of the limited liability partnership is: Dixon Hughes Goodman LLP  
and is organized under the laws of: West Virginia State of North Carolina
- The address of its principal office is 6525 Morrison Blvd, Ste 500  
Charlotte, NC 28211-3563
- If the address given in #2 is not in WV the address of a registered office in this state is, if any: 707 Virginia Street, East  
Suite 1700, Chase Tower  
Charleston, WV 25301
- The name and address of the agent for service of process is, if any: C T Corporation System  
5400D Big Tyler Road  
Charleston, WV 25313
- Business e-mail address where correspondence can be received: mary.frazier@dhgllp.com
- The requested effective date of this registration is: (if specified, may not be more than 60 days after filing.) Date filing accepted  
Specified date of: \_\_\_\_\_
- The business in which the partnership engages is: Public Accounting
- Signature and contact information (To be signed by one or more partners)

I, the undersigned, acting as authorized partner on behalf of the partnership, do hereby affirm that the partnership has determined to register as a limited liability partnership, that the partnership will, as required by West Virginia Code §47B-10-5, carry at all times at least one million dollars of liability insurance, and that the information contained in this application is true, to the best of my knowledge.

Date	Name	Signature
<u>APRIL 27, 2011</u>	<u>JEFFREY C. LEWIS</u>	<u>[Signature]</u>

Contact Person: Mary Frazier Phone Number: (336) 822-4306







**NORTH CAROLINA**  
**Department of the Secretary of State**

**CERTIFICATE OF EXISTENCE**

I, Elaine F. Marshall, Secretary of State of the State of North Carolina, do hereby  
certify that

**DIXON HUGHES GOODMAN LLP**

as a Registered Limited Liability Partnership was duly filed in this Office pursuant  
to Section 59-84-2 of the North Carolina General Statutes, effective as of the 1st day of  
April, 2011.

I FURTHER CERTIFY that the aforesaid registration of Dixon Hughes Goodman  
LLP as a Registered Limited Liability Partnership has not been withdrawn and remains  
effective as of the date of this certificate.



IN WITNESS WHEREOF, I have hereunto set  
my hand and affixed my official seal at the City  
of Raleigh, this 19th day of April, 2011.

*Elaine F. Marshall*

Secretary of State

Certification# 91568021-1 Reference# 10569141- Page: 1 of 1  
Verify this certificate online at [www.secretary.state.nc.us/verification](http://www.secretary.state.nc.us/verification)





DIXON HUGHES GOODMAN

# Appendix F: Addendum No. 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

RFQ NUMBER	PAGE
BHS12047	1
ADDRESS CORRESPONDENCE TO ATTENTION OF:	
ROBERTA WAGNER 304-558-0067	

RFQ COPY  
TYPE NAME/ADDRESS HERE  
Dixon Hughes Goodman LLP  
707 Virginia Street East  
Suite 1700  
Charleston, WV 25301

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		
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 .X.....						
NO. 3 .X.....						
NO. 4 .X.....						
NO. 5 .X.....						
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>Tom Stone</i>			TELEPHONE 304.343.0168	DATE 09/28/2011		
TITLE Partner		FEIN 56-0747981		ADDRESS CHANGES TO BE NOTED ABOVE		

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







# Appendix F: Addendum No. 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

RFQ NUMBER  
BHS12047

PAGE  
2

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

RFQ COPY  
TYPE NAME/ADDRESS HERE  
Dixon Hughes Goodman LLP  
707 Virginia Street East  
Suite 1700  
Charleston, WV 25301

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
----------------------------	---------------	----------	--------	---------------

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>..... SIGNATURE <b>Dixon Hughes Goodman LLP</b> ..... COMPANY <b>September 28, 2011</b> ..... DATE</p> <p>NOTE: THIS ADDENDUM ACKNOWLEDGEMENT SHOULD BE SUBMITTED WITH THE BID.</p> <p>REV. 09/21/2009</p> <p>END OF ADDENDUM NO. 1</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>Norma Moore</i>	TELEPHONE <b>304.343.0168</b>	DATE <b>09/28/2011</b>
TITLE <b>Partner</b>	FEDIN <b>56-0747981</b>	ADDRESS CHANGES TO BE NOTED ABOVE

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

