



West Virginia Purchasing Division

2019 Washington Street, East
Charleston, WV 25305
Telephone: 304-558-2306
General Fax: 304-558-6026
Bid Fax: 304-558-3970

The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at ***wvOASIS.gov***. As part of the State of West Virginia's procurement process, and to maintain the transparency of the bid-opening process, this documentation submitted online is publicly posted by the West Virginia Purchasing Division at ***WVPurchasing.gov*** with any other vendor responses to this solicitation submitted to the Purchasing Division in hard copy format.

Header

[List View](#)**General Information**

Contact


Default Values

Discount

Document Information

Procurement Folder: 67502


Procurement Type: Central Master Agreement

Vendor ID: 

Legal Name: ARNETT CARBIS TOOTHMAN LLP

Alias/DBA:

Total Bid: \$109,325.00

Response Date: Response Time:

SO Doc Code: CRFQ

SO Dept: 0506

SO Doc ID: BHS1600000002

Published Date: 12/7/15

Close Date: 1/5/16

Close Time: 13:30

Status: Closed

Solicitation Description:

Total of Header Attachments: 0

Total of All Attachments: 0



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

**State of West Virginia
 Solicitation Response**

Proc Folder : 67502

Solicitation Description : CPA firm with Health Care Financial Technical Asst

Proc Type : Central Master Agreement

Date issued	Solicitation Closes	Solicitation No	Version
	2016-01-05 13:30:00	SR 0506 ESR12291500000002794	1

VENDOR

000000201471

ARNETT CARBIS TOOTHMAN LLP

FOR INFORMATION CONTACT THE BUYER

April Battle
 (304) 558-0067
 april.e.battle@wv.gov

Signature X **FEIN #** **DATE**

All offers subject to all terms and conditions contained in this solicitation

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	General accounting & techcal assistance.	1.00000	EA	\$10,000.000000	\$10,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.1
Vendor will provide technical support with determining what should be reported, what information is allowed and how the information should be documented as related to general accounting techniques for healthcare facilities Medicare & Medicaid cost accounting and statistical methods for cost reporting purposes.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Technical Assistance - cost reports Hopemont	1.00000	EA	\$4,000.000000	\$4,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.2
All Inclusive Cost/Task:Vendor will provide technical asst in compiling the accting documents necessary to complete the cost reports.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Technical Assistance - cost reports Lakin	1.00000	EA	\$4,000.000000	\$4,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.2
All Inclusive Cost/TaskVendor will provide technical asst in compiling the accting documents necessary to complete the cost reports.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Technical Assistance - cost reports Jackie Withrow	1.00000	EA	\$4,000.000000	\$4,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.2
Vendor will provide technical asst in compiling the accting documents necessary to complete the cost reports.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
5	Review completed cost reports for Hopemont Hospital	1.00000	EA	\$3,000.000000	\$3,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.3
Vendor will review the completed cost reports for Hopemont, Lakin & Jackie Withrow Hospitals

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
6	Review completed cost reports for Lakin Hospital	1.00000	EA	\$3,000.000000	\$3,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.3
Vendor will review the completed cost reports for Hopemont, Lakin & Jackie Withrow Hospitals

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
7	Review completed cost reports for Jackie Withrow Hospital	1.00000	EA	\$3,000.000000	\$3,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.3
Vendor will review the completed cost reports for Hopemont, Lakin & Jackie Withrow Hospitals

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
8	Assist w/reimbursement - 3rd party payers - Hopemont	1.00000	EA	\$4,500.000000	\$4,500.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.4
Vendor will provide technical assistance for maximizing reimbursement from Third Party Payers.D-1 Assist with modifying and/or updating each facility's routine, professional and ancillary services fee schedule. All changes must be in accordance with Medicaid & Mediare principles for facility's listed under TASK D (D1)

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
9	Assist w/reimbursement - 3rd party payers - Lakin	1.00000	EA	\$4,500.000000	\$4,500.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.4
Vendor will provide technical assistance for maximizing reimbursement from Third Party Payers.D-1 Assist with modifying and/or updating each facility's routine, professional and ancillary services fee schedule. All changes must be in accordance with Medicaid & Medicare principles for facility's listed under TASK D (D1)

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
10	Assist w/reimbursement - 3rd party payers - John Manchin	1.00000	EA	\$4,500.000000	\$4,500.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.4
Vendor will provide technical assistance for maximizing reimbursement from Third Party Payers. D-1 Assist with modifying and/or updating each facility's routine, professional and ancillary services fee schedule. All changes must be in accordance with Medicaid & Medicare principles for facility's listed under TASK D (D1)

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
11	Assist w/reimbursement - 3rd party payers - Jackie Withrow	1.00000	EA	\$4,500.000000	\$4,500.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.4
Vendor will provide technical assistance for maximizing reimbursement from Third Party Payers.D-1 Assist with modifying and/or updating each facility's routine, professional and ancillary services fee schedule. All changes must be in accordance with Medicaid & Medicare principles for facility's listed under TASK D (D1)

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
12	Assist to update billing & collection procedures - Hopemont	1.00000	EA	\$4,000.000000	\$4,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.4
Vendor will provide technical assistance to update each facility's billing & collections procedures. All changes must be in accordance with Medicaid & Medicare principles.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
13	Assist to update billing & collection procedures - Lakin	1.00000	EA	\$4,000.000000	\$4,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.4
Vendor will provide technical assistance to update each facility's billing & collections procedures. All changes must be in accordance with Medicaid & Medicare principles.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
14	Assist to update billing & collection procedures - Manchin	1.00000	EA	\$4,000.000000	\$4,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.4
Vendor will provide technical assistance to update each facility's billing & collections procedures. All changes must be in accordance with Medicaid & Medicare principles.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
15	Assist to update billing & collection procedures - Withrow	1.00000	EA	\$4,000.000000	\$4,000.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.4
Vendor will provide technical assistance to update each facility's billing & collections procedures. All changes must be in accordance with Medicaid & Medicare principles.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
16	Assist with setting Medicaid rates - Hopemont	1.00000	EA	\$750.000000	\$750.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.5
Vendor will provide technical assistance in setting the Long Term Care facility's Medicaid rates. TASK E

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
17	Assist with setting Medicaid rates -Lakin	1.00000	EA	\$750.000000	\$750.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.5
Vendor will provide technical assistance in setting the Long Term Care facility's Medicaid rates. TASK E

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
18	Assist with setting Medicaid rates - Manchin	1.00000	EA	\$750.000000	\$750.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.5
Vendor will provide technical assistance in setting the Long Term Care facility's Medicaid rates. TASK E

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
19	Assist with setting Medicaid rates -Jackie Withrow	1.00000	EA	\$750.000000	\$750.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.5
Vendor will provide technical assistance in setting the Long Term Care facility's Medicaid rates. TASK E

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
20	Assist with setting Medicaid rates - Welch	1.00000	EA	\$750.000000	\$750.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.5
Vendor will provide technical assistance in setting the Long Term Care facility's Medicaid rates. TASK E

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
21	Technical expertise to maximize DSH reimbursement - Welch	1.00000	EA	\$9,600.000000	\$9,600.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.6
Vendor will provide technical expertise to maximize the Disproportionate Share Hospital (DSH) reimbursement.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
22	Technical expertise to maximize DSH reimbursement - Sharpe	1.00000	EA	\$9,600.000000	\$9,600.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.6
Vendor will provide technical expertise to maximize the Disproportionate Share Hospital (DSH) reimbursement.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
23	Technical expertise to maximize DSH reimbursement - Bateman	1.00000	EA	\$9,600.000000	\$9,600.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.6
Vendor will provide technical expertise to maximize the Disproportionate Share Hospital (DSH) reimbursement.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
24	OPTIONAL SERVICES - HOURLY RATE - PARTNER/MEMBER	15.00000	HOUR	\$300.000000	\$4,500.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.7
The vendor must provide an hourly rate for all staffing classifications that will provide additional services requested by the Bureau ancillary to the contract scope of work and Bureau requirements.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
25	OPTIONAL SERVICES - HOURLY RATE - MANAGER	15.00000	HOUR	\$175.000000	\$2,625.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.7
The vendor must provide an hourly rate for all staffing classifications that will provide additional services requested by the Bureau ancillary to the contract scope of work and Bureau requirements.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
26	OPTIONAL SERVICES - HOURLY RATE - SUPERVISOR	15.00000	HOUR	\$145.000000	\$2,175.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.7
The vendor must provide an hourly rate for all staffing classifications that will provide additional services requested by the Bureau ancillary to the contract scope of work and Bureau requirements.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
27	OPTIONAL SERVICES - HOURLY RATE - STAFF	15.00000	HOUR	\$115.000000	\$1,725.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.7
The vendor must provide an hourly rate for all staffing classifications that will provide additional services requested by the Bureau ancillary to the contract scope of work and Bureau requirements.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
28	OPTIONAL SERVICES - HOURLY RATE - CLERICAL	15.00000	HOUR	\$50.000000	\$750.00

Comm Code	Manufacturer	Specification	Model #
84111500			

Extended Description : Section 4.1.7
The vendor must provide an hourly rate for all staffing classifications that will provide additional services requested by the Bureau ancillary to the contract scope of work and Bureau requirements.

Proposal for Services

Submitted by:

Arnett Carbis Toothman LLP

WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES “BUREAU FOR BEHAVIORAL HEALTH AND HEALTH FACILITIES”

Proposal in Response to
RFQ Number 0506 BHS 1600000002
Buyer: April Battle
Bid Opening Date: 1/5/16
Bid Opening Time: 1:30pm



Table of Contents

Letter of Introduction	1 – 2
Section One – Qualifications.....	3 – 7
Section Two – Proof of Insurance.....	8 – 9
Section Three – License Requirements.....	10 – 11
Section Four – Certification and Signature Page	12
Section Five – Addendum Acknowledgement Form	13
Section Six – Purchasing Affidavit	14
Section Seven – Vendor Preference Certificate.....	15
Appendix 1	16 – 21

OUR MISSION STATEMENT

“To be the best in the eyes of our clients, Team members, and owners. To be the Firm others are judged by.”



actcpas.com

155 Eat Broad Street, Suite 2100
PNC Building
Columbus, Ohio 43215
614.223.9209 office | 304.346.8333 fax
800.642.3601

January 4, 2016

Ms. April Battle, Buyer 51
Purchasing Division
2019 Washington Street, East
P.O. Box 50130
Charleston, West Virginia 25305-0130

Re: RFQ BHS1600000002

Dear Ms. Battle:

We appreciate the opportunity to submit this proposal to you to provide professional services to Hopemont Hospital, Lakin Hospital, John Manchin, Sr. Health Care Center, Jackie Withrow Hospital, Welch Community Hospital, William R. Sharpe, Jr. Hospital and Mildred Mitchell-Bateman Hospital.

Our responses to RFQ BHS1600000002 are presented in the following pages. We would, however, like to summarize several key reasons why Arnett Carbis Toothman LLP should be engaged as the facilities' accounting and consulting firm.

First, we meet all of the mandatory requirements.

Second, we have experience working with these entities.

Our health care staff has extensive experience in serving the state-operated health care facilities. We have completed or reviewed numerous Medicare/Medicaid cost reports for all state-operated facilities. We have worked with Hopemont Hospital, Lakin Hospital, John Manchin, Sr. Health Care Center, Jackie Withrow Hospital, Welch Community Hospital, William R. Sharpe, Jr. Hospital and Mildred Mitchell-Bateman Hospital in the past through various State contracts. Medicaid disproportionate share funding is significant and critical to the funding of the Hospitals operations. We have extensive experience with DSH programs for state hospitals as well as several years of experience with the program in West Virginia. We have worked closely with the West Virginia Hospital Association in the monitoring of the State DSH programs.

Third, we have the resources and experience of a national firm with the personal touch of a local firm.

In addition to being one of the largest firms in the nation with a specialized health care audit and consulting group, we are a member of the McGladrey Alliance. McGladrey is the fifth largest CPA firm in the United States. Through McGladrey and its Alliance members, we have the resources of a National firm which include health care professionals serving over 500 hospitals and systems annually.

Finally, and most importantly, we offer value.

Because of our expertise and knowledge of Medicare and Medicaid reimbursement we can offer a great value proposition. We pride ourselves on finding ways to maximize reimbursement to the fullest extent allowed by law for our healthcare clients.

We believe the price outlined in our proposal is fair and reasonable considering the financial and management complexities abundant in acute care and psychiatric hospitals.

Thanks to WVDHHR and the State of West Virginia for allowing us to submit this proposal.

Sincerely,

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

Greg Gibbs, Partner

CGG/ajd

<h/admin/prop/2016/wvdhhr> proposal



SECTION ONE Qualifications

RFQ § 3.0 Qualifications

Our responses to RFQ BHS160000002's qualification requirements are presented in the following pages. We would, however, like to summarize several key reasons why Arnett Carbis Toothman LLP should be engaged as the Bureau's accounting and consulting firm for the projects and services identified in the RFQ.

3.1 Qualifications

ACT is a regional firm specializing in health care founded over 65 years ago. The majority of the Firm's resources are dedicated to serving the health care industry. Many of the Firm's partners are dedicated full time to the health care industry.

Our office locations are in West Virginia, Pennsylvania, and Ohio. Our health care expertise, national resources and commitment to helping our clients succeed set us apart from all other accounting firms.

Your Professional Team and Continuity of Service

ACT has 280 employees and 33 partners, many of which dedicate their time and energy to the health care industry.

ACT takes great pride in the fact that we uphold the highest standards of our profession. The continued growth of our Firm and our reputation depends upon our ability to maintain our technical competence and our awareness of the latest developments within the profession. Our health care professionals are active in the health care industry. In addition, our health care professionals participate and provide numerous presentations on a national and regional level.

Your professional service team will be comprised of seasoned health care professionals. Most of the team members are located in our Charleston, West Virginia office.

Quality Control

Our quality control standards are outlined in our internal policies included in our quality control document. Each year we have either an internal inspection or peer review by an outside firm to determine compliance with our quality control procedures. Our quality control is enhanced by employing well trained and qualified staff, by having mandatory review procedures and by development of a culture of quality.

Confidentiality

Confidentiality of client data is a mandatory requirement of our staff. We reinforce this policy through training sessions and references to the Firm's quality control document which outlines confidentiality guidelines. We have regular staff meetings in which we discuss client confidentiality. Annually, we require each staff to sign independence questionnaires which address the issue of confidentiality. We also maintain a secure data transfer site for transfer of electronic data.

National and Local Health Care Expertise

ACT is one of the Nation's leaders in providing services to health care organizations. We have a dedicated staff of health care professionals that provide services to health care organizations in West Virginia, Ohio, Pennsylvania, Kentucky, and Virginia. We are an Alliance member of RSM McGladrey, the 5th largest firm in the world. RSM McGladrey and its Alliance members provide services to over 500 hospitals nationwide.

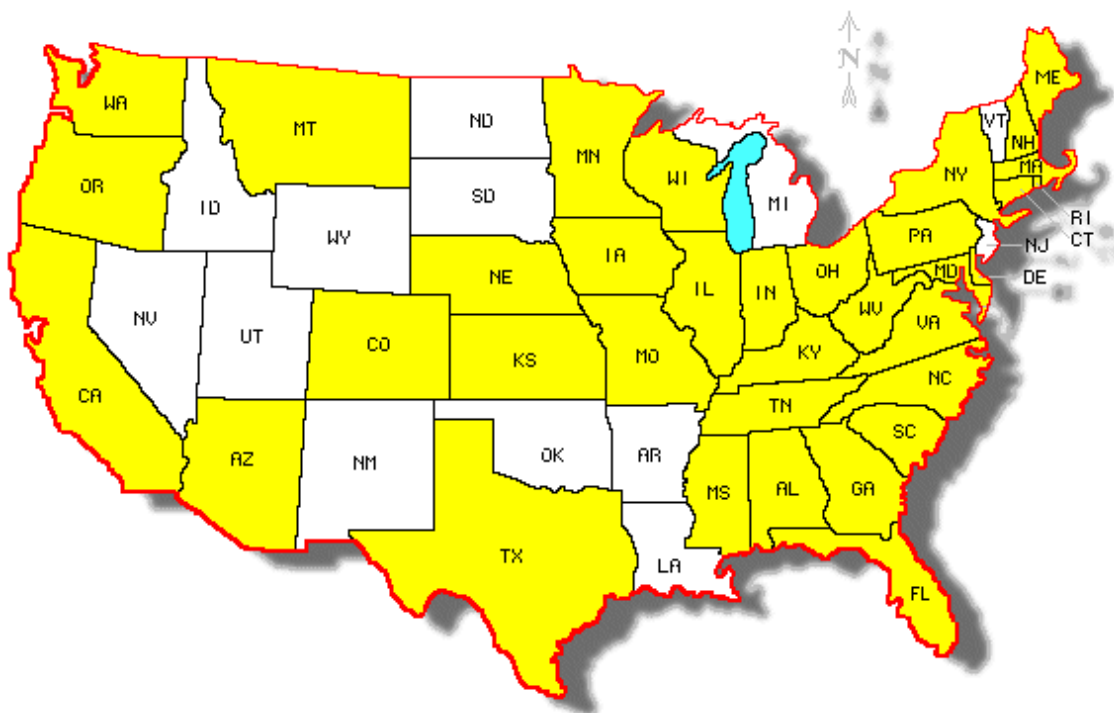
Arnett Carbis Toothman LLP is one of the most highly recognized health care experts in the nation. We have achieved this status through a commitment of the Firm's resources to providing professional services to health care clients. We provide our health care clients with a unique mix of services including audits, Medicare and Medicaid reimbursement consulting, regulatory assistance, IT consulting, and tax services.

Our health care client base continues to grow because of our reputation and the results of the services we provide. Our reputation and quality work have resulted in clients requesting our services in over 45 states. While we provide professional services throughout the United States to various types of health care providers, our primary client base is hospitals and skilled nursing facilities, and our primary service area includes West Virginia, Pennsylvania, Ohio, Kentucky, and Virginia. We believe our experience with a wide variety of diversified health care clients will benefit these seven hospitals. The types of health care clients served include:

- Hospitals
- Hospitals with hospital-based long-term care units
- Regional Health care systems
- Psychiatric hospitals and psychiatric units
- Clinics and large physician groups
- Academic medical practices
- Emergency care centers
- State Department of Health and Human Resources
- Federal government
- Physicians
- Skilled nursing facilities
- Intermediate care facilities
- Continuing care retirement centers
- Home health agencies
- Foundations
- Employee Benefit Plans

Key Point: Our experience is diverse enough that we can handle any fiscal situation with which the facilities may need assistance.

The map below highlights the states ACT performed services to health care entities in over the past 24 months.



The following is a listing of experience qualifications relating to the services specifically requested in your request for proposal (Refer to Appendix 1 for additional support documenting ACT's service capabilities):

State Operated Health Care Entities

We have provided services to State operated hospitals and State operated long-term care facilities for over 20 years. These include Mildred Mitchell-Bateman Hospital, Welch Emergency Hospital, William J. Sharpe, Jr. Hospital, WV Rehab Hospital, Lakin State Hospital, and others. We have a thorough understanding of the State's accounting systems, budgetary process, and policies and procedures.

Key Point: We have significant experience with the state operated facilities.

3.1 Qualifications

Experience with State of West Virginia – minimum of 10 years

Arnett Carbis Toothman LLP is a West Virginia based firm with over 30 years of experience providing service to healthcare providers in West Virginia and surrounding states. We have had contracts with the State of West Virginia repeatedly for the past 30 years. We have documentation at the West Virginia Health Care Authority of providing services since 1985.

3.2 Qualifications

Healthcare Consulting Experience – minimum of 5 years

Arnett Carbis Toothman LLP has unsurpassed Health care consulting experience. We have been a leader in providing accounting, consulting and reimbursement services to West Virginia healthcare providers for over 25 years. We have several staff with over thirty years of cost report preparation and reimbursement experience.

We prepare over 250 Hospital cost reports and over 75 Skilled Nursing cost reports annually for both Medicare and Medicaid.

Key Point: We have prepared cost reports for the state operated facilities and have worked closely with Medicare and Medicaid intermediaries to maximize reimbursement while ensuring integrity in the financial and statistical data used.

3.3 Qualifications

339 Reporting Experience – minimum 3 years

CMS-339 reporting has changed substantially and most of the information is now included in the Medicare cost report. Both the Hospital and SNF cost report added new worksheets to include the CMS-339 information. The only items left on the CMS-339 are physician Part A time and bad debts. The Hospitals report Part A physician time (non-pt time, medical director, administrative time or ER availability) and the bad debt logs. For the SNF cost report only the bad debt logs are left on the CMS-339.

We have prepared Medicare cost reports for over 25 years and have significant experience with the old CMS-330 as well as the new and substantially smaller CMS-339. Documentation of this can be found by looking at Medicare cost reports we filed that are on file at the WV Health Care Authority.

Key Point: Federal regulations do require a provider to maintain all information supporting costs claimed. Our expertise will help you remain compliant with these rules and regulations.

3.4 Qualifications

Health Care Authority (HCA) Reporting – minimum experience- 5 years

We have a thorough understanding of HCA reporting requirements and rate regulatory issues. Annually, we prepare approximately 20 HCA Uniform Reports and prepare or assist in preparing approximately 5 rate applications. We also prepare, and/or review, the quarterly CBM-9 reports for several hospitals. Additionally, we participate in many rate hearings, working in conjunction with hospital legal counsel. We have prepared Uniform Financial Reports and other reports that are required by the WV HCA for over 25 years.

Key Point: Our experience in this area will ensure the Hospitals stay in compliance with all applicable state regulations related to the WV Health Care Authority.

3.5 Qualifications

Reimbursement Regulation Research – minimum experience 5 years

We have successfully filed appeals with the Provider Reimbursement Review board and currently have appeals of reimbursement related issues pending. Our appeals and reopening of prior year cost reports have resulted in significant improvement to third party revenues. We have over 25 years' experience in providing a wide range of reimbursement regulation research to our healthcare clients. We have had contracts with the State and the State owned healthcare providers back as far as the early 1990s.

Key Point: ACT knows the importance of remaining current and proactive in regards to regulation changes, and implements research and a “proactive” mentality to assist health care entities in times of change. The Hospitals have many unique reimbursement issues, such as Medicare and Medicaid DSH, that are not always properly understood by the intermediaries. Appeals may be necessary in the future and we can ensure they are properly handled.

3.6 Qualifications

Rate Regulations and Research – minimum 5 years' experience

Arnett Carbis Toothman LLP has over 25 years' experience in Rate Regulation in West Virginia. For hospitals we have prepared Rate Applications required by the WV Health Care Authority and have helped establish rates to insure compliance with State regulations. On the Federal side there are many new “Rate Regulation” issues

that relate to Not For Profit Hospitals that were a part of the Affordable Care Act. We have assisted our hospital clients establishing rates and publishing them to be compliant with the ACA.

For long term care providers we have helped them set rates and to review their charge structure. We have for over 10 years performed a detailed analysis of rates for the WV Health Care Association, the organization that represents long term care providers in the State.

Rate Regulation - Revenue Cycle

We have assembled a revenue cycle team that has experience in all phases of the revenue cycle process. Our revenue cycle experience includes charge master reviews, assistance with coding, regulatory compliance review and “complete on-site revenue cycle reviews” which encompass the admission process thru billing & collection.

Key Point: Our knowledge of Medicare and WV Medicaid billing processes, coupled with our team of personnel who are well-versed in all aspects of the revenue cycle, makes us uniquely qualified to assist in ensuring that each hospital receives the appropriate payment for patient services rendered.

3.7 Qualifications

West Virginia Disproportionate Share Calculation (DSH) – minimum 3 years' experience

We have provided Medicaid DSH services to WV Hospitals for over 15 years. A substantial amount of the three State Hospital's funding comes from Medicaid disproportionate share payments. Arnett Carbis Toothman LLP's reimbursement staff has a detailed understanding of Federal regulations and the State Plan provisions relating to disproportionate share payments. We have performed these calculations for all qualifying hospitals in West Virginia and have assembled documentation to support the amounts claimed for future Federal audit purposes.

We also understand the interrelationship between each hospital's Medicaid utilization and the effect that changes in Medicaid utilization can have on the State's overall Federal Matching pool of DSH funds. We can provide advice on how changes in patient services, changes in the number of beds per facility, etc. can affect the Federal Matching dollars that the State of WV currently receives. We realize that changes in operations at the state-owned hospitals not only effect the DSH payment received by these hospitals but can also have a significant effect on the Federal matching funds received by the entire State of WV.

Key Point: We have over 15 years' experience working with the State DSH program. We can insure these hospitals are maximizing DSH revenue while remaining compliant with rules and regulations.

Medicare Disproportionate Share Calculation (DSH)


Acute care hospitals can benefit from the additional payments that the Medicare program will provide to hospitals that experience a large Medicare Part A inpatient population combined with a relatively large Medicaid inpatient population. The patient volume factors that influence the Medicare DSH payment must be reviewed periodically to ensure that a hospital is receiving its fair share of Medicare DSH payments.

Key Point: We are well-versed in the specifics of the Medicare DSH payment regulations. We can provide the means to increase a hospital's Medicare DSH payments and, more importantly, we can provide the documentation to the Medicare intermediary to support an increase in Medicare DSH payments.

3.8 Qualifications – See pages 10 and 11 for firm CPA licensure support.



SECTION TWO Proof of Insurance

 WESTFIELD INSURANCE <small>Sharing Knowledge. Building Trust.®</small>	RENEWAL BUSINESSOWNERS POLICY DECLARATIONS	33	
COMPANY PROVIDING COVERAGE		WESTFIELD INSURANCE COMPANY	
NAMED INSURED AND MAILING ADDRESS	AGENCY	47-05077	PROD. 000
ARNETT CARBIS TOOTHMAN LLP 101 WASHINGTON ST E PO BOX 2629 CHARLESTON WV 25329	FERRELL & HILL INS AGCY LLC PO BOX 277 MADISON WV 25130-0277 TELEPHONE 304-369-1111		
Policy Number: BOP 3 657 328		WIC Account Number: 4770072093 A	
Policy Period	From To 01/01/16 01/01/17	at 12:01 A.M. Standard Time at your mailing address shown above.	
LIABILITY AND MEDICAL PAYMENTS			
BUSINESS LIABILITY		Limits of Insurance	
Each Occurrence Limit		\$1,000,000	
General Aggregate Limit		\$2,000,000	
Products/Completed Operations Aggregate Limit		\$2,000,000	
Personal & Advertising Injury Limit(Per Person or Organization)		\$1,000,000	
Medical Expenses Each Person		\$10,000	
Damage to Premises Rented To You Limit(Any One Premises)		\$100,000	
<p>Each paid claim for the above coverages reduces the amount of insurance we provide during the applicable annual period. Please refer to Section II - Liability in the Businessowners Coverage Form and any attached endorsements.</p>			
OPTIONAL COVERAGES			
Loc. Bldg.		Limits of Insurance	
ALL ALL	Terrorism Insurance Coverage		
ALL ALL	Business Income (Extended)		
	Extended Period of Indemnity	Number of Days	60
ALL ALL	Business Income - Ordinary Payroll Coverage Period		60
ALL ALL	Electronic Data		\$10,000
ALL ALL	Employee Benefits Liability		
<p>This insurance contains claims-made coverage. Except as may be otherwise provided herein, specified coverages of this insurance are limited generally to liability for injuries for which claims are first made against the insured while the insurance is in force. Please read and review the insurance carefully and discuss the coverage with your agent.</p>			
		Each Employee Limit	\$1,000,000
		Aggregate Limit	\$1,000,000
		Retroactive Date: 01/01/2015	
<p>This insurance does not apply to any Negligent Acts, Errors or Omissions which occurred before the Retroactive date if any shown above.</p>			
ALL ALL	Employee Dishonesty		\$10,000
ALL ALL	Employers Liability		
<p>The Contractual Provisions of the Employers Liability Insurance Policy shall apply as specified herein. With the exception of the cancellation condition, none of the provisions, conditions, stipulations, endorsements, and other terms of the policy to which this Employers Liability Insurance Policy is attached, shall apply to this Employers Liability Insurance Policy.</p>			
		Per Accident	\$1,000,000
		Policy Limit by Disease	\$1,000,000
		Each Employee by Disease	\$1,000,000
(If applicable, Minimum Premium is \$115)			
<p>The premium for this policy will be determined by our Manual of Rules, Classifications, Rates and Rating Plans. All information required below is subject to verification and change by audit.</p>			
OH	Employers Liability - 92405 - Risks Other Than Manufacturing, Processing, Contracting and Servicing Risks	Payroll 606,000	Rate .030 Premium \$182.00
ALL ALL	Forgery and Alteration		\$10,000



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
6/2/2015

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 Ferrell & Hill Ins Agency LLC 492 Main Street PO Box 277 Madison WV 25130	CONTACT NAME: Chris Parker PHONE (A/C, No, Ext): (304) 369-1111 E-MAIL ADDRESS: cparker@ferrellandhill.com FAX (A/C, No): (304) 369-4010
INSURED ARNETT CARBIS TOOTHMAN, LLP PO BOX 2629 101 WASHINGTON ST E CHARLESTON WV 25329	INSURER(S) AFFORDING COVERAGE INSURER A: BRICKSTREET INSURANCE COMPANY INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:

COVERAGES CERTIFICATE NUMBER: CL156201596 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 SUBR INSP WVR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/POP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTIONS					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	Y/N N N/A	WCB1022061 Broad Form Included	6/12/2015	6/12/2016	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER 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 (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Evidence of Workers Compensation Coverage. Coverage includes Broad Form.

CERTIFICATE HOLDER Arnett Carbis Toothman LLP PO Box 2629 Charleston, WV 25329	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 C PARKER/CHRIS
--	--



SECTION THREE License Requirements

WEST VIRGINIA STATE TAX DEPARTMENT BUSINESS REGISTRATION CERTIFICATE

ISSUED TO:
ARNETT CARBIS TOOTHMAN LLP
101 WASHINGTON ST E
CHARLESTON, WV 25301-1516

BUSINESS REGISTRATION ACCOUNT NUMBER: **1035-2299**

This certificate is issued on: 01/12/2015

*This certificate is issued by
the West Virginia State Tax Commissioner
in accordance with Chapter 11, Article 12, of the West Virginia Code*

*The person or organization identified on this certificate is registered
to conduct business in the State of West Virginia at the location above.*

This certificate is not transferrable and must be displayed at the location for which issued
This certificate shall be permanent until cessation of the business for which the certificate of registration
was granted or until it is suspended, revoked or cancelled by the Tax Commissioner.

Change in name or change of location shall be considered a cessation of the business and a new
certificate shall be required.

TRAVELING/STREET VENDORS: Must carry a copy of this certificate in every vehicle operated by them.
CONTRACTORS, DRILLING OPERATORS, TIMBER/LOGGING OPERATIONS: Must have a copy of
this certificate displayed at every job site within West Virginia.



State of West Virginia
West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557



West Virginia Board of Accountancy
405 Capitol Street, Suite 908
Charleston, WV 25301-1744
(304) 558-3557

The entity listed below was issued a
FIRM PERMIT
for the period beginning
July 1, 2015 through June 30, 2016

F0560A
ARNETT CARBIS TOOTHMAN LLP
101 WASHINGTON ST E
PO BOX 2629
CHARLESTON WV 25301-2629

Barry J. Bugner
Board President

Brenda S. Farley
Executive Director

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

Barry J. Bugner
Board President

Brenda S. Farley
Executive Director



SECTION FOUR Certification and Signature Page

CERTIFICATION AND SIGNATURE PAGE

By signing below, or submitting documentation through wvOASIS, I certify that I have reviewed this Solicitation in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that I am authorized by the vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

Arnett Carbis Toothmen CPAs
 (Company)
Charles Guyon Silb Partner
 (Authorized Signature) (Representative Name, Title)
(304) 346 0441 1/4/2016
 (Phone Number) (Fax Number) (Date)



SECTION FIVE ADDENDUM ACKNOWLEDGEMENT FORM

ADDENDUM ACKNOWLEDGEMENT FORM SOLICITATION NO.: BHS16000000Z

Instructions: Please acknowledge receipt of all addenda issued with this solicitation by completing this addendum acknowledgment form. Check the box next to each addendum received and sign below. Failure to acknowledge addenda may result in bid disqualification.

Acknowledgment: I hereby acknowledge receipt of the following addenda and have made the necessary revisions to my proposal, plans and/or specification, etc.

Addendum Numbers Received:

(Check the box next to each addendum received)

- | | |
|---|--|
| <input type="checkbox"/> Addendum No. 1 | <input type="checkbox"/> Addendum No. 6 |
| <input type="checkbox"/> Addendum No. 2 | <input type="checkbox"/> Addendum No. 7 |
| <input type="checkbox"/> Addendum No. 3 | <input type="checkbox"/> Addendum No. 8 |
| <input type="checkbox"/> Addendum No. 4 | <input type="checkbox"/> Addendum No. 9 |
| <input type="checkbox"/> Addendum No. 5 | <input type="checkbox"/> Addendum No. 10 |

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further 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.

Arnett Carbis Toothman
Company

Charles Gregory Hills
Authorized Signature

1/4/2016
Date

NOTE: This addendum acknowledgement should be submitted with the bid to expedite document processing.



SECTION SIX Purchasing Affidavit

STATE OF WEST VIRGINIA
Purchasing Division

RFQ NO. BHS1600000002

PURCHASING AFFIDAVIT

MANDATE: Under W. Va. Code §5A-3-10a, 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: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

EXCEPTION: The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. 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.

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.

"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

"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.

AFFIRMATION: By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (W. Va. Code §61-5-3) that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: Arnett Cerbis Toothman

Authorized Signature: Charles Gregory Gibbs Date: 1/4/2016

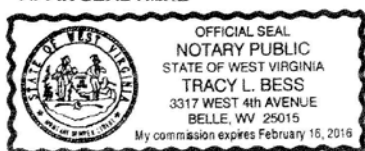
State of West Virginia

County of Kanawha, to-wit:

Taken, subscribed, and sworn to before me this 4 day of January, 2016.

My Commission expires February 16, 2016.

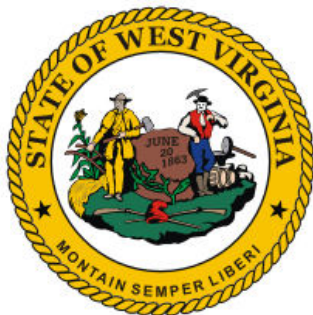
AFFIX SEAL HERE



NOTARY PUBLIC

Tracy L. Bess

Purchasing Affidavit (Revised 08/01/2015)



SECTION SEVEN

Vendor Preference Certificate

WV-10
Approved / Revised
08/01/15

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 Vendor Preference, if applicable.

1. **Application is made for 2.5% 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% 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% 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% 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% 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% 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.
7. **Application is made for preference as a non-resident small, women- and minority-owned business, in accordance with *West Virginia Code* §5A-3-59 and *West Virginia Code of State Rules*.**
 Bidder has been or expects to be approved prior to contract award by the Purchasing Division as a certified small, women- and minority-owned business.

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: Arnett Carbis Toothman

Signed: Charles Gregory Smith

Date: 1/4/2016

Title: Partner

Appendix 1

ARNETT CARBIS TOOTHMAN

Health Care Services

Who is Arnett Carbis Toothman

- A Top 100 Accounting Firm
- Industry focus with health care representing 50% of the Firm's client services
- Offices in Pennsylvania, Ohio and West Virginia
- More than 275 team members in nine locations
- A leadership team comprised of over 30 Partners
- National affiliation with a Top 5 CPA Firm

Why we are different

- ACT clients benefit from a high degree of Partner and Manager participation
- We have a seasoned engagement team in all facets of health care operations, from audit to tax to regulatory compliance and beyond
- ACT clients have direct access to Partners and receive immediate attention
- We take the care and time to build and invest in long-term relationships
- Expansive health care knowledge across all teams, including audit, tax, and consulting
- Superb continuity; low turnover compared to our peers

Our services and expertise

- Audits, Reviews, and Compilations of Financial Statements
- Medicare and Medicaid Cost Report Preparation
- Reimbursement Enhancement
- Tax Return Preparation and Compliance
- Forecasts and Projections
- Internal Audit
- Merger and Acquisition
- Revenue Cycle Improvement
- Employee Benefit Plans and Reporting Processes.

Health care clients we serve

- Hospitals and health care systems
- Nursing Homes and Nursing Home Chains
- Federally Qualified Health Centers (FQHCs)
- Continuing Care Retirement Communities (CCRCs)
- Home Health Agencies
- Physicians and Large Medical Clinics



PENNSYLVANIA

New Castle
724.658.1565 • 800.452.3003

Pittsburgh
412.635.6270 • 800.452.3003

Meadville
814.336.2133 • 800.452.3003

OHIO
Columbus
614.223.9209 • 800.642.3601

WEST VIRGINIA

Charleston
304.346.0441 • 800.642.3601

Bridgeport
304.624.5471 • 866.624.5471

Buckhannon
304.472.5550 • 800.924.0729

Morgantown
304.225.6000 • 866.624.5471

Lewisburg
304.645.6261 • 800.642.3601



ACT
with confidence

HEALTH CARE SERVICES GROUP

Senior Living Services

Who is Arnett Carbis Toothman

- A Top 100 Accounting Firm
- Industry focus with health care representing 50% of the Firm's client services
- Offices in Pennsylvania, Ohio, and West Virginia
- More than 275 team members in nine locations
- A leadership team comprised of over 30 Partners
- National affiliation with a Top 5 CPA Firm

Why we are different

- ACT clients benefit from a high degree of Partner and Manager participation
- We have a seasoned engagement team in all facets of senior living operations, from audit to tax to regulatory compliance and beyond
- ACT clients have direct access to Partners and receive immediate attention
- We take time to build and invest in long-term relationships
- ACT embraces a continuous improvement model based upon each client's unique circumstances
- Expansive, cross-trained knowledge base covering audit, tax, reimbursement, and operations improvement
- As a result of ACT's exceptional corporate culture, we experience low employee turnover leading to engagement team continuity

Senior Living clients we serve

- Continuing Care Retirement Communities (CCRCs)
- Nursing Facilities
- Personal Care Homes
- Assisted Living Facilities
- Home Health Agencies
- Hospice Agencies
- Affordable Housing Projects
- Life Programs

Continued on reverse



PENNSYLVANIA

New Castle
724.658.1565 • 800.452.3003

Pittsburgh
412.635.6270 • 800.452.3003

Meadville
814.336.2133 • 800.452.3003

OHIO
Columbus
614.223.9209 • 800.642.3601

WEST VIRGINIA

Charleston
304.346.0441 • 800.642.3601

Bridgeport
304.624.5471 • 866.624.5471

Buckhannon
304.472.5550 • 800.924.0729

Morgantown
304.225.6000 • 866.624.5471

Lewisburg
304.645.6261 • 800.642.3601



HEALTH CARE SERVICES GROUP

Senior Living Services

Continued from front

Our services and expertise

- Audits, Reviews, and Compilations of Financial Statements
- Department of Housing and Urban Development (HUD) Audits and Regulatory Filing Requirements
- Compliance Audits
- Medicare and Medicaid Cost Report Preparation
- Tax Return Preparation and Compliance
- Reimbursement Enhancement
- Operational Assessments
- Clinical Consulting Services
- Information Technology (IT) Consulting Services
- Forecasts and Projections
- Mergers and Acquisitions
- Business Valuation Services

CLIENT TESTIMONIALS

ACT's service to WRC has been exceptional. They have proven to be very knowledgeable offering reliable and timely guidance and advice in the ever-changing health care field. We have found the entire team, from audit staff and tax team to partners, to be very professional, respectful, helpful, and responsive. Thanks, ACT.

Sue Schmader
Chief Financial Officer
WRC Senior Services

We are thankful to have worked with Arnett Carbis Toothman over the years. The Firm has helped us not only with audits, cost reports, and Forms 990, but also with consulting services in a variety of areas including operations reviews, business valuations, and case mix management. Their personnel have identified opportunities for us to recoup lost revenues, improve our reimbursement, and to lower our operating costs.

We appreciate their value-added approach to service and their timely communications about developments in our industry. We also appreciate our excellent working relationship with ACT's personnel. They have always been very knowledgeable, professional, and cordial.

Randy Sheaffer, CPA, NHA
CEO
Valley View Haven

We have engaged Arnett Carbis Toothman (ACT) to perform auditing, reimbursement, tax, clinical consulting, and business valuation services. We are extremely satisfied with their work on all these engagements. ACT's personnel are the industry experts in the health care field and have been great to work with. We have found that ACT's "value added approach" has been extremely beneficial to our operations. We also appreciate the timely communications they provide relative to any updates and developments in the health care industry. We would highly recommend ACT's health care services to other providers in the industry.

Daniel M. Wolf, CPA
Chief Financial Officer & Assistant Treasurer
Senior Administrative Director
United Methodist Services for the Aging

Changing audit firms can be a difficult and overwhelming process. The entire team at ACT made the transition extremely easy and seamless. Their combination of knowledgeable and easy to work with staff stood out throughout the entire audit. Their expertise and experience in the long-term care industry was evident in the value-added services they provided outside the typical audit scope. Combine all that with a competitive price point and I would highly recommend ACT.

Ryan T. Casey, CPA
VP of Finance & CFO
New Dawn Christian Community Services, Inc.

Arnett Carbis Toothman has provided assurance services to Presbyterian Senior Living for the past several years. During this time, ACT has consistently staffed the audit with very knowledgeable auditors that understand our industry. Aside from providing an efficient and thorough audit, they also provide timely and relevant communications regarding issues that will impact us in the future so we can proactively address them. I highly value their guidance related to reimbursement-related issues, including cost reporting and billing. During the year we have ongoing communications with our audit team so we can agree on the presentation when complex financial reporting issues arise.

I could not be more pleased with ACT and highly recommend them to other long-term care organizations.

Donna Casner
Vice President and Controller
Presbyterian Senior Living

We reluctantly put our audit services out for bid last year. Reluctantly, because I feared losing Arnett Carbis Toothman on a few dollars, knowing what a transition of accountants involved. Plus, after using ACT/Carbis for 25+ years, I had a lot of faith in their services. Their staff is amazingly consistent from year to year for the accounting industry. Their knowledge of Medicaid, Medicare, taxes, you name it, is top notch. Thankfully their bid was very strong and we will continue with ACT for the foreseeable future.

Paul Brand
Chief Financial Officer
Concordia Lutheran Ministries

HEALTH CARE SERVICES GROUP

Clinical Consulting Services

WHAT MAKES ACT UNIQUE

The Arnett Carbis Toothman Clinical Consulting Team brings over four decades of hands-on expertise and counsel to its highly specialized clinical consulting services.

CLINICAL CONSULTING EXPERTISE

- Case Mix/MDS analysis for case mix management and coding compliance
- Analyzing Hands on Nursing Hours and Nurse Staffing Pattern Services
- Medicare and Medicaid Resource Utilization Group (RUG) (PA, WV, OH) training
 - Medical Necessity Audits
- Skilled Nursing Facility and Hospice Provider mock surveys
- Temporary Outsourcing of Director of Nursing Services and Nurse Assessment Coordinator
- Director of Nursing (DON) training and development
- Registered Nurse Assessment Coordinator (RNAC) training and development
 - MDS 3.0 Item-by-Item Coding
 - MDS timing and scheduling
- Quality Assurance Performance Improvement (QAPI) development and training
- Plan of Correction development and implementation
- Policy development for Skilled Nursing Facilities and Hospice Providers
- Continuing education/staff development for all levels of nursing staff
 - Activities of Daily Living (ADL) Documentation
 - Care Planning
 - Medicare Documentation
 - Physician Certification and Re-Certification Reviews
- Nursing Department Operations Review
- Reductions in Hospital Readmissions
- ICD-10 Preparation, Training and Coding
- Nursing and Hospice Compliance Reviews
 - PEPPER Report Analysis
 - Clinical Litigation Support



UNIQUE CORE DIFFERENTIATORS

THE ACT APPROACH

Arnett Carbis Toothman's core philosophy centers around **minimizing risk** and **adding value**. We use our years of experience and our understanding of the most effective "best practices" to differentiate how we implement our process:

- Clinical Consulting Team Experienced in Total Facility Operations
- Invest time Over Standard Requirements - Invest in the Relationship
- Availability at unconventional times
- Collaborative approach involving all levels of the interdisciplinary team and billing staff
- Maintain high level of involvement in Industry Associations
- Highly responsive to client requests
- Sensitivity to quality in addition to cost and reimbursement
- Clinical Consultants are supported by a Top 100 Accounting Firm doing third-party reimbursement, billing, auditing, and tax work



ACT
with confidence

Continued on reverse

HEALTH CARE SERVICES GROUP

Clinical Consulting Services

Continued from front

CASE STUDIES

Recent Value-Added Engagements

Case Study A

ACT's Clinical Consulting Team worked extensively with a long-term care Organization in reviewing and analyzing its Medical Assistance Case Mix index and supporting documentation to increase the Organization's Medical Assistance Case Mix Index by .10 and add approximately \$330,000 to the bottom line.

Case Study B

ACT's Clinical Consulting Team partnered closely with a long-term care Organization in reviewing and analyzing its documentation of activities of daily living to identify that it was not reflective of the actual services provided. This review increased the Organization's Medicare and Medical Assistance rates for an estimated impact of approximately \$110,000 to the bottom line.

Case Study C

ACT's Clinical Consulting Team worked extensively with a long-term care Organization to review its nursing and rehabilitation practices and documentation to successfully recover a 15% Medicare rehabilitation rate reduction.

Case Study D

ACT's Clinical Consulting Team embedded itself in all shifts to assist a long-term care Organization with its annual Department of Health Survey. It was noted that the Organization had some significant deficiencies and we were able to assist the Organization by developing and implementing a Plan of Correction which removed the findings and prevented a provisional license and withholding of Medicare payment.

PENNSYLVANIA

New Castle
724.658.1565 • 800.452.3003

Pittsburgh
412.635.6270 • 800.452.3003

Meadville
814.336.2133 • 800.452.3003

OHIO
Columbus
614.223.9209 • 800.642.3601

WEST VIRGINIA

Charleston
304.346.0441 • 800.642.3601

Bridgeport
304.624.5471 • 866.624.5471

Buckhannon
304.472.5550 • 800.924.0729

Morgantown
304.225.6000 • 866.624.5471

Lewisburg
304.645.6261 • 800.642.3601

