

PROPOSAL TO RENDER AUDIT SERVICES ON
SELECTED LTC FINANCIAL & STATISTICAL
REPORTS FOR THE WEST VIRGINIA DEPARTMENT
OF HEALTH & HUMAN SERVICES, OFFICE OF
ACCOUNTABILITY AND MANAGEMENT REPORTING

RFQ# HHR90057



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DIXON HUGHES PLC
Certified Public Accountants and Advisors

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WV Department of Health & Human Resources Proposal Transmittal & Introduction

October 1, 2008

Roberta Wagner
Senior Buyer
Purchasing Division
2019 Washington Street, East
P.O. Box 50130
Charleston, WV 25305-0130

RE: PROPOSAL TO RENDER AUDIT SERVICES ON SELECTED LTC F&S REPORTS FOR THE WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES

Dixon Hughes PLLC is pleased to make this proposal to render audit services on selected LTC F&S Reports for the West Virginia Department of Health and Human Resources. Our experience and skills in serving long-term care and nursing home facilities across the country is unmatched as a result of our commitment to the industry.

LONG-TERM CARE

Our clients have come to rely on our understanding of the dynamics and challenges in the long-term care industry. Our dedicated group provides a variety of consulting services to our long-term care clients, including, but not limited to:

- Audit and Tax Services
- Medicare/Medicaid Reimbursement Consulting
- Certificate of Need Applications
- Cost Reporting
- Healthcare Accounting Services

Services to healthcare providers represent the single largest component of the services rendered by Dixon Hughes PLLC. At the current time, we have over 100 professionals providing services to hospitals, nursing homes, CCRCs, hospices, home health agencies, physicians, and other healthcare-related organizations. Our experience with long-term care and nursing homes extends over twenty years and our long-term care and nursing home team of professionals continues to grow as more long-term care and nursing homes seek our services and the industry continues to expand to meet the ever-increasing long-term care and nursing home need.



DIXON HUGHES PLLC
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As one of the twenty largest CPA firms in the United States we have significant resources to address most of your financial and consulting needs. However, we recognize the significance of maintaining our independence in accordance with professional standards. All services provided to the West Virginia Department of Health and Human Resources will be carefully reviewed for compliance with both our Firm and industry requirements.

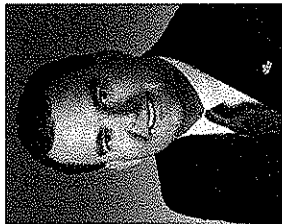
We believe our proposal addresses all of the items that you have requested to be furnished to you; however, should you need additional information, do not hesitate to contact us. We look forward to serving the West Virginia Department of Health and Human Resources. You will be pleased with the professional manner that our services are rendered and the long-term care understanding demonstrated by our staff.

Truly yours,

Roger P. Stewart, II, CPA

William T. Cuppett, CPA

WV Department of Health & Human Resources Proposal A Message From Our Managing Member



Richard L. Slater, CPA
Managing Member

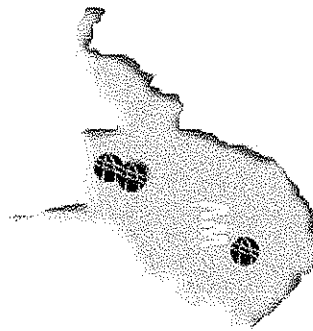
On behalf of our Members and Employees, thank you for this opportunity to introduce you to our outstanding firm. With Dixon Hughes, you are getting a Firm invested in, and committed to, West Virginia.

At Dixon Hughes we put our money and our time, where our mouth is.

We understand the importance of "boots on the ground" and just how crucial that is to success in our Mountain State! Our professionals and support staff are in West Virginia because they want to be here. We spend money in malls and locally owned shops. We buy our groceries here and our children go to school in West Virginia. What does that mean? It means that our people are factors in the economic success and vitality in the State of West Virginia.

Our Members and Staff serve in leadership roles which help to shape the economic, political, and philanthropic landscape in West Virginia. Below are just a few examples of our Leadership positions serving West Virginia and her people:

- West Virginia Business Roundtable
- West Virginia Economic Development Authority
- West Virginia Certified Development Authority
- West Virginia Enterprise Advancement Corporation
- West Virginia University
- Marshall University
- Charleston Area Medical Center
- St. Francis Hospital
- Thomas Memorial Hospital
- Clay Center for Arts & Sciences
- YMCA of West Virginia



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- West Virginia Pete Dye Classic Golf Tournament
- Energy Village
- CAMC Foundation
- Discover The Real West Virginia
- West Virginia Board of Accountancy
- United Way of West Virginia
- Vision Shared, Inc.
- Governor's Tax Modernization Task Force
- West Virginia Junior League for Women
- West Virginia University Hospitals
- West Virginia Chamber of Commerce
- Putnam County Development Authority
- West Virginia Project IGNITE

You see, West Virginia is more than just a place for Dixon Hughes to do business. It is our way of life. We think that's pretty important. We hope you do too!

Thanks again for the opportunity. We look forward to a long-lasting business relationship.

Very truly yours,

Richard L. Slater, CPA
Managing Member

WV Department of Health & Human Resources Proposal About Dixon Hughes and Executive Summary

- A super-regional Firm and the largest provider headquartered in the Southeast for healthcare accounting, tax and consulting services.
- A dedicated healthcare practice, offering much more than traditional tax and accounting services.
- A service team designed around the client's specific requirements.
- An ongoing commitment, in the form of financial support, membership and leadership in hospital and healthcare associations.
- Well-established relationships with government agencies, regulatory bodies and third-party payers.

A Large CPA Firm with a National Presence

Dixon Hughes was formed on March 1, 2004, through the merger of Dixon Odom and Crisp Hughes Evans, two leading regional CPA firms. Today, we're a "mega-regional" CPA firm based in the southeast United States. We are the largest Firm based in the southeast United States and listed as one of the 20 largest in the Nation. We're also the largest provider headquartered in the region for healthcare accounting, tax, and consulting services. With over 1,300 people, including 150-plus members, in 23 offices throughout the region, we can meet your accounting, tax, or audit requirements with ease, addressing virtually any issue that may arise in the course of your work.

Dixon Hughes PLLC currently maintains offices in Charleston, Morgantown and Fairmont, West Virginia. The WV offices became an integral part of Dixon Hughes with the merger of Doak, Cuppett & Poling (DCP) into Dixon Odom in 2001 and the merger

of Simpson & Osborne, A.C (S&O) into Dixon Hughes in 2007. DCP had been in existence since 1983 and S&O had been in existence since 1974. **Richard L. Slater** (in the Charleston office) is the managing member of Dixon Hughes West Virginia and **William T. Cuppett** (in the Fairmont office) is the managing member of the Fairmont and Morgantown offices. Dixon Hughes PLLC is registered in the state of West Virginia. Accordingly, Dixon Hughes PLLC meets the required 10-year experience requirement in the RFQ.

The Fairmont, WV office (formerly located in Clarksburg) serves healthcare providers across the country. This office, supported by healthcare professionals in other Dixon Hughes offices, will provide for coordination of service and continuous access to all of the resources available at Dixon Hughes.

Dixon Hughes PLLC West Virginia currently employs over eighty (80) West Virginia residents, of which 34 hold a CPA certification in the State of West Virginia.

A Dedicated Approach to Serving You

Dixon Hughes has had numerous engagements in each of the three types of audits (Single Audit, Financial and Compliance Audit, Review Report) as defined in the *Procedures Manual for Procuring and Conducting Audits and Review of Local Governments*. The Fairmont branch ("Service Team") has extensive experience in serving clients in West Virginia that are subject to audits that are conducted in accordance with generally accepted accounting standards and generally accepted governmental auditing standards. We feel this vast amount of experience combined with our history of working together has allowed us to have a high-quality understanding of your specific accounting system and personnel responsible for various functions.



WV Department of Health & Human Resources Proposal About Dixon Hughes and Executive Summary

A Service Team Built Around Your Specific Requirements

Roger Stewart will lead your service team. As a firm member, he has the clout to direct all of our resources to your best advantage. This ability, backed by a group of dedicated, seasoned professionals, means we can give you the service you need, the way you need it.

To us, this means plenty of "face time" and a proactive approach to your business. In our view, the firm's defining characteristic is a hands-on, roll-up-the-sleeves approach to client service. It has helped us build strong relationships with healthcare related clients throughout the Southeast and beyond.

An Ongoing Commitment to Hospital and Healthcare Associations

The firm's members and associates serve not only our clients, but the industry as well. In addition to providing ongoing financial support to healthcare and hospital associations, your service team members hold leadership roles on association boards and committees, as well as presenting points of view and keynote addresses at conferences hosted by these organizations:

- The Healthcare Financial Management Association and its chapter in West Virginia, North Carolina, South Carolina, Virginia, Tennessee, and Georgia
- The Hospital Associations of West Virginia, Florida, Georgia, North Carolina, South Carolina, and Virginia
- The American Health Lawyers Association
- The American College of Healthcare Executives
- The Health Care Compliance Association
- Numerous other national and state associations

Well-Established Relationships with Government Agencies, Regulatory Bodies and Third-Party Payers

Over the years, Dixon Hughes has built strong relationships with such governmental and regulatory agencies as the Department of Housing and Urban Development, West Virginia Health Care Authority, West Virginia Offices of the Insurance Commissioner, other state regulatory authorities, and various Medicare intermediaries and Medicaid agencies.

The relationships mean we can monitor regulatory developments and share up-to-date knowledge—the kind that affects you today and tomorrow—so you can make well-reasoned, timely decisions. It all adds up to the kind of informed advocacy you need in today's complex healthcare environment.

Additional Resources and Value-Adds

Our healthcare clients receive a monthly HIM update newsletter via email. We also publish several quarterly healthcare newsletters, which discuss many issues, including accounting trends and issues. In addition, we provide a bi-weekly OUG update that monitors the OIG website, summarizing new additions and changes, also via email.

The firm's continuous improvement policy mandates a minimum of 40 hours of formal continuing professional education for all members and professional employees. We supplement this with professional development programs throughout the year, to keep your service team up-to-date on the healthcare and accounting industries. In fact, we hope that you will join us at our next Healthcare Financial Strategies Conference. The conference brings together industry executives, accountants, and consultants every May in Charleston, South Carolina, to discuss the trends and changes in healthcare finance. It is a unique experience to



WV Department of Health & Human Resources Proposal About Dixon Hughes and Executive Summary

share insights and learn from your counterparts and the industry's thought leaders.

Finally, having handled thousands of engagements for healthcare facilities throughout the Southeast, we have accumulated not only a substantial body of experience, but an impressive array of case histories as well. We would be pleased to share the results obtained for similar entities. All of the firm's resources are at your disposal. We want to give informed counsel, allowing your staff to focus on improving patient care and their facilities' financial well being.

For additional details on any of the information presented in this section, please contact Roger Stewart at rstewart@dixon-hughes.com or Ted Cuppett at tcuppett@dixon-hughes.com.



DIXON HUGHES PC
Certified Public Accountants and Advisors

WV Department of Health & Human Resources Proposal Description of Organization and Services to be Provided

The West Virginia Department of Health and Human Resources Office of Accountability and Management Reporting (OAMR) is charged with the task of receiving LTC-FASRs semi-annually from all providers for whom per-diem rates are set by WV Medicaid.

These Costs are submitted on the standard LTC-FASR form semi-annually and are used to calculate the per diem rates that participating long-term care providers are paid for services rendered to West Virginia Medicaid clients. The examination engagements of the LTC-FASRs are used to determine whether any retroactive rate adjustments are necessary (e.g. based on unallowable or undocumented costs submitted, adjustments in census information, or other matters increasing or decreasing costs as originally reported).

Long-term care providers are reimbursed only for allowable costs (as outlined in the rate setting methodology per the West Virginia Medicaid State Plan). Any reimbursement over cost is recovered through recalculation of the rate after the LTC-FASRs have been examined and adjusted for any findings of the examination. The rate is adjusted for any discrepancies noted in the examination; additionally any other payments received by the provider during the period covered by the LTC-FASR under examination (such as payments for bed reservation days or unapplied West Virginia Medicaid payments) that are determined to be in error are recovered through this process as well.

Providers have a right to appeal the findings, recoveries and rate adjustments resulting from examinations and auditors are required to appear in administrative, evidentiary or other hearings to support the findings and conclusions of the examination as well as prepare documents necessary for the attorneys or hearing examiner to sufficiently evaluate the findings or conclusions at issue.

These LTC-FASRs are desk reviewed and used to calculate the prospective per diem rates that will be paid to each provider for the next six-month period. OAMR is also charged with the responsibility of examining LTC-FASRs to determine whether the costs and other data included on the submitted LTC-FASRs are allowable per WV Medicaid rules and regulations, documented, and appropriately classified and accounted for on the LRC-FASR. A typical examination of LRC-FASRs is performed on an individual provider basis (including all facilities or locations owned by the provider), typically incorporating six (6) to ten (10) consecutive semi-annual cost reporting periods per engagement. Any adjustments needed as a result of this process are incorporated into an adjusted rate calculation for each six-month period. The adjusted rate is then used to determine whether the provider was over- or under-paid and a recovery or additional payment is processed as needed to ensure that the provider is reimbursed for the total allowable costs under the applicable rules and regulations.

Through the course of the contract Dixon Hughes PLLC (DH) is expected to allow OAMR staff to be present during fieldwork (at the discretion of OAMR). The OAMR Division of Audit & Rate Setting staff will be available as a resource for assistance in interpretation of applicable rules and regulations. Additionally, the adjusted rate calculation will be performed by OAMR's rate setting staff. The transmittal of the final report; communications with the provider of the recovery; or additional payment due will be performed by the WVDHHR Bureau for Medical Services. DH is expected to appear at any and all hearings resulting from provider appeals and findings, and is expected to provide documentation sufficient to support the conclusions and findings in the report. Appearance at hearings is expected whether or not the timing of the hearing coincides with the term of the contract.



WV Department of Health & Human Resources Proposal Description of Organization and Services to be Provided

DH's principal contract with OAMR will be Craig Richards, Director, OAMR, or a designated representative who will coordinate the assistance that OAMR will provide for the LTC-FASR engagements.

Services requested to be provided are:

- 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 issued by the Comptroller General of the United States. All work is to be performed in accordance with the provisions contained herein. Seventeen (17) engagements will be performed under this contract.
- 2.) Upon request by OAMR, DH 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. DH is to issue an opinion on the fair presentation, in conformity with generally accepted accounting principles and the rules and regulations established by the West Virginia Department of Health and Human Resources, of the financial and statistical information submitted in the LTC-FASRs for each facility examined along with a list of findings of non-compliance. Additionally, DH is to issue a report on compliance and internal control in accordance with Government Auditing Standards.

3.) Each engagement is to incorporate a pre-engagement planning meeting between an authorized representative of DH and the Agency to establish the procedures to be performed, whether OAMR staff intends to be present for any portion of the examination fieldwork, the planning timing 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 engagement.

4.) The procedures for each engagement are to include, at a minimum, the procedures outlined in the OAMR Audit Guide. However, this is not an all-inclusive list of procedures and DH is responsible for performing any and all procedures necessary to support the opinion and findings included in the examination report. 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 quantification and determination of the pervasiveness of the errors found.

5.) Each engagement is to be conducted on an individual facility basis, and shall include between one (1) and ten (10) semi-annual LTC-FASRs (8 semi-annual LTC-FASR periods have been selected). DH 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 Medical Provider Manuals and all applicable laws, rules, and regulations. The report shall include the following elements:



WV Department of Health & Human Resources Proposal Description of Organization and Services to be Provided

- a. Independent accountants' examination report and report in accordance with *Government Auditing Standards*
- b. A definitive list of findings of non-compliance, numbered sequentially and including the following elements
 - i. Criteria
 - ii. Condition
 - iii. Cause
 - iv. Effect or potential Effect
 - v. Recommendation
- c. Status of prior findings (if any)
- d. Copies of the LTC-FASRs included in the engagement.

6.) Examinations 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 submitted for those facilities.

7.) Examinations 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.

8.) DH is 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.

9.) DH shall be responsible for knowledge of the West Virginia Medicaid Provider manuals, particularly Chapter 500, Volume 15 "Nursing Facility Services" as well as the West Virginia Medicaid Long Term Care Chart of Accounts and all West Virginia Medicaid Program instructions pertinent to nursing facility services. The staff of OAMR, Division of Audit & Rate Setting, shall be available to DH 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 DH's responsibility to contact OAMR with any questions as to interpretations of rules or regulations as needed.

10.) DH is to immediately notify OAMR in writing in the event that any of the following are noted in the course of performing any 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.

11.) DH 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 hearings, 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 where the timing is within or subsequent to the term of this contract.

12.) DH is to meet with OAMR representatives upon completion of each engagement and will provide at that



WV Department of Health & Human Resources Proposal Description of Organization and Services to be Provided

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. DH 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.

13.) The final draft of the report is to be submitted to OAMR by DH and OAMR will transmit the draft report to the facility. The facility shall have at a minimum ten (10) business days from receipt to provide additional information to DH to mitigate or resolve the findings.

14.) DH is responsible for final report preparation, editing, and printing. DH 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 examination.

15.) All workpapers and reports are to be retained, at DH's expense, for a minimum of five (5) years. After the five (5) years have elapsed all workpapers and reports are to be delivered and surrendered unto the OAMR.

16.) DH 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 engagement process on an as-needed basis.

17.) The bid must include a firm fixed fee for the performance of each facility engagement for the services discussed

above (based on a typical engagement including eight (8) LTC-FASRs) as well as an hourly rate schedule to accommodate additional work necessitated by the following: addition of additional LTC-FASR periods to be examined (e.g. ten (10) LTC-FASRs covered in a facility engagement); allocated home office cost for Chain Facilities; allocated hospital costs for Hospital-Based Facilities; or additional procedures resulting from extraordinary circumstances found in the course of performing this engagement. In the event that additional work outside the standard (eight (8) LTC-FASRs) engagement is needed, DH is to meet with OAMR prior to commencing additional work and the vendor is to provide OAMR with a written estimate of the hours required to perform the additional work. In the event that less than eight (8) LTC-FASRs are to be examined in an engagement, DH is to adjust the per engagement fee to accommodate the commensurate reduction in work.

18.) DH is to commit a cohesive, dedicated, highly skilled core team of key personnel to oversee and conduct the tasks required under this agreement. DH 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 DH and have appropriate experience and expertise in overseeing similar engagements. The designated contact person must be available for monthly onsite meetings with the OAMR office director. Meetings may be conducted on less than a monthly basis, if deemed appropriate by the OAMR, and may be requested more frequently on an as needed basis.



WV Department of Health & Human Resources Proposal Description of Organization and Services to be Provided

Audit Independence and Standards

Dixon Hughes adheres to the independence rules, regulations, interpretations and rulings of the AICPA, State Certified Public Accounting Societies, State Boards of Accountancy and other regulatory agencies, as applicable. A designated Member will be responsible for the resolution of any questions relating to independence matters and will be available to provide guidance when required. The Firm is mindful of current legislative initiatives at both federal and state levels and monitors this activity to ensure continuing compliance with all applicable guidance.

Quality Control

An established Quality Control document is used to inform personnel of Firm independence policies and procedures. All Firm personnel are advised of responsibilities regarding familiarity and adherence to such policies and procedures. An annual professional standards review of independence compliance files and Firm independence policies and procedures is conducted each October. To achieve high quality professional performance, and to comply with the Membership requirements of the AICPA Division for CPA Firms, it is the policy of the Firm that all compilation, review, audit, forecast, projection, and attestation engagements be properly planned, performed, supervised, reviewed, documented, and communicated in accordance with the requirements of professional standards, regulatory authorities, and the Firm. The Firm adopts and integrates within its quality control system the use of Practitioners Publishing Company's (PPC's) accounting and auditing manuals and practice aids. This quality control (QC) document, the PPC manuals, and any other practice aids used by the Firm are intended solely to assist us in achieving compliance with professional standards as covered by the AICPA Code of Professional Conduct. Accordingly, nothing within this QC document should be construed as requiring a higher level of performance or documentation than the minimum specifically

required by our Firm's QC policies and procedures or as overriding the exercise of professional judgment.

Quality in Practice

The Firm's last completed peer review, conducted in 2005, resulted in the issuance of an unqualified opinion that the system of quality control for the accounting and auditing practice met the objectives of quality control standards established by the AICPA and was in compliance during the year under review.

Partner Rotation

The accounting industry has undergone significant transformation as a result of the Securities and Exchange Commission Sarbanes-Oxley Act of 2002. Although the Act does not technically apply to operations of the MHS, the Firm encourages non-public clients to evaluate the spirit of the Act and implement its components as a demonstration of good stewardship and risk management. Enhancement of audit committee activity and responsibility, certification of financials at the executive level, rotation of audit partners, regular communication between the audit committee and external auditors to address fraud and other risks, as well as understanding the audit scope and approach are just some examples of governance benefits inspired by the Act which should be carefully considered. Dixon Hughes does not have mandatory rotation of audit members on non-public clients, but we do rotate members at the request of our non-public clients.



WV Department of Health & Human Resources Proposal Other Firm Capabilities

As a client of Dixon Hughes, you'll benefit significantly from the support of numerous members who are focused on the healthcare industry. We provide the specialized knowledge you need to help you effectively respond to the complex issues that challenge your business each day. Our tailor-made solutions are borne of decades of experience in targeted sectors and organized to meet your specific needs. We specialize in the following industries:

- Health & Human Services
- Construction & Real Estate
- Dealerships
- Education
- Financial Institutions
- Manufacturing
- Municipals
- Not-for-Profit
- Professional Services

Alignment with Dixon Hughes PLLC's team of industry professionals can enhance your business strategy and strengthen your position in the market.

Medicare and Medicaid Reimbursement

Due to our significant client base in the southeast, no other firm can match our expertise related to third-party reimbursement. Our reimbursement managers bring intermediary experience to your engagement.

In addition, Dixon Hughes PLLC has extensive experience with the issues related to critical access hospitals which receive special reimbursement from Medicare. Dixon Hughes PLLC has assisted numerous hospitals in obtaining critical access health status which has resulted in a significant increase in reimbursement.

Lastly, Dixon Hughes PLLC has a very large, diversified healthcare practice which is staffed by members and staff that specialize in multiple areas. This expertise allows us to assist WCDHHR with issues related to your array of health care activities.

Rate Optimization/Pricing/Coding

Dixon Hughes PLLC provides a wide variety of corporate compliance services, including the following:

- Department specific billing and coding reviews
- Medical records reviews
- Compliance and coding policies and procedures
- Corporate integrity agreement audits (CIA)
- Charge master reviews

Information Systems

Dixon Hughes PLLC's Technology Consulting and Solutions Practice provides a broad range of professional technology services to organizations and businesses, including healthcare. Our services allow our clients to be technologically current and safe from the risks inherent in a technology environment. Some of our services include the following:

- Application Consulting-providing technology solutions to solve client operations problems. Our capabilities include assessment, strategy development and software selection, process redesign, and implementation management.
- Communications and Networking-interconnecting people with communications resources. We offer strategic planning, discovery and documentation, network analysis and optimization, needs assessment, design and selection, project



WV Department of Health & Human Resources Proposal Other Firm Capabilities

- management, relocation services, and wireless communications.
- E-business Strategy and Development-offering a comprehensive set of consultative and development services to meet all your electronic business needs, including internet strategy development; web identity planning and design; enterprise application and data integration; e-commerce solutions; security reviews and trust services; and site promotion, planning and development.
- Office Technology Management-providing a completely independent assessment of your server and network environment which may result in a pre-engineered solution for network system operations, workstation configuration, and office automation; we provide a team of experts that are knowledgeable, available, and reliable.
- Security Assurance-solutions to help build the necessary technical defensive mechanisms and create effective internal control policies to protect businesses from the risk of cyber-crime. Services include security management, regulatory and compliance services, assurance and trust services, forensics and litigation support, business continuity, IT audit support, and application security control.

Corporate Compliance

Dixon Hughes PLLC is significantly involved in corporate compliance activities. Our services include:

- Review of all documentation to support the compliance plan
- Summary of key findings and accomplishments
- Suggestions for enhancement of the program

- Education for the boards of directors to raise their awareness of the compliance plan and increase their support of the plan

Relations with Fiscal Intermediaries and State Officials

While working with hospital and long-term care clients across and country, we have developed outstanding working relationships with Medicare fiscal intermediaries.

Cost Report Auditing Experience

Dixon Hughes PLLC has been significantly involved in the auditing of submitted cost reports to the State of New York for several years. The Firm has developed protocols and procedures relating to such services, which would be beneficial in the engagement proposed.

Complex Cost Report Preparation

In serving our clients, Dixon Hughes has prepared and reviewed a variety of complex cost reports for hospital systems and other healthcare systems with multiple providers and home offices.

Government Audit Experience

Dixon Hughes PLLC has completed numerous governmental audits of both governmental entities and healthcare entities for over twenty (20) years.

Managed Care Experience

In serving our clients, Dixon Hughes has developed significant experience in assisting clients in negotiating, interpreting, and accounting for managed care contracts. Obviously, in providing audit services to hospitals, we have developed a proficiency in interpreting the terms of managed care contracts and how they should be recorded. We are familiar with risk contracts, capitation agreements, per-diem arrangements, and other types of managed care reimbursement methodologies.



WV Department of Health & Human Resources Proposal Other Firm Capabilities

Physician Practice Experience

Dixon Hughes works with numerous physician practices throughout the Southeast, helping them manage the financial affairs of their practices. Some of the solutions we provide to the challenges that physician practices face include:

- Improving cash flow
- Financial analysis and benchmarks
- Tax planning and advisory services
- Technology and telecommunications
- Reimbursement and compliance
- Operational analysis
- Investment consulting
- Planning for the future

Business Office

Dixon Hughes revenue cycle consultants have assisted many clients in implementing necessary changes to improve the overall revenue cycle from the pre-admission process through the ultimate collection of billed amounts. Typically, these services involve a process improvement initiative, analyzing existing processes and implementing changes to streamline those processes and initiate new processes to improve the flow of data and ultimately improve cash flow. Our consultants have worked with clients in implementing the following:

- Point-of-service collection processes
- Patient care access center
- Reduction of billing backlogs due to insurance verification and coding
- Denial management
- Billing rejection improvement initiatives
- Collection and follow-up procedures
- Charge capture

Services in this area can be from an overall system review and process redesign or a more focused approach on particular aspects of the revenue cycle.

Tax Compliance and Regulatory Services

Our Tax Services Group is dedicated to keeping our clients informed regarding recent and proposed tax legislation that could have an impact on their organizations. The group is an integral part of your client service team, providing entities and individuals with specialized healthcare tax knowledge and strategies that will minimize state and federal exposure. Dixon Hughes Tax Services Group provides the following services:

- Business and individual federal, state, and local tax return preparation
- State and local tax consulting services, working with our staff to minimize income/franchise taxes and sales/use taxes
- Tax planning and forecasting
- International tax services
- Research and development credit studies
- Unrelated business income strategies
- Consultation regarding entity selection and formation
- Business merger, acquisition, and divestiture execution and planning
- Executive compensation planning and structure – “reasonable compensation” issues
- Representation before a number of federal and state tax agencies
- Tax-exempt organization review for UBI and other compliance issues

Our tax consultants have been instrumental in assisting our not-for-profit and for-profit healthcare clients in implementing



WV Department of Health & Human Resources Proposal Other Firm Capabilities

appropriate corporate structures that work to minimize operational expenses related to multi-entity corporate structures and minimize tax exposure while maximizing operations effectiveness.

Acquisition/Merger Services

The Fairmont, WV office has developed substantial relationships with numerous investment bankers and others that fund healthcare equity transactions. Healthcare due diligence has become a significant component of the activities conducted from the Fairmont office. Likewise, due to the significance of our healthcare practice and our publicly-traded company practice, we are recognized by financial advisors, underwriters, bond insurers, and other professionals of importance to WVDHHR.

Anticipated Major Accounting and Financial Issues

Dixon Hughes' Professional Standards Teams, including both firmwide technical specialists and industry technical specialists continually monitor the development of new accounting and auditing standards. As new standards are proposed or released, information is provided to our clients regarding these new standards and the expected impact on their organizations, and implementation guidance is provided to our practice staff to assist our clients in adopting the new standards, including the impact of accounting changes as well as revised financial statement disclosures.

From an accounting standpoint, there continues to be pronouncements by the Financial Accounting Standards Board and the AICPA that affect the healthcare industry. We review each exposure draft and pronouncement as it is issued to determine the impact it will have on our clients. We have the expertise to evaluate issues as they are being developed and ultimately issued by the governing bodies and the experience within our healthcare group to provide practical answers and solutions to our healthcare clients.

Additionally, Ted Cuppett has served as a member of the AICPA Health Care Expert Panel and Health Care Audit & Accounting Guide Review Tax Force of the AICPA. This provides us with access to the most current information and issues under consideration by the AICPA and FASB.

We have provided brief resumes of certain individuals in the Firm that WVDHHR can access as circumstances require. Additionally, we will attempt to make personal introductions of these individuals to WVDHHR.



WV Department of Health & Human Resources Proposal Key Healthcare Professionals of Initial Interest

We have provided brief biographies of those individuals assuming key roles in the services being proposed for the West Virginia Department of Health and Human Resources. Additionally, we have provided certain other biographies of individuals that might be of interest in assessing the long-term care and senior living skills of Dixon Hughes PLLC. Of course, these are only a few of the many skilled persons who can be accessed by the West Virginia Department of Health and Human Resources. All engagement staff focus extensively on cost reporting and cost reporting principles.

Roger P. Stewart, II, CPA – Roger will serve as the Member In-Charge of the services rendered and the liaison with the State of West Virginia responsible for coordination, scheduling, and communications.

William T. (Ted) Cuppett, CPA - Ted will serve as the Technical Review Member of the services rendered.

Christy D. Conaway – Christy will be responsible for coordination of each of the respective facility projects, and oversight of staff assigned to each project.

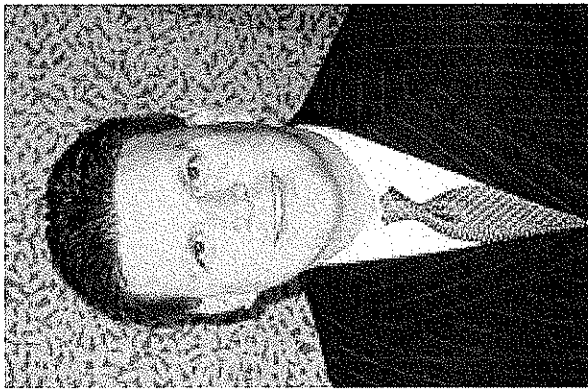
Deborah K. Cuppett, CPA – Engagement staffing

Jason G. McClain – Engagement staffing

Dianna M. McCann – Engagement staffing



**Roger P. Stewart, II, CPA
Member**



Dixon Hughes PLLC
707 Virginia Street, East
Suite 1700 Chase Tower
Charleston, WV 25301
304.343.0168 – Phone
304.343.1895 – Fax
rstewart@dixon-hughes.com

Profile

Roger has served in the insurance industry for eighteen years and brings broad corporate insurance experience in the areas of business consulting, operational management and financial reporting to Dixon Hughes. Roger has acted in various executive positions from Fort Worth, TX to Chicago, IL. He began his professional career in West Virginia at Ernst & Young and later progressed to Acordia National, serving as vice president and chief financial officer. He later spent several years serving as executive vice president and chief operating officer at USI Administrators, a national third-party administrator headquartered in Fort Worth, TX. Most recently, Roger was the chief executive in West Virginia for Carelink Health Plans (a Coventry Company). At Carelink, one of the most significant business drivers was WV Medicaid membership. Roger was heavily involved in coordination efforts with the WVDHHR as well as contract reimbursement negotiations with the provider network community.

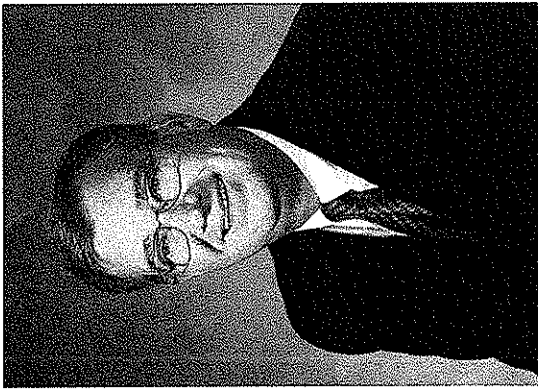
Professional/Civic Organizations

- West Virginia University, BS, College of Business and Economics
- American Institute of Certified Public Accountants
- West Virginia Society of Certified Public Accountants
- Healthcare Financial Management Association
- Past member, Board of Directors, West Virginia Life and Health Guarantee Association
- Gubernatorial appointment, West Virginia Economic Development Authority
- Member, Project IGNITE, an economic development advisory council established to promote regionalism and economic growth in West Virginia



DIXON HUGHES PLLC
Certified Public Accountants and Advisors

**William T. Cuppett, CPA
Member**



Profile

Ted Cuppett has over 25 years of experience serving clients. He is the Managing Member of the Firm's Fairmont, WV practice office, which serves all types of clients and provides a vast array of accounting, auditing, tax and consulting services. A substantial portion of the Fairmont practice is devoted to serving healthcare providers, including hospitals, nursing homes, hospices, home health agencies, physicians and clinics, and others. His experience with healthcare providers includes auditing, strategic and organizational planning, corporate compliance, reimbursement, litigation support, mergers and acquisitions, and tax filings for tax-exempt entities. Ted is a frequent speaker for national and state healthcare organizations and frequently authors on healthcare financial matters. He recently served on the AICPA "Healthcare Expert Panel" and the "Healthcare Audit and Accounting Guide Revision Task Force". He is a previous member of the AICPA MCS Executive Committee, MCS Practice Standards Subcommittee, and numerous healthcare committees and task forces.

Professional/Civic Organizations

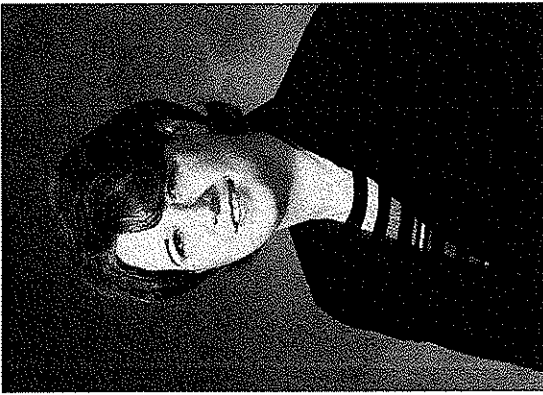
- American Institute of Certified Public Accountants (AICPA)
- Healthcare Financial Management Association (HFMA) - Advanced Member
- Financial Managers Forum of National Association for Home Care & Hospice (NAHC)
- American College of Healthcare Executives (ACHCE)
- American Health Lawyers Association (AHLA)
- West Virginia University - Adjunct Professor
- Healthcare Compliance Association
- Home Health Financial Management Association (HBFMA) - Charter Member

Dixon Hughes PLLC
19 Middletown Road
White Hall, WV 26554
304.368.0580 – Phone
304.816.6601 - Cell
304.368.0406 – Fax
tcuppett@dixon-hughes.com



DIXON HUGHES PLC
Certified Public Accountants and Advisors

Christy D. Conaway
Manager



Profile

Christy Conaway has over 10 years experience in public accounting. Her primary focus at the firm is serving healthcare clients, including hospitals, nursing homes, rural health clinics, home health agencies and hospices. During the past 7 years, Christy has principally provided cost reporting and related consulting services.

She has a Bachelor of Science in Business Administration (Accounting) from Fairmont State College.

Professional/Civic Organizations

- American Institute of Certified Public Accountants
- Associate Member of the West Virginia Society of CPA's
- Associate Member of the Central Chapter of WVSCPA's
- Home Health Financial Management Association (HFMA)
- Health Care Financial Management Association (HFMA)

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304.368.0406 – Fax
cconaway@dixon-hughes.com



DIXON HUGHES P.C.
Certified Public Accountants and Advisors

**Deborah K. Cuppett, CPA
Senior Associate**



Profile

Debbie is a Certified Public Accountant with over 10 years of experience in the healthcare industry. Her background includes accounting aspects such as financial statement preparation, auditing, cost reporting and tax. She principally provides cost reporting and reimbursement related services.

Debbie has a Bachelor of Science Degree in Business Administration with majors in Accounting and Marketing, graduating Summa Cum Laude from Fairmont State College in May 1993.

Professional/Civic Organizations

- American Institute of Certified Public Accountants
- West Virginia Society of Certified Public Accountants
- Central Chapter of the WCSCPA's
- Home Health Financial Management Association (HHFMA)
- Health Care Financial Management Association (HFMA)

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304.368.0406 – Fax
dcuppett@dixon-hughes.com



DIXON HUGHES PLLC
Certified Public Accountants and Advisors

Jason G. McClain
Senior Associate



Profile

Jason is a Senior Associate with over 4 years of experience in the healthcare industry. His background includes accounting aspects such as financial statement preparation, auditing, and cost reporting. He principally provides cost reporting and reimbursement related services.

Jason has a Bachelor of Science Degree in Business Administration with an emphasis in Accounting and Management, graduating from Fairmont State College in May 1995.

Professional/Civic Organizations

- American Institute of Certified Public Accountants
- Associate Member of the West Virginia Society of CPA's
- Associate Member of the Central Chapter of WCSCPA's
- Home Health Financial Management Association (HHFMA)

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jmccclain@dixon-hughes.com



DIXON HUGHES PLLC
Certified Public Accountants and Advisors

**Dianna M. McCann
Associate**

Profile

Dianna is an Associate with experience in the healthcare industry. Her background includes accounting aspects such as financial statement preparation, auditing, and cost reporting.

Dianna has a Bachelor of Science Degree in Business Administration with an emphasis in Accounting, a Masters of Professional Accountancy, and a Certificate in Forensic Accounting & Fraud Investigation graduating from West Virginia University in August 2007.

Professional/Civic Organizations

- American Institute of Certified Public Accountants
- Associate Member of the West Virginia Society of CPA's
- Associate Member of the Central Chapter of WCSCPA's

Picture Not Available

Dixon Hughes PLLC
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304.368.0406 – Fax
dmccann@dixon-hughes.com



DIXON HUGHES INC.
Certified Public Accountants and Advisors

WV Department of Health & Human Resources Proposal

Firm Profile

Annual Revenue

- \$200 million

Total Personnel

- Over 1,300 (including 152 Members/Principals)

Offices

- 23 offices located in 7 states serve clients across the U.S. and internationally

Rankings

- *Regional* - Largest headquartered in the Southeast
- *National* - Top 20 in the U.S.

Top Industry Practices

- Healthcare
- Dealerships
- Manufacturing/Distribution
- Construction/Real Estate
- Not-for-Profit
- Financial Institutions
- Insurance
- Government

Breakdown of Practice

- Audit and Accounting 44%
- Tax 27%
- Consulting 29%

Audit Clients

- SEC/Public Audit 55
- Total (approximate) 2,000

*The Service You Need—
The Way You Need It.*
Dixon Hughes is ready to add value with customized professional services and a hands-on, roll-up-the-sleeves attitude. This attitude, in our view, is the firm's defining characteristic. It's helped us build longstanding relationships with businesses across the country. We believe it will serve you well, too.

Global Alliance

- Praxity AISBL - www.praxity.com

Web Site

- www.dixon-hughes.com

Dixon Hughes combines deep industry experience, complete accounting and advisory services, and a strong commitment to responsive service to build a service team around your unique requirements. As one of the largest accounting firms in the nation, our members direct vast resources to your best advantage. In short, we can give you the service you need, the way you need it—whether you're looking for broader, deeper capabilities or simply a sense that you and your business matter.



WV Department of Health & Human Resources Proposal

Comprehensive Resources

As the largest Southeast-based CPA firm, Dixon Hughes offers comprehensive accounting and advisory services, delivered with responsive, personalized service.

Audit and Assurance

- Audits, Reviews and Compilations
- Budgets, Forecasts and Projections
- Agreed-upon Procedures
- SEC Services
- Employee Benefit Plan Audits

Corporate Finance

- Strategic Planning
- Acquisition Assistance
- Due Diligence Investigations
- Raising Financing
- Selling Companies
- Corporate Restructuring/Bankruptcy
- Business Valuations

Corporate Governance and Sarbanes-Oxley Compliance

- Audit Committee Training
- Code of Ethics Design
- Evaluation of Whistleblower Responses
- Internal Investigation Assistance
- Internal Control Evaluation, Design, Testing and Monitoring
- Documentation Meeting Section 404 Requirements
- Due Diligence

Family and Small Business

- Succession and Estate Planning
- Conflict Management
- Wealth Management

Internal Audit and Risk Management

- Internal Audit Services
- Business Process Audits



DIXON HUGHES P.C.
Certified Public Accountants and Advisors

- Corporate Governance/Sarbanes-Oxley (Section 404) Compliance
- Enterprise Risk Management
- Business Process Redesign and Change Management

Litigation Support

- Business Valuation
- Forensic Accounting and Fraud Examination
- Computer Forensics
- Expert Testimony and Consulting
- Business Litigation
- Family Law
- Personal Injury/Wrongful Death
- Bankruptcy
- White Collar Crime

Organization Development

- Change Management
- Succession Planning
- Strategic Planning
- Leadership Development
- Human Resource Management
- Conflict Resolution

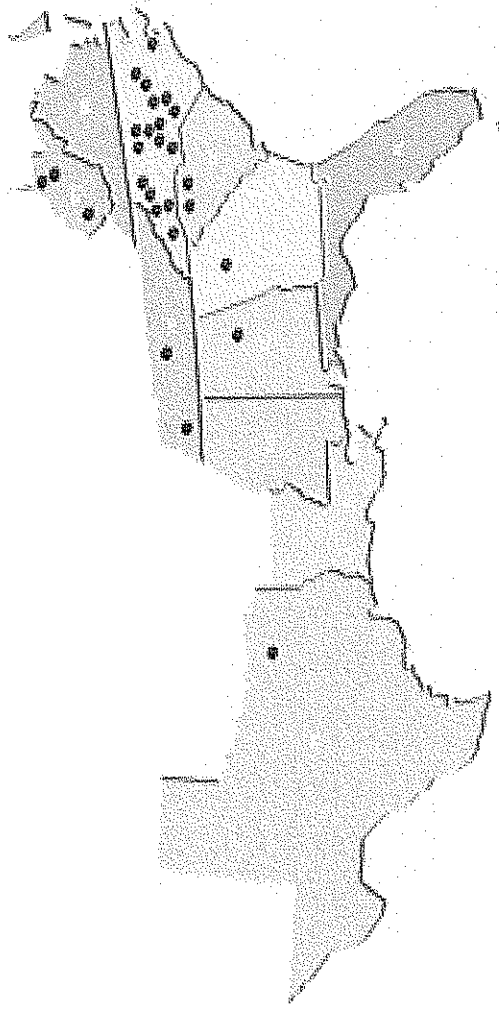
Tax

- Tax Compliance
- State and Local Taxation
- Representation Before Tax Authorities
- Real Estate Services
- International Taxation
- Wealth Management

Technology Solutions

- Strategy and Staffing Models
- Solution Roadmaps, Selection and Implementation
- Personal Communication and Productivity
- Technical Infrastructure
- IT Governance
- Interim Management
- Managed Services

WV Department of Health & Human Resources Proposal Office Locations



North Carolina

- Asheville
- Boone
- Burnsville
- Charlotte/South Park
- Charlotte/Uptown
- Durham
- Greensboro
- Greenville
- Hendersonville
- High Point
- Raleigh
- Salisbury
- Sanford
- Southern Pines
- Sylva
- Thomasville
- Winston-Salem (2)

Alabama

- Birmingham

Georgia

- Atlanta

South Carolina

- Greenville
- Spartanburg
- Charleston

Tennessee

- Memphis
- Nashville (Brentwood)

Texas

- Dallas/Fort Worth

West Virginia

- Fairmont
- Charleston
- Morgantown





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

**Request for
 Quotation**

RFQ NUMBER
 HHR90057

PAGE
 1

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

VENDOR

*709052342 304-343-0168
 DIXON HUGHES PLLC
 707 VIRGINIA ST E
 CHARLESTON WV 25301

SHIP TO

HEALTH AND HUMAN RESOURCES
 ACCOUNTABILITY & MGT REPORTING
 STATE CAPITOL COMPLEX
 BUILDING 3 ROOM 550
 CHARLESTON, WV
 25305 304-558-0460

| DATE PRINTED | TERMS OF SALE | SHIP VIA | F.O.B. | FREIGHT TERMS |
|--------------|---------------|----------|--------|---------------|
| 08/27/2008 | | | | |

BID OPENING DATE: 10/02/2008 BID OPENING TIME 01:30PM

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| 001 | 1 | JB | | 961-20 | | |
| ***** MANDATORY PRE-BID MEETING 9/11/2008 AT 1:30 PM. SAID CONFERENCE WILL BE HELD AT STATE CAPITOL COMPLEX, 1900 KANAWHA BLVD., EAST, CHARLESTON, WV 25305. BLDG. 3 ROOM 522. ***** | | | | | | |
| PROFESSIONAL AUDITING SERVICES - CPA REQUEST FOR QUOTATION TO PROVIDE A CPA FIRM CONTRACTED AUDITS OF MEDICAID LONG TERM CARE NURSING HOME PROVIDER COST REPORTS, FOR DHHR, OFFICE OF ACCOUNTABILITY AND MANAGEMENT REPORTING (OAMR) PER THE ATTACHED SPECIFICATIONS. EXHIBIT 3 LIFE OF CONTRACT: THIS CONTRACT BECOMES EFFECTIVE ON UPON AWARD..... AND EXTENDS FOR A PERIOD OF ONE (1) YEAR OR UNTIL SUCH "REASONABLE TIME" THEREAFTER AS IS NECESSARY TO OBTAIN A NEW CONTRACT OR RENEW THE ORIGINAL CONTRACT. THE "REASONABLE TIME" PERIOD SHALL NOT EXCEED TWELVE (12) MONTHS. DURING THIS "REASONABL | | | | | | |

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| <p>TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS WRITTEN NOTICE.</p> <p>UNLESS SPECIFIC PROVISIONS ARE STIPULATED ELSEWHERE IN THIS CONTRACT DOCUMENT, THE TERMS, CONDITIONS AND PRICING SET HEREIN ARE FIRM FOR THE LIFE OF THE CONTRACT.</p> <p>RENEWAL: THIS CONTRACT MAY BE RENEWED UPON THE MUTUAL WRITTEN CONSENT OF THE SPENDING UNIT AND VENDOR, SUBMITTED TO THE DIRECTOR OF PURCHASING THIRTY (30) DAYS PRIOR TO THE EXPIRATION DATE. SUCH RENEWAL SHALL BE IN ACCORDANCE WITH THE TERMS AND CONDITIONS OF THE ORIGINAL CONTRACT AND SHALL BE LIMITED TO TWO (2) ONE (1) YEAR PERIODS.</p> <p>CANCELLATION: THE DIRECTOR OF PURCHASING RESERVES THE RIGHT TO CANCEL THIS CONTRACT IMMEDIATELY UPON WRITTEN NOTICE TO THE VENDOR IF THE COMMODITIES AND/OR SERVICES SUPPLIED ARE OF AN INFERIOR QUALITY OR DO NOT CONFORM TO THE SPECIFICATIONS OF THE BID AND CONTRACT HEREIN.</p> <p>OPEN MARKET CLAUSE: THE DIRECTOR OF PURCHASING MAY AUTHORIZE A SPENDING UNIT TO PURCHASE ON THE OPEN MARKET, WITHOUT THE FILING OF A REQUISITION OR COST ESTIMATE, ITEMS SPECIFIED ON THIS CONTRACT FOR IMMEDIATE DELIVERY IN EMERGENCIES DUE TO UNFORESEEN CAUSES (INCLUDING BUT NOT LIMITED TO DELAYS IN TRANSPORTATION OR AN UNANTICIPATED INCREASE IN THE VOLUME OF WORK.)</p> <p>ORDERING PROCEDURE: SPENDING UNIT(S) SHALL ISSUE A WRITTEN STATE CONTRACT ORDER (FORM NUMBER WV-39) TO THE VENDOR FOR COMMODITIES COVERED BY THIS CONTRACT.</p> | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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P.O. BOX 50130

HEALTH AND HUMAN RESOURCES
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 CHARLESTON, WV
 25305 304-558-0460

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| <p>THE ORIGINAL COPY OF THE WV-39 SHALL BE MAILED TO THE VENDOR AS AUTHORIZATION FOR SHIPMENT, A SECOND COPY MAILED TO THE PURCHASING DIVISION, AND A THIRD COPY RETAINED BY THE SPENDING UNIT.</p> <p>BANKRUPTCY: IN THE EVENT THE VENDOR/CONTRACTOR FILES FOR BANKRUPTCY PROTECTION, THIS CONTRACT IS AUTOMATICALLY NULL AND VOID, AND IS TERMINATED WITHOUT FURTHER ORDER.</p> <p>INQUIRIES: WRITTEN QUESTIONS SHALL BE ACCEPTED THROUGH CLOSE OF BUSINESS ON 9/15/2008. QUESTIONS MAY BE SENT VIA USPS, FAX, COURIER OR E-MAIL. IN ORDER TO ASSURE NO VENDOR RECEIVES AN UNFAIR ADVANTAGE, NO SUBSTANTIVE QUESTIONS WILL BE ANSWERED ORALLY. IF POSSIBLE, E-MAIL QUESTIONS ARE PREFERRED. ADDRESS INQUIRIES TO:</p> <p>ROBERTA WAGNER DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25311</p> <p>FAX: 304-558-4115 E-MAIL: ROBERTA.A.WAGNER@WV.GOV</p> <p>REV. 3/88 PURCHASING CARD ACCEPTANCE: THE STATE OF WEST VIRGINIA CURRENTLY UTILIZES A VISA PURCHASING CARD PROGRAM WHICH</p> | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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| <p>IS ISSUED THROUGH A BANK. THE SUCCESSFUL VENDOR MUST ACCEPT THE STATE OF WEST VIRGINIA VISA PURCHASING CARD FOR PAYMENT OF ALL ORDERS PLACED BY ANY STATE AGENCY AS A CONDITION OF AWARD.</p> <p>REV 07/16/2007</p> <p>VENDOR PREFERENCE CERTIFICATE</p> <p>CERTIFICATION AND APPLICATION* IS HEREBY MADE FOR PREFERENCE IN ACCORDANCE WITH WEST VIRGINIA CODE, 5A-3-37 (DOES NOT APPLY TO CONSTRUCTION CONTRACTS).</p> <p>A. APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED:</p> <p>() BIDDER IS AN INDIVIDUAL RESIDENT VENDOR AND HAS RESIDED CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR</p> <p>(X) BIDDER IS A PARTNERSHIP, ASSOCIATION OR CORPORATION RESIDENT VENDOR AND HAS MAINTAINED ITS HEAD-QUARTERS OR PRINCIPAL PLACE OF BUSINESS CONTINUOUSLY I WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR 80% OF THE OWNERSHIP INTEREST OF BIDDER IS HELD BY ANOTHER INDIVIDUAL, PARTNERSHIP, ASSOCIATION OR CORPORATION RESIDENT VENDOR WHO HAS MAINTAINED ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS CONTINUOUSLY IN WEST VIRGINIA FOR FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION; OR</p> <p>() BIDDER IS A CORPORATION NONRESIDENT VENDOR WHICH HAS AN AFFILIATE OR SUBSIDIARY WHICH EMPLOYS A MINIMUM OF ONE HUNDRED STATE RESIDENTS AND WHICH</p> | | | | | | |

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|---|----------|-----|--------|-------------|------------|--------|
| <p>HAS MAINTAINED ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS WITHIN WEST VIRGINIA CONTINUOUSLY FOR THE FOUR (4) YEARS IMMEDIATELY PRECEDING THE DATE OF THIS CERTIFICATION.</p> <p>B. APPLICATION IS MADE FOR 2.5% PREFERENCE FOR THE REASON CHECKED:</p> <p>(X) BIDDER IS A RESIDENT VENDOR WHO CERTIFIES THAT, DURING THE LIFE OF THE CONTRACT, ON AVERAGE AT LEAST 75% OF THE EMPLOYEES WORKING ON THE PROJECT BEING BID ARE RESIDENTS OF WEST VIRGINIA WHO HAVE RESIDED IN THE STATE CONTINUOUSLY FOR THE TWO YEARS IMMEDIATELY PRECEDING SUBMISSION OF THIS BID;</p> <p>OR</p> <p>() BIDDER IS A NONRESIDENT VENDOR EMPLOYING A MINIMUM OF ONE HUNDRED STATE RESIDENTS OR IS A NONRESIDENT VENDOR WITH AN AFFILIATE OR SUBSIDIARY WHICH MAINTAINS ITS HEADQUARTERS OR PRINCIPAL PLACE OF BUSINESS WITHIN WEST VIRGINIA EMPLOYING A MINIMUM OF ONE HUNDRED STATE RESIDENTS WHO CERTIFIES THAT, DURING THE LIFE OF THE CONTRACT, ON AVERAGE AT LEAST 75% OF THE EMPLOYEES OR BIDDERS' AFFILIATE'S OR SUBSIDIARY'S EMPLOYEES ARE RESIDENTS OF WEST VIRGINIA WHO HAVE RESIDED IN THE STATE CONTINUOUSLY FOR THE TWO YEARS IMMEDIATELY PRECEDING SUBMISSION OF THIS BID.</p> <p>BIDDER UNDERSTANDS IF THE SECRETARY OF TAX & REVENUE DETERMINES THAT A BIDDER RECEIVING PREFERENCE HAS FAILED TO CONTINUE TO MEET THE REQUIREMENTS FOR SUCH PREFERENCE, THE SECRETARY MAY ORDER THE DIRECTOR OF PURCHASING TO: (A) RESCIND THE CONTRACT OR PURCHASE ORDER ISSUED; OR (B) ASSESS A PENALTY AGAINST SUCH BIDDER IN AN AMOUNT NOT TO EXCEED 5% OF THE BID AMOUNT AND THAT SUCH PENALTY WILL BE PAID TO THE CONTRACTING AGENCY OR DEDUCTED FROM ANY UNPAID BALANCE ON THE</p> | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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| SIGNATURE | TELEPHONE | DATE |
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| | | |
|-------|-----|-----------------------------------|
| TITLE | FEN | ADDRESS CHANGES TO BE NOTED ABOVE |
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WHEN RESPONDING TO RFQ, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED 'VENDOR'



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

Request for Quotation

RFQ NUMBER
 HHR90057

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 6

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

VENDOR

*709052342 304-343-0168
 DIXON HUGHES PLLC
 707 VIRGINIA ST E
 CHARLESTON WV 25301

SHIP TO

HEALTH AND HUMAN RESOURCES
 ACCOUNTABILITY & MGT REPORTING
 STATE CAPITOL COMPLEX
 BUILDING 3 ROOM 550
 CHARLESTON, WV
 25305 304-558-0460

| DATE PRINTED | TERMS OF SALE | SHIP VIA | FOB | FREIGHT TERMS |
|--------------|---------------|----------|-----|---------------|
| 08/27/2008 | | | | |

BID OPENING DATE: 10/02/2008 BID OPENING TIME 01:30PM

| LINE | QUANTITY | UOP | CAT NO | ITEM NUMBER | UNIT PRICE | AMOUNT |
|------|----------|-----|--------|-------------|------------|--------|
|------|----------|-----|--------|-------------|------------|--------|

CONTRACT OR PURCHASE ORDER.

BY SUBMISSION OF THIS CERTIFICATE, BIDDER AGREES TO DISCLOSE ANY REASONABLY REQUESTED INFORMATION TO THE PURCHASING DIVISION AND AUTHORIZES THE DEPARTMENT OF TAX AND REVENUE TO DISCLOSE TO THE DIRECTOR OF PURCHASING APPROPRIATE INFORMATION VERIFYING THAT BIDDER HAS PAID THE REQUIRED BUSINESS TAXES, PROVIDED THAT SUCH INFORMATION DOES NOT CONTAIN THE AMOUNTS OF TAXES PAID NOR ANY OTHER INFORMATION DEEMED BY THE TAX COMMISSIONER TO BE CONFIDENTIAL.

UNDER PENALTY OF LAW FOR FALSE SWEARING (WEST VIRGINIA CODE 61-5-3), BIDDER HEREBY CERTIFIES THAT THIS CERTIFICATE IS TRUE AND ACCURATE IN ALL RESPECTS; AND THAT IF A CONTRACT IS ISSUED TO BIDDER AND IF ANYTHING CONTAINED WITHIN THIS CERTIFICATE CHANGES DURING THE TERM OF THE CONTRACT, BIDDER WILL NOTIFY THE PURCHASING DIVISION IN WRITING IMMEDIATELY.

BIDDER: Dixon Hughes, PLLC

DATE: October 1, 2008

SIGNED: *Ryan P. Stewart II*

TITLE: Member

* CHECK ANY COMBINATION OF PREFERENCE CONSIDERATION(S) IN EITHER "A" OR "B", OR BOTH "A" AND "B" WHICH YOU ARE ENTITLED TO RECEIVE. YOU MAY REQUEST UP TO THE MAXIMUM 5% PREFERENCE FOR BOTH "A" AND "B".

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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| SIGNATURE | TELEPHONE | DATE |
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| TITLE | FEIN | ADDRESS CHANGES TO BE NOTED ABOVE |
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BUYER

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| DATE PRINTED | TERMS OF SALE | SHIP VIA | FOB | FREIGHT TERMS |
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| LINE | QUANTITY | UOP | CAT NO | ITEM NUMBER | UNIT PRICE | AMOUNT |
|------|---|-----|--------|-------------|------------|--------|
| | (REV. 12/00) | | | | | |
| | NOTICE | | | | | |
| | A SIGNED BID MUST BE SUBMITTED TO: | | | | | |
| | DEPARTMENT OF ADMINISTRATION PURCHASING DIVISION BUILDING 15 2019 WASHINGTON STREET, EAST CHARLESTON, WV 25305-0130 | | | | | |
| | PLEASE NOTE: 5 CONVENIENCE COPIES WOULD BE APPRECIATED. | | | | | |
| | THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED: | | | | | |
| | SEALED BID | | | | | |
| | BUYER:-----RW/FILE 22----- | | | | | |
| | RFQ. NO.:-----HHR90057----- | | | | | |
| | BID OPENING DATE:--10/2/2008----- | | | | | |
| | BID OPENING TIME:-----1:30 PM----- | | | | | |
| | PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: | | | | | |
| | (304)343-1895 or (304)368-0580 | | | | | |
| | Roger Stewart, CPA | | | | | |
| | CONTACT PERSON (PLEASE PRINT CLEARLY): William T. Cuppett, CPA | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

| | | |
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| SIGNATURE | TELEPHONE | DATE |
| TITLE | FEIN | ADDRESS CHANGES TO BE NOTED ABOVE |

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| DATE PRINTED | TERMS OF SALE | SHIP VIA | FOB | FREIGHT TERMS |
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| 08/27/2008 | | | | |

BID OPENING DATE: 10/02/2008 BID OPENING TIME 01:30PM

| LINE | QUANTITY | UOP | CAT NO | ITEM NUMBER | UNIT PRICE | AMOUNT |
|--|----------|-----|--------|-------------|------------|--------|
| ***** THIS IS THE END OF RFQ HHR90057 ***** TOTAL: | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS.

| | | |
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| SIGNATURE | TELEPHONE | DATE |
| TITLE | FEIN | ADDRESS CHANGES TO BE NOTED ABOVE |

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**Request for
 Quotation**

RFP NUMBER
HHR90057

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1

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

STATE OF WEST VIRGINIA
 PURCHASING DIVISION

*709052342 304-343-0168
**DIXON HUGHES PLLC
 707 VIRGINIA ST E
 CHARLESTON WV 25301**

STATE OF WEST VIRGINIA
 PURCHASING DIVISION

**HEALTH AND HUMAN RESOURCES
 ACCOUNTABILITY & MGT REPORTING
 STATE CAPITOL COMPLEX
 BUILDING 3 ROOM 550
 CHARLESTON, WV
 25305 304-558-0460**

| | | | | |
|--|------------------|-----------|------|----------------|
| DATE PRINTED: 09/17/2008 | TERMS OF SALE: | SHIP VIA: | FOB: | FREIGHT TERMS: |
| BID OPENING DATE: 10/02/2008 | BID OPENING TIME | | | 01:30PM |

| LINE | QUANTITY | UOP | CAT. NO. | ITEM NUMBER | UNIT PRICE | AMOUNT |
|---|----------|-----|----------|-------------|------------|--------|
| ADDENDUM NO. 1 | | | | | | |
| 1. QUESTIONS AND ANSWERS ATTACHED. 2. PLEASE NOTE THAT THE NEW VENDOR PREFERENCE CERTIFICATE REPLACES THE RVP FORM ALREADY WITHIN THE RFQ. 3. ADDENDUM ACKNOWLEDGEMENT IS ATTACHED. THIS DOCUMENT SHOULD BE SIGNED AND RETURNED WITH YOUR BID. FAILURE TO SIGN AND RETURN MAY RESULT IN DISQUALIFICATION OF YOUR BID. | | | | | | |
| EXHIBIT 10 | | | | | | |
| REQUISITION NO.: HHR90057 | | | | | | |
| ADDENDUM ACKNOWLEDGEMENT | | | | | | |
| I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC. | | | | | | |
| ADDENDUM NO.'S: | | | | | | |
| NO. 1 <input checked="" type="checkbox"/> | | | | | | |
| NO. 2 | | | | | | |
| NO. 3 | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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|-----------|-----------|-----------------------------------|
| SIGNATURE | TELEPHONE | DATE |
| TITLE | FEIN | ADDRESS CHANGES TO BE NOTED ABOVE |

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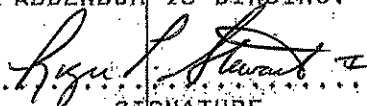
ADDRESS CORRESPONDENCE TO ATTENTION OF
 ROBERTA WAGNER
 304-558-0067

*709052342 304-343-0168
 DIXON HUGHES PLLC
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 25305 304-558-0460

| | | | | |
|----------------------------|---------------|----------|-----|---------------|
| DATE PRINTED 09/17/2008 | TERMS OF SALE | SHIP VIA | FOB | FREIGHT TERMS |
|----------------------------|---------------|----------|-----|---------------|

BID OPENING DATE: 10/02/2008 BID OPENING TIME: 01:30PM

| LINE | QUANTITY | UOP | CAT NO | ITEM NUMBER | UNIT PRICE | AMOUNT |
|---|----------|-----|--------|-------------|------------|--------|
| NO. 4 | | | | | | |
| NO. 5 | | | | | | |
| <p>I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF BIDS.</p> <p>VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.</p> <p style="text-align: center;">  SIGNATURE Dixon Hughes PLLC COMPANY October 1, 2008 DATE </p> <p>REV. 11/96</p> <p style="text-align: center;">END OF ADDENDUM NO. 1</p> | | | | | | |

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

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WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES
OFFICE OF ACCOUNTABILITY AND MANAGEMENT REPORTING

ALL-INCLUSIVE COST SHEET

COST QUOTE FOR STANDARD FACILITY ENGAGEMENT

| | <u>Facility</u> | <u>All-Inclusive Per Engagement Cost</u> |
|--|--|--|
| 1. | Clarksburg Nursing & Rehabilitation Center | \$ 20,000 |
| 2. | Fayette Nursing & Rehabilitation Center | \$ 20,000 |
| 3. | E.A. Hawse Nursing & Rehabilitation Center | \$ 20,000 |
| 4. | Lincoln Nursing & Rehabilitation Center | \$ 20,000 |
| 5. | Cameron Nursing & Rehabilitation Center | \$ 20,000 |
| 6. | McDowell Nursing & Rehabilitation Center | \$ 20,000 |
| 7. | Summers Nursing & Rehabilitation Center | \$ 20,000 |
| 8. | Wayne Nursing & Rehabilitation Center | \$ 20,000 |
| 9. | Webster Nursing & Rehabilitation Center | \$ 20,000 |
| 10. | Wyoming Nursing & Rehabilitation Center | \$ 20,000 |
| 11. | Mercer Nursing & Rehabilitation Center | \$ 20,000 |
| 12. | The Brier | \$ 20,000 |
| 13. | Valley Haven Geriatric Center | \$ 20,000 |
| 14. | Valley View Nursing Home | \$ 20,000 |
| 15. | Hampshire Memorial Hospital | \$ 20,000 |
| 16. | Grafton City Hospital | \$ 20,000 |
| 17. | Huntington Health & Rehabilitation Center | \$ 20,000 |
| Total Cost for Standard Engagements | | \$ 340,000 |

HOURLY RATE FOR ADDITIONAL SERVICES

| <u>Classification</u> | <u>Maximum Hours</u> | <u>Hourly Rate</u> | <u>Total</u> |
|---|----------------------|--------------------|------------------|
| Partner/Member | 15 | \$ 350.00 | \$ 5,250 |
| Manager | 30 | \$ 190.00 | \$ 5,700 |
| Supervisor | 75 | \$ 150.00 | \$ 11,250 |
| Staff | 150 | \$ 115.00 | \$ 17,250 |
| Clerical | 50 | \$ 75.00 | \$ 3,750 |
| Total Cost For Additional Services | | | \$ 43,200 |

SUMMARY OF ALL COSTS

| | |
|-------------------------------------|-------------------|
| Total Cost for Standard Engagements | \$ 340,000 |
| Total Cost for Additional Services | \$ 43,200 |
| Total Contract Cost | \$ 383,200 |

Evaluation of Bids: Cost evaluations will be based on the total contract cost and the vendor's documentation of experience & capabilities. It is preferred that all vendors complete the above pricing page rather than submitting a separate quote.

West Virginia Department of Health & Human Resources FEDERAL PROGRAM PARTICIPATION ACKNOWLEDGMENT, AUTHORIZATION, CONSENT, AND RELEASE

No person who is currently excluded, debarred, suspended, or otherwise ineligible to participate in federal health care programs or in federal procurement or non-procurement programs shall be hired by the West Virginia Department of Health and Human Resources.

I am am not currently excluded, debarred, suspended, or otherwise ineligible to participate in federal health care programs or in federal procurement or non-procurement programs.

Roger P. Stewart II
Signature

October 1, 2008
Date

I authorize and consent to a background check by the West Virginia Department of Health and Human Resources specifically to determine whether I am currently excluded, debarred, suspended, or otherwise ineligible to participate in federal health care programs or in federal procurement or non-procurement programs. If hired, I also agree to periodic conduct of additional such background checks during the course of employment by the West Virginia Department of Health and Human Resources.

I release any persons and the West Virginia Department of Health and Human Resources and its agents, officials, representatives, employees, officers, or related personnel both individually and collectively, from any and all liability for damages of any kind that may result because of compliance with this acknowledgment and authorization.

For positive identification purposes, the following information is required when conducting a background check. This information is confidential and will not be used for any other purposes (please print):

Name Stewart, II Roger P.
last name first name middle initial

Maiden/Other Names N/A

[REDACTED] [REDACTED] [REDACTED] [REDACTED]
street/box# city state

[REDACTED]
[REDACTED] [REDACTED] [REDACTED] [REDACTED]
[REDACTED] [REDACTED] [REDACTED] [REDACTED]

Roger P. Stewart II
Signature

October 1, 2008
Date

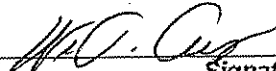
EMPLOYING UNIT INFORMATION
Office/Facility/Region/District _____ Contact Person _____
Fax Number _____ Phone Number _____

FOR OPS USE ONLY
HHS Match Outcome Positive Negative
GSA Match Outcome Positive Negative Initial _____ Date _____

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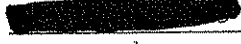



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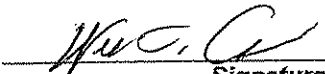
For positive identification purposes, the following information is required when conducting a background check. This information is confidential and will not be used for any other purposes (please print):

Name   
last name first name middle initial

Maiden/Other Names N/A

   
street/box# city state


Signature

October 1, 2008
Date

| EMPLOYING UNIT INFORMATION | |
|-------------------------------|----------------|
| Office/Agency/Region/Division | Contact Person |
| Fax Number | Phone Number |

| FOR OPS USE ONLY | |
|-------------------|---|
| EHS Match Outcome | <input checked="" type="checkbox"/> Positive <input type="checkbox"/> Negative |
| GSA Match Outcome | <input checked="" type="checkbox"/> Positive <input type="checkbox"/> Negative Initial _____ Date _____ |