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**A PROPOSAL TO PROVIDE PROFESSIONAL  
SERVICES TO**



**OFFICE OF ACCOUNTABILITY & MANAGEMENT  
REPORTING**

**Proposal in Response to RFQ Number HHR13017**

**Bid Opening Date: July 2, 2012**

**Bid Opening Time: 1:30 pm**

**Date Submitted: July 2, 2012**

**HAYFLICH & STEINBERG, CPA's, PLLC**

**#8 Stonecrest Drive**

**Huntington, WV 25701**

**(304) 697-5700**

**ROBERT C. FULLER, CPA, MEMBER**

**[fuller@hayflich.net](mailto:fuller@hayflich.net)**

RECEIVED

2012 JUL -3 PM 12:45

WV PURCHASING  
DIVISION



**State of West Virginia  
Department of Administration  
Purchasing Division**

**NOTICE**

Due to the size of this bid, it was impractical to scan every page for online viewing. We have made an attempt to scan and publish all pertinent bid information. However, it is important to note that some pages were necessarily omitted.

If you would like to review the bid in its entirety, please contact the buyer. Thank you.

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July 2, 2012

Ms. Roberta Wagner  
West Virginia Purchasing Division  
2019 Washington Street, East  
P.O. Box 50130  
Charleston, WV 25305-0130

Re: RFQ No. HHR13017  
Bid Opening: July 2, 2012 1:30 PM

Dear Ms. Wagner:

Enclosed are five copies of our proposal for providing audit services to the Department of Health and Human Resources' Office of Accountability and Management Reporting (OAMR). Our proposal illustrates our qualifications, highlights our desire to work with the OAMR, and allows for the professional time required to assist the OAMR in achieving its goals.

Thank you for the opportunity to propose our services to the State of West Virginia. Should you have any questions regarding our proposal or need additional information, please contact me.

Sincerely yours,

HAYFLICH & STEINBERG, CPA's, PLLC



Robert C. (Rob) Fuller, CPA

Enclosures

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WV PURCHASING  
DIVISION

## Table of Contents

Our Understanding of the Services Requested	1
Mandatory Requirements – Vendor Experience/Capabilities	1
Scope of Work – Mandatory Requirements	10
Special Terms and Conditions	16
Our Fee Proposal	20

## Attachments

- Attachment 1 – Cost Quote for Standard Facility Engagement, Year 1
- Attachment 2 – Cost Quote for Standard Facility Engagement, Year 2
- Attachment 3 – Cost Quote for Standard Facility Engagement, Year 3
- Cost Quote for Standard Facility Engagement, Signature Page
- Request for Quotation Number HHR13017 (Pages 1 – 42)
- Addendum 1
- Addendum 2
- HIPAA Business Associate Addendum
- Certificate of Liability Insurance - Acord
- Workers Compensation and Employers Liability
- Professional Liability Insurance
- State of West Virginia Business Registration Certificate
- Peer Review Report



## Our Understanding of the Services Requested

Thank you for considering HAYFLICH & STEINBERG, CPA'S, PLLC as your provider of professional accounting and audit services. The following information will set forth our understanding of the services requested and our commitment to performing the work in a timely fashion. As noted in the Request for Quotation No. HHR13017 this will consist of performing examinations of the Long-Term Care Financial and Statistical Reports (LTC-FASRs) of selected long-term care nursing homes. The work will be performed on behalf of the West Virginia Department of Health & Human Resources' Office of Accountability and Management Reporting (OAMR).

Utilizing the OAMR's Audit Guide for Long-Term Care Facilities, we will perform examinations of the listed facilities' semiannual Financial and Statistical Reports (cost report). The examinations will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. In accordance with *Government Auditing Standards*, we will also issue a report on our consideration of the facility's internal control over financial reporting and on compliance and other matters.

## Mandatory Requirements – Vendor Experience/Capabilities

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

Founded in 1952, HAYFLICH & STEINBERG, CPA'S, PLLC, is a full-service regional accounting firm located in Huntington, West Virginia. Our clients conduct business nationwide and internationally. They range in size from small business to multi-billion dollar enterprises and are located in West Virginia, Ohio, Kentucky, Maryland, Virginia, North Carolina, Tennessee, Pennsylvania, Indiana, Arizona, Texas, Florida, and Washington D.C.

We are organized departmentally in a manner conducive to making the highly specialized abilities of the firm's members available to all clientele. Considering the complexity of business today, a blend of several specialists is often required to handle an engagement properly. The professionals we commit to an engagement not only have the necessary training and experience, but also a results-oriented attitude.

Since the founding of the firm, we have conducted governmental audits. In addition, healthcare has been a substantial portion of our practice since the founding of the firm. We have worked with the Medicare and Medicaid programs since their inception, developing a tradition of reimbursement expertise that continues today. We have a broad understanding of the auditing,

consulting, and compliance requirements of the healthcare industry. We keep current on the Medicare, Medicaid, and other federal and state legislative issues affecting the healthcare industry. Due to our concentration in the healthcare industry, we maintain a professional staff that specializes in healthcare and governmental issues. Following is a list of the types of services we provide:

Audit and Accounting

- Audits, reviews, and compilations
- Audits under *Government Auditing Standards*
- Single audits (OMB Circular A-133)
- Financial and operational analysis
- Accounting estimates (bad debts, contractual allowances, third-party payor settlements)
- Medicare fiscal intermediary subcontracting

Reimbursement Consulting

- Medicare and Medicaid cost report preparation
- West Virginia Health Care Authority reporting
- Medical education issues
- Interim rate analysis
- Coordinate and review fiscal intermediary audits
- Appeals to the Provider Reimbursement Review Board
- Cost exceptions
- Wage index reviews
- Geographic reclassification applications
- Regulatory advice
- Analysis and impact studies of new legislation
- Analysis and impact studies of new services and acquisitions
- Compliance support
- Expert testimony

Specialized Consulting Services

- Utilization review (CPT codes)
- Fee schedule development or review
- Physician productivity analysis
- Revenue sharing agreements
- Procedure cost analysis
- Physician bonus methodologies
- Medicare issues (law and regulation research)
- Information Technology advisory services
- Practice valuation services

Medical Practice Structure and Governance

- Accounting systems
- Entity selection
- Employment contracts
- Buy/sell agreements
- Practice sale, merger, acquisition, and liquidation advisory services

- Excess benefit agreements
- Physician/hospital contractual relationships
- Employment related issues and benefit plans

Strategic Planning and Management Support

- Forecasts and projections
- Feasibility studies
- Budget assistance
- Long-term financing advice
- Employee benefit plan structure
- Board education
- Staff education
- Litigation support
- Trend analysis

Tax Services

- Tax returns
- Informational returns
- Tax exemption issues
- Unrelated business income issues
- Community benefit issues

**Additional Technical Resources:**



HAYFLICH & STEINBERG is an independent member of the BDO Seidman Alliance of accounting firms. The BDO Seidman Alliance is a nationwide association of independently owned local and regional accounting, consulting, and service firms with similar service goals. The Alliance presents an opportunity for member firms to access the resources found at the sixth-largest accounting firm in the nation, and to expand services to their clients without jeopardizing their existing relationship or autonomy.

With over 2,000 clients in the nonprofit sector within BDO Seidman, LLP and its Alliance firms, our team of professionals offers the hands-on experience and technical skill you can rely upon to serve the distinctive needs of your organization. Whether from the over 200 other independent CPA firm Alliance members or directly from BDO Seidman, LLP, we have capabilities equal to any CPA firm in our tri-state area. As needs arise, we can draw on the expertise available from BDO Seidman LLP and our Alliance members to assist with new or unusual issues. This strategic alliance increases the depth and breadth of services and expertise HAYFLICH & STEINBERG is able to offer.

We also regularly provide our clients with specific memoranda and other pertinent information to help inform clients of noteworthy issues. At our website, [www.hayflich.net](http://www.hayflich.net), there are many financial tools, as well as tax and audit information available to our clients.

### Our Recent Work Under Government Auditing Standards

- American Foundation for the Blind, Inc., Huntington, WV
- Glenville State College, Glenville, WV
- Marshall University (under contract to Deloitte & Touche), Huntington, WV
- Marshall University Research Corporation (under contract to Deloitte & Touche), Huntington, WV
- Monroe County Health Center, Union, WV
- Prestera Center for Mental Health Services, Inc., Huntington, WV
- Sistersville General Hospital, Sistersville, WV
- Stepping Stones, Inc., Lavalette, WV
- Valley Health Systems, Inc. & Subsidiaries, Huntington, WV
  - Fort Gay Primary Health Care, Inc., Fort Gay, WV
  - Grant Medical Center, Inc., Milton, WV
  - Harts Health Clinic, Inc., Harts, WV
  - Upper Kanawha Health Association, Inc., Cedar Grove, WV
  - Wayne Health Services, Inc., Wayne, WV
- West Virginia Aeronautics Commission, Charleston, WV
- West Virginia Department of Transportation, Charleston, WV
- West Virginia Division of Highways, Charleston, WV
- West Virginia Division of Motor Vehicles, Charleston, WV
- West Virginia Division of Public Transit, Charleston, WV
- West Virginia Public Port Authority, Charleston, WV
- West Virginia State Rail Authority, Charleston, WV
- West Virginia State University Research & Development Corp., Institute, WV
- West Virginia State Treasurer's Office, Charleston, WV

### Our Recent Healthcare Experience

- Welch Community Hospital, Welch, WV - consulting
- Mildred Mitchell-Bateman Hospital, Huntington, WV - consulting
- William R. Sharpe, Jr. Hospital, Weston, WV - consulting
- A&L Home Care & Training Center, LLC, Proctorville, OH - consulting
- Barboursville Internal Medicine, Inc., Barboursville, WV – consulting & tax
- Bluefield Regional Medical Center, Bluefield, WV – audit, consulting & tax
- Bluefield Health Systems, Inc., Bluefield, WV – audit, consulting & tax
- Bluefield Regional Medical Center Foundation, Bluefield, WV – audit, consulting & tax
- Cabell Huntington Hospital, Huntington, WV – consulting & tax
- Community Care, Inc., Bluefield, WV – audit, consulting & tax
- Health Management Nursing Service, Inc., South Point, OH – consulting
- Holzer Clinic, Inc., Gallipolis, OH – audit & consulting

- Huntington Cardiothoracic Surgery, Inc., Huntington, WV – consulting & tax
- Huntington Medical Associates, Inc., Huntington, WV – consulting & tax
- Huntington Urological Associates, Inc., Huntington, WV – consulting & tax
- Monroe County Health Center, Union, WV – audit
- Mountain Regional Services, Inc., Huntington, WV – consulting & tax
- Mountaineer Regional Resources, Inc., Bluefield, WV – audit, consulting & tax
- Prestera Center for Mental Health Services, Inc., Huntington, WV – audit & consulting
- Quality Care Nursing Service, Inc., South Point, OH - consulting
- Regional Physician Services, Inc., Bluefield, WV – audit, consulting & tax
- Regional Surgical Services, LLC, Bluefield, VA – audit, consulting & tax
- Sistersville General Hospital, Sistersville, WV – audit & consulting
- St. Mary's Hospital, Huntington, WV – consulting & tax
- Thomas Memorial Hospital, South Charleston, WV – consulting
- Tri-State Cyberknife, LLC, Huntington, WV – review, consulting & tax
- Tri-State Neuroscience Center, Inc., Huntington, WV – consulting & tax
- Valley Health Systems, Inc. & Subsidiaries, Huntington, WV – audit, consulting & tax
  - Fort Gay Primary Health Care, Inc., Fort Gay, WV
  - Grant Medical Center, Inc., Milton, WV
  - Harts Health Clinic, Inc., Harts, WV
  - Upper Kanawha Health Association, Inc., Cedar Grove, WV
  - Wayne Health Services, Inc., Wayne, WV
- Washington Hospital Center, Washington, D.C. – reimbursement consulting

**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.**

Our size is important to our clients for two reasons. The firm is small enough so that our partners can maintain an intimate knowledge of our client's businesses and needs; second, the firm is large enough to have specialists available in the various disciplines of the profession.

Included in the attachments to this Quote is a photocopy of our firm permit issued by the West Virginia Board of Accountancy. Our firm employs 21 Certified Public Accountants with certificates valid in West Virginia and is staffed as follows:

Partners	4
Managers	9
Professional staff	14
Para-professional	1
Office support	2
	<hr/>
Total	30
	<hr/> <hr/>



As needs may arise, we also draw on the expertise available from BDO Seidman, LLP and our Alliance members to assist with new or unusual issues. This strategic alliance increases the depth and breadth of services and expertise Hayflich & Steinberg offers to our clients.

**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.**

Hayflich & Steinberg has performed many engagements on behalf of Medicaid agencies and Medicare fiscal intermediaries. Our experience is weighted toward Medicare fiscal intermediaries, however, we believe there is a definite correlation in that both programs work from cost reports and use similar cost-finding methodologies. Typical of those engagements are the ones outlined below.

***Ohio Department of Human Services, Columbus, OH***

We successfully performed 120 agreed-upon procedures engagements on behalf of the Ohio Department of Human Services. These engagements were limited-scope desk audits of Medicaid long-term care provider cost reports. These engagements required in excess of 8,000 hours and were performed in 2000 for cost reports filed for fiscal year 1997. While most of the desk reviews were performed in our Huntington, WV office, 12 were completed on an on-site basis due to difficulties in obtaining sufficient documentation from the providers. We performed analytical reviews of the cost reports and developed audit points for further review. We corresponded with the providers to resolve audit points and prepared all necessary cost report adjustments. All adjustments were discussed with the providers before submission of the completed desk reviews to the Ohio Department of Human Services. All desk reviews, including the Audit Report, Audit Input Document, Proposed Cost Adjustment Sheets, and Equity Memo, were completed and delivered within the specified time period. All were accepted without modification. Several of our senior staff was involved in those audits.

***Maryland Medicare Part A Intermediary, Timonium, MD***

In 1999 and 2000, we were engaged by the Medicare Fiscal Intermediary for Maryland and the District of Columbia wherein we performed desk audits and field audits of the Medicare cost reports of several end-stage renal disease (ESRD) facilities. We audited the cost reports of 24 free-standing facilities and one-hospital based facility. We performed analytical reviews of the cost reports and developed audit points for further review. We corresponded with the providers (and several different chains' home offices) to resolve the audit points and prepared cost report adjustments where appropriate.

***Maryland Medicare Part A Intermediary, Timonium, MD***

Subcontract with the Maryland Medicare Fiscal Intermediary to audit selected Medicare cost reports submitted by hospitals located in Maryland.

***Maryland Medicare Part A Intermediary, Timonium, MD***

Subcontract with the Maryland Medicare Fiscal Intermediary to perform follow-up audits selected Medicare cost reports submitted by hospitals located in Maryland.

***West Virginia Medicare Part A Intermediaries, Charleston, WV and Wheeling, WV***

We have contracted with various West Virginia Medicare Intermediaries to perform audits and desk reviews on their behalf. Many of our current staff was heavily involved in those subcontracts.

**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.**

The engagements noted in No. 3 above all involved working with state and federal officials to resolve issues and findings between the officials and the providers.

As mentioned in No. 1 above, Hayfllich & Steinberg has represented healthcare providers since the inception of the Medicare and Medicaid programs. This representation involves preparing cost reports for providers, including long-term care facilities, and resolving issues with the agencies and entities working on behalf of the Medicare and Medicaid programs. In addition to many hospitals and other healthcare providers, we have represented the long-term care facilities affiliated with Princeton Community Hospital and Pleasant Valley Hospital. We currently compile the Medicare and Medicaid cost reports for Sistersville General Hospital, Welch Community Hospital (which has a long-term care facility), Mildred Mitchell-Bateman Hospital, and William R. Sharpe, Jr. Hospital. We also assist these hospitals in resolving inquiries, findings, and other issues with federal and state officials.

**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 efficiency manage the audit and reimbursement process in a compliant manner.**

Our partners and managers monitor changes in laws and regulations with an emphasis on how the changes might affect clients for which they are primarily responsible. In addition, we provide clients with newsletters relevant to their industries. We have ongoing engagements with the following governmental clients wherein we provide such services.

1. Welch Community Hospital (State-owned acute care hospital and long-term care nursing unit)
2. Mildred Mitchell-Bateman Hospital (State-owned mental health hospital)

3. William R. Sharpe, Jr. Hospital (State-owned mental health hospital)
4. Sistersville General Hospital (City-owned critical access hospital with skilled nursing facility swing beds)
5. Glenville State College (State-owned college)

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

The engagements mentioned in No. 3 above involved working on behalf of the Medicaid and Medicare agencies to resolve differences arising from proposed adjustments prior to the final settlement of cost reports. Beyond final settlement of the cost report, our experience in the appeals process has been on the provider side. We have worked for several providers and attorneys in developing position papers, doing research, and providing expert testimony. We have represented providers in West Virginia Medicaid administrative appeals and Medicare appeals to the Provider Reimbursement Review Board. Following are some of the clients we have worked with in the appeal process:

1. Cabell Huntington Hospital, Huntington, WV
2. Washington Hospital Center, Washington, DC
3. St. Mary's Hospital, Huntington, WV
4. Pretera Center for Mental Health Services, Huntington, WV
5. Sistersville General Hospital, Sistersville, WV

**7. Vendor shall provide examples of five (5) engagements demonstrating experience working with policy, program, finance, and budgeting departments of governmental units in order to ensure that the highest level of value is derived from funds allocated through the audit process.**

We have assisted numerous clients with the development of budgets, forecasts, and projections. These types of engagements involve working with several of the clients' departments including finance and budgeting. Clients have included: (1) Sistersville General Hospital and (2) Welch Community Hospital.

Another type of engagement that is of particular benefit to our clients is the preparation of indirect cost rate proposals. These proposals are used by governmental and nonprofit organizations to negotiate additional cost rates on governmental grants. These engagements involve the segregation of costs by functional classification and developing indirect rates in accordance with guidelines published by the U.S. Office of Management and Budget. Clients which we assist on an annual basis with such projects include the following: (1) Glenville State College, (2) Pretera Center for Mental Health Services, Inc., and (3) Valley Health Systems, Inc.



The firm is currently in the fourth year of a contract with the West Virginia Bureau for Behavioral Health and Health Facilities wherein we provide accounting and reimbursement consulting services for the three hospitals that the Bureau operates. This includes preparing Medicare and Medicaid cost reports and the required filings for the West Virginia Health Care Authority and other services as requested.

Included in No. 1 above is a list of governmental clients we have recently worked with. We have also included references below that include contacts with healthcare and governmental clients.

### Healthcare & Governmental References

Patricia A. Burdette, CFO  
Sistersville General Hospital  
314 South Wells Street  
Sistersville, WV 26175  
(304) 447-2502

Tom Denbow, CMPE, CFO  
Holzer Clinic, Inc.  
90 Jackson Pike  
Gallipolis, OH 45631  
(740) 446-5712

Johnny R. Brant, CFO  
Welch Community Hospital  
415 McDowell Street  
Welch, WV 24801  
(304) 436-8683

Sallie A. Lazaro, Director of Finance  
Pretera Center for Mental Health Services  
3375 US Route 60, East  
Huntington, WV 25705  
(304) 399-1114

Richard G. Weinberger, CPA, CFO  
Valley Health Systems, Inc.  
2585 Third Avenue  
Huntington, WV 25703  
(304) 525-3334

Robert O. Hardman II, Executive Vice President  
Glennville State College  
200 High Street  
Glennville, WV 26351  
(304) 462-4107

Mr. David M. Ward, CPA, Senior Vice President  
Cabell Huntington Hospital, Inc.  
1340 Hal Greer Boulevard  
Huntington, WV 25701-0195  
(304) 526-2052

## Scope of Work – Mandatory Requirements

Upon award, the successful vendor must comply with the following specifications in the performance of the service.

1. For the facilities listed in Attachments 1 – 3, Cost Quote for Standard Facility Engagement, Hayflich & Steinberg will perform examination engagements in accordance with attestation standards established by the American Institute of Certified Public Accountants as well as *Government Auditing Standards* as they apply to examination engagements.
2. As requested by the West Virginia Department of Health and Human Resources, Office of Accountability and Management Reporting (OAMR), Hayflich & Steinberg will perform examinations of the cost reports for the facilities identified in Attachments 1 -3. Based upon these examinations, Hayflich & Steinberg will issue an examination report and compliance report on the cost reports. The examination report will be issued in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the compliance report will be issued in accordance with *Government Auditing Standards*. Hayflich & Steinberg will utilize the Audit Guide for Long Term Care Facilities prepared by OAMR and other rules and regulations established by the West Virginia Department of Health and Human Resources.
3. For each engagement, Hayflich & Steinberg will conduct a pre-engagement planning meeting with representatives of OAMR.
4. Hayflich & Steinberg will utilize the Audit Guide for Long Term Care Facilities prepared by OAMR in conducting the examination. However, it is recognized that this guide is not all-inclusive and Hayflich & Steinberg may perform other tests and procedures we consider necessary to enable us to express an opinion as to whether the cost report is presented, in all material respects, in conformity with rules specified in the West Virginia Medicaid Provider Manual.
5. Each facility listed on Attachments 1 – 3 represents an examination engagement. Each engagement may include up to eight semi-annual cost reports. Each engagement deliverable will include the following:
  - a. Independent accountants' report on the examination. (AICPA)
  - b. Report on internal control over financial reporting and on compliance and other matters. (GAS)
  - c. List of findings of non-compliance and adjustments.
  - d. Status of prior findings, if any.
6. For facilities that are part of a chain, the examination will include home office costs and other costs that have been allocated to the respective facilities.

7. For facilities that are hospital-based, the examination will include any indirect costs that have been allocated from the hospital.
8. Hayflich & Steinberg will commit adequate staff and resources, without reliance on OAMR, to the engagements to ensure successful completion.
9. Hayflich & Steinberg will be familiar with the West Virginia Medicaid Provider Manual as it relates to long-term care nursing facilities. We understand that OAMR staff will also be available to provide technical assistance with regard to the Manual interpretations and applications.
10. During the course of performing the engagements, we will immediately notify OAMR in writing should we note any 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. Hayflich & Steinberg will provide representation and consultation related to any provider appeals for the facilities listed in Attachments 1 – 3. Such representation is included in the quote given herein.
12. After completion of the examination procedures, Hayflich & Steinberg will meet with OAMR representatives and will provide OAMR with a draft of the examination report at that time. Documentation for any findings will be made available to OAMR. Where necessary, Hayflich & Steinberg will perform additional work to bring the examination report to a mutually agreed upon conclusion.
13. The final draft of the examinations will be transmitted to OAMR who will transmit them to the respective facilities. The facilities shall have ten business days from the receipt of the draft to provide additional information to Hayflich & Steinberg to mitigate or resolve any findings.
14. The final examination reports will be completed by Hayflich & Steinberg after review by OAMR and the respective facilities. Three copies of the final report will be provided to OAMR as well as a copy of the engagement workpapers.
15. Hayflich & Steinberg will retain the workpapers and reports for five years, at which time they will be delivered to OAMR.
16. Hayflich & Steinberg will be available to OAMR to assist in adapting the engagement procedures as necessary to accommodate rule and regulation changes as they might affect the rate determination and audit process.
17. The final date for completion of the examinations is 90-days before the expiration of contract unless extensions are granted by OAMR.

18. The fee proposals presented in Attachments 1 – 3 represent our all-inclusive fixed fee for each of the facilities listed and assume that eight semi-annual cost reports will be included in each examination. Should there be less than eight semi-annual cost reports in any one of the facilities; our fee will be adjusted pro-rata.
19. Choosing the right professionals to serve you is a critical element of success. In selecting your service team, we carefully review our understanding of your needs, as well as your plans, and identify the people whose credentials are ideal for you.

We strive to maintain continuity on all engagements so that we maximize our experience with your entity. Our goal is to dedicate the same partners and engagement team to serve you each year. The team members we select have a demonstrated track record with clients in your industry, strong technical backgrounds, and outstanding leadership and communication skills.

Richard A. (Rick) Eskins has been designated as the primary firm contact for this engagement. He is the firm's Director of Healthcare & Government Services and is a Certified Public Accountant, a Certified Valuation Analyst, a Fellow of the Healthcare Financial Management Association, and a Certified Government Financial Manager. He is empowered to act on behalf of the firm with respect to this engagement. He will be available for monthly meetings with the director of OAMR. Firm partners and other managers will also be heavily involved in the engagement and provide direction as needed. Resumes of the designated engagement leadership team are presented below.

It is understood that the failure of facilities to submit records will not be a justification for the late submission of the examination deliverables; therefore, Mr. Eskins will monitor facility compliance with data requests and will immediately notify OAMR of noncompliance.

### **Your Service Leadership Team Will Include:**

- John R. LaFear, CPA/PFS, Managing Member
- Robert C. Fuller, CPA, Member – Assurance, Accounting, and Business Taxation
- Richard A. Eskins, CPA, CVA, FHFMA, CGFM, Director – Healthcare & Government Services
- Beverly A. Miller, CPA, CAPP, Manager
- Cynthia D. Bowen, MBA, CPA, Manager
- Stacy L. DeRossett, Senior Accountant
- J. Michael (Mike) Hager, CPA, CFA, Manager

## Service Leadership Team Resumes:

The following resumes introduce your service team. Visit our web site at [www.hayflich.net](http://www.hayflich.net) for an expanded introduction to the capabilities of the other professionals at Hayflich & Steinberg:



**John R. LaFear, CPA/PFS**  
**Managing Member**

Mr. LaFear is the Managing Partner of HAYFLICH & STEINBERG. He consults with Senior Firm Members and clients on complex tax, financial planning, and employee benefit issues. He holds a Bachelor of Science degree with emphasis in Industrial Management, Mathematics and Accounting from Lawrence University, Southfield, Michigan. His 40+ years of professional experience has encompassed all aspects of public accounting - corporate, estate, trust, individual taxation, assurance, accounting, financial planning, and employee benefits. For the past 10+ years, he has been actively providing investment consulting and wealth management advisory services. He has served in numerous positions incidental to the profession: Boards and committees of professional associations, instructor, and speaker at professional seminars, and as a special consultant to the profession on investment consulting matters. He has extensive experience in income, estate, and trust taxation; corporate and personal financial planning, including investments, insurance, gifts, income splitting, succession planning, corporate reorganizations, cash and risk management. He has provided expert witness testimony relating to investments and valuation issues as well. He is experienced in qualified and non-qualified employee benefit plans, business valuations, employee stock plans and various compensation strategies. Mr. LaFear has broad industry experience, having advised individuals as well as profit and not-for-profit enterprises.



**Robert C. (Rob) Fuller, CPA**  
**Member – Assurance, Accounting, and Business Taxation**

Mr. Fuller has been associated with HAYFLICH & STEINBERG, since 1996. A 1990 graduate of Marshall University, he has been engaged in public accounting since 1996. He also performed postgraduate accounting work at the University of Kentucky and is licensed to practice accounting in West Virginia. Rob has extensive experience in the performance, management, and review of audited financial statements for healthcare, wholesale, manufacturing, retail, governmental, not-for-profit, private foundations and college and university clients. He also has experience in audits of employee benefit plans and audits requiring compliance with OMB Circular A-133. Rob's experience also includes the performance of traditional accounting engagements, such as reviews and compilations, as well as the preparation and review of federal, state, and local income tax returns for business entities and individuals. Rob has been extensively involved in providing services under the previous contract with the West Virginia Bureau for Behavioral Health and Health Facilities.





**Richard A. (Rick) Eskins, CPA, CVA, FHFMA, CGFM**  
**Director – Healthcare and Government Services**

Mr. Eskins is a *cum laude* graduate of Marshall University and has been associated with HAYFLICH & STEINBERG since 1978. Rick practices extensively in services to healthcare industry clientele. His clients have included large teaching hospitals, governmental-owned health facilities, rural and urban proprietary hospitals, proprietary hospital chains, hospital-based and freestanding long-term care facilities, hospital-based and freestanding home health agencies, durable medical equipment suppliers, rural health clinics, and federally qualified health centers. The firm's healthcare reimbursement-related engagements are also Rick's responsibility. These services include the preparation of cost reports and other compliance filings as well as consultation on technical matters such as appeals and other regulatory issues. Rick has participated extensively in the cost report audit engagements subcontracted to the firm by several Medicare fiscal intermediaries and state Medicaid agencies. He also has varied experience in auditing, cost accounting, tax issues, related-party matters, and financial projections and forecasts. As an active member of various professional organizations, Rick complies with the continuing professional education requirements of the AICPA, the WV Board of Accountancy, the National Association of Certified Valuation Analysts, the Healthcare Financial Management Association, and Government Auditing Standards.



**Beverly A. Miller, CPA, CAPP**  
**Manager**

Mrs. Miller specializes in small business accounting and computer consulting with a special emphasis on physician practices. A graduate of Glenville State College, she has been associated with HAYFLICH & STEINBERG since 1987. In her work with physicians, Beverly has set up new practices and reviewed internal controls and efficiency for existing practices. She has extensive experience in contract negotiations, compliance activities, and computation of physician compensation and bonus payments under terms of employment and guarantee agreements. She also manages the preparation of accounting records, financial statements, and various business, income, and payroll-related tax returns. She has experience in the design and implementation of accounting software applications and serves as the firm's technical advisor and training coordinator for small business accounting software, including QuickBooks. Beverly has been a guest lecturer and speaker for the Marshall University Accounting Department, the Marshall University Medical School, The Medical Office Managers Association, and the West Virginia Healthcare Financial Management Association.



**Cynthia (Cindy) Bowen, MBA, CPA**  
**Manager**

Ms. Bowen has been associated with Hayflich & Steinberg since February 2008. Cindy earned her Bachelor of Business Administration in 1989 from Marshall University, and earned a Master of Business Administration from Marshall University in 1993. She has over 12 years experience in public accounting and the banking/financial services and coal industries. Cindy has extensive experience in the performance, management, and review of audited financial statements for housing authorities, governmental agencies, other not-for-profit, and for-profit clients. She also has extensive experience in audits of employee benefit plans and audits requiring compliance with OMB Circular A-133. Cindy's experience also includes the performance of traditional accounting engagements, such as reviews and compilations, as well as the preparation and review of federal, state, and local income tax returns for business entities and individuals.



**Stacy L. DeRossett**  
**Senior Accountant**

Mrs. DeRossett a 1998 honors graduate of Morehead State University. She has over 10 years' experience in public accounting and the banking industries. She has been associated with Hayflich & Steinberg since February 2009 and has worked extensively on the previous contract with the West Virginia Bureau for Behavioral Health and Health Facilities. Stacy's experience includes the performance of traditional accounting and auditing engagements for governmental and nonprofit organizations and audits requiring compliance with OMB Circular A-133. She also has extensive experience in planning and conducting county and local independent school board audits.



**J. Michael (Mike) Hager, CPA, CFE**  
**Manager**

Mr. Hager earned his Bachelor of Sciences in Business Administration in 2003 from Marshall University. Michael joined HAYFLICH & STEINBERG in August of 2004 and has prior experience in bookkeeping and personal income tax preparation. Michael serves clients in wholesale, manufacturing, retail, healthcare, governmental and other business organizations.

**Additional Technical Resources:**



**BDO Seidman, LLP and BDO Seidman Alliance Firms**

While not a party to this proposal, we supplement our exceptional staff with expertise for special issues from BDO Seidman, LLP and/or the 200+ other independent CPA firm Alliance members. Our team of professionals offers the hands-on experience and technical skills required to serve the distinctive needs of our respective clients.

## Special Terms and Conditions

**General Terms and Conditions:** Hayflich & Steinberg agrees to be bound by all the terms contained in the Request for Quotation.

**Conflict of Interest:** Hayflich & Steinberg affirms that it, its officers, members or employees presently have no interest and shall not acquire any interest, direct or indirect, which would conflict or compromise in any manner or degree with the performance of its services hereunder. Hayflich & Steinberg further covenants that in the performance of the contract, it will periodically inquire of its officers, members and employees concerning such interests. Any such interests discovered shall be promptly presented in detail to the Agency.

**Prohibition against Gratuities:** Hayflich & Steinberg warrants that it has not employed any company or person other than a bona fide employee working solely for the firm or a company regularly employed as its marketing agent to solicit or secure the contract and that it has not paid or agreed to pay any company or person any fee, commission, percentage, brokerage fee, gifts or any other consideration contingent upon or resulting from the award of the contract. For breach or violation of this warranty, the Agency shall have the right to annul this contract without liability at its discretion or to pursue any other remedies available under this contract by law.

**Certification Related to Lobbying:** Hayflich & Steinberg certifies that no federal appropriated funds have been paid or will be paid, by or on behalf of the firm or an employee thereof, to any person for the purposes of influencing or attempting to influence an officer or employee of any Federal entity, Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement.

If any funds other than federally appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee or any agency, a Member of Congress, an officer or employee of Congress or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, Hayflich & Steinberg shall complete and submit a disclosure form to report the lobbying.

Hayflich & Steinberg agrees that this language of certification shall be included in the award documents for all sub-awards at all tiers, including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements, and that all sub-recipients shall certify and disclose accordingly. This certification is material representation of fact upon which reliance was placed when this contract was made and entered into.

**Vendor Relationship:** The relationship of Hayflich & Steinberg to the State shall be that of an independent contractor and no principal-agent relationship or employer-employee relationship is contemplated or created by the parties to this contract. Hayflich & Steinberg, as an independent contractor, is solely liable for the acts and omissions of its employees and agents.



Hayflich & Steinberg shall be responsible for selecting, supervising and compensating any and all individuals employed pursuant to the terms of this RFQ. Neither Hayflich & Steinberg, nor any employees or contractors of the firm, shall be deemed to be employees of the State Agency for any purposes whatsoever.

Hayflich & Steinberg shall be exclusively responsible for payment of employees and contractors for all wages and salaries, taxes, withholding payments, penalties, fees, fringe benefits, professional liability insurance premiums, contributions to insurance and pension or other deferred compensation plans, including but not limited to Workers' Compensation and Social Security obligations, and licensing fees, etc. and the filing of all necessary documents, forms and returns pertinent to all of the foregoing.

Hayflich & Steinberg shall hold harmless the State, and shall provide the State and Agency with a defense against any and all claims including but not limited to the foregoing payments, withholdings, contributions, taxes, and social security taxes and employer income tax returns.

Hayflich & Steinberg shall not assign, convey transfer or delegate any of its responsibilities and obligations under this contract to any person, corporation, partnership, association or entity without expressed written consent of the Agency.

**Indemnification:** Hayflich & Steinberg agrees to indemnify, defend and hold harmless the State and the Agency, their officers, and employees from and against: (1) Any claims or losses for services rendered by any subcontractor, person or firm performing or supplying services, materials or supplies in connection with the performance of the contract; (2) Any claims or losses resulting to any person or entity injured or damaged by Hayflich & Steinberg, its officers, employees, or subcontractors by the publication, translation, reproduction, delivery, performance, use or disposition of any data used under the contract in a manner not authorized by the contract, or by Federal or State statutes or regulations; and (3) Any failure of the firm, its officers, employees or subcontractors to observe State and Federal laws, including but not limited to labor and wage laws.

**Governing Law:** This contract shall be governed by the laws of the State of West Virginia. Hayflich & Steinberg further agrees to comply with the Civil Rights Act of 1964 and all other applicable laws and regulations, Federal, State and Local Government.

**Compliance with Laws and Regulations:** Hayflich & Steinberg shall procure all necessary permits and licenses to comply with all applicable laws, Federal State or municipal, along with all regulations, and ordinances of any regulating body.

Hayflich & Steinberg shall pay any applicable sales, use or personal property taxes arising out of this contract and the transactions contemplated thereby. Any other taxes levied upon this contract, the transaction or the equipment, or services delivered pursuant hereto shall be borne by the contractor. It is clearly understood that the State of West Virginia is exempt from any taxes regarding performance of the scope of work of this contract.

**Subcontracts/Joint Ventures:** Hayflich & Steinberg is solely responsible for all work performed under the contract and shall assume prime contractor responsibility for all services

offered and products to be delivered under the terms of this contract. The Agency will consider Hayflich & Steinberg to be the sole point of contract with regard to all contractual matters. Hayflich & Steinberg may, with the prior written consent of the Agency, enter into written subcontracts for performance of work under this contract; however, Hayflich & Steinberg is totally responsible for payment of all subcontractors.

**Non-Appropriation of Funds:** If the Agency is not allotted funds in any succeeding fiscal year for the continued use of the service covered by this contract by the West Virginia Legislature, the Agency may terminate the contract at the end of the affected current fiscal period without further charge or penalty. The agency shall give Hayflich & Steinberg written notice of such non-allocation of funds as soon as possible after the Agency receives notice. No penalty shall accrue to the Agency in the event this provision is exercised.

**Contract Termination:** The Agency may terminate any contract resulting from this RFQ with 30 days prior notice or immediately at any time Hayflich & Steinberg fails to carry out its responsibilities or to make substantial progress under the terms of the RFQ and resulting contract. The Agency shall provide Hayflich & Steinberg with advance notice of the performance conditions which are endangering the contract's continuation. If after such notice Hayflich & Steinberg fails to remedy the conditions contained in the notice, within the time period contained in the notice, the Agency shall issue Hayflich & Steinberg an order to cease and desist any and all work immediately. The Agency shall be obligated only for services rendered and accepted prior to the date of the notice of termination.

**Changes:** If changes to the original contract become necessary, a formal contract change order will be negotiated by the State, the Agency and Hayflich & Steinberg, to address changes to the terms and conditions, costs of work included under the contract. An approved contract change order is defined as one approved by the Purchasing Division and approved as to form by the West Virginia Attorney General's Office, encumbered and placed in the U.S. Mail prior to the effective date of such amendment. An approved contract change order is required whenever the change affects the payment provision or the scope of the work. Such changes may be necessitated by new and amended Federal and State Regulations and requirements.

As soon as possible after receipt of a written change request from the Agency, but in no event more than thirty (30) days thereafter, Hayflich & Steinberg shall determine if there is an impact on price with the change requested and provide the Agency a written statement to identify any price impact on the contract or to state that there is no impact. In the event that price will be impacted by the change, Hayflich & Steinberg shall provide a description of the price increase or decrease involved in implementing the requested change.

**Price Quotations:** The bid shall include a price for each engagement based on the facilities to be audited during the term of this contract as listed in Attachments 1 - 3. Attachments 1 - 3 list the names and locations of the facilities, chain or hospital affiliation of each facility (if applicable) along with locations of home offices or hospital, and the number of LTC-FASR's to be included in the engagement. The price quotation shall be all inclusive to render the product outlined in "Mandatory Requirements" above, to include all travel, administrative or other costs as well as any work deemed necessary, including the examination of home office costs, management fees, hospital or other similar costs allocated to each facility on the LTC-FASR's. It is Hayflich &

Steinberg's responsibility to review the bid specification prior to bidding to ensure that the per audit engagement price is all-inclusive in allowing for unknown circumstances. The price shall also include any future representation at administrative hearings or other legal proceedings, and Hayflich & Steinberg shall be prepared to explain and defend the findings of the audit engagements. The price quote shall be on an individual engagement basis. However, Hayflich & Steinberg shall be committed to perform up to seventeen (17) engagements during the terms of this contract.

**Invoices, Progress Payments:** Hayflich & Steinberg shall submit invoices, in arrears, to the Agency at the address on the face of the purchase order labeled "Invoice To" pursuant to the terms of the contract. Progress payments shall be made on the basis of percentage of work completed at the per engagement prices per the Cost Sheets. Progress reports must be submitted to Agency with the invoice detailing progress completed or any deliverables identified. Payment will be made only upon approval of acceptable progress or deliverables as documented in Hayflich & Steinberg's report. Invoices may not be submitted more than once monthly and State law forbids payment of invoices prior to receipt of services.

**Liquidated Damages:** According to West Virginia State Code §5A-3-4(8), Hayflich & Steinberg agrees that liquidated damages shall be imposed at the rate of \$200 per week for failure to meet deadlines agreed upon for an audit. This clause shall in no way be considered exclusive and shall not limit the State or Agency's right to pursue any other additional remedy to which the State or Agency may have legal cause for action including further damages against Hayflich & Steinberg.

**Record Retention (Access & Confidentiality):** Hayflich & Steinberg shall comply with all applicable Federal and State of West Virginia rules and regulations, and requirements governing the maintenance of documentation to verify any cost of services or commodities rendered under this contract by the firm. Hayflich & Steinberg shall maintain such records a minimum of five (5) years and make available all records to Agency personnel at Hayflich & Steinberg's location during normal business hours upon written request by Agency within 10 days after receipt of the request.

Hayflich & Steinberg shall have access to private and confidential data maintained by Agency to extent required for Hayflich & Steinberg to carry out the duties and responsibilities defined in this contract. Hayflich & Steinberg agrees to maintain confidentiality and security of the data made available and shall indemnify and hold harmless the State and Agency any and all claims brought by any party attributed to actions of breach of confidentiality by Hayflich & Steinberg, subcontractor or individuals permitted access by Hayflich & Steinberg.

**Insurance Requirements:** Hayflich & Steinberg, as an independent vendor, is solely liable for the acts and omission of its employees and agents. Proof of insurance shall be provided by the successful vendor at the time the contract is awarded. Hayflich & Steinberg shall maintain and furnish proof of coverage of liability insurance for loss, damage, or injury (including death) of third parties arising from acts and omissions on the part of Hayflich & Steinberg, its agents and employees in the following amounts at a minimum.

1. For bodily injury (including death): Minimum of \$500,000.00 per person, \$1,000,000.00 per occurrence.
2. For property damage and professional liability: Minimum of \$1,000,000.00 per occurrence.

Hayfllich & Steinberg is solely responsible for required coverage of worker's compensation.

**HIPPA Business Associate Addendum:** The West Virginia State Government HIPPA Business Associate Addendum (BAA), approved by the Attorney General, and available online at the Purchasing Division's website (<http://www.state.wv.us/admin/purchase/vrc/hippa.htm>) is hereby made part of the Agreement. Provided that the agency meets the definition of a Covered Entity (45 CFR§160.103) and will be disclosing Protected Health Information (45CFR§160.103) to Hayfllich & Steinberg.

**Debarment and Suspension:** Hayfllich & Steinberg certifies that no entity, agency or person associated with the firm, is currently debarred or suspended from conducting business with any governmental agency.

## Our Fee Proposal

We understand the nature of your Agency and the importance of trying to control costs. This would include minimizing the fees paid to outside professionals. Fees that appear to be a bargain often are so low that they do not allow for the professional time required to assist you in reaching your goals.

HAYFLICH & STEINBERG's philosophy on professional fees is to provide our clients with quality services that provide value equal to or in excess of the costs incurred. We develop our fees using detailed budgets containing realistic estimates of the time required to complete each area of the engagement. The fees quoted to you are a product of the total budgeted hours and our standard billing rates, less discounts.

Our fees are detailed in Attachments 1 – 3. Expenses for travel, meals, lodging, printing and report production are included in the all-inclusive rates shown there. As shown on Attachment 3, the total 3-year fee proposal is \$442,900 .



**HAYFLICH & STEINBERG, CPA's, PLLC**

**Attachment 1**  
**HHR13017 Auditing of Long Term Care Financial and Statistical Reports (LTC-FASR)**  
**WEST VIRGINIA DHHR OAMR**  
**COST QUOTE FOR STANDARD FACILITY ENGAGEMENT**  
**YEAR 1 ALL-INCLUSIVE COST SHEET**

FACILITY	All-inclusive Per Engagement Cost	General Location
1 Eagle Pointe	\$ 8,700	Home Office (Indianapolis, IN)
2 Weirton Medical Center	9,000	Hospital Based SNF
3 Guardian Elder Care at Wheeling	8,500	Hospital Based SNF
4 Arbors at Fairmont	9,100	Home Office (Milwaukee, WS)
5 Broaddus Hospital-Mansfield Place	8,700	Hospital Based SNF
6 Greenbrier Manor	8,100	
7 Pleasant Valley	8,300	Hospital Based SNF
8 Good Samaritan Society-Barbour County	9,000	Home Office (Sioux Falls, SD)
9 Montgomery General Elderly Care Ctr	7,700	
10 Grant Memorial Hospital	8,800	Hospital Based SNF
11 Montgomery General Hospital Extended Care	8,100	Hospital Based SNF
12 Morgan County War Memorial Hospital	9,100	Hospital Based SNF
13 Minnie Hamilton Health Care Ctr	8,400	Hospital Based SNF
14 Roane General Hospital	8,300	Hospital Based SNF
15 St. Josephs Hospital of Buckhannon	8,600	Hospital Based SNF
16 Summers County ARH	8,400	Hospital Based SNF
17 Summersville Memorial Hospital	8,500	Hospital Based SNF
<b>SUBTOTAL STANDARD ENGAGEMENTS COST Year 1</b>	<b>\$ 145,300</b>	



**Attachment 2**  
**HHR13017 Auditing of Long Term Care Financial and Statistical Reports (LTC-FASR)**  
**WEST VIRGINIA DHHR OAMR**  
**COST QUOTE FOR STANDARD FACILITY ENGAGEMENT**  
**YEAR 2 ALL-INCLUSIVE COST SHEET**

FACILITY	All-inclusive Per Engagement Cost	General Location
1 Heartland of Charleston	\$ 9,100	Chain Home Office Toledo, OH
2 Heartland of Beckley WV, LLC	8,700	
3 Heartland of Keyser	9,100	
4 Heartland of Clarksburg	8,900	
5 Heartland of Martinsburg	9,100	
6 Heartland of Preston County	9,100	
7 Heartland of Rainelle WV, LLC	8,900	
8 SunBridge Care & Rehabilitation for Dunbar	8,700	Chain Home Office Toledo, OH (Albuquerque, NM)
9 SunBridge Care & Rehabilitation for Salem	8,900	
10 SunBridge Care & Rehabilitation for Pine Lodge	8,700	
11 SunBridge Care & Rehabilitation for Putnam	8,300	
12 SunBridge New Martinsville Health Care Center	8,900	
13 SunBridge Care & Rehabilitation for Parkersburg	8,700	
14 SunBridge Care & Rehabilitation for Glenville	8,700	
15 Holbrook Nursing Home	8,100	
16 Nella's, Inc.	7,400	
17 Nellas Nursing Home, Inc	8,300	
<b>SUBTOTAL STANDARD ENGAGEMENTS COST Year 2</b>	<b>\$ 147,600</b>	

**Attachment 3**  
**HHR13017 Auditing of Long Term Care Financial and Statistical Reports (LTC-FASR)**  
**WEST VIRGINIA DHHR OAMR**  
**COST QUOTE FOR STANDARD FACILITY ENGAGEMENT**  
**YEAR 3 ALL-INCLUSIVE COST SHEET**

FACILITY	All-inclusive Per Engagement Cost	General Location
1 Huntington Health & Rehabilitation	\$ 8,200	Home Office-Houston, TX
2 Golden Living Center-Glasgow	9,100	Chain - Home Office (Ft. Smith, AR)
3 Golden Living Center-Morgantown	8,900	
4 Golden Living Center-Riverside	9,100	
5 Hampshire Memorial Hospital	8,700	Hospital Based SNF
6 The Maples	8,900	Chain - Home Office (Charleston, WV)
7 Clarksburg Nursing & Rehabilitation Center	8,900	
8 McDowell Nursing & Rehabilitation Center	8,900	
9 Summers Nursing & Rehabilitation Center	8,900	
10 Fayette Nursing & Rehabilitation Center	8,700	
11 E.A. Hawse Nursing & Rehabilitation Center	9,100	
12 Lincoln Nursing & Rehabilitation Center	8,400	
13 Cameron Nursing & Rehabilitation Center	9,100	
14 Wayne Nursing & Rehabilitation Center	8,200	
15 Webster Nursing & Rehabilitation Center	9,100	
16 Wyoming Nursing & Rehabilitation Center	8,900	
17 Mercer Nursing & Rehabilitation Center	8,900	
<b>SUBTOTAL STANDARD ENGAGEMENTS COST Year 3</b>	<b>\$ 150,000</b>	

**SUMMARY OF ALL COSTS**

**GRAND TOTAL 3-YEAR CONTRACT COST (SUM OF YEARS 1-3)     \$ 442,900**



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  
 HHR13017

PAGE  
 1

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

\*B20125655 304-697-5700  
 HAYFLICH STEINBERG CPAS SC  
 8 STONECREST DR  
 HUNTINGTON WV 25701

VENDOR

SHIP TO

HEALTH AND HUMAN RESOURCES  
 INTERNAL CONTROL & POLICY  
 DEVELOPMENT  
 ONE DAVIS SQUARE, SUITE 401  
 CHARLESTON, WV  
 25301 304-558-7314

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
05/30/2012				

D OPENING DATE: 06/26/2012 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
01	1	JB		961-20		
<p>*****            MAND. PRE-BID MEETING ON JUNE 14, 2012 AT 9:30 AM IN            CONFERENCE ROOM 93 AT ONE DAVIS SQUARE, CHARLESTON,            WV 25301            *****</p> <p>PROFESSIONAL AUDITING SERVICES - CPA</p> <p>REQUEST FOR QUOTATION</p> <p>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).</p> <p>****PLEASE NOTE THAT THIS IS A RE-BID OF HHR12070****            EXHIBIT 3-</p> <p>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 "REASONABLE            TIME" THE VENDOR MAY TERMINATE THIS CONTRACT FOR ANY            REASON UPON GIVING THE DIRECTOR OF PURCHASING 30 DAYS</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

NATURE <i>JMCP, COA</i>	TELEPHONE 304-697-5700	DATE 6/29/2012
TITLE MEMBER	FEIN 37-1496963	ADDRESS CHANGES TO BE NOTED ABOVE

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



**GENERAL TERMS & CONDITIONS**  
**REQUEST FOR QUOTATION (RFQ) AND REQUEST FOR PROPOSAL (RFP)**

1. Awards will be made in the best interest of the State of West Virginia.
  2. The State may accept or reject in part, or in whole, any bid.
  3. Prior to any award, the apparent successful vendor must be properly registered with the Purchasing Division and have paid the required \$125 fee.
  4. All services performed or goods delivered under State Purchase Order/Contracts are to be continued for the term of the Purchase Order/Contracts, contingent upon funds being appropriated by the Legislature or otherwise being made available. In the event funds are not appropriated or otherwise available for these services or goods this Purchase Order/Contract becomes void and of no effect after June 30.
  5. Payment may only be made after the delivery and acceptance of goods or services.
  6. Interest may be paid for late payment in accordance with the *West Virginia Code*.
  7. Vendor preference will be granted upon written request in accordance with the *West Virginia Code*.
  8. The State of West Virginia is exempt from federal and state taxes and will not pay or reimburse such taxes.
  9. The Director of Purchasing may cancel any Purchase Order/Contract upon 30 days written notice to the seller.
  10. The laws of the State of West Virginia and the *Legislative Rules* of the Purchasing Division shall govern the purchasing process.
  11. Any reference to automatic renewal is hereby deleted. The Contract may be renewed only upon mutual written agreement of the parties.
  12. **BANKRUPTCY:** In the event the vendor/contractor files for bankruptcy protection, the State may deem this contract null and void, and terminate such contract without further order.
  13. **HIPAA BUSINESS ASSOCIATE ADDENDUM:** The West Virginia State Government HIPAA Business Associate Addendum (BAA), approved by the Attorney General, is available online at [www.state.wv.us/admin/purchase/vrc/hipaa.html](http://www.state.wv.us/admin/purchase/vrc/hipaa.html) and is hereby made part of the agreement provided that the Agency meets the definition of a Cover Entity (45 CFR §160.103) and will be disclosing Protected Health Information (45 CFR §160.103) to the vendor.
  14. **CONFIDENTIALITY:** The vendor agrees that he or she will not disclose to anyone, directly or indirectly, any such personally identifiable information or other confidential information gained from the agency, unless the individual who is the subject of the information consents to the disclosure in writing or the disclosure is made pursuant to the agency's policies, procedures, and rules. Vendor further agrees to comply with the Confidentiality Policies and Information Security Accountability Requirements, set forth in <http://www.state.wv.us/admin/purchase/privacy/noticeConfidentiality.pdf>.
  15. **LICENSING:** Vendors must be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, and the West Virginia Insurance Commission. The vendor must provide all necessary releases to obtain information to enable the director or spending unit to verify that the vendor is licensed and in good standing with the above entities.
  16. **ANTITRUST:** In submitting a bid to any agency for the State of West Virginia, the bidder offers and agrees that if the bid is accepted the bidder will convey, sell, assign or transfer to the State of West Virginia all rights, title and interest in and to all causes of action it may now or hereafter acquire under the antitrust laws of the United States and the State of West Virginia for price fixing and/or unreasonable restraints of trade relating to the particular commodities or services purchased or acquired by the State of West Virginia. Such assignment shall be made and become effective at the time the purchasing agency tenders the initial payment to the bidder.
- I certify that this bid is made without prior understanding, agreement, or connection with any corporation, firm, limited liability company, partnership, or person or entity submitting a bid for the same material, supplies, equipment or services and is in all respects fair and without collusion or Fraud. I further certify that I am authorized to sign the certification on behalf of the bidder or this bid.

**INSTRUCTIONS TO BIDDERS**

1. Use the quotation forms provided by the Purchasing Division. Complete all sections of the quotation form.
2. Items offered must be in compliance with the specifications. Any deviation from the specifications must be clearly indicated by the bidder. Alternates offered by the bidder as **EQUAL** to the specifications must be clearly defined. A bidder offering an alternate should attach complete specifications and literature to the bid. The Purchasing Division may waive minor deviations to specifications.
3. Unit prices shall prevail in case of discrepancy. All quotations are considered F.O.B. destination unless alternate shipping terms are clearly identified in the quotation.
4. All quotations must be delivered by the bidder to the office listed below prior to the date and time of the bid opening. Failure of the bidder to deliver the quotations on time will result in bid disqualifications: Department of Administration, Purchasing Division, 2019 Washington Street East, P.O. Box 50130, Charleston, WV 25305-0130
5. Communication during the solicitation, bid, evaluation or award periods, except through the Purchasing Division, is strictly prohibited (W.Va. C.S.R. §148-1-6.6).



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  
 HHR13017

PAGE  
 2

ADDRESS CORRESPONDENCE TO ATTENTION OF:  
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DATE PRINTED	TERMS OF SALE	SHIP VIA	FOB	FREIGHT TERMS
05/30/2012				

BID OPENING DATE: 06/26/2012 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>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 SERVICE 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>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>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

NATURE <i>CPA</i>	TELEPHONE 304-697-5700	DATE 6/29/2012
TITLE MEMBER	FEIN 37-1496963	ADDRESS CHANGES TO BE NOTED ABOVE

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  
 HHR13017

PAGE  
 3

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

**VENDOR**  
 \*B20125655 304-697-5700  
 HAYFLICH STEINBERG CPAS SC  
 8 STONECREST DR  
 HUNTINGTON WV 25701

**SHIP TO**  
 HEALTH AND HUMAN RESOURCES  
 INTERNAL CONTROL & POLICY  
 DEVELOPMENT  
 ONE DAVIS SQUARE, SUITE 401  
 CHARLESTON, WV  
 25301 304-558-7314

DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
05/30/2012				

D OPENING DATE: 06/26/2012 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>WRITTEN QUESTIONS SHALL BE ACCEPTED THROUGH CLOSE OF BUSINESS ON 06/15/2012. 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            ANY INDIVIDUAL SIGNING THIS BID IS CERTIFYING THAT:            (1) HE OR SHE IS AUTHORIZED BY THE BIDDER TO EXECUTE THE BID OR ANY DOCUMENTS RELATED THERETO ON BEHALF OF THE BIDDER, (2) THAT HE OR SHE IS AUTHORIZED TO BIND THE BIDDER IN A CONTRACTUAL RELATIONSHIP, AND (3) THAT THE BIDDER HAS PROPERLY REGISTERED WITH ANY STATE AGENCIES THAT MAY REQUIRE REGISTRATION.</p> <p>PURCHASING CARD ACCEPTANCE: THE STATE OF WEST VIRGINIA CURRENTLY UTILIZES A VISA PURCHASING CARD PROGRAM WHICH 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</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

NATURE OF BUSINESS: *CPA* TELEPHONE: *304-697-5700* DATE: *6/29/2012*

TITLE: *MEMBER* FEIN: *37-1496963* ADDRESS CHANGES TO BE NOTED ABOVE

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





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DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS		
05/30/2012						
D OPENING DATE: 06/26/2012		BID OPENING TIME 01:30PM				
LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
AGENCY AS A CONDITION OF AWARD. REV 07/16/2007 VENDOR PREFERENCE CERTIFICATE THIS TEAM EXHIBIT HAS BEEN REPLACED BY THE ONLINE VERSION WHICH IS AVAILABLE HERE: <a href="http://www.state.wv.us/admin/purchase/vrc/venpref.pdf">HTTP://WWW.STATE.WV.US/ADMIN/PURCHASE/VRC/VENPREF.PDF</a> MANDATORY PRE-BID A MANDATORY PRE-BID WILL BE HELD ON 06/14/2012 AT 9:30 AM IN AT ONE DAVIS SQUARE, CHARLESTON, WV 25301. INTERESTED PARTIES ARE REQUIRED TO ATTEND THIS MEETING. FAILURE TO ATTEND THE MANDATORY PRE-BID SHALL RESULT IN DISQUALIFICATION OF THE BID. NO ONE PERSON MAY REPRESENT MORE THAN ONE BIDDER. AN ATTENDANCE SHEET WILL BE MADE AVAILABLE FOR ALL POTENTIAL BIDDERS TO COMPLETE. THIS WILL SERVE AS THE OFFICIAL DOCUMENT VERIFYING ATTENDANCE AT THE MANDATORY PRE-BID. FAILURE TO PROVIDE YOUR COMPANY AND REPRESENTATIVE NAME ON THE ATTENDANCE SHEET WILL RESULT IN DISQUALIFICATION OF THE BID. THE STATE WILL NOT EXCEPT ANY OTHER DOCUMENTATION TO VERIFY ATTENDANCE. THE BIDDER IS RESPONSIBLE FOR ENSURING THEY HAVE COMPLETED THE INFORMATION REQUIRED ON THE ATTENDANCE SHEET. THE PURCHASING DIVISION AND THE STATE AGENCY WILL NOT ASSUME ANY RESPONSIBILITY FOR ANY BIDDERS FAILURE TO COMPLETE THE PRE-BID ATTENDANCE SHEET. IN ADDITION, WE REQUEST THAT ALL POTENTIAL BIDDERS INCLUDE THEIR E-MAIL ADDRESS AND FAX NUMBER. ALL POTENTIAL BIDDERS ARE REQUESTED TO ARRIVE PRIOR TO THE STARTING TIME FOR THE PRE-BID. BIDDERS WHO ARRIVE						
SEE REVERSE SIDE FOR TERMS AND CONDITIONS						

NATURE: *CPA* TELEPHONE: 304.697.5700 DATE: 6/29/2012  
 TITLE: MEMBER FEIN: 37-149463 ADDRESS CHANGES TO BE NOTED ABOVE

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



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HFO NUMBER  
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PAGE  
 5

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\*B20125655 304-697-5700  
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 HUNTINGTON WV 25701

VENDOR

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DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
05/30/2012				

D OPENING DATE: 06/26/2012 BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>LATE, BUT PRIOR TO THE DISMISSAL OF THE TECHNICAL PORTION OF THE PRE-BID WILL BE PERMITTED TO SIGN IN. BIDDERS WHO ARRIVE AFTER CONCLUSION OF THE TECHNICAL PORTION OF THE PRE-BID, BUT DURING ANY SUBSEQUENT PART OF THE PRE-BID WILL NOT BE PERMITTED TO SIGN THE ATTENDANCE SHEET.</p> <p>NOTICE</p> <p>A SIGNED BID MUST BE SUBMITTED TO:</p> <p>DEPARTMENT OF ADMINISTRATION          PURCHASING DIVISION          BUILDING 15          2019 WASHINGTON STREET, EAST          CHARLESTON, WV 25305-0130</p> <p>PLEASE NOTE: 5 CONVENIENCE COPIES WOULD BE APPRECIATED.</p> <p>THE BID SHOULD CONTAIN THIS INFORMATION ON THE FACE OF THE ENVELOPE OR THE BID MAY NOT BE CONSIDERED:</p> <p>SEALED BID</p> <p>BUYER: -----RW/FILE 22-----</p> <p>RFQ. NO.: -----HHR13017-----</p> <p>BID OPENING DATE: ---06/26/2012-----</p> <p>BID OPENING TIME: -----1:30 PM-----</p>						

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

NATURE: *CPA*, CDA TELEPHONE: 304-697-5700 DATE: 6/29/2012  
 TITLE: MEMBER FEIN: 37-1496963 ADDRESS CHANGES TO BE NOTED ABOVE

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



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DATE PRINTED	TERMS OF SALE	SHIP VIA	F.O.B.	FREIGHT TERMS
05/30/2012				

D OPENING DATE: 06/26/2012      BID OPENING TIME 01:30PM

LINE	QUANTITY	UOP	CAT NO	ITEM NUMBER	UNIT PRICE	AMOUNT
PLEASE PROVIDE A FAX NUMBER IN CASE IT IS NECESSARY TO CONTACT YOU REGARDING YOUR BID: <p style="text-align: center; font-size: 1.2em;">304.697.5704</p> <hr style="border-top: 1px dashed black;"/> CONTACT PERSON (PLEASE PRINT CLEARLY): <b>ROBERT C. FULLER</b>						
***** THIS IS THE END OF RFQ HHR13017 ***** TOTAL:						<b>\$442,900</b>

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

SIGNATURE <i>[Signature]</i> CPA	TELEPHONE 304-697-5700	DATE 6/29/2012
TITLE MEMBER	FEIN 37-1496963	ADDRESS CHANGES TO BE NOTED ABOVE

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



WV DEPARTMENT OF HEALTH & HUMAN RESOURCES  
OFFICE OF PURCHASING  
ONE DAVIS SQUARE  
SUITE 100  
CHARLESTON, WV 25301  
PHONE: (304) 558-1998  
FAX: (304) 558-2892

TO: Bid Request Line FROM: Donna McCormick  
COMPANY: DOA Purchasing DATE: 7/6/2012  
FAX#: (304) 558-3970 TOTAL # OF PAGES (Including  
PHONE#: (304) 558-2306 Cover): 4  
SUBJECT: HHR13017 Addendum #3 HayFlich Steinberg

---

COMMENTS:

Attached addendum #3, HHR13017 from HayFlich Steinberg

Thanks so much.

RECEIVED  
2012 JUL -6 PM 3:38  
WV PURCHASING  
DIVISION



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

HHR13017

1

ADDRESS: CORRESPONDENCE TO ATTENTION OF:

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304-558-0067

\*B20125655 304-697-5700  
HAYFLICH STEINBERG CPAS SC  
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DATE PRINTED

07/02/2012

BID OPENING DATE:

07/10/2012

BID OPENING TIME

1:30PM

LINE	QUANTITY	UOP	CAT. NO	ITEM NUMBER	UNIT PRICE	AMOUNT
ADDENDUM NO. 3						
THIS ADDENDUM IS ISSUED PER THE ATTACHED.						
0001	1	JB		961-20		
PROFESSIONAL AUDITING SERVICES - CPA						
***** THIS IS THE END OF RFQ HHR13017 ***** TOTAL:						

SIGNATURE <i>Rob P. Yarn, CPA</i>	TELEPHONE 304-697-5700	DATE 7/5/2012
TITLE MEMBER	FBI# 37-149663	ADDRESS CHANGES TO BE NOTED ABOVE

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