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Header 1

List View

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Procurement Folder: 1429774

Procurement Type: Central Master Agreement

Vendor ID: 000000100150 

Legal Name: BERRY DUNN MCNEIL & PARKER LLC

Alias/DBA:

Total Bid: \$616,000.00

Response Date: 06/11/2024 

Response Time: 11:37

Responded By User ID: BerryDunn2 

First Name: Ann Marie

Last Name: Lynch

Email: rfps@berrydunn.com

Phone: 2075412200

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SO Dept: 0511

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Solicitation Description: CERTIFIED PUBLIC ACCOUNTANTS FOR LTC REPORT EXAMINATIONS

Total of Header Attachments: 1

Total of All Attachments: 1

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				76000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

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				78000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

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				76000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

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				78000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

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				76000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

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				78000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

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				76000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

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				78000.00

Comm Code	Manufacturer	Specification	Model #
93151607			

Commodity Line Comments:

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



PROPOSAL TO

West Virginia Department of
Health and Human Resources

TO PROVIDE

Certified Public Accountants
for LTC Report Examinations

PROPOSAL FROM

 **BerryDunn**

Tammy Brunetti, Principal
tbrunetti@berrydunn.com

Olga Gross-Balzano, Senior Manager
ogross-balzano@berrydunn.com

Melissa Baez, Manager
mbaez@berrydunn.com

Proposal Due:
June 11, 2024, before 1:30 p.m. in
response to CRFQ # 0511
HHR240000001

berrydunn.com



June 11, 2024

Crystal G Husted, Buyer
Department of Administration, Purchasing Division
2019 Washington Street, East
Charleston, WV 25305

Dear Crystal G Husted:

Berry, Dunn, McNeil & Parker, LLC (BerryDunn) is pleased to submit the following information to the State of West Virginia Department of Health and Human Resources Office of Accountability & Management Reporting (OAMR) in response to the Request for Quote (CRFQ) # 0511 HHR2400000001 to provide Certified Public Accountants for LTC Report Examinations. From our experience working with Medicaid agencies and long-term care facilities across the country, we understand the importance of complete and accurate cost report filings to determine accurate payment rates and maintain compliance in accordance with regulations.

Our firm was founded nearly 50 years ago with a mission to empower the meaningful growth of our people, clients, and communities. We have grown our practice and service model on this premise. The services we provide to long-term care entities and Medicaid agencies not only fulfill compliance requirements, but also build solutions based on best practices, deep experience, and knowledge of the challenges facing Medicaid agencies.

BerryDunn is pleased to continue bringing our Medicaid agency experience, deep understanding of cost reporting and related regulations for nursing homes and hospital-based long-term care units, and governmental audit expertise to this project. As a principal, I am empowered to bind BerryDunn to the commitments made in our technical and cost proposals. BerryDunn operates independently from the State, we do not perform services directly for long-term care providers in West Virginia, and there are no known conflicts of interest related to the firm or individuals working on this contract. Services we provide to the long-term care private sector are limited to the northeast and do not pose a conflict for the services requested, as may be the case if we provided similar services in the State of West Virginia. In contrast, our long history of service to the sector provides valuable industry insight and experience that sets us apart from our competitors.

We look forward to the opportunity to continue working with you. Please contact me directly to discuss how BerryDunn can further assist you with this project.

Sincerely,

A handwritten signature in blue ink that reads 'Tammy Brunetti'.

Tammy J. Brunetti, CPA | Principal
tbrunetti@berrydunn.com | 207.541.2258

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Specifications – Qualifications

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

BerryDunn was founded in 1974 by three principals who sought to embrace a client focus, an entrepreneurial spirit, and a commitment to the communities where we live and work. Now, we are the largest independently owned accounting firm headquartered in New England. We offer the breadth and depth needed to provide the quality audit, accounting, and tax support provided by a national firm, but with the price structure, responsiveness, and efficiencies of a regional firm.

We are proud to be a recognized leader in our industry. *Accounting Today* recently ranked BerryDunn the #1 certified public accounting (CPAs) firm in New England and we are ranked #43 nationwide. Additionally, BerryDunn is currently named a Best CPA Firm for Women by the American Women's Society of Certified Public Accountants.



We believe that these commendations, combined with our continued growth during challenging economic times, speak to the valued services and expertise we bring to our clients as well as the quality and integrity of our firm culture.

BerryDunn employs more than 875 staff members, including more than 300 consultants, who serve clients nationally through eight office locations and home-based offices in 49 states, the District of Columbia, and Puerto Rico.



We have decades of experience conducting governmental audits and have worked with various Medicaid agencies throughout the country. We have been engaged by over 100 long-term care providers across various states for attest, reimbursement, or consulting services. We have strong expertise in preparation and review of annual cost reports, cost report informal appeals, formal appeals, and re-openings and the principles of reimbursement regulations. As a result, we are viewed as experts in reimbursement and often present or provide technical expertise for industry associations both nationally and at the state level throughout New England.

We are an independent member of the BDO Alliance USA (the Alliance), a nationwide association of independently owned local and regional accounting, consulting, and service firms with similar client service goals. By accessing the resources of BDO and each other, the Alliance presents an

opportunity for these accounting and consulting, and business and technology firms to expand services to their clients—without jeopardizing their existing client relationships or their autonomy.

Through the Alliance, we provide our clients with access to outstanding, nationwide technical resources, combined with our hands-on, local service and knowledge. Clients of Alliance member firms receive significant value—personalized attention supported by the combined resources of close to 20,000 professionals around the world.

Our experience with the governmental audits includes, and is not limited to Medicaid cost report audits and Medicaid Disproportionate Share Hospital (DSH) audits, which exceeds OAMR’s requirement of 10 years of experience:

- Performing the DSH audits **from the inception of the federal DSH audit requirements** for the Maine Department of Health and Human Services (DHHS) for State Fiscal Years (SFY) 2005 – 2011; all audits were completed in compliance with the state and federal regulations and Request for Proposals requirements, filed timely and accepted by the Centers for Medicare & Medicaid Services (CMS)
- Performing the DSH audits for **the West Virginia Bureau of Medical Services and Department of Health and Human Resources (DHHR) for SFY 2013 – 2016**; audit of over 50 hospitals and \$833 million in DSH uncompensated care costs; BerryDunn always met reporting timelines, demonstrated flexibility in obtaining provider information, and maintained customer focus to develop working solutions
- Performing **West Virginia Financial and Statistical Reports (FASR) Examinations, SFY 2016 – 2020**
- Serving as the current DSH auditors for the State of Alabama Medicaid Agency (SFY 2016 – present), including over 80 hospitals and \$1.2 billion in uncompensated care costs; all reporting requirements are met on time and in compliance with state and federal regulations

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.

BerryDunn employs over 100 CPAs whose licenses meet the reciprocity requirements of West Virginia.

In addition, several firm members of the Alliance are located in West Virginia and hold valid West Virginia CPA certifications.

Please find a copy of our firm’s most recently updated CPA license in [Appendix A](#).

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. Documentation demonstrating experience should be provided with the bid, must be provided upon request.

BerryDunn provides cost reporting consulting and/or preparation services to long-term care facilities throughout New England, Kansas, North Carolina, and Washington. Such services most often include direct contact and advocacy relative to Medicaid and Medicare long-term care reimbursement regulations. As we have expanded geographically in recent years, we have become

experts in embracing and interpreting Medicaid long-term care reimbursement methodologies and cost report mechanics and regulations in various states. Our assurance clients engage us for our depth of assurance and regulatory knowledge in this industry.

We have serviced the long-term care industry for 50 years and government agencies for over 35 years and have amassed a depth of expertise valued by our clients. Our work with Medicaid agencies on various projects across the country provides us with the expertise necessary to understand your unique needs and the challenges facing state agencies.

Documentation demonstrating experience will be provided upon request.

Example	Entity/Organization	Relevant Experience
1	West Virginia Bureau of Medical Services and DHHR, FASR Examinations SFY 2016 – present	Long-Term Care FASR received from West Virginia Medicaid providers on a semi-annual basis are examined in accordance with Chapter 514 - Covered Services Limitations and Exclusions for Nursing Facility Services. Examinations are to test that the costs submitted by long-term care providers are accurate, allowable, and in accordance with the West Virginia Medicaid Provider Manuals and the applicable laws, rules, and regulations. A final examination report for each facility is provided to WV DHHR for future rate setting purposes.
2	West Virginia Bureau of Medical Services and DHHR, Medicaid Disproportionate Share Hospital (DSH) Audit*, SFY 2013 - 2016	Audits of disproportionate share payments to hospitals, which include hospitals with nursing care units as well as long-term care hospitals. These audits require an understanding of the payment principles of these provider types, cost allocation between services/units, and the reimbursement structure for both acute and long-term care.
3	Maine Veterans' Homes	Audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards for this Maine quasi-governmental body corporate. Cost report preparation and appeal support services include intermediary discussions and documented positions regarding Medicaid rules and reimbursement matters.
4	National Healthcare Associates (NHCA)	NHCA manages VK Health, a chain of 14 long-term care providers in Maine, New Hampshire, and Massachusetts. BerryDunn was instrumental in working with the respective state Medicaid agencies on initial rates and homes calculations for each facility. BerryDunn prepares the Maine and New Hampshire Medicaid and Medicare cost reports and audits the underlying financial statements from which the cost reports are prepared in accordance with U.S. generally accepting auditing standards. We assist the client in providing cost report supporting data from which the Medicaid agencies perform their audits. In addition, we provide consultation on these audits to NHCA and the Medicaid agencies regarding the respective states' and Medicare's principles of reimbursement.

Example	Entity/Organization	Relevant Experience
5	Northern Maine Medical Center and Forest Hill Hospital-Based Long-Term Care Facility	Audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. Prepare templates for Medicaid cost reporting use, prepare long-term care hospital-based Medicaid cost report, and prepare hospital Medicare cost report and accumulate related supporting documentation for filing. Review and respond to audit documentation requests received from the Medicaid agency and discuss applicable regulation to support cost report filing. Prepare certificate of need and informal appeal requests, as necessary.
6	Courville Communities	Combined audit in accordance with U.S. generally accepted auditing standards to include compliance reporting and agreed-upon procedures to report to the Real Estate Assessment Center. Preparation of multiple Medicaid and Medicare cost report filings to include communications with the Medicaid agency on reporting matters, regulatory and reimbursement positions, audit inquiries and responses and informal appeals, as necessary.

* Additionally, we have been engaged to perform such audits to Alabama, Maine, Massachusetts, and Minnesota.

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. Documentation demonstrating experience should be provided with the bid, must be provided upon request.

The engagements listed in Section 3.3 and below demonstrate experiences with working with state/federal officials and providers to resolve findings, inquiries, and disallowances issues.

In addition, as noted above, we currently serve an expansive long-term care client base the northeast and certain other states across the country. Our engagements with these providers typically include preparing Medicaid and Medicare cost reports and responding to any matters raised by Medicaid agencies and the Medicare Fiscal Intermediary (FI) upon audit. We thoroughly review audits to help ensure compliance with applicable regulations and often communicate directly with Medicaid agencies and the Medicare FI to resolve findings, inquiries, and disallowance issues.

In no case are we engaged to provide such services to long-term care providers or hospital-based long-term care units in West Virginia, as we believe doing so would create a conflict of interest to this proposal.

Further examples include:

Example	Client	Relevant Experience
1	West Virginia Bureau for Medical Services (BMS)	Electronic Health Record (EHR) Provider Incentive Payment (PIP) Program Audit

Example	Client	Relevant Experience
		Four program-year EHR post-payment audits which include risk assessments, desk audits, on-site audits, appeal support, and provider communication.
2	HealthSource Rhode Island (HSRI)	<p>Health Information Exchange Financial and Programmatic Audit</p> <p>Audit of the Statement of Appropriations and Expenditures of HSRI as well as an assessment of HSRI's compliance with the program requirements under 45 CFR 155. Report of findings when/if necessary.</p>
3	West Virginia Department of Health and Human Resources	<p>Annual MARS-E Privacy and Security Assessment</p> <p>Eligibility and Enrollment (E&E) independent security and privacy controls assessment for West Virginia DHHR.</p>
4	West Virginia Bureau for Medical Services (BMS)	<p>Payment Error Rate Measurement (PERM) Review</p> <p>We are currently providing guidance to BMS to prepare for all aspects of the RY 2020 PERM cycle, including the eligibility component, to help ensure an effective and efficient PERM review cycle. Our team will leverage this relevant and valuable experience to support the success of the eligibility review and redetermination project.</p> <p>Medicaid Disproportionate Share Hospital (DSH) Audit</p> <p>Audit calculations of DSH settlements including calculation of uncompensated care, disallowances and resulting liabilities. Included risk assessments, desk audits, appeal support (if necessary), and provider communication.</p>
5	Alabama Medicaid Agency	<p>Medicaid Disproportionate Share Hospital (DSH) Audit</p> <p>Audit calculations of DSH settlements including calculation of uncompensated care, disallowances and resulting liabilities. Included risk assessments, desk audits, appeal support (if necessary), and provider communication.</p>
6	North Carolina State Veterans' Homes	<p>Medicaid cost report preparation and State Medicaid cost report audit assistance</p> <p>BerryDunn prepares Medicare and Medicaid cost reports for the for North Carolina State Veterans' Homes and provides assistance to clients in managing and responding to Medicare and Medicaid cost report audits. We respond to data requests, work with the auditors on resolving any questions and advocate for our clients when regulatory guidance or rule interpretations may not be clear. We review proposed audit adjustments, if any, reconcile state claims data, and recalculate any settlement adjustments.</p>

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.

Example	Client	Relevant Experience
1	West Virginia Bureau for Medical Services (BMS)	<p>Patient Protection and Affordable Care Act (ACA) Planning, Analysis, and Implementation Support</p> <p>With the passage of the ACA, the BMS hired BerryDunn to provide project management, research, subject matter expertise, and communication assistance to support the BMS with addressing guidance and requirements of the ACA.</p>
2	West Virginia Bureau for Medical Services (BMS)	<p>Project Management of Medicaid Management Information System (MMIS) Procurement; Design, Development, and Implementation (DDI); and Certification</p> <p>BerryDunn served as the project management vendor, and the MMIS went live on time and on budget in January 2016, without a single change order. Additionally, BerryDunn successfully supported West Virginia Medicaid through three CMS certification gate reviews. West Virginia received CMS certification of the MMIS in October 2016.</p>
3	West Virginia Bureau for Medical Services (BMS)	<p>Rate Setting and Case-Mix Analysis</p> <p>BMS hired BerryDunn to review the case-mix groupings and make recommendations for expansion of the case-mix classifications used in determining the add-on adjustment for nursing home reimbursement and/or weighting adjustments to accommodate the MDS 3.0 changes within the current 29 case-mix classifications.</p>
4	Maine DHHS and Rate Setting	<p>Nursing Home Reimbursement Regulation:</p> <ul style="list-style-type: none"> • Federal general distribution and skilled nursing Coronavirus Aid, Relief, and Economic Security Act (CARES) Act distribution and related impact on state cost reporting and settlements • Review revisions to regulation resulting from legislation for intent, mechanics, and accuracy. Provide feedback and comments regarding the same • Review revisions to cost report forms as a result of regulatory changes and provide feedback and edits as necessary • Review proposed rate reform and related impact on facilities to determine if intent of legislation is being met; work collaboratively with DHHS <u>and</u> Maine providers • Test conversion from RUGIV to PDPM for case-mix adjustment component of rate <p>Assisted Living and Nursing Facility Rates</p> <p>Semi-annual review of assisted living rates and biannual review of nursing facility rebasing calculations. Review entails agreeing</p>

Example	Client	Relevant Experience
		<p>provider data to as-filed cost reports and testing methodology to legislative intent and principles of reimbursement. Provide findings and related provider impacts to Rate Setting.</p>
5	<p>West Virginia Bureau of Medical Services (BMS)</p>	<p>ICD-10 Transition Planning and Implementation</p> <p>West Virginia BMS requested BerryDunn provide project management and subject matter expertise for the transition from ICD-9 to the federally mandated implementation of ICD-10 codes as well as updating the BMS Provider Policy Manual. Key team outcomes included:</p> <ul style="list-style-type: none"> • Completed policy updates, system support, training, and provider outreach • Analyzed and remediated 75 policies across the 44 chapters of the BMS Provider Manual, which were addressed as part of the overall ICD-10 remediation effort • Assisted with the creation of new policy • Provided additional policy support, including policy research, analysis of best practices in other states, and support and guidance to BMS throughout the duration of the project
6	<p>Commonwealth of Virginia Department of Behavioral Health and Developmental Services</p>	<p>Discharge Assistance Program (DAP), rate setting and report to legislature.</p> <p>BerryDunn’s work included:</p> <ul style="list-style-type: none"> • A review of state nursing facility and assisted living licensing policies and regulations, reimbursement procedures • A review of state budget appropriations procedures for DAP • A review of hospital discharge data, legislative documents applicable to the program • Development of a rate setting approach for the DAP based on provider types, provider location, and patients’ needs • Preparation of the report to legislature

In addition, our ongoing assurance and consulting engagements with governmental, not-for-profit and for-profit long-term care and acute care providers.

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

Client – Medicaid Agency	Relevant Experience
West Virginia Bureau for Medical Services (BMS)	EHR PIP Program Audit The post-payment audits include risk assessments, desk audits, on-site audits, appeal support, and provider communication.

Our experience relative to appeals and testimony as an expert witness also applies to our provider clients. We frequently draft formal and informal appeal requests related to cost report audit findings and are requested to provide testimony regarding regulatory interpretation. Relevant examples are listed below and additional examples are available upon request:

Client – Provider	Relevant Experience
North Country Associates	Formal appeal and expert witness testimony regarding the treatment and calculation of allowable debt and interest.
Schooner Retirement Community	Formal appeal and expert witness testimony regarding the treatment and calculation of allowable fixed asset purchases and related depreciation.
Woodlands	Formal appeal and expert witness testimony regarding the treatment and calculation of debt refinancing, allowable debt and related interest, fixed asset purchases and related depreciation, as well as the applicability and impact of a cost segregation study on the capital rate.

Specifications – Mandatory Requirements

Mandatory Contract Services Requirements and Deliverables

Affirmation	Requirements and Deliverables
<p>BerryDunn agrees to perform all work in accordance with the provisions outlined in section 4.1.1 and all provisions contained herein.</p>	<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. Those standards may be found at the following link: https://us.aicpa.org/content/dam/aicpa/research/standards/auditattest/downloadabledocuments/at-c-00215.pdf and http://www.gao.gov/yellowbook</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>BerryDunn agrees to provide services as requested in section 4.1.2.</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-F ASRs for each facility examined 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.</p>
<p>The BerryDunn team looks forward to meeting with the Agency,</p>	<p>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</p>

Affirmation	Requirements and Deliverables
and to discussing the topics as outlined in section 4.1.3.	additional information OAMR is aware of that would impact the examination procedures or the engagement.
BerryDunn agrees to apply a thorough approach to the engagement as outlined in section 4.1.4.	4.1.4 The procedures for each engagement are to include, at least, those 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-F ASR 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.
On an individual facility basis, BerryDunn agrees to conducting, expressing an opinion, and reporting on two semi-annual LTC-FASRs, or cost reports.	<p>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 LTCF ASRs in accordance with the WV Medicaid Provider Manuals and all applicable laws, rules and regulations, The report shall include the following elements:</p> <p>4.1.5.1. Independent accounts examination report and report in accordance with Government Auditing Standards.</p> <p>4.1.5.2. A definitive list of findings of non-compliance, number sequentially and including the following elements:</p> <ul style="list-style-type: none"> • 4.1.5.2.1 Criteria • 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 L TCF ASR, correct amount, and quantification of increase or decrease necessary to adjust for cost or error) • 4.1.5.2.3 Cause • 4.1.5.2.4 Effect or Potential Effect • 4.1.5.2.5 Recommendation <p>4.1.5.3 Status of prior findings (if any)</p>
BerryDunn understands and accepts the	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

Affirmation	Requirements and Deliverables
expectations as outlined in section 4.1.6.	among the facilities and included in the LTC-F ASRs that is submitted for those facilities.
BerryDunn understands and accepts the expectations as outlined in section 4.1.7.	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.
BerryDunn possesses the appropriate number of staff, with the skills required, to perform this engagement without reliance on OAMR staff.	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.
The BerryDunn team understands the expectations as outlined in section 4.1.9 and looks forward to communicating with OAMR to clarify information as required.	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.

Affirmation	Requirements and Deliverables
<p>BerryDunn understands and accepts the expectations as outlined in section 4.1.10.</p>	<p>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.</p>
<p>The BerryDunn Team is experienced and able to provide services related to provider Appeals, and understands the requirements related to timing and compensation.</p>	<p>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.</p>
<p>BerryDunn understands and accepts the expectations as outlined in section 4.1.12.</p>	<p>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.</p>
<p>BerryDunn understands and agrees to the requirements and timing as outlined</p>	<p>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.</p>

Affirmation	Requirements and Deliverables
in section 4.1.13.	
BerryDunn understands and accepts the expectations as outlined in section 4.1.14.	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 report for each engagement as well as one (1) copy of the engagement workpapers resulting from the examination or electronic versions as agreed by OAMR.
BerryDunn understands and accepts the expectations as outlined in section 4.1.15.	4.1.15 All workpapers 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 delivered and surrendered unto the OAMR.
The BerryDunn team looks forward to the opportunity to assist OAMR in this capacity, as we possess experience advising State Agencies on the rate setting and auditing process.	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.
BerryDunn understands the required timing, and will adhere to the	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

Affirmation	Requirements and Deliverables
requirements set forth.	deadline will be quality reviewed and upon acceptance by OAMR as final, OAMR will authorize approval of final payment.
BerryDunn has included a firm fixed fee as outlined in our bid. We are willing to make adjustments as necessary in the event of extenuating circumstances.	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 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.
BerryDunn understands and accepts the expectations as outlined in section 4.1.19.	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 in section 514 of the WV Nursing Facility Provider Manual, records found to be incomplete or missing at the time of the scheduled appointment 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.

Key Team Members



Tammy Brunetti Principal | CPA, FHFMA

Tammy is a principal and leads BerryDunn's Healthcare Practice Group. She brings a wealth of experience in audit, accounting, third-party reimbursement, and general consulting services to skilled and long-term care facilities and other post-acute care providers, assisted living, residential care organizations, and senior living communities varying in size and complexity. She has led audits for some of the firm's largest and most complex healthcare clients. Tammy currently provides assurance or consulting services to over 90 skilled and long-term care facilities throughout the Northeast.

Tammy also leads BerryDunn's Senior Living Practice in gathering industry-specific data for cost report and financial ratio databases. Our Senior Living team analyzes and reports this data to assist clients in gaining traction and to support legislative initiatives in this heavily regulated industry.

Tammy works closely with Maine Health Care Association (MHCA) to help ensure accuracy of long-term care Medicaid reimbursement rates for nursing and assisted living facilities, including hospital-based units. She reviews biannual long-term care and assisted living rate setting calculations to help ensure compliance with the state plan, principles of reimbursement, and recent legislation. She shares her observations with Maine DHHS Rate Setting Unit.

Tammy is currently the engagement principal for the State of West Virginia FASR Examinations.



Olga Gross-Balzano Senior Manager | MS, CPA, LHNA, PMP®

Olga is a senior manager in BerryDunn's Healthcare Group and specializes in hospital and long-term care regulatory compliance and reimbursement. She has been working in healthcare operations and finance for over 22 years, with eight of them in provider-based senior leadership positions as a licensed skilled nursing facility administrator. As a Project Management Professional®, she promotes stakeholder engagement, education, and collaboration.

Olga was the engagement manager for West Virginia DHHR Medicaid DSH audits and provided assistance with State of West Virginia FASR Examinations as a subject matter expert. Olga has a deep expertise in Medicare and Medicaid cost reporting principles and governmental healthcare, and works with state Medicaid Agencies in AL, KS, WA, NC, VA, and WV. Olga serves on MA-RI HFMA Compliance Committee and co-hosts BerryDunn's *Compliance + Ethics = Integrity* podcast series. She is a member of the National Center for Assisted Living (NCAL) Policy & Regulatory Committee.



Emily McCoy

Senior Manager | RN, BSN, ECCP, PMP®

Emily is an experienced project manager and registered nurse with deep expertise in healthcare consulting including long-term care and Medicaid/MMIS. Her clinical experience includes direct care for individuals requiring skilled and long-term care services, inpatient behavioral health services, and neurological care. Emily also has over 25 years of combined program management, project management, and leadership experience for both private and public sectors, including hospitals and state health and human services agencies, of which over **13 years was spent working in Medicaid and MMIS as an employee of the West Virginia DHHR.**



Steven Whitney

Senior Manager | JD, Prosci® CCP

Steven is a senior manager with BerryDunn and an attorney with over 35 years of experience working with state and local government clients to help clients comply with state and federal program requirements; better manage federal grants; account for costs and allocate costs to benefitting programs; increase the recovery of federal revenues; and develop process and performance improvements. Steven presented at multiple conferences on how to optimize state and local agencies' use of federal grants and improve compliance with federal grant and cost accounting requirements.

Steven understands the complexities of operating health and human service programs and has a wealth of experience analyzing and assessing costs, revenues, and process improvements in the areas of child welfare, public health, behavioral health services, substance use disorder, child support, nutritional support, workforce development, and disability services. Steven is an expert in cost accounting requirements under the Uniform Guidance and in establishing subrecipient cost reporting mechanisms.



Melissa Baez

Manager | MBA

Melissa is a manager in BerryDunn's Healthcare Group and specializes in preparing, reviewing, and consulting on Medicare and Medicaid cost reports for nursing facilities, residential care facilities and home offices. Melissa brings 10+ years of governmental healthcare program reimbursement experience, making her an expert in state and federal policies, rules and laws pertaining to cost reporting. She serves several of BerryDunn's healthcare clients in ME and NH, State of West Virginia FASR Examinations, and North Carolina Veterans Homes.

For the past four years, Melissa has been serving as the lead technical auditor for the State of West Virginia FASR Examinations engagement that includes examination process, delivering provider education, and drafting examination reports. She is responsible for ensuring examinations are performed consistently with the established procedures and documented consistently and accurately. Melissa builds lasting relationships, serves as a trusted advisor, and provides thought leadership on issues related to third-party reimbursement and finance.



Qilian Luo

Data Analyst | MBA, MPH, MLA

As a licensed nursing facility administrator, Qilian brings valuable experience working in leadership positions in rehabilitation and long-term care settings. She worked as a Special Projects Director for the Maine Department of Administrative and Financial Services, developing expertise in state government operating environment. She researched and assisted with state policy development and coordinated communications with stakeholders. Qilian assists organizations with obtaining reliable information, and summarizing data into easy-to-understand data for well-informed decision-making.

Currently Qilian works with hospitals and post-acute providers on preparation of Medicare and Medicaid cost reports, and with state Medicaid Agencies on Medicaid DSH audits. She also assists with BerryDunn's hospital and senior living benchmarking and the state-of-the-industry reporting.

References

To demonstrate BerryDunn’s relevant experience and the quality of our past work, we have provided reference information for previous projects related to the services requested. We have included contact information for client representatives who can speak to our expertise, proven methodology, and effective project communications for a variety of project types in the following table.

Name of Organization	Contact Information	Services Provided
Maine Health Care Association	Angela Westhoff, President/CEO Email: awesthoff@mehca.org Phone: 207-623-1146	<ul style="list-style-type: none"> • Review and test biannual rate calculations prepared by Maine DHHS • Test and provide comment and suggests regarding rate reform • Calculate the impact of regulatory changes, and review DHHS fiscal impact calculations • Interpret state and federal legislation • Evaluate upper payment limit risk
North Country Associates	Glyn Cyr, CFO Email: cyr@northcountryassociates.com Phone: 207-786-3554	<ul style="list-style-type: none"> • Public testimony • Financial statement assurance • Cost report consulting and appeals
Alabama Medicaid Agency	John David McIntosh, Chief Financial Officer Email: John.McIntosh@medicaid.alabama.gov Phone: 334-353-3533 501 Dexter Ave, PO Box 5624 Montgomery, AL 36103-5624	DSH audits for the Alabama Medicaid Agency starting with the SFY 2016. The audit is including over 80 hospitals participating in the DSH program. <ul style="list-style-type: none"> • Preparation of federally required audit reports • Performance of review procedures on claims data provided and risk assessment of each hospital • Examination of compliance with the six verification requirements under 42 CFR 455.304(d) • Preparation of a report and the annual reporting requirements summary in CMS-required format for submission via the MACFin portal

Virginia Department of Behavioral Health and Developmental Services	Heather Rupe, Office of Patient Continuum Services Virginia Department of Behavioral Health and Developmental Services Email: heather.rupe@dbhds.virginia.gov 1220 Bank Street Richmond, VA 23219 804-625-6274	<ul style="list-style-type: none">• DAP Rate Setting Services• Report to State legislature
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Fee Proposal

As a commitment to our continuing relationship with the State of West Virginia, we are pleased to offer discounted and consistent pricing throughout the duration of this contract. For detailed pricing by facility, please refer to the pricing submitted through the State's wvOASIS Vendor Self Service (VSS) website, and the signed CRFQ documents.

Year	Service	Quantity	Unit Price	Total
1	CPA Examination Small Facility (90 beds or less)	8	\$ 9,500	\$ 76,000
1	CPA Examination Large Facility (91 beds or more)	8	9,750	78,000
2	CPA Examination Small Facility (90 beds or less)	8	9,500	76,000
2	CPA Examination Large Facility (91 beds or more)	8	9,750	78,000
3	CPA Examination Small Facility (90 beds or less)	8	9,500	76,000
3	CPA Examination Large Facility (91 beds or more)	8	9,750	78,000
4	CPA Examination Small Facility (90 beds or less)	8	9,500	76,000
4	CPA Examination Large Facility (91 beds or more)	8	9,750	78,000
Total:				<u>\$ 616,000</u>

Appendix A: CPA License

Firm License Information

Firm Name	BERRY DUNN MCNEIL & PARKER LLC D/B/A BERRY DUNN MCNEIL & PARKER PLLC
Address	2211 Congress Street
City	Portland
State	ME
Zip	04102
County	OUT-OF-STATE
Permit Number	F00676
Effective Date	07/01/2024
Current Status	Active
Expiration Date	06/30/2025

Authorization to Perform Attest/Compilation Services

Active	06/30/2025

Appendix B: Required Forms



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

State of West Virginia
 Centralized Request for Quote
 Service - Prof

Proc Folder: 1429774		Reason for Modification:	
Doc Description: CERTIFIED PUBLIC ACCOUNTANTS FOR LTC REPORT EXAMINATIONS		ADDENDUM 1 TO PROVIDE ANSWERS TO VENDOR QUESTIONS	
Proc Type: Central Master Agreement			
Date Issued	Solicitation Closes	Solicitation No	Version
2024-06-03	2024-06-11 13:30	CRFQ 0511 HHR2400000001	2

BID RECEIVING LOCATION

BID CLERK
 DEPARTMENT OF ADMINISTRATION
 PURCHASING DIVISION
 2019 WASHINGTON ST E
 CHARLESTON WV 25305
 US

VENDOR

Vendor Customer Code:
Vendor Name :
Address :
Street :
City :
State : **Country :** **Zip :**
Principal Contact :
Vendor Contact Phone: **Extension:**

FOR INFORMATION CONTACT THE BUYER

Crystal G Hustead
 (304) 558-2402
 crystal.g.hustead@wv.gov

Vendor
 Signature X

Sammy Brunetti

FEIN#

DATE

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

ADDITIONAL INFORMATION

THE STATE OF WEST VIRGINIA PURCHASING DIVISION FOR THE AGENCY, WEST VIRGINIA DEPARTMENT OF HEALTH, IS SOLICITING BIDS TO ESTABLISH A CONTRACT FOR CERTIFIED PUBLIC ACCOUNTANTS FOR LONG TERM CARE FINANCIAL AND STATISTICAL REPORT EXAMINATIONS PER THE ATTACHED DOCUMENTS.

QUESTIONS REGARDING THE SOLICITATION MUST BE SUBMITTED IN WRITING TO CRYSTAL.G.HUSTEAD@WV.GOV PRIOR TO THE QUESTION PERIOD DEADLINE CONTAINED IN THE INSTRUCTIONS TO VENDORS SUBMITTING BIDS

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	CPA Examination Small Facility (90 Beds or less) - Year 1	8		\$9,500	\$76,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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

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HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	CPA Examination Large Facility (91 Beds or more) - Year 1	8		\$9,750	\$78,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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.

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HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	CPA Examination Small Facility (90 Beds or less) - Year 2	8		\$9,500	\$76,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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.

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HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
4	CPA Examination Large Facility (91 Beds or more) - Year 2	8		\$9,750	\$78,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
5	CPA Examination Small Facility (90 Beds or less) - Year 3	8		\$9,500	\$76,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
6	CPA Examination Large Facility (91 Beds or more) - Year 3	8		\$9,750	\$78,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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

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HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
7	CPA Examination Small Facility (90 Beds or less) - Year 4	8		\$9,500	\$76,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
8	CPA Examination Large Facility (91 Beds or more) - Year 4	8		\$9,750	\$78,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	VENDOR QUESTION DEADLINE	2024-05-29

	Document Phase	Document Description	Page
HHR240000001	Final	CERTIFIED PUBLIC ACCOUNTANTS FOR LTC REPORT EXAMINATIONS	7

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: CRFQ HHR2400000001

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.

Company

Sammy Brunetti

Authorized Signature

Date

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



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

State of West Virginia
 Centralized Request for Quote
 Service - Prof

Proc Folder: 1429774		Reason for Modification:	
Doc Description: CERTIFIED PUBLIC ACCOUNTANTS FOR LTC REPORT EXAMINATIONS		ADDENDUM 1 TO PROVIDE ANSWERS TO VENDOR QUESTIONS	
Proc Type: Central Master Agreement			
Date Issued	Solicitation Closes	Solicitation No	Version
2024-06-03	2024-06-11 13:30	CRFQ 0511 HHR2400000001	2

BID RECEIVING LOCATION

BID CLERK
 DEPARTMENT OF ADMINISTRATION
 PURCHASING DIVISION
 2019 WASHINGTON ST E
 CHARLESTON WV 25305
 US

VENDOR

Vendor Customer Code:

Vendor Name :

Address :

Street :

City :

State : **Country :** **Zip :**

Principal Contact :

Vendor Contact Phone: **Extension:**

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

Vendor Signature X *Sammy Brunetti* FEIN# DATE

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

ADDITIONAL INFORMATION

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Comm Code**Manufacturer****Specification****Model #**

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Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	CPA Examination Large Facility (91 Beds or more) - Year 1	8		\$9,750	\$78,000

Comm Code	Manufacturer	Specification	Model #
93151607			

Extended Description:

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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.

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HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
5	CPA Examination Small Facility (90 Beds or less) - Year 3	8		\$9,500	\$76,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
6	CPA Examination Large Facility (91 Beds or more) - Year 3	8		\$9,750	\$78,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
7	CPA Examination Small Facility (90 Beds or less) - Year 4	8		\$9,500	\$76,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES FINANCE ONE DAVIS SQUARE, STE 300 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
8	CPA Examination Large Facility (91 Beds or more) - Year 4	8		\$9,750	\$78,000

Comm Code	Manufacturer	Specification	Model #
93151607			

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

SCHEDULE OF EVENTS

<u>Line</u>	<u>Event</u>	<u>Event Date</u>
1	VENDOR QUESTION DEADLINE	2024-05-29

SOLICITATION NUMBER: CRFQ HHR2400000001
Addendum Number: 1

The purpose of this addendum is to modify the solicitation identified as (“Solicitation”) to reflect the change(s) identified and described below.

Applicable Addendum Category:

- Modify bid opening date and time
- Modify specifications of product or service being sought
- Attachment of vendor questions and responses
- Attachment of pre-bid sign-in sheet
- Correction of error
- Other

Description of Modification to Solicitation:

1. To publish the answers to vendor questions

No other changes

Additional Documentation: Documentation related to this Addendum (if any) has been included herewith as Attachment A and is specifically incorporated herein by reference.

Terms and Conditions:

1. All provisions of the Solicitation and other addenda not modified herein shall remain in full force and effect.
2. Vendor should acknowledge receipt of all addenda issued for this Solicitation by completing an Addendum Acknowledgment, a copy of which is included herewith. Failure to acknowledge addenda may result in bid disqualification. The addendum acknowledgement should be submitted with the bid to expedite document processing.

ATTACHMENT A

CRFQ HHR24*1

LTC-FASR Examinations

Vendor Questions and Answers

- 1) The Extended Descriptions indicate that for Year 1 through Year 4, each engagement will include at least two (2) Long Term Care Financial and Statistical Reports (LTC-FASRs) or cost reports, with an estimated quantity of 8 (eight). Is the total quantity estimated at 16 LTC-FASRs for Small Facility (90 beds or less) and for Large Facility (91 beds or more) for each Year?

Yes, the total number of estimated reports would be 16 for eight (8) engagements. The quoted charge should be based on the full year of the engagement, which will result in at least two (2) reports during the course of the engagement. So if there are 16 total engagements in a reporting year between small and large facilities, there would be at least 32 reports delivered.

- 2) Will the examinations engagements be performed on LTC-FASRs prepared on the current West Virginia Nursing Home Medicaid Cost Report Software, prepared on the new nursing facility rate methodology that is being developed, or both?

Both. Currently, OAMR has not received the final methodology or software for the new methodology, so Years 1 and 2 are expected to be under the old methodology.

- 3) The Request for Quotation indicates that the 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. How many staff are required to perform the examination engagements and do all of the staff performing the examination engagements have to hold a CPA certification valid in the State of West Virginia?

Two to three staff are needed per engagement, with the one in charge of the engagement needing to be licensed in WV or in a state that has a reciprocal agreement with WV (see Question 15).

- 4) Will the examination engagements be conducted on-site or remotely?

Remotely.

- 5) What is the timing of the examination engagements during Year 1, Year 2, Year 3 and Year 4?

Each engagement year will start with the contract start date and subsequent renewal dates.

- 6) Will we need to disclose our West Virginia Medicaid Provider clients who we prepare LTC-FASRs for, so that we do not have a conflict performing examination engagements for these facilities?

Yes. However, if there are only one to two conflict engagements, OAMR would be willing to switch those to in-house.

- 7) Has this work been previously performed by an outside CPA firm. If so, can you disclose the following:
- if the work was bid out previously?
 - if bid out previously, has there been any change to this solicitation from the prior solicitation?
 - if you are utilizing an outside CPA firm currently, are they invited to bid on this RFP?
 - Can you disclose the number of hours performed on this engagement by the CPA firm in the most recent contract?
 - Can you disclose the fee paid to the CPA firm of the most recent contract?

Information on the previous contract cannot be disclosed via the question and answer format. Requests for documentation of this nature can be obtained by interested parties through a Freedom of Information Act (FOIA) request.

Any Vendor is welcome to bid on this solicitation.

The previous contract was bid out as a set price contract with an exact list of facilities for each year. This solicitation is being bid as a master agreement to provide greater flexibility to the Agency in terms of which and how many facilities will be audited in a year.

- 8) If the work was completed previously internally by state employees, will our firm have access to those staff members?

Vendors will have access to state employees familiar with the process.

- 9) Can you confirm that work is not required to be performed on site excluding hearings? Has the work been performed remotely in the past (if performed by a CPA firm)

Work is not required to be done on site and has been done remotely in the past.

10) Can you provide an electronic copy of West Virginia's long term care cost report? Is the report different/shorter for less complex entities (entities with fewer beds)
Reports are not available from OAMR. However, the reports are the same for all facilities regardless of size.

11) Can these engagements be performed remotely, or do you require fieldwork procedures to be performed onsite at the facility? In addition, are you open to meetings with OAMR to occur via MS Teams or Zoom?

These engagements are to be performed remotely and OAMR is open to meetings using Zoom or MS Teams.

12) Does OAMR have an estimated amount of small and large facility engagements that will be requested of the contractor per contract year?

OAMR does not have an estimate for the number of engagements. Samples will be determined each year using a risk-based selection method.

13) Has the audit schedule listing the audit locations for Year 1 been determined? If so, can it be shared?

OAMR does not have capability until late June or the first week of July to select engagements using the method in Question 12.

14) Are we allowed to submit our response electronically via wvOASIS or is a hard copy submission required?

Please see Number 6 (Bid Submissions) in the Instructions to Vendors Submitting Bids.

15) The RFQ qualifications require the selected vendor to be a CPA firm with at least 5 CPAs holding CPA certification valid in the State of West Virginia. Could you please confirm a CPA license issued by another state that practices reciprocity with West Virginia meets this requirement?

Yes, reciprocity would meet this requirement.

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: 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 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.

Company

Yammy Brunetti

Authorized Signature

Date

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

Revised 6/8/2012

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) Tammy Brunetti, Principal

(Address) 2211 Congress St, Portland, ME 04102

(Phone Number) / (Fax Number) (207) 541-2258 / (207) 774-2375

(email address) tbrunetti@berrydunn.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 entity entering into this contract is prohibited from engaging in a boycott against Israel.

Berry, Dunn, McNeil & Parker, LLC

(Company) Tammy Brunetti

(Signature of Authorized Representative)
Tammy Brunetti, Principal 6/10/2024

(Printed Name and Title of Authorized Representative) (Date)
(207) 541-2258 (207) 774-2375

(Phone Number) (Fax Number)
tbrunetti@berrydunn.com

(Email Address)

**REQUEST FOR QUOTATION
CRFQ HHR240000001
CPA Examinations of Long-Term Care Financial and Statistical Reports**

10. VENDOR DEFAULT:

10.1. The following shall be considered a vendor default under this Contract.

10.1.1. Failure to perform Contract Services in accordance with the requirements contained herein.

10.1.2. Failure to comply with other specifications and requirements contained herein.

10.1.3. Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.

10.1.4. Failure to remedy deficient performance upon request.

10.2. The following remedies shall be available to Agency upon default.

10.2.1. Immediate cancellation of the Contract.

10.2.2. Immediate cancellation of one or more release orders issued under this Contract.

10.2.3. Any other remedies available in law or equity.

11. MISCELLANEOUS:

11.1. **Contract Manager:** During its performance of this Contract, Vendor must designate and maintain a primary contract manager responsible for overseeing Vendor's responsibilities under this Contract. The Contract manager must be available during normal business hours to address any customer service or other issues related to this Contract. Vendor should list its Contract manager and his or her contact information below.

Contract Manager: _____
Telephone Number: _____
Fax Number: _____
Email Address: _____