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Procurement Folder: 1429774

SO Doc Code: CRFQ

Procurement Type: Central Master Agreement

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Vendor ID: 000000191225 

SO Doc ID: HHR2400000001

Legal Name: MYERS & STAUFFER LC


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Solicitation Description: CERTIFIED PUBLIC ACCOUNTANTS FOR LTC REPORT EXAMINATIONS

Responded By User ID: MyersStauffer 

Total of Header Attachments: 1

First Name: Marketing

Total of All Attachments: 1

Last Name: Coordinator

Email: BIDS@msic.com

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

State of West Virginia
Solicitation Response

Proc Folder: 1429774
Solicitation Description: CERTIFIED PUBLIC ACCOUNTANTS FOR LTC REPORT EXAMINATIONS
Proc Type: Central Master Agreement

Solicitation Closes	Solicitation Response	Version
2024-06-11 13:30	SR 0511 ESR06102400000007667	1

VENDOR
000000191225
MYERS & STAUFFER LC

Solicitation Number: CRFQ 0511 HHR2400000001
Total Bid: 768000
Response Date: 2024-06-10
Response Time: 14:18:16
Comments:

FOR INFORMATION CONTACT THE BUYER
Crystal G Hustead
(304) 558-2402
crystal.g.hustead@wv.gov

Vendor		
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	CPA Examination Small Facility (90 Beds or less) - Year 1				96000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: See attached CRFQ response - Pricing Page.

Extended Description:

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.
Enter engagement rate for CPA Examination Small Facility (90 Beds or less) - Year 1 X estimated quantity of 8 to calculate the contract amount

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	CPA Examination Large Facility (91 Beds or more) - Year 1				96000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: See attached CRFQ response - Pricing Page.

Extended Description:

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.
Enter engagement rate for CPA Examination Large Facility (91 beds or more) Year 1 X estimated quantity of 8 to calculate the contract amount

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	CPA Examination Small Facility (90 Beds or less) - Year 2				96000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: See attached CRFQ response - Pricing Page.

Extended Description:

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.
Enter engagement rate for CPA Examination Small Facility (90 Beds or less) - Year 2 X estimated quantity of 8 to calculate the contract amount

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	CPA Examination Large Facility (91 Beds or more) - Year 2				96000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: See attached CRFQ response - Pricing Page.

Extended Description:

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.
Enter engagement rate for CPA Examination Large Facility (91 beds or more) Year 2 X estimated quantity of 8 to calculate the contract amount.

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
5	CPA Examination Small Facility (90 Beds or less) - Year 3				96000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: See attached CRFQ response - Pricing Page.

Extended Description:

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.
Enter engagement rate for CPA Examination Small Facility (90 Beds or less) - Year 3 X estimated quantity of 8 to calculate the contract amount

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
6	CPA Examination Large Facility (91 Beds or more) - Year 3				96000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: See attached CRFQ response - Pricing Page.

Extended Description:

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.
Enter engagement rate for CPA Examination Large Facility (91 beds or more) Year 3 X estimated quantity of 8 to calculate the contract amount

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
7	CPA Examination Small Facility (90 Beds or less) - Year 4				96000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: See attached CRFQ response - Pricing Page.

Extended Description:

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.
Enter engagement rate for CPA Examination Small Facility (90 Beds or less) - Year 4 X estimated quantity of 8 to calculate the contract amount

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
8	CPA Examination Large Facility (91 Beds or more) - Year 4				96000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments: See attached CRFQ response - Pricing Page.

Extended Description:

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.
Enter engagement rate for CPA Examination Large Facility (91 beds or more) Year 4 X estimated quantity of 8 to calculate the contract amount



**MYERS AND
STAUFFER** LC
CERTIFIED PUBLIC ACCOUNTANTS

WEST VIRGINIA DEPARTMENTS OF HEALTH, HEALTH FACILITIES, AND HUMAN SERVICES, Office of Shared Administration, Office of Accountability & Management Reporting

**Certified Public Accountant Examinations of
Long-Term Care Financial and Statistical Reports**

CRFQ No. HHR2400000001

Qualifications and Mandatory Requirements

June 11, 2024

Myers and Stauffer LC
100 Eastshore Dr., Suite 200
Glen Allen, VA 23059
888-832-0856
www.myersandstauffer.com



June 11, 2024

Crystal Hustead
West Virginia Department of Administration, Purchasing Division
2019 Washington Street, East
Charleston, WV 25305

Dear Members of the Evaluation Committee:

Myers and Stauffer LC (Myers and Stauffer) is pleased to provide our response to the Centralized Request for Quote (CRFQ) No. HHR2400000001 *Certified Public Accountant Examinations of Long-Term Care Financial and Statistical Reports* for the West Virginia Departments of Health, Health Facilities, And Human Services (Departments) Office of Shared Administration (OSA), Office of Accountability & Management Reporting (OAMR).

Myers and Stauffer has audited Medicaid providers on behalf of state Medicaid agencies for more than 46 years. Our long and highly successful Medicaid auditing practice is the result of focused services for our governmental clients, creative and competent staffing, extensive planning and training, and partnering with our clients to achieve their objectives. Our clients include state Medicaid agencies, state social service agencies, Medicaid fraud control units, and federal health care agencies, including CMS, the Department of Health and Human Services–Office of Inspector General, Department of Justice, and the Federal Bureau of Investigation. Our breadth and depth of experience and institutional knowledge is unmatched.

Our auditing practice is the largest component of our firm, and Myers and Stauffer routinely provides audit services related to many provider types, including nursing facilities, hospitals, federally qualified health centers, intermediate-care facilities for the individuals with intellectual disabilities, and several other provider types, as well as audits of managed care organizations submitted reporting. Myers and Stauffer offers OAMR the following benefits:

- ✓ A team with experience across the entire spectrum of audit and reimbursement consulting issues. This superior level of expertise will allow us to adapt and refocus audit and review programs as reimbursement systems evolve. This, in turn, will ensure that OAMR's objectives for institutional reimbursement continue to be realized in a complex and changing health care reimbursement environment.
- ✓ A demonstrated multi-state performance in the management and execution of the duties required of the West Virginia Medicaid audit contractor. This includes a demonstrated history of trouble-free implementation (start-up) of major Medicaid audit contracts such as this.

- ✓ A unique mix of qualifications in institutional and non-institutional provider reimbursement, analysis of health care costs and utilization, and investigation of fraud and abuse in cost reimbursed programs which provides the Department with access to a resource that can enhance its ability to administer the Medicaid program.

Choosing a Medicaid audit and consulting contractor is an important decision with far-reaching consequences. Ultimately, it can affect the quality of a state's health care services, the financial viability of state health care providers, and a state's overall budget. As a responsible state agency, OAMR needs an experienced, well-regarded firm it can trust with this vital responsibility. Myers and Stauffer can deliver a comprehensive, customized, and consultative approach that maximizes the benefits offered to the West Virginia Medicaid program.

Per CRFQ requirements at 11.1. Contract Manager, we have provided the contact information for our primary contract manager who will be responsible for overseeing this contract. We understand and affirm that our Contract Manager will be available during normal business hours to address any customer service or other issues.

Contract Manager: Johanna Linkenhoker, CPA

Telephone Number: 888.832.0856

Fax Number: 804.270.2311

Email Address: jlinkenhoker@mslc.com

We look forward to working with OAMR on this important initiative. If I can be of further assistance, please contact me via phone or email using the contact information above.

Sincerely,



Johanna Linkenhoker, CPA
Member (Partner)



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Myers and Stauffer is a nationally-based CPA firm, specializing in accounting, consulting, program integrity, and operational support services to public health care auditing and social service agencies. We are a limited liability company organized in the state of Kansas. Myers and Stauffer is wholly-owned and managed by its partners, and does not have parent or subsidiary companies.

We have elected to operate our CPA firm under an alternative practice structure, as defined by the American Institute of Certified Public Accountants (AICPA). Under this structure our staffing resources are obtained through a contract with the publicly-traded company CBIZ, Inc. All of the staff we obtain through this relationship work exclusively for Myers and Stauffer. Specifically, in 1998, we entered into a transaction with CBIZ, which resulted in the creation of CBIZ M&S Consulting Services, LLC. CBIZ M&S Consulting Services, LLC is wholly-owned by CBIZ. As part of this business model, Myers and Stauffer acquires office space, personnel, and other business resources from CBIZ M&S Consulting Services, LLC. These resources, including personnel and consultants, are assigned exclusively to serve the clients of Myers and Stauffer. AICPA professional standards provide specific guidance regarding independence within alternative practice structure firms. These professional standards are published in the Independence, Integrity and Objectivity section of the AICPA Code of Professional Conduct at ET Section. 1.220.020. We fully comply with this and all other professional standards.



Addendum Acknowledgment

ADDENDUM ACKNOWLEDGEMENT FORM

SOLICITATION NO.: CRFQ HHR240000001

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 checked="" 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.

Myers and Stauffer LC

Company

Authorized Signature

6/10/2024

Date

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

Revised 8/24/2023



Certification and Signature Page

DESIGNATED CONTACT: Vendor appoints the individual identified in this Section as the Contract Administrator and the initial point of contact for matters relating to this Contract.

(Printed Name and Title) Johanna Linkenhoker, CPA; Member (Partner)

(Address) 100 Eastshore Drive, Ste. 200/Glen Allen, VA 23059

(Phone Number)/ (Fax Number) 888.832.0856/804.270.2311

(email address) jlinkenhoker@mslc.com

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract 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/Contract 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 this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; 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.

By signing below, I further certify that I understand this Contract is subject to the provisions of West Virginia Code §5A-3-62, which automatically voids certain contract clauses that violate State law; and that pursuant to W. Va. Code §5A-3-63, the act of entering into this contract is prohibited from engaging in a boycott against Israel.

Myers and Stauffer LC

(Company)

(Signature of Authorized Representative)

Johanna Linkenhoker, CPA; Member (Partner)

(Printed Name and Title of Authorized Representative) (Date)

888.832.0856/804.270.2311

(Phone Number) (Fax Number)

jlinkenhoker@mslc.com

(Email Address)

Revised 8/24/2023



Why Myers and Stauffer?

Myers and Stauffer is a national certified public accounting (CPA) and consulting firm specializing in auditing, strategic planning, delivery system and payment transformation consulting, and operational support services for government health care and social service agencies. We are one of very few firms whose sole focus is on these agencies, working to ensure Medicare and Medicaid funds are spent in compliance with state and federal laws and regulations. We have served health care regulatory and enforcement agencies and worked with Medicare and Medicaid agencies for more than 46 years.

We specialize in providing audit, rate setting, consulting, program integrity, and other operational support services to state Medicaid agencies. Through these opportunities, we have prevented unnecessary program expenditures, identified hundreds of millions of dollars of inappropriate payments and recoveries, assisted in the development of state reimbursement systems, performed eligibility audits and analyses, defended audit findings from providers' administrative and judicial challenges, and performed data management and analysis services to assist our clients to better manage their programs.

Throughout our firm's more than 46 years, we have assisted state Medicaid programs with audits, complex data management, compliance, and reimbursement issues for long-term care (LTC) facilities, hospitals, home health agencies, federally qualified health centers (FQHCs), rural health clinics (RHCs), pharmacies, physicians, and other practitioners. We have 20 offices that collectively manage active engagements with Medicaid and other public agencies in all 50 states and U.S. territories, the Centers for Medicare & Medicaid Services (CMS), the U.S. Department of Justice, and state Medicaid Fraud Control Units. The vast majority of our client engagements have continued for longer than 20 years — a clear indication of our clients' ongoing satisfaction with the services we provide. Our exemplary track record has led to the development of a team of professionals who are committed to providing the highest-quality, most responsive and personal service, while staying abreast of regulatory changes and receiving formal training that exceeds professional requirements.



**MYERS
AND
STAUFFER** LC

At A Glance



More than **46 years** as a national CPA firm with specialization in public sector regulatory health care audit and compliance.



Nearly **1,000 staff members**, including 42 partners and a vast network of professionals who work full time serving our government clients.



More than **12,000** health care provider cost reports processed annually.



Hands-on experience protecting the financial interests of government agencies in **all 50 states**.



Dedicated to serving only government agencies, Myers and Stauffer has **no conflicts of interest**.



More importantly, our team understands government health care, especially state Medicaid financing. Our experience ranges from those who have been with the firm for decades, actively engaged in government health care compliance and consulting, to former state Medicaid directors and managed care plan executives. We have been in the trenches with our state and federal partners, and we know the challenges you face every day: managing scarce resources while being called upon to ensure millions of our most vulnerable citizens receive the important health care they desperately need.

While many CPA firms can conduct an examination of a facility or home office cost reports, managed care organization (MCO) data and disproportionate share hospital (DSH) surveys, in accordance with American Institute of Certified Public Accountant (AICPA) professional standards, few, if any, can bring the depth and breadth of experience that Myers and Stauffer can. Unlike a firm that believes the goal of an audit is the audit report, we know that the audit report is merely the first step. Myers and Stauffer has dedicated its practice 100% to the delivery of audit, rate setting, and consulting services for government health care programs. We have the experience not only to deliver accurate, timely audit reports, but also to ensure all necessary data points are properly accounted for in cost reports because we understand the importance of well-organized data when it is time to focus on rate setting.

As a national leader in audit, accounting, and consulting services to state Medicaid agencies, Myers and Stauffer's approach to serving as a state's audit and consulting contractor is built on our recognition that the audit contractor must do more than process cost reports, audit them for accuracy, and establish settlements and/or reimbursement rates. To truly serve in the role of contractor, an entity must also serve as a knowledge resource for the state. Health care reimbursement issues and program oversight are often complex and Medicaid program officials need access to a firm with knowledge about new developments at the federal level, as well as within Medicaid programs across the nation. As your contractor, we will share the knowledge and expertise gained from working with CMS, as well as Medicaid agencies across the country.

We assist our Medicaid agency clients in being prepared for whatever challenges their programs may face. Challenges can come from legislators questioning the cost of the program, providers challenging reimbursement rates, MCOs disputing contract requirements, advocates supporting non-institutional care setting, and numerous other sources. Frequently, there is a need to prepare studies and analyses to help support the client's position on given issues or to demonstrate that assertions made about the program are unfounded. Myers and Stauffer recognizes OAMR's need for this support and we approach our assignments with this understanding in mind.



Force Multiplier

We are the kind of vendor that goes above and beyond for our clients, seeking solutions to make your job easier. Whether it is defined in the scope of work or not, we solve what needs solving because we put our clients first. Myers and Stauffer offers a unique understanding and appreciation for the pressures and daily constraints of trying to do more with less — a reality for public benefit programs. We will leverage our knowledge, skills, and resources to support OAMR without nickel and diming you in the process.

Our Clients Are More than Contracts



Qualifications (CRFQ 3)

Our Medicaid cost report experience is extensive and spans almost five decades, giving us the highest level of technical experience providing the services requested in the CRFQ. Myers and Stauffer has extensive Medicaid compliance audit experience and has developed complex computer programs in support of our Medicaid agency clients' reimbursement systems. Using sophisticated analytical and testing methods, Myers and Stauffer can identify erroneous and/or abusive cost reporting practices. Our efforts have saved state agencies millions of dollars, while at the same time, ensuring program policies are based upon accurate cost and statistical information. Nationally, Myers and Stauffer processes over 12,000 health care provider cost reports annually, involving our full spectrum of services — from rate and settlement calculations, to desk reviews and examinations.

We are fully able to address the requirements of this important initiative for OAMR due to our extensive experience and best practice insights gained from having supported Medicaid and social services programs in all 50 states, CMS, and many other public benefit programs.

While other firms may claim to have experienced Medicaid cost report staff, this experience is generally limited to one or two states and extends to only a handful of staff. In contrast, our Medicaid cost report staff experience is unparalleled nationally.

Myers and Stauffer exceeds the minimum qualifications for this engagement. We have provided more details to document our qualifications in the sections that follow.

Years in Business and Years of Experience (3.1)

3.1 Vendor must have been in business at least fifteen (15) years and have at least (10) years of experience conducting governmental audits.

Myers and Stauffer has been in business conducting governmental audits for more than 46 years; therefore, we far exceed the minimum requirement of 15 years in business and 10 years of governmental audit experience. Our government health care accounting and audit practice began in 1977 with the mission to provide professional auditing, analysis, consulting, data management, and accounting services to state and federal governmental health care agencies and to deliver those services to our clients in an efficient, effective, and timely manner, according to the highest levels of integrity and accountability. We have been delivering on that mission for over 46 years.



No Conflicts

While some of our competitors provide cost report preparation services to West Virginia providers, we absolutely do not. By contracting with Myers and Stauffer, OAMR does not need to worry about conflicts of interest and will not need to pivot to move audits to state staff. We have dedicated our CPA practice to exclusively working with state and federal agencies operating public health care and human services programs. This is our core business, with an entire engagement team dedicated to providing attest services ensuring eligibility and costs are properly reported in accordance with program policies and other regulatory requirements. These attest services include health care, human services, and other



state/federal grants. We currently perform cost report agreed-upon procedures (AUPs), reviews and examinations in 31 states and the District of Columbia.

CPA Firm and Staff Licenses (3.2)

3.2 Vendor must be a Certified Public Accountant (CPA) firm and must currently have on staff at least ten (10) accounting professionals with at least five (5) of those holding CPA certification valid in the State of West Virginia.



Myers and Stauffer far exceeds the minimum staffing requirements in this CRFQ. Currently, we have 120 CPAs on staff and most of these individuals hold licenses that allow them to provide CPA services in the state of West Virginia. We are a national CPA firm with nearly 1,000 staff in 20 offices nationwide that collectively manage active engagements with Medicaid and other public agencies in all 50 states and U.S. territories, CMS, the U.S. Department of Justice, and state Medicaid Fraud Control Units.

Cost Report Audits for Nursing Homes and Hospital-Based Long-Term Care Units (3.3)

3.3 Vendor will provide work history of at least five (5) past engagements that demonstrate experience in providing Medicaid agencies with the audits of cost report data for nursing homes, as well as hospital-based long-term care units.



Our extensive cost report experience includes audits and desk reviews of nursing facilities, hospitals — including hospital-based LTC units — resident trust funds, credit balances, FQHCs, RHCs, home health agencies, intermediate care facilities for intellectually developmentally disabled (ICF/IDD), and almost every other provider type.

We currently have active engagements with the following 22 state Medicaid agencies to audit cost report data for nursing facilities and hospital-based LTC units. As you can see, some of these engagements date back 20 to 30, even 40, years. This longevity demonstrates our commitment to client service, continual learning, and growth.

The following table provides a high-level overview, followed by five more detailed project examples.

Medicaid Agency	Project Title	Years
Arkansas Department of Human Services, Division of Medical Services	Nursing Facility Cost Report Audits and Upper Payment Limit (UPL) Calculation	2015-Present
Colorado Department of Health Care Policy and Financing	LTC Cost Report Audits and Rate Setting Services	1984-Present
Connecticut Department of Social Services	LTC Cost Report Audits, Rate Setting Services, and Resident Trust Fund Reviews	2013-Present



Medicaid Agency	Project Title	Years
District of Columbia Department of Health Care Finance	Cost Report Audit Services for Various Provider Types as Needed	2015-Present
Delaware Office of Auditor and Accounts	LTC Cost Report Audits	2021-Present
Florida Agency for Health Care Administration	Nursing Facility Audit	2019-Present
Georgia Department of Community Health	Nursing Facilities Examinations, Desk Reviews, and AUPs	2017-Present
Hawaii Department of Human Services, Med-QUEST Division	LTC Cost Report Audit and Rate Setting Services	2007-Present
Idaho Department of Health and Welfare	LTC Audit, Rate Setting Services, Resident Trust Fund Reviews, and UPL	1992-Present
Indiana Family & Social Services Administration	LTC Cost Report Audit and Rate Setting Services	2009-Present
Iowa Department of Health and Human Services	LTC Cost Report Audit and Rate Setting Services	2004-Present
Maryland Department of Health:	LTC Cost Report Audit and Rate Setting Services	1982-Present
Mississippi Division of Medicaid	Nursing Facility Cost Report Reviews and AUPs	2024-Present
Missouri Department of Social Services	Nursing Facility Cost Report Audit	2019-Present
Nebraska Department of Health & Human Services	LTC Cost Report Audit and Rate Setting Services	2021-Present
Nevada Department of Health and Human Services	LTC Audit, Rate Setting Services, and Resident Trust Fund Reviews	2004-Present
New Mexico Human Services Department	LTC Cost Report Audit and Rate Setting Services	1993-Present
North Carolina Department of Health and Human Services	Nursing Facility Cost Report Examinations, Reviews, AUPs, and Resident Trust Fund Reviews	1999-Present
North Dakota Department of Health and Human Services	LTC Cost Report Audit	2019-Present
Utah Department of Health and Human Services	LTC Audit and Resident Trust Fund Reviews	2019-Present
Virginia Department of Medical Assistance Services (DMAS)	LTC Audit, Rate Setting Services, and Resident Trust Fund Reviews	1993-Present
Wyoming Department of Health	LTC Audit and Rate Setting Services	1988-Present

To further demonstrate our experience providing Medicaid agencies with the audits of cost report data for nursing homes and hospital-based LTC units, we present the following projects.

Client Name/Project	Relevant Experience
Virginia DMAS <i>Cost Report Settlement, Field Audit, and Patient Funds Accounts</i>	Myers and Stauffer is engaged to provide AUPs and consulting services to DMAS to manage the cost report process. We perform cost settlements, field audits, resident trust fund account and credit balance audits, provide appeals representation, and deliver general consulting services for



Client Name/Project	Relevant Experience
	the Provider Reimbursement Division. These services include the following provider types: nursing homes, nursing homes with specialized care, hospitals, hospital-based sub-providers, ICFs/IDD, FQHCs, RHCs, and home offices. We ensure compliance with Medicaid and Medicare regulations, principles and policies. We have worked with prospective rate payment systems, fair rental value for capital reimbursement, and assisted Virginia with their change to price-based reimbursement.
Maryland Department of Health <i>Auditing, Accounting, and Consulting Services</i>	Myers and Stauffer provides nursing facility, hospital, residential treatment center, ICF-alcoholic, FQHC, and state facility auditing and rate setting services to ensure that medical assistance reimbursements are in compliance with state and federal laws and regulations. We manage the minimum data set data and generate day-weighted resident rosters necessary to calculate nursing facility prospective case mix reimbursement rates. We perform special projects as requested by the client.
Connecticut Department of Social Services <i>Cost Report Audits and Rate Setting Services</i>	<p>Myers and Stauffer provides annual cost report desk reviews, field examinations, and rate setting services for nursing facilities, residential care homes, and ICFs. We maintain a dynamic and powerful database that enables us to electronically receive annual cost reports and efficiently set annual rates based on desk review adjusted data. For selected facilities, we perform on-site field examinations that include validating reported data against supporting documentation and that result in rate revisions based on findings. We also perform desk-review and rate-setting services for the room-and-board component of community living centers. Additionally, we perform resident trust fund reviews.</p> <p>Our work includes: assistance with the development of accounting and auditing functions and controls required for processing, tracking, monitoring, and reporting program expenditures; identification of eligible providers by analyzing claims data or other information available to the Department; design and development of the program pre-payment and post-payment auditing functions; development of procedures, techniques, identification of recoupment opportunities and other potential incorrect provider payments; updates to CMS-approved audit plan, objectives and scopes; updates to the provider selection process; audits and analyses; maintenance of work papers documenting audit procedures performed and the results of those procedures; assistance to the Department with post-implementation accounting and auditing issues; and other</p>



Client Name/Project	Relevant Experience
	accounting and auditing tasks and responsibilities requested by the Department.
Idaho Department of Health and Welfare <i>Cost Report Desk Rates and Field Audits</i>	<p>Since 1992, Myers and Stauffer has performed examinations, desk reviews, rate calculations, and data management services for nursing homes, ICFs/IDD, hospitals, FQHCs, RHCs, and home health agency providers. Our work involves review and reimbursement issues, and performing approximately 140 annual examinations and/or desk reviews of Medicaid cost reports of health care providers. This project requires an understanding of various reimbursement systems, facility operations, health care issues, valuation of property, and other applicable regulations.</p> <p>Other value-added services we provide are monitoring the annual cost report filing process, maintaining historical data-bases of collected and audited cost report data, reviewing resident trust funds, modeling rate and UPL impacts of the patient driven payment model (PDPM) recent CMS implementation.</p> <p>Myers and Stauffer successfully assisted the state of Idaho in modeling and implementing nursing facility rate setting methodologies twice, converting to value-based payment programs, developing and implementing LTC and hospital UPL supplemental payments and provider tax programs.</p>
Georgia Department of Community Health <i>Nursing Facilities Examinations</i>	<p>Myers and Stauffer performs nursing home audits to assess Medicaid costs reports from providers. These Medicaid costs are initially reported in a cost report filed by the provider to the Department. By law, these reports must be submitted to the Department no later than September 30 after the end of each fiscal year. Once the Department receives the cost reports, they forward them to Myers and Stauffer.</p> <p>Our team performs field examinations at selected nursing homes to determine whether the cost report is accurate and whether the Medicaid costs claimed by the provider are reasonable and allowable.</p> <p>We perform desk reviews on all facilities not selected for a field examination. The Department uses the results of our field examinations and desk reviews to calculate rates for the providers. Each provider is given a different reimbursement rate based on their past costs. The results from audits and reviews submitted August 31 are used to calculate rates for the providers beginning October 1 of the same year.</p>



Resolving Findings, Inquiries, Disallowance issues, Etc. (3.4)

3.4 Vendor shall provide work history of five (5) prior engagements that demonstrate experience in working with state and/or federal officials or regulators to assist with resolving findings, inquiries, disallowance issues, etc.



Almost every audit engagement involves working with state and/or federal officials or regulators to assist with resolving findings, inquiries, and disallowance issues, so we bring a depth of experience in this area.

The following projects provide relevant examples of our experience to meet this requirement.

Client Name/Project	Relevant Experience
West Virginia Department of Human Services <i>DSH Services</i>	Myers and Stauffer conducts DSH examinations compliant with the requirement of 42 Code of Federal Regulations (CFR) Parts 445 and 447 as well as the final rule, 73 FR 77904, published December 19, 2008. The DSH examinations require extensive coordination with state and federal regulators to ensure compliance with the strict federal rules. Our work in this area includes working with providers in resolving data issues, answering questions, and handling the back-and-forth that is required with providers to ensure the end product is a fair representation of uncompensated care costs.
Utah Department of Health and Human Services <i>Medicaid Auditing Services</i>	Myers and Stauffer conducts audits and desk reviews of nursing facilities, ICFs/IDD, DSH, LTC resident trust fund, the state-owned hospital, and MCOs. We have extensive experience working with providers on audit inquiries and resolving complicated audit issues. We have extensive experience in state and federal rules regarding allowable cost and reimbursement principles and bring this to the table when meeting with our client and the provider industry.
Nevada Department of Health and Human Services <i>Medicaid Cost Report Settlement</i>	Myers and Stauffer ensures that the cost reports for freestanding nursing facilities, ICFs/IID, critical access hospitals) and hospital-based skilled nursing facilities comply with state regulations and CMS publications. We also provide AUPs to review patient trust funds (PTF). We verify that patient personal trust funds are maintained, protected, and accounted for in accordance with the applicable regulations. We perform these patient trust fund procedures for nursing homes and ICF/IID to ensure compliance with Medicaid regulations, principles and policies. We work with the State to help resolve findings and disallowance issues as they occur.



Client Name/Project	Relevant Experience
North Carolina Department of Health and Human Services <i>Medicaid Audit Services</i>	Myers and Stauffer was engaged to perform field audits of selected Medicaid providers to determine whether financial and statistical information reflected on Medicaid cost reports is reasonable and allowable under relevant federal and state regulations. Provider types included in the scope of our work include skilled nursing facilities, hospitals (inpatient, outpatient, state-owned, non-state public, teaching and critical access) and home offices/related organizations. Our procedures include the application of analytical procedures, risk assessment, internal control assessment, executive interviews, financial transaction sample selection, analysis of statistical allocations, report writing, appeal representation and assisting with the development and updating of engagement protocols.
South Carolina Department of Health and Human Services <i>Medicaid Cost Report Settlement</i>	Myers and Stauffer was engaged to perform Medicaid cost report desk and field reviews and cost settlement calculations for approximately 60 South Carolina hospitals. This work is conducted as AUP engagement in accordance with the AICPA, government attestation standards, Medicare principles of cost reimbursement (42 CFR Section 413 and the Provider Reimbursement Manual-Part 1) and the South Carolina state Medicaid plan. The work is conducted using a standard AUP program developed by Myers and Stauffer and is approved by the state of South Carolina.

Insights to Changes in Law, Rules, and Direction (3.5)

3.5 Vendor shall provide work history of five (5) past client engagements that demonstrate experience in providing state Medicaid agencies with insight relevant to changes in law, rules, and direction associated with the state's ability to effectively and efficiently manage the audit and reimbursement process in a compliant manner.



We are extremely adept at providing technical assistance to aid OAMR in continuing to be able to effectively manage the audit and reimbursement process.

We are aware that West Virginia is undergoing changes in their nursing facility reimbursement methodology. A large shift of this nature brings concerns about potentially unknown ramifications of this policy change. Myers and Stauffer is currently engaged to aid West Virginia with the transition to the PDPM. As such, we are already the experts in this methodology and its reimbursement implications. Once this change is effective, we will work with OAMR to review the audit plan to ensure the continuation of efficient and effective audits.

Our professionals are at the forefront of analyzing legislative developments as they occur. We have the insight to quickly pinpoint the implications and take the initiative to share our findings with our clients so that they are able to mitigate potential negative consequences while optimizing and leveraging



benefits. We are often called upon to provide critical regulatory support that ranges from assisting with rule drafting and promulgation to developing implementation strategies and solutions. We have assisted clients in a variety of ways with new legislation and guidelines. We develop and present reports and other materials to present to state legislative bodies and other government entities, as well as summarize legislation for client stakeholders.

For example, in response to the recent final rules: CMS Final Rules 2024: Medicaid and Children’s Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality (CMS-2439-F); Ensuring Access to Medicaid Services (CMS-2442-F); Minimum Staffing Standards for LTC Facilities and Medicaid Institutional Payment Transparency Reporting Rule (CMS-3442-F), our team responded within two weeks with [comprehensive client alerts](#) that provided vital information to help bring our clients up to speed on these legislative changes.

Following are engagements that demonstrate our experience that meets this requirement.



Federal Policy Consulting

Myers and Stauffer has supported clients through a number of significant federal policy changes (including proposed rules) affecting Medicaid program delivery in recent years including:

- CMS Final Rules 2024: Medicaid and CHIP Managed Care Access, Finance, and Quality (CMS-2439-F).
- Ensuring Access to Medicaid Services (CMS-2442-F).
- Minimum Staffing Standards for LTC Facilities and Medicaid Institutional Payment Transparency Reporting Rule (CMS-3442-F).
- The 2016 Final Managed Care Rule.
- 42 CFR Part II.
- HCBS Final Rule.
- Patient Protection and ACA.
- 21st Century Cures Act.
- American Recovery and Reinvestment Act.
- Health Information Technology for Economic and Clinical Health Act.
- Medicare: Skilled Nursing Facility Final Payment Rule for PDPM.
- American Rescue Plan Act.

*Experience Navigating Industry Changes
Benefits Our Clients*

Client Name/Project	Relevant Experience
Virginia DMAS <i>Cost Report Settlement, Field Audit, and Patient Funds Accounts</i>	Myers and Stauffer is engaged to provide AUPs and consulting services to Virginia’s DMAS to manage the cost report process. We perform cost settlements, field audits, resident trust fund account and credit balance audits, provide appeals representation and deliver general consulting services for the Provider Reimbursement Division. We have partnered with the state for many years through changes in reimbursement methodology, new laws, and different administrations. We have assisted the state throughout this time in updating cost report forms, processes, and methodologies when needed.
Idaho Department of Health and Welfare <i>Medicaid Audit Services</i>	In 2022, the legislature enacted a material new tax assessment on hospital providers. As a result, the Medicaid agency was forced to develop new processes for reporting, taxing, and tracking of assessments. Concurrent with the new tax, the State materially changed the cost settlement and rate setting systems which affected cost report data used in the annual Medicare UPL demonstration. Due to these



Client Name/Project	Relevant Experience
	<p>changes, there was a material negative fiscal impact to providers.</p> <p>Myers and Stauffer was tasked with developing: 1) a new rate setting methodology from cost report based settlements to a prospective payment system and 2) a new UPL supplemental payment program that would ease the fiscal burden on providers. We reviewed all available CMS UPL methodologies and created multiple models, looking for the best scenario to benefit the most providers. We are pleased to say we developed a model that was accepted by CMS that even with the new material tax assessment, benefited nearly every provider in the state.</p>
Wyoming Department of Health <i>LTC Rate Setting and Audit</i>	<p>In reaction to legislative and provider pressure to change reimbursement policy and regulations, Myers and Stauffer assisted the Department with a significant rate redesign system. We led a stakeholder workgroup that included providers, legislators, and our client. We developed a system that provided for a hybrid methodology between cost and price-based rate systems that allowed the State to control their budget expenditures. Part of the new system required changing the cost report templates to utilize both the Medicare cost report and a supplemental Medicaid cost report to collect data unique to the Wyoming reimbursement system. In addition, we assisted the Department in implementing a new supplemental payment and provider tax system. These new supplemental payments materially increased provider reimbursement at virtually no cost to the state.</p>
Colorado Department of Health Care Policy & Financing (HCPF) <i>Nursing Facility Cost Report Audits and Rate Setting</i>	<p>Over the past four decades, Myers and Stauffer has consulted with HCPF to provide data analysis, litigation support, and drafted regulations related to several rate reimbursement and audit issues. We have assisted in developing a pay for performance system and implemented an annual cost report and reimbursement training to the provider community. Through attendance of weekly client meetings and monthly client led stakeholder meetings, we have kept a timely pulse on the Department's specific challenges and concerns.</p> <p>Most recently, we assisted in converting the case mix reimbursement mechanism from resource utilization groups to PDPM as of the July 1, 2023 rate effective date. During the last few years, we provided valuable insight to the Department on the anticipated effect of the COVID-19 pandemic on cost reporting, resident census, the reimbursement rate, and the provider fee model. We provided analyses and assisted with the removal of facility-specific Medicare Part A service expenses from the Medicaid</p>



Client Name/Project	Relevant Experience
	cost report and restoring equitable reimbursement across facilities. We also provided guidance on the distribution and calculation of various non-standard supplemental payments.
DSH Audits <i>43 States</i>	<p>CMS published a final rule in 2008 mandating that all states comply with auditing hospitals that received DSH payments to ensure that the DSH payments did not exceed the hospital's uncompensated cost of care. We were the first firm to be engaged by a state to perform examinations pursuant to the Draft Rule (August 2005) and Final DSH Audit Rule (December 2008), and we have conducted DSH examination work for 43 states. We are the nation's leader in this area and have developed standardized and easy-to-use cost and payment collection tools used by 43 states.</p> <p>We led states through this complicated process by developing standardized cost and collection tools, audit protocols, and assisted our clients with regulatory and state plan amendments needed to comply with the final rule.</p> <p>Since the 2008 final rule, there have been numerous regulatory changes, appeals, and rule clarifications and we have been at the forefront of this process monitoring the rules and providing our clients written client alerts providing our analysis and understanding of each issue. Following is a summary of the numerous federal rule changes where we assisted states in interpretation and implementation of the changes:</p> <ul style="list-style-type: none">• Final DSH Audit Rule: December 19, 2008 (73 FR 77904).• DSH audit correcting amendment: April 24, 2009 (74 FR 18656).• Uninsured definition change: December 3, 2014 (79 FR 71679).• Third-Party Payments in DSH: April 3, 2017 (82 FR 16114).• Additional Information on the DSH Reporting and Audit Requirements (FAQ) issued by CMS in February of 2010.• Additional Information on the DSH Reporting and Audit Requirements Part 2 (FAQ) issued by CMS April 7, 2014.• Additional Information on Application of FAQ 33 and 34 issued by CMS December 30, 2018.• H.R. 133/Public Law 116-260 Consolidated Appropriations Act, 2021 (Dec. 27, 2020: 134 Stat/ 1182: 2, 124 pages).• American Rescue Plan Act of 2021 signed into law March 11, 2021.• DSH Third-Party Payer Final Rule issued by CMS February 24, 2023.



Representing Medicaid Agencies throughout the Appeals Process (3.6)

3.6 Vendor shall provide a work history, (if any) of past engagements that demonstrate experience representing Medicaid agencies throughout the appeals process including the ability to effectively testify as an expert witness.



With specialized experience providing audit services to Medicaid agencies, we understand the importance of well-documented files. We have experience providing states with necessary litigation support to defend the results of our examinations. In the event of a provider appeal, Myers and Stauffer will provide all necessary work papers and analyses to aid OAMR throughout the process. Additionally, we will be available to attend all meetings and settlement conferences related to these requests and will stand ready to provide written documentation, justifying the appeal determination and including citations of applicable state and federal regulations.

The following projects demonstrate our experience supporting our clients throughout the appeals process.

Client Name/Project	Relevant Experience
Virginia DMAS <i>Cost Report Settlement, Field Audit, and Patient Funds Accounts</i>	Myers and Stauffer is engaged to provide appeal support to Virginia's DAMS as relates to the cost report settlement and audit process. These services include the following provider types: nursing homes, nursing homes with specialized care, hospitals, hospital-based sub-providers, ICFs/IDD, FQHC, RHCs, and home offices. When a provider files an informal appeal, we prepare a written case summary explaining the factual basis and regulations involved in making our decision. We either attend an in-person conference or continue to communicate through written submissions as requested by the provider until an informal appeal decision is made by the appeals agent. The provider may also request a formal appeal once the informal appeals process is complete. During the formal appeal process, we determine all documentary evidence that should be included in the formal appeal and participate as a witness for the state in the formal appeal hearing.
CMS <i>CMS Cases, Hearings, and Appeals Modernization Project (CHAMP)</i>	CHAMP is the system utilized by CMS and contractors for Medicare cost report appeals at the Provider Reimbursement Review Board (PRRB) within the CMS Office of Hearings. The PRRB receives over 4,000 appeals each year and the open inventory normally remains at approximately 10,000 appeals at any given time. Myers and Stauffer was a subcontractor to provide subject matter expertise on various aspects of the appeals process, including review of appeal issues to determine proper categorization and effectuation of the



Client Name/Project	Relevant Experience
	appeals, proper filing of the case documents, and issue resolution, as part of the of the CMS initiative to digitize all appeal files. Subject matter experts with extensive appeals background and experience were necessary to assist the Office of Hearings and the system integrator to ensure that all cases were properly managed and effectuated.
Idaho Department of Health and Welfare <i>Medicaid Audit Services</i>	<p>Myers and Stauffer has supported the state of Idaho since 1992 with appeals, audits, rate-setting, and a multitude of consulting services. Appeals go through a series of stages beginning with an informal review process that only involves the provider, the Medicaid agency, and Myers and Stauffer. If the provider is not satisfied with the informal decision they have the right to escalate to a formal appeal where attorneys are typically included. For any level of appeal, Myers and Stauffer assists the state as follows:</p> <ul style="list-style-type: none">• Review the provider’s written appeal and supporting documentation and provide our analysis of the provider arguments, potential fiscal impact if they were to win, and research regulatory guidance (state or federal) that applies to the issue.• Attend preparatory meeting with the State to walk through the issues, risks, and analysis described in the previous bullet.• Attend meetings with the state and the provider to listen to the provider arguments.• Revise our assessment to provide additional information if we learn new information during the provider meeting that changes our original assessment.• Provide any additional support the state client needs while they review the issues in making their decisions.• Assist the client with drafting any formal correspondence or responses.• If the provider escalates the informal complaint to a formal appeal, the preceding process is used again to continually evolve with any new information that is provided.• Testify as an expert witness to support the state on any issues requiring our expertise.• Recalculate audit results and rates as a result of the appeal.
Florida Agency for Health Care Administration (AHCA) <i>Nursing Facility Audits</i>	<p>Myers and Stauffer has provided various appeal and litigation support services under our “Expert Witness Services” contract with AHCA since 2014. The appeal and litigation services are primarily related to Medicaid cost reports and Medicaid reimbursement rates. When a provider files an appeal with AHCA, the appeal is immediately sent to Myers</p>



Client Name/Project	Relevant Experience
	and Stauffer to review the appeal issues and recommend either a settlement or guidance on supporting regulations/rules to defend AHCA in the appeal. Along with our review, we submit work papers, fiscal impacts, regulations, and a write-up on the issue to AHCA and legal counsel. Meetings are usually held with AHCA legal counsel and potentially the provider or their legal counsel during the process. If AHCA decides to defend the original position and litigation is initiated, we are called upon to provide expert witness services including depositions and hearing board or court appearances.
Maryland Department of Health <i>Auditing, Accounting, and Consulting Services</i>	<p>Myers and Stauffer provides nursing facility, hospital, residential treatment center, ICF-alcoholic, FQHC and state facility auditing and rate setting services, including appeal assistance. Occasionally, providers will take exception to our findings and file an appeal. The nature of their exceptions can include disagreements regarding the allowability of costs, the classification of costs, or the treatment of statistical or other cost variables.</p> <p>We provide the following services related to appeals:</p> <p><u>Position Papers</u></p> <p>Our assistance in the appeal resolution process includes participating in meetings with Department staff and/or its legal representatives, developing exhibits or other analyses to assist in resolving disputed issues, and preparing pro forma reports to assist in the evaluation of the issue under appeal. This includes the preparation of position papers to support the audit/verification and the Department's position to the Nursing Home Appeal Board (NHAB) and the Hospital Appeal Board (HAB). All position papers will be submitted within the time frames established by NHAB or HAB. In those cases where the appeal cannot be resolved in an informal setting, staff will be available, when requested, to consult with Department staff and legal representatives and provide testimony at administrative or judicial hearings.</p> <p><u>Preparation and Defense of Litigation</u></p> <p>Our assistance in the appeal resolution process includes identifying and providing available information requested by the Department legal staff, participating in meetings with Department staff and/or its legal representatives, participation in depositions, and appearing as witnesses. Myers and Stauffer will develop exhibits or other analyses to assist in resolving disputed issues and will provide a summary or analysis of relevant information as needed.</p>



Client Name/Project	Relevant Experience
	<p><u>Data Used in Appeal</u></p> <p>We make available for review all data used in the appeal process to the provider appellant and the provider’s representative as required by the Department. Providers will be given electronic access to the relevant files. Redacted documents will be provided at the direction of the Department.</p> <p><u>Resolution of Appeal</u></p> <p>When an appeal has been resolved and instructions have been issued by the Department, Myers and Stauffer issues a revised final cost settlement reflecting the deposition of all appealed issues.</p>



Mandatory Requirements (CRFQ 4)

Mandatory Contract Services Requirements and Deliverables (4.1)

As a CPA firm, Myers and Stauffer supports a culture that pays meticulous attention to detail in the services we offer, and we pride ourselves in providing client service that exceeds expectations and adds exemplary value. We are confident the services we provide will meet or exceed the mandatory requirements listed in the following table.

Requirements and Deliverables	Acceptance/Assurance
<p>4.1.1 The engagements performed under this contract and reports issued upon completion of those engagements are to be in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) as well as Government Auditing Standards as issued by the Comptroller General of the United States. All work is to be performed in accordance with the provisions contained herein.</p> <p>This contract may be renewed upon the mutual written consent of the Agency, and the Vendor, with the approval of the Purchasing Division and the Attorney General's Office (Attorney General approval is as to form only). Contract renewal shall be in accordance with the terms and conditions of the original contract and are to add work bid by the vendor for the original solicitation. Renewal of this Contract is limited to three (3) successive one (1) year periods. Vendor understands that the Agency has created an audit schedule listing the audit locations and that each year Vendor will be expected to perform audits as selected by the Agency. If Agency and Vendor agree to exercise subsequent renewals, the Vendor will perform additional audits in each renewal year as selected by the Agency.</p>	<p>Myers and Stauffer agrees to perform all work according to AICPA attestation standards and Government Auditing Standards as issued by the Comptroller General of the United States.</p> <p>Myers and Stauffer understands and agrees to all conditions for contract renewal.</p> <p>Myers and Stauffer understands that the Agency has created an audit schedule listing the audit locations, and that each year, we will be expected to perform audits as selected by the Agency. If Myers and Stauffer and the Agency agree to exercise subsequent renewals, we will perform additional audits in each renewal year as selected by the Agency.</p>
<p>4.1.2 Upon request by OAMR, the vendor is to perform financial and compliance audit engagements of semi-annual LTC-FASRs in accordance with the standards established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. The vendor is to issue an opinion on the fair presentation, in conformity with Generally Accepted Accounting Principles and the rules and regulations established by the Departments, of the financial and statistical information submitted in the LTC-FASRs for each facility examined</p>	<p>Myers and Stauffer agrees to provide the services in section 4.1.2.</p>



Requirements and Deliverables	Acceptance/Assurance
along with a list of findings of non-compliance as described below. Additionally, the vendor is to issue a report on compliance and internal control in accordance with Government Auditing Standards.	
4.1.3 Each engagement is to incorporate a pre-engagement planning meeting between an authorized representative of the vendor and the Agency to establish the procedures to be performed, whether OAMR staff intends to be present for any portion of the examination field work, the planned timing and expected completion of fieldwork, and the anticipated timing of draft and final report issuance. This meeting is to include a review of the cost reports to be examined as well as any additional information OAMR is aware of that would impact the examination procedures or the engagement.	As part of our project management approach, Myers and Stauffer routinely conducts pre-engagement planning meetings with our clients. We value the importance of establishing clear parameters, timelines, and expectations and welcome the opportunity to meet with the Agency to discuss the items in section 4.1.3.
4.1.4 The procedures for each engagement are to include, at a minimum, the procedures outlined in the OAMR Audit Guide (Appendix A). However, this is not an all-inclusive list of procedures and the vendor is responsible for performing any and all procedures necessary to support the opinion and findings included in the examination report as described below. Materiality determination and examination procedures should focus on the schedules within the LTC-FASR that have the most impact upon the rate calculation (i.e. schedules WV-6, WV-7 and WV-16 through WV-22). Errors found in items sampled from those schedules should result in an expansion of testing to allow qualification and determination of the pervasiveness of the errors found.	Myers and Stauffer is prepared and agrees to perform any and all procedures necessary to support the opinion and findings included in the examination report. We typically use a risk based auditing approach to our cost report audit work, and as part of that, materiality determination and examination procedures focus on the schedules within the LTC-FASR with the greatest impact on rate calculation. As a result of errors found in items sampled from those schedules, we will perform expanded testing to allow qualification and determination of the errors' pervasiveness.
4.1.5 Each engagement is to be conducted on an individual facility basis, and usual engagement is for two (2) LTC-FASRs, or cost reports, per year per facility, although more or less may be required on an as needed basis. The vendor shall issue a report for each engagement expressing an opinion as to the completeness and accuracy of the information submitted on the LTC- FASRs in accordance with the WV Medicaid Provider Manuals and all applicable laws, rules and regulations, The report shall include the following elements: 4.1.5.1 Independent accountants' examination report and report in accordance with Government Auditing Standards 4.1.5.2 A definitive list of findings of non-compliance, numbered sequentially and including the following elements:	Myers and Stauffer agrees to conducting, expressing an opinion, and reporting on two LTC-FASRs per year, per facility, and understands that more or less may be required on an as needed basis. We will issue a report for each engagement as outlined in section 4.1.5.



Requirements and Deliverables	Acceptance/Assurance
<p>4.1.5.2.1 Criteria</p> <p>4.1.5.2.2 Condition (to include cost report period, LTC-FASR cost center charged, page/line mapping to LTC/FASR field(s) affected, account number(s) and description(s) (from West Virginia Long Term Care Medicaid Chart of Accounts), amount originally reported on the LTC- FASR, correct amount, and quantification of increase or decrease necessary to adjust for cost or error).</p> <p>4.1.5.2.3 Cause</p> <p>4.1.5.2.4 Effect or Potential Effect</p> <p>4.1.5.2.5 Recommendation</p> <p>4.1.5.3 Status of prior findings (if any)</p>	
<p>4.1.6 Examination of facilities that share a common ownership or control (Chain Facilities) will generally be performed together as a group and shall include in the examination home office or other costs that have been allocated among the facilities and included in the LTC-FASRs that is submitted for those facilities.</p>	<p>Myers and Stauffer currently audits nursing facility chains in 22 states. We have extensive experience in conducting audits for chain providers and of home office cost statements. We understand and accept the requirements outlined in section 4.1.6.</p>
<p>4.1.7 Examination of facilities that are owned by or located within a hospital (Hospital-Based Facilities) are to include in the examination any hospital costs allocated to the long term care facility and included in the LTC-FASR submitted for those facilities.</p>	<p>Myers and Stauffer works extensively with rural hospital-based nursing facilities. We have a deep understanding of the statistical bases needed to allocate shared general cost centers between the hospital, nursing facility, and any other cost centers. Myers and Stauffer understands and accepts the requirements outlined in section 4.1.7.</p>
<p>4.1.8 Vendor must be prepared to adequately staff the engagement without reliance on OAMR staff for the performance of any audit related work or clerical support necessary for completion of the engagement.</p>	<p>Myers and Stauffer has nearly 1,000 employees and is therefore prepared to adequately staff this engagement with experienced CPAs and other professionals without reliance on OAMR staff.</p>
<p>4.1.9 The vendor shall be responsible for knowledge of the West Virginia Medicaid Provider Manuals, particularly Chapter 500, Volume 1 “Nursing Facility Services” as well as the West Virginia Medicaid Long Term Care Chart of Accounts. The OAMR staff shall be available to the vendor to assist in provision of information and explanations, as well as interpretations of rules and regulations as they pertain to audit findings and results of audit tests. It shall be the vendor's responsibility to contact OAMR with any questions as to interpretation of rules and regulations as they pertain to audit findings and results of audit test.</p>	<p>Myers and Stauffer understands and agrees that knowledge of the West Virginia Medicaid Provider Manuals and the West Virginia Medicaid Long Term Care Chart of Accounts will be our responsibility. We also understand and agree that it is our responsibility to contact OAMR with questions.</p>



Requirements and Deliverables	Acceptance/Assurance
4.1.10 Vendor is to immediately notify OAMR in writing in the event that any of the following are noted in the course of performing the engagement under this contract: criminal acts; fraudulent transactions; intentional abuse of WV Medicaid funding; irregularities; misrepresentations by facility management or any issues that would cause delays in the issuance of the engagement report or an adverse opinion.	Myers and Stauffer agrees to notify OAMR in writing if any of the circumstances listed in 4.1.10 are noted in the course of this engagement.
4.1.11 Vendor is to provide representation and consultation for all levels of provider Appeals whether or not scheduling of such proceedings occurs during the term of this contract; this may include administrative hearings, evidentiary hearing, and judicial reviews as well as other legal proceedings not individually listed here. This representation shall be included in the price of the engagements and no additional compensation shall be made whether the timing is within or subsequent to the term of this contract.	Myers and Stauffer has experience and is able to provide representation and consultation for all levels of provider appeals, even if those appeals occur subsequent to the contract term. We understand and agree that this service is included in our proposed pricing.
4.1.12 Vendor is to meet with OAMR representative upon completion of each engagement and will provide at the meeting a draft copy of the report for the engagement (or engagements if Chain Facilities). Any necessary changes must be discussed and agreed upon before final acceptance. Vendor is to be prepared (with workpapers) to discuss each finding and to perform additional work at the request of OAMR for any areas not sufficiently explained or findings not sufficiently quantified. In the event that changes or additional work are deemed necessary a subsequent draft will be submitted and discussed with OAMR.	Myers and Stauffer understands and agrees to all requirements in 4.1.12.
4.1.13 The final draft of the report is to be submitted to OAMR by the vendor and OAMR will transmit draft report to the facility. The facility shall have ten (10) business days from receipt to provide additional information to the vendor to mitigate or resolve the findings.	Myers and Stauffer understands that once we submit the final draft of the report to OAMR, OAMR will share the report with the facility, which then has 10 days to respond with additional information or opt to mitigate/resolve findings.
4.1.14 Vendor is responsible for final report preparation, editing and printing. The vendor is to provide OAMR with three (3) copies of the final audit report for each engagement as well as one (1) copy of the engagement work papers resulting from the examination or electronic versions as agreed by OAMR.	Myers and Stauffer understands and agrees to be responsible for final report preparation, editing, and printing. We will provide OAMR with three copies for each engagement and one copy of the work papers, and/or electronic versions if OAMR prefers.
4.1.15 All work papers and reports are to be retained, at the vendor's expense, for a minimum of five (5) years. After the (5) years have elapsed documents are to be	Myers and Stauffer understands and agrees to retain all work papers and



Requirements and Deliverables	Acceptance/Assurance
delivered and surrendered to the OAMR.	reports for a minimum of five years, at our expense.
4.1.16 Vendor is to be available to OAMR to assist in adapting the engagement procedures as necessary to accommodate rule and regulation changes as they affect the rate determination and audit process on an as-needed basis.	Myers and Stauffer has extensive experience assisting state agencies in this capacity and will be available to assist OAMR an as-needed basis.
4.1.17 Vendor will be expected to complete audit fieldwork and submit final draft audit reports for OAMR quality review not later than 90 days before contract expiration date, unless express approval or extension is granted by OAMR. Any audits not submitted by this date will not be considered complete and final outstanding payments therefore will be withheld. Final drafts submitted by 90 day deadline will be quality reviewed and upon acceptance by OAMR as final, OAMR will authorize approval of final payment.	Myers and Stauffer understands the required timing and will complete audit fieldwork and submit final draft audit reports for OAMR quality review sooner than 90 days before the contract expiration date. We also understand that in accordance with Addendum 1, vendor questions 9 and 11, all work is to be performed remotely with no on-site field visits.
4.1.18 Vendor is to commit cohesive, dedicated, highly skilled core team of key personnel to oversee and conduct the tasks required under this agreement. The vendor is to designate one contact person to report to the Director of OAMR or his designee regarding all matters related to this contract. This individual shall be a Certified Public Accountant in good standing licensed by the West Virginia Board of Accountancy. The designated contact person must be able to act on behalf of the vendor and have appropriate experience CPA Examinations of Long-Term Care Financial and Statistical Reports and expertise in overseeing similar engagements. The designated contact person must be available for monthly on-site meetings with the OAMR Office Director or designee.	<p>Myers and Stauffer agrees to staff this engagement with a cohesive, dedicated, highly skilled core team of key personnel, whose qualifications can be found in the Appendix.</p> <p>Our designated contact person will be Ms. Johanna Linkenhoker, CPA. Ms. Linkenhoker is a member (partner) with more than 20 years of government audit experience, which includes CPA examinations of LTC-FSARs. She is authorized to act on behalf of the firm and will have overall responsibility for this engagement, addressing all contract matters and guaranteeing quality service. As Project Director, she will assume full accountability for all work performed and all deliverables provided. She will be available for monthly on-site meetings with OAMR, and at other times as needed. Ms. Linkenhoker currently holds a CPA license in Virginia and Nevada, and is licensed to practice in West Virginia. She agrees to obtain a West Virginia CPA license should Myers and Stauffer be awarded.</p>
4.1.19 Vendor should notify OAMR immediately of any noncompliance by LTC Providers to submit requested information necessary to complete the audit. As covered	Myers and Stauffer understands and agrees to all requirements in 4.1.19.



Requirements and Deliverables	Acceptance/Assurance
in section 514 of the WV Nursing Facility Provider Manual, records found to be incomplete or missing at the time of the scheduled on-site visit must be delivered within 48 hours or an amount of time mutually agreed upon with the audit staff at the exit conference. Provider costs found to be unsubstantiated will be disallowed and considered an overpayment. Failure of Providers to submit records will not be justification for last submission by vendor of expected audit report deliverables. Meetings may be conducted less frequently than a monthly basis, if deemed appropriate by the OAMR, and may be requested more frequently on an as needed basis.	



Pricing Page (CRFQ 5.2/Attachment 2)

Myers and Stauffer is committed to offering our state clients reasonable rates and quality results. We propose a simple pricing structure of \$12,000 per engagement, with no changes by facility size or by year. This price is all inclusive of the requested services and is an excellent value, given the scope of the examination and procedures requested by the state in the CRFQ.

Services	Cost per Audit	Total
Commodity line 1- Enter engagement rate for CPA Examination Small Facility (90 Beds or less) Year 1 X estimated quantity of 8 to calculate the contract amount	\$12,000	\$96,000
Commodity line 2- Enter engagement rate for CPA Examination Large Facility (91 beds or more) Year 1 X estimated quantity of 8 to calculate the contract amount	\$12,000	\$96,000
Commodity line 3- Enter engagement rate for CPA Examination Small Facility (90 Beds or less) Year 2 X estimated quantity of 8 to calculate the contract amount	\$12,000	\$96,000
Commodity line 4- Enter engagement rate for CPA Examination Large Facility (91 beds or more) Year 2 X estimated quantity of 8 to calculate the contract amount	\$12,000	\$96,000
Commodity line 5- Enter engagement rate for CPA Examination Small Facility (90 Beds or less) Year 3 X estimated quantity of 8 to calculate the contract amount	\$12,000	\$96,000
Commodity line 6- Enter engagement rate for CPA Examination Large Facility (91 beds or more) Year 3 X estimated quantity of 8 to calculate the contract amount	\$12,000	\$96,000
Commodity line 7- Enter engagement rate for CPA Examination Small Facility (90 Beds or less) Year 4 X estimated quantity of 8 to calculate the contract amount	\$12,000	\$96,000
Commodity line 8- Enter engagement rate for CPA Examination Large Facility (91 beds or more) Year 4 X estimated quantity of 8 to calculate the contract amount	\$12,000	\$96,000



Appendix

Key Personnel Qualifications

Highly regarded for our professional objectivity, innovation, quality people, and unparalleled service, we bring skill, value, and heart to what we do every day because we know our work ultimately impacts the beneficiaries of government-sponsored health and human services programs. With 20 offices across the country and nearly 1,000 associates, we are staffed with professionals who have extensive knowledge and hands-on experience. We are at the forefront of issues being addressed by public health programs across the nation and have earned a reputation for being creative and innovative in assisting our clients adapt to an ever-changing health care delivery system. This is because of our people and their unwavering dedication to serving our government clients, commitment to quality deliverables, and determination to never stop learning.



Work That Matters

Whether it is ensuring proper stewardship of taxpayer money that funds programs, enforcing program integrity, or improving quality and service delivery, when we help our clients succeed, some of the most vulnerable populations and fragile communities in the nation benefit.

Purpose Driven. Government Programs. Exclusive Focus.

We go above and beyond for our clients, seeking solutions to make your job easier. Whether it is defined in the scope of work or not, we solve what needs solving because we put our clients first. Myers and Stauffer offers a unique understanding and appreciation for the pressures and daily constraints of trying to do more with less that is so often a reality for public benefit programs. We will leverage our knowledge, skills, and resources to support OAMR without nickel and diming you in the process.

We are pleased to propose the following key personnel for this project. They each bring a wealth of expertise from similar engagements throughout the country. All additional project personnel we would assign to this engagement are experienced, professional staff dedicated to health care reimbursement and have sufficient training and experience to complete the portions of work assigned to them.

Myers and Stauffer: Proposed Key Personnel

Team Member	Qualifications
Johanna Linkenhoker, CPA <i>Member (Partner)</i> Project Director ✓ Responsible for all aspects of the project, ensuring client satisfaction, and establishing the overall delivery approach. ✓ Works with the Department to ensure successful service delivery and performance.	<ul style="list-style-type: none">• More than 20 years of experience in health care compliance auditing and consulting, specifically managing and performing cost report audits of a variety of health care provider types, including nursing facilities, hospitals, ICF/IIDs, FQHCs, RHCs, certified community behavioral health clinics, and more.• Knowledgeable of CMS regulations and requirements for all provider types.• Experienced in Medicaid reimbursement methodologies, health care accounting principles, and payment mechanisms involving intergovernmental transfers and certified public expenditures; and works closely with state clients regarding reimbursement, attest and rate setting needs.• Certified Public Accountant.



Myers and Stauffer: Proposed Key Personnel	
Team Member	Qualifications
<p>Scott Price, CPA, CFE, CGMA, PMP <i>Member (Partner)</i></p> <p>Quality Assurance Partner ✓ Works directly with the project managers and provides high-level strategic input to ensure project quality and successful completion to the full satisfaction of the Department. ✓ Oversees quality control reviews and processes, and will review deliverables and monitor contract performance milestones.</p>	<ul style="list-style-type: none"> • B.S., Accounting/B.A., Spanish, University of Richmond. • More than 33 years of experience performing and managing examinations, review, AUPs engagements and performance audits conducted in accordance with Generally Accepted Auditing Standards and AICPA Guidelines and testifying as an expert witness for state government agencies. • Managed nursing facility cost report audits while with the Georgia Department of Audits from 1992 through 2010. Mr. Price authored the Financial Sustainability Plan for the State of Georgia Health Information Exchange. • Mr. Price co-authored the electronic health record audit guides for Georgia, Louisiana, New Hampshire, New Mexico, and Maine, which were all approved by CMS within days of submission. • Certified Public Accountant, Certified Fraud Examiner, Chartered Global Management Accountant, Project Management Professional. • B.B.A. Accounting, Kennesaw State University.
<p>Ann Li, CPA <i>Senior Manager</i></p> <p>Project Manager ✓ Works directly with project director to direct the project team, review deliverables, and coordinate the professional resources based on the work plan. ✓ Provides quality assurance.</p>	<ul style="list-style-type: none"> • More than 16 years of experience performing and supervising audits of Virginia Medicaid and Medicare cost reports, including nursing facilities, rehabilitation agencies, FQHCs/RHCs, hospitals, and ICFs. • Responsible for coordinating and performing complex Medicaid audits to ensure compliance with federal laws and regulations, CMS requirements and guidance, and Virginia State laws, regulations, and standards. • Participated in the Virginia Medicaid appeals process and in the overall resolution of disputes arising from adjustments made to cost reports. • M.S., Accounting/B.S. Accounting, East Carolina University.
<p>Tyler Fox, CPA <i>Manager</i></p> <p>Audit Supervisor ✓ Leads and oversees individual audits.</p>	<ul style="list-style-type: none"> • More than 12 years of experience working exclusively with compliance and financial auditing, including Medicaid audits of nursing facilities, community residential facilities for the developmentally disabled, and ICF/IDD. • Performs AUPs of health care facilities including the review of provider documentation and the calculation of adjustments made to providers' cost reports based on non-compliance with Medicaid and Medicare regulations. • MAcc. Virginia Commonwealth University/B.S., Accounting, University of Richmond.
<p>Angela Link <i>Manager</i></p> <p>Audit Supervisor ✓ Leads and oversees individual audits.</p>	<ul style="list-style-type: none"> • More than 16 years of health care-related accounting and auditing experience. • Conducts and reviews PTF verifications and credit balance audits for LTC facilities, and reviews plans of corrections. • Extensive work experience with the Virginia DMAS and Nevada Division of Health Care Financing and Policy. • Assisted in appeals preparation, follow-up documentation, and development of the eDoc Management program. • Conducted field audits and reviews of nursing homes and ICFs/IDD. • M.B.A., Accounting, Liberty University/B.S., Accounting, Virginia Union University.