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## Header 4

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Procurement Folder: 613750

SO Doc Code: CRFQ

Procurement Type: Central Contract - Fixed Amt

SO Dept: 0511

Vendor ID:

SO Doc ID: BMS2000000002

Legal Name: BERRY DUNN MCNEIL & PARKER LLC

Published Date: 1/2/20

Alias/DBA:

Close Date: 1/9/20

Total Bid: \$960,000.00

Close Time: 13:30

Response Date:

Status: Closed

Response Time:

Solicitation Description:

Total of Header Attachments: 4

Total of All Attachments: 4



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

State of West Virginia  
Solicitation Response

Proc Folder : 613750

Solicitation Description : Addendum No. 2 Disproportionate Share Hospital Audit Svcs.

Proc Type : Central Contract - Fixed Amt

Date issued	Solicitation Closes	Solicitation Response	Version
	2020-01-09 13:30:00	SR 0511 ESR01082000000004052	1

**VENDOR**

000000100150

BERRY DUNN MCNEIL & PARKER LLC

Solicitation Number: CRFQ 0511 BMS2000000002

Total Bid : \$960,000.00

Response Date: 2020-01-08

Response Time: 13:38:20

Comments:

**FOR INFORMATION CONTACT THE BUYER**

Brittany E Ingraham

(304) 558-2157

brittany.e.ingraham@wv.gov

Signature on File

FEIN #

DATE

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

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Audit for SFY2017				\$210,000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : Audit Services SFY2017 (07/01/2016-06/30/2017)

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Audit for SFY2018				\$250,000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : Audit Services SFY2018 (07/01/2017-06/30/2018)

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Audit for SFY2019				\$250,000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : Audit Services SFY2019 (07/01/2018-06/30/2019)

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Audit for SFY2020				\$250,000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description : Audit Services SFY2020 (07/01/2019-06/30/2020)



perspective  
**GAINED**

TECHNICAL PROPOSAL FOR  
**Disproportionate Share Hospital Audit**  
SERVICES TO  
**West Virginia Bureau for Medical Services**

**BerryDunn**  
800-432-7202

**Connie Ouellette, Principal**  
[couellette@berrydunn.com](mailto:couellette@berrydunn.com)

**Proposal Submitted On:**

January 9, 2020 before 1:30 p.m. in  
response to CRFQ 0511 BMS200000002

January 9, 2020

Ms. Brittany Ingraham  
State of West Virginia  
Department of Administration, Purchasing Division  
2019 Washington Street, East  
Charleston, WV 25305

Ms. Ingraham:

We appreciate the opportunity to submit this proposal in response to the West Virginia Bureau for Medical Services (BMS or the Bureau) CRFQ 0511 BMS200000002 for Disproportionate Share Hospital (DSH) Audit Services. Berry Dunn McNeil & Parker, LLC (BerryDunn) is an independent consulting and certified public accounting firm that serves clients nationally. Our approach is simple: consistently produce high-quality, reliable services, strive for unparalleled client satisfaction, and deliver both at a reasonable cost.

You can feel confident selecting BerryDunn—as the incumbent DSH auditors for the State of West Virginia, we have the direct experience, expertise, proven methodology, and resources to lead this project and continue to fulfill your objectives. Other firms may treat DSH work merely as a compliance exercise, eschewing analysis and detailed processes in favor of expediency. Your BerryDunn team brings both efficiency and an analytic approach to your audits, so that you may be confident in the results and mitigate the need for future appeals.

As the current State of West Virginia and State of Alabama DSH auditors, and DSH consultants to the University of Massachusetts Medical School (UMass) and MassHealth, we have gained a deep understanding of the processes required to complete these audits and serve our clients efficiently and effectively. We have extensive DSH work experience with hospitals in New Hampshire and bring to this engagement numerous years' experience working with Medicare and Medicaid rules, regulations, and requirements.

In addition to our DSH audit experience, we serve as financial auditors for hospitals throughout the Northeast and partner with our internal Government and Medicaid consulting groups to provide a well-rounded service approach to our clients throughout the United States.

If you have any questions, or require clarification, please contact me at 207.541.2201 or [couellette@berrydunn.com](mailto:couellette@berrydunn.com). Thank you for your consideration. We would be pleased to continue serving BMS in this capacity.

Sincerely,



Connie Ouellette, CPA, FHFMA  
Principal

# Table of Contents

<b>1.0 Qualifications</b> .....	<b>2</b>
<b>Firm CPA License – West Virginia</b> .....	<b>3</b>
<b>1.1 Independence and GAGAS Compliance</b> .....	<b>4</b>
<b>1.2 BerryDunn Independence from BMS and Hospitals</b> .....	<b>4</b>
<b>1.3 DSH Audit Experience</b> .....	<b>4</b>
<b>1.4 Staffing, Structure, Experience, and Training</b> .....	<b>12</b>
<b>2.0 Mandatory Requirements</b> .....	<b>33</b>
<b>2.1 DSH Audit Compliance</b> .....	<b>33</b>
<b>2.2 Anticipated Timeline</b> .....	<b>34</b>
<b>2.3 Audit Report Data Elements</b> .....	<b>34</b>
<b>2.4 CMS Acceptance of DSH Audit Reports</b> .....	<b>35</b>
<b>2.5 Workplan</b> .....	<b>35</b>
<b>2.6 GAGAS Audit Standards</b> .....	<b>45</b>
<b>Appendix A – Independence Policy</b> .....	<b>46</b>
<b>Relevant Ethical Requirements</b> .....	<b>46</b>
<b>Appendix B – Project Profiles</b> .....	<b>51</b>
<b>DSH Audit Project Profiles</b> .....	<b>51</b>
<b>Appendix C – Audit Report Data Elements</b> .....	<b>53</b>
<b>Data Elements Chart</b> .....	<b>53</b>
<b>Designated Contact Form</b> .....	<b>54</b>
<b>Addendum Acknowledgement Form</b> .....	<b>55</b>

## 1.0 Qualifications

**(RFP Section 3.1.1) The Vendor must be a certified public accounting (CPA) firm in the United States and provide a copy of the firm's CPA license prior to award. License may be included with the bid.**

Our firm holds state CPA licenses in 29 states, including the State of West Virginia.

BerryDunn is the largest certified public accounting and management consulting firm headquartered in Northern New England. We rank in Inside Public Accounting's Top 100 Firms at #65, and were most recently recognized as the 7th fastest-growing firm in the country. BerryDunn sees its commitment to attracting, developing, and retaining exceptional people as primary reasons for its continued success and sustained growth throughout its 45-year history.


*Our mission has remained constant: to provide great clients with great service, built on integrity, expertise, and a total commitment to helping each client gain control over challenges and opportunities that drive value for them.*

The firm provides a full range of professional services, including audit, accounting, tax, consulting, and information technology services. In addition to growing our traditional CPA services and providing new value-added consulting, key growth areas have been consulting services in local and state government, including Medicaid agencies. We serve over 300 state, local, and quasi-governmental entities across the country and have developed cross-functional, collaborative teams within our audit and government consulting groups to provide specialized expertise in the provision of services that affect our clients. We understand state government operations, the state and federal regulatory requirements, and our clients' dedication to providing secure, compliant, and accessible services.

Our people bring experience from both national and regional firms, as well as the business world. This perspective gives our teams the knowledge and expertise to provide the high-quality services required to support a wide variety of complex financial issues. We recognize competing demands and resource allocations of our clients and work efficiently to meet their needs.



## Firm CPA License – West Virginia

<b>VERIFICATION OF ELIGIBILITY FOR PROFESSIONAL BUSINESS ORGANIZATIONS</b> Form VOE Rev. 12/2017		<b>West Virginia Secretary of State</b> Business & Licensing Division Tel: (304)558-8000 Fax: (304)558-8381 Website: <a href="http://www.wvsos.gov">www.wvsos.gov</a>
<b>FILE ONE ORIGINAL</b> (Two if you want a filed stamped copy returned to you.)  <b>FILING FEE: N/A</b>	<b>Form must accompany the West Virginia Secretary of State business registration (Articles of Incorporation, Articles of Organization or foreign Certificate of Authority registration below).</b>	<input type="button" value="Reset Form"/> <input type="button" value="Print Form"/>
<b>Name of Business*:</b> <u>Berry Dunn McNeil &amp; Parker LLC dba Berry Dunn McNeil &amp; Parker PLLC</u>		
<i>*Name of the business or organization being registered as listed in the Articles of Incorporation, Articles of Organization or Application for Certificate of Authority. The name must include an appropriate name ending as required by WV Code.</i>		
<b>Professional Business Organizations:</b> In West Virginia, "Professional Service" means services rendered by the following professions: Attorneys-at-law under article two, physicians and podiatrists under article three, dentists under article four, optometrists under article eight, accountants under article nine, veterinarians under article ten, architects under article twelve, engineers under article thirteen, osteopathic physicians and surgeons under article fourteen, chiropractors under article sixteen, psychologists under article twenty-one, social workers under article thirty, acupuncturists under article thirty-six and land surveyors under article thirteen-a, all of chapter thirty of this code. (W.Va. Code §31B-13-1301) Depending on the limitations of the licensing professional board, professional business organizations may form as a "Professional Limited Liability Company", a Legal Corporation (W.Va. Code §30-2-5a), a Medical or Podiatry Corporation (W.Va. Code §30-3-15), an Accounting Corporation (W.Va. Code §30-9-30), or other professional business formation.		
<b>To form as any professional business organization listed below, the applicant must attach this VERIFICATION OF ELIGIBILITY (Form VOE) to one of the appropriate Secretary of State business registration applications listed below:</b>		
<ul style="list-style-type: none"> <li>● The Professional Business Organization will be formed as (<b>Check One below</b>):</li> <li><input type="checkbox"/> <b>Legal Corporation</b> - Form to accompany Articles of Incorporation (<b>CD-1</b>) or Foreign Corporation (<b>CF-1</b>).</li> <li><input type="checkbox"/> <b>Medical Corporation</b> - Form to accompany Articles of Incorporation (<b>CD-1</b>) or Foreign Corporation (<b>CF-1</b>).</li> <li><input type="checkbox"/> <b>Podiatry Corporation</b> - Form to accompany Articles of Incorporation (<b>CD-1</b>) or Foreign Corporation (<b>CF-1</b>).</li> <li><input type="checkbox"/> <b>Accounting Corporation</b> - Form to accompany Articles of Incorporation (<b>CD-1</b>) or Foreign Corporation (<b>CF-1</b>).</li> <li><input checked="" type="checkbox"/> <b>Professional Limited Liability Company</b> - Form to accompany Articles of Organization of LLC (<b>LLD-1</b>) or Foreign LLC (<b>LLF-1</b>).</li> <li><input type="checkbox"/> <b>Limited Liability Partnership</b> - Form to accompany Statement of Limited Liability Partnership (<b>LLP-1</b>) [for both Domestic and Foreign Limited Liability Partnerships].</li> <li><input type="checkbox"/> <b>Limited Partnership</b> - Form to accompany Certificate of Limited Partnership (<b>LP-1</b>) or Foreign Statement of Limited Partnership (<b>LP-2</b>).</li> <li><input type="checkbox"/> <b>Other</b> - Please explain the type of professional business organization formation and cite the West Virginia Code provision authorizing the same in the spaces provided below.</li> </ul>		
<b>Type of Professional Business:</b> _____ <b>W.Va. Code Cite:</b> _____		
<b>**** For Official State Licensing Board Use Only ****</b>		
On behalf of <u>WV Accountancy</u> Licensing Board, I, <u>Brenda Turley</u> , hereby verify the eligibility of the business listed hereinabove to engage in the professional services described above, and to form in the State of West Virginia.		
Printed Name: <u>Brenda Turley</u> Address: <u>405 Capitol St, Ste 908, Chas, WV 25301</u>		
Signature: <u>Brenda Turley</u> Phone Number: <u>(304) 558-3557</u> Date: <u>10/24/2019</u>		

## 1.1 Independence and GAGAS Compliance

**(RFP Section 3.1.2) The Vendor must meet the independence standards of governmental auditing standards as defined by the Comptroller General of the United States. (RFP Section 3.1.2.1) The Vendor's independence policy must apply the Generally Accepted Government Auditing Standards (GAGAS) Conceptual Framework Approach to Independence. Vendor should provide verification (e.g., a copy of its policy) with its bid submission but must provide it prior to award that its independence policy will comply with this requirement.**

BerryDunn's independence policy, which complies with this requirement and applies the Generally Accepted Government Auditing Standards Conceptual Framework Approach to Independence, has been included as Appendix A.

## 1.2 BerryDunn Independence from BMS and Hospitals

**(RFP Section 3.1.3) The Vendor must be independent from the Medicaid Agency and the hospitals they are to audit. (RFP Section 3.1.3.1) The Vendor must meet the independence standards referenced in 3.1.2 of this RFQ and attest that their firm is independent from the WV DSH program and the hospitals listed in Attachment 6. The attestation should be included with bid submission, but must be provided prior to award.**

### Engagement Independence (RFP Section 3.1.3)

Our firm limits auditing and consulting services to states in which our services would not present a conflict of interest. BerryDunn certifies that we do not have any conflict of interest, either real or perceived, that would inhibit our ability to perform the services requested and/or any resulting contract.

BerryDunn is independent of the Medicaid Agency, WV DSH program, hospitals listed in the attachment provided, and any entity related to this request for qualifications.

BerryDunn has detailed measures in place to ensure compliance with our independence requirements and avoid conflicts of interest. Some of the elements within our policies include:

- Annual written representations of independence from all personnel who perform client services;
- Extensive client and engagement acceptance and continuance policies;
- Maintenance of firm-wide client list; and
- Independence training for all professionals.

## 1.3 DSH Audit Experience

**(RFP Section 3.1.4) The Vendor must be the primary audit firm (not subcontracted) and demonstrate a minimum of three (3) years prior Federal DSH audit engagement experience. Vendor should provide verification from three state DSH audit engagements verifying that successful completion of all DSH audit requirements and acceptance by CMS has taken place with its bid submission, but must be provided prior to award.**

## Prior DSH Experience (RFP Section 3.1.4)

### A Deep Commitment to Healthcare

BerryDunn is organized along industry group lines and the healthcare industry is a large, strong niche in our firm. Our Healthcare/Not-for-Profit (HNFP) Practice Group serves the full spectrum of healthcare organizations and represents approximately a third of BerryDunn's annual assurance revenue. Our healthcare client engagements are led by professional staff who are dedicated to meeting the needs and expectations of more than 400 healthcare and not-for-profit clients each year. Our HNFP Practice Group is further segmented into practice areas dedicated to healthcare industries including healthcare systems, hospitals, senior living and long-term care, physician clinics, and home health and hospice organizations.

As part of our healthcare expertise, BerryDunn provides extensive work in filing Medicare and Medicaid cost reports for its clients. We have developed strong experience in preparation and review of annual cost reports, maximization of reimbursement, cost report reopenings and appeals, and the principles of reimbursement regulations. As a result, we are viewed as experts in reimbursement and often present or provide technical expertise for healthcare associations throughout New England. This perspective allows us to understand the complexities and challenges faced by hospitals in complying with regulations and demonstrating compliance. Many hospital systems continually struggle to obtain uncompensated care data, largely because the process is manual and time-consuming.

### Our DSH Experience – Alabama, Maine, Massachusetts, New Hampshire, and West Virginia

Our experience with the federal DSH audit requirements includes performing the DSH audits **from the inception of the federal DSH audit requirements** for the Maine Department of Health and Human Services (DHHS) for State Fiscal Years 2005 – 2011. In addition, we currently perform the DSH audits for the West Virginia Department of Health and Human Resources (DHHR) and State of Alabama Medicaid Agency, and we provide DSH consulting services to the University of Massachusetts Medical School (UMass) and MassHealth. For West Virginia, the DSH audit includes approximately 50 hospitals and \$833 million in DSH uncompensated care costs. For UMass, the DSH audit includes approximately 77 hospitals. For Alabama, we were recently awarded its contract for DSH audit services beginning with state fiscal year 2016, which included 83 hospitals and \$1.3 billion in uncompensated care costs. We have completed the FY16 audit.

In addition, we provide our New Hampshire hospital clients with DSH consulting services, whether it is in preparing their estimates of uncompensated care or responding to the DSH audit results. Initially, in the first years of financial consequence in which hospitals may have owed DSH monies back, there was a disconnect in the State of New Hampshire's payment methodologies and the results of the audits were largely unfavorable to New Hampshire hospitals. In working with DHHS through the New Hampshire Hospital Association, payment methodologies were refined to more accurately calculate estimated uncompensated care costs. Today, we periodically assist in the review of the DSH program data and calculations for accuracy on behalf of our hospital clients.

### Other Relevant Experience – State Compliance Work

BerryDunn professionals have extensive experience with Medicaid agencies across the country, which provides them with a deep understanding of the challenges facing state agencies. BerryDunn's Health Analytics Practice conducts a range of in-depth analyses on Medicaid claims

and other financial, clinical, and operational data to advise policy-makers and support payer and provider improvements in operating efficiencies and clinical outcomes, utilizing our comprehensive base of healthcare experience, quantitative skills, and technical tools. Our staff—with expertise in data science, health economics, finance, actuarial science, and statistics—builds data warehouses, develops and manages large data extracts, and provides assistance in complex analyses, including:

- DSH audits,
- Measuring total cost of care,
- Aggregating claim data from multiple sources to form comprehensive histories of patient health; and
- Developing and executing quality measures and other metrics—standardized and custom—that drive value-based payment models, and implementing the relevant computer programming into parameter-driven, easy-to-maintain reporting systems.

BerryDunn is also engaged to perform the post-payment audits of the State of West Virginia's Medicaid Promoting Interoperability (PI), formerly Electronic Health Record (EHR), incentive program. This engagement includes audits of Eligible Hospitals (EHs) as well as Eligible Professionals (EPs) receiving payments under the incentive program. The audits of EHs include verification of compliance with the Acquire/Implement/Upgrade criteria, eligibility requirements, and proper calculation of payments. The EP procedures encompass all of the aforementioned verification, plus testing of compliance with Meaningful Use requirements. In addition to the auditing procedures, BerryDunn has assisted with the development of the audit strategy and provided support for provider outreach. We have worked extensively with the DHHR and BMS to identify the appropriate sources for verification of data included in provider attestations, including identification and elevation of issues related to the reconciliation of encounter and claims data from cost reports, the MMIS, and the State's data warehouse.

Additionally, BerryDunn currently performs health benefits exchange financial and programmatic audits for four states. For these audits, we issue an opinion on the financial statements of the exchange, as well as issue the necessary Yellow Book and CMS reports. As part of our work we review processes and procedures, read pertinent documents, observe operations, conduct tests, and interview staff to determine compliance. We also select samples of cases to test eligibility, verification, and enrollment processes and procedures, and also selected samples of exemption cases and appeals to assess their compliance.

### **Similar Projects that Exemplify Our Experience**

Our proven methodology has been built on DSH and cost report regulatory guidance and our experience preparing multiple hospital cost reports. This experience has given us a unique perspective from which to provide our clients with a thorough review of all required Medicaid DSH elements.

In order to provide the independent, certified audit and the annual report to BMS/DHHR within the established timeline, BerryDunn will rely on our well-developed Medicaid DSH expertise, ability to extract and analyze data, and extensive project management skills. Project profiles of similar, relevant engagements follow as Attachment B.

### **CMS Verification/Acceptance**

The following pages contain verification from two DSH engagements that have been successfully completed and the work accepted by CMS. While we also provide DSH audit services in the Commonwealth of Massachusetts, MassHealth is part of a Section 1115 Waiver Demonstration program, and the CMS filing requirements do not apply.

Olga Gross-Balzano

---

**From:** Bush, Jeffrey L <Jeffrey.L.Bush@wv.gov>  
**Sent:** Friday, December 20, 2019 11:58 AM  
**To:** Olga Gross-Balzano; Connie Ouellette  
**Cc:** Snow, Jeanne L; Atkins, Tony E  
**Subject:** Fw: [External] FW: WV Medicaid SPRY 2016 DSH Audit  
**Attachments:** Report - ARR Schedule for DHHR SFY16.xls; 2016 110964 West Virginia Dept of Health and Human Resources - Compliance Report SFY16 Final\_5487075\_1 (003).pdf

Please find the acknowledgment from our regional CMS representative.

Thanks

Jeff Bush

---

**From:** Knight, Gary L. (CMS/CMCS) <Gary.Knight@cms.hhs.gov>  
**Sent:** Monday, December 9, 2019 7:41:12 AM  
**To:** Bush, Jeffrey L <Jeffrey.L.Bush@wv.gov>  
**Cc:** Snow, Jeanne L <Jeanne.L.Snow@wv.gov>; Atkins, Tony E <Tony.E.Atkins@wv.gov>; Manning, Becky A <Becky.A.Manning@wv.gov>; McMillion, Todd (CMS/CMCS) <TODD.MCMILLION@cms.hhs.gov>; Mccullough, Francis T. (CMS/CMCS) <Francis.McCullough@cms.hhs.gov>; Cuno, Richard A. (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Davidson, Timothy G. (CMS/CMCS) <Timothy.Davidson@cms.hhs.gov>; Weidler, Timothy A. (CMS/CMCS) <Timothy.Weidler@cms.hhs.gov>  
**Subject:** [External] FW: WV Medicaid SPRY 2016 DSH Audit

**CAUTION: External email. Do not click links or open attachments unless you verify sender.**

Good morning Jeff.

Acknowledging receipt of WV's SPRY 2016 annual DSH audit and sharing with CMCS FMG leadership and staff in Division of Financial Policy.

Thank you,  
Gary

---

**From:** Bush, Jeffrey L [mailto:Jeffrey.L.Bush@wv.gov]  
**Sent:** Friday, December 6, 2019 10:56 AM  
**To:** Knight, Gary L. (CMS/CMCS) <Gary.Knight@cms.hhs.gov>  
**Cc:** Snow, Jeanne L <Jeanne.L.Snow@wv.gov>; Atkins, Tony E <Tony.E.Atkins@wv.gov>; Manning, Becky A <Becky.A.Manning@wv.gov>  
**Subject:** WV Medicaid SPRY 2016 DSH Audit

Hello Gary,

Please find attached the WV Medicaid SPRY 2016 DSH audit report. This also includes the Excel spreadsheet with intact formulas.

Please let us know if you have questions.

Thanks

Jeff Bush

**Jeffrey L. Bush, CPA**  
**Office Director**  
**WV Dept. of Health & Human Resources**  
**Office of Accountability and Management Reporting**  
**One Davis Square, Suite 304**  
**Charleston, WV 25301**  
**304-558-2587**

Olga Gross-Balzano

---

**Subject:** FW: AL Final 2016 DSH

**From:** Oakley, Flake <[Flake.Oakley@medicaid.alabama.gov](mailto:Flake.Oakley@medicaid.alabama.gov)>  
**Sent:** Friday, December 20, 2019 8:54 AM  
**To:** Connie Ouellette <[couellette@berrydunn.com](mailto:couellette@berrydunn.com)>; Timothy Guerrant <[tguerrant@MSLC.COM](mailto:tguerrant@MSLC.COM)>; 'washmore@alaha.org' <[washmore@alaha.org](mailto:washmore@alaha.org)>  
**Subject:** FW: AL Final 2016 DSH

FYI

---

**From:** Sampson, Tamara L. (CMS/CMCS) <[Tamara.Sampson@cms.hhs.gov](mailto:Tamara.Sampson@cms.hhs.gov)>  
**Sent:** Thursday, December 19, 2019 2:11 PM  
**To:** Lindsay, Stephanie <[Stephanie.Lindsay@medicaid.alabama.gov](mailto:Stephanie.Lindsay@medicaid.alabama.gov)>; Dubois, Anna M. (CMS/CMCS) <[Anna.Dubois@cms.hhs.gov](mailto:Anna.Dubois@cms.hhs.gov)>; Wilkerson, Joyce C. (CMS/CMCS) <[Joyce.Wilkerson@cms.hhs.gov](mailto:Joyce.Wilkerson@cms.hhs.gov)>  
**Cc:** Hogan, Alice (CMS/CMCS) <[Alice.Hogan@cms.hhs.gov](mailto:Alice.Hogan@cms.hhs.gov)>  
**Subject:** RE: AL Final 2016 DSH

Good Afternoon Stephanie,

We acknowledge receipt.

Have a great day!

Tammy Sampson

---

**From:** Lindsay, Stephanie <[Stephanie.Lindsay@medicaid.alabama.gov](mailto:Stephanie.Lindsay@medicaid.alabama.gov)>  
**Sent:** Thursday, December 19, 2019 2:02 PM  
**To:** Dubois, Anna M. (CMS/CMCS) <[Anna.Dubois@cms.hhs.gov](mailto:Anna.Dubois@cms.hhs.gov)>; Sampson, Tamara L. (CMS/CMCS) <[Tamara.Sampson@cms.hhs.gov](mailto:Tamara.Sampson@cms.hhs.gov)>; Wilkerson, Joyce C. (CMS/CMCS) <[Joyce.Wilkerson@cms.hhs.gov](mailto:Joyce.Wilkerson@cms.hhs.gov)>  
**Cc:** Hogan, Alice (CMS/CMCS) <[Alice.Hogan@cms.hhs.gov](mailto:Alice.Hogan@cms.hhs.gov)>  
**Subject:** AL Final 2016 DSH

Please find attached the 2016 DSH Audit for Alabama Medicaid. Please let us know if you need anything else.  
Thanks,  
Stephanie

Stephanie Lindsay  
Chief Assistant to the Commissioner  
Alabama Medicaid Agency  
P.O. Box 5624  
501 Dexter Avenue  
Montgomery, Alabama 36103  
334-353-3781 (Telephone)



**The Audit Engagement Partner must demonstrate at least five (5) years prior Federal DSH Audit experience. Evidence of engagements during each of the five (5) years must be specific to working with each of the DSH types eligible for DSH funds including Acute Care, Critical Access, IMD (Psychiatric), Long Term Hospitals, Rehabilitation Hospitals and Children’s Hospitals. Evidence should be provided in a format of a history or resume of the 5 years of experience, specifically addressing each type of DSH provider with a list of the states and specific facilities where said audit experience was attained. The information should be submitted with the bid, but must be provided prior to award.**

Connie Ouellette, the Engagement Partner for this engagement, has over 25 years’ auditing and consulting with DSH eligible-type hospitals. For long term, rehabilitation, and children’s hospitals, Connie’s experience is specific to DSH auditing. The following table lists each state served and the relevant facility types in each state. A full resume for Connie is included in the following section.

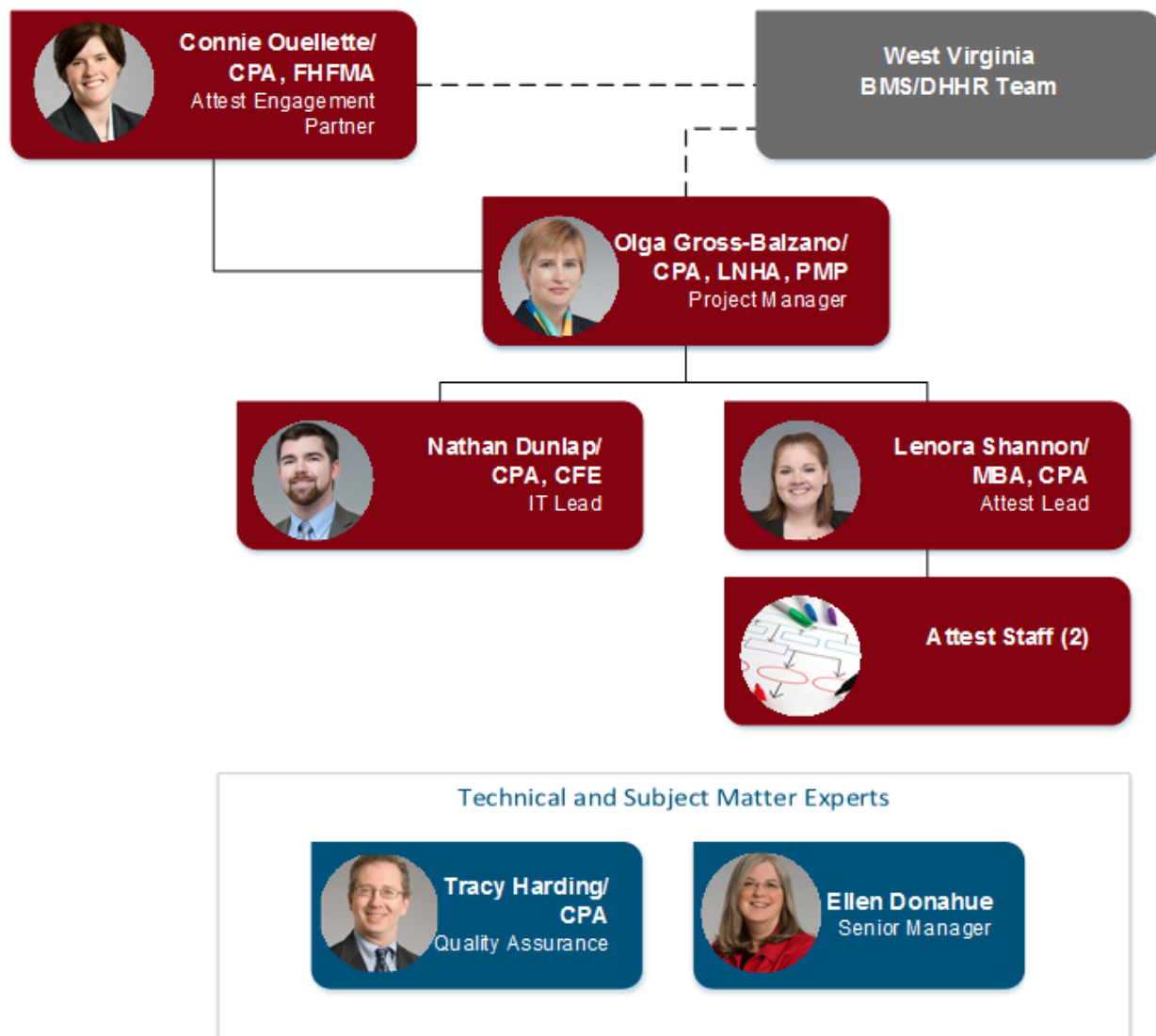
State Name	Provider Type					
	Acute Care	Critical Access	IMD (Psychiatric)	Long Term Hospital	Rehabilitation Hospital	Children’s Hospital
West Virginia	X	X	X	X	X	X
Alabama	X	X	X	X		X
Massachusetts	X		X	X	X	X
Maine	X	X	X			
New Hampshire	X	X	X			
Vermont	X	X	X			

## 1.4 Staffing, Structure, Experience, and Training

(RFP Section 3.2) The Vendor must submit an organizational chart and accompanying resumes (limited to two (2) pages) for each individual assigned to the engagement. Vendor's supervisory staff must possess a minimum of 3 years' experience working with other Federal DSH audit engagements. Documentation to meet this requirement should be included with the bid but must be provided prior to award.

(RFP Section 3.2.1) The Vendor's resume documentation provided in 3.2 shall provide evidence of training and experience that includes GAGAS (Yellow Book) training, as well as experience with government program audits.

### Organization Chart (RFP Section 3.2)



## Individual Resumes and Yellow Book Reports (RFP Sections 3.2, 3.2.1)

### Connie Ouellette Principal | CPA, FHFMA



Connie is a principal in BerryDunn's Healthcare/Not-for-Profit Group and leads the Hospital Audit and Consulting Practice. She specializes in finance and third-party reimbursement and provides consulting services to numerous healthcare providers, including acute care and critical access hospital providers, physician group practices, rural health clinics, and federally qualified health centers. Connie has prepared or reviewed cost reports for many hospitals and their affiliates on the care continuum throughout New England and, through this expertise, developed services for DSH and 340B Program audit requirements. She is an active member of the Healthcare Financial Management Association (HFMA), serving as a past president and board member of the New Hampshire-Vermont Chapter and is an officer at the regional level.

#### Areas of Expertise

- Audit and Accounting
- Disproportionate Share Hospital Audits
- Reimbursement Consulting
- 340B Drug Pricing Program

#### Education and Memberships

- BS, Accounting, *summa cum laude*, University of Southern Maine
- American Institute of Certified Public Accountants
- Healthcare Financial Management Association

#### Relevant Experience

Connie's work with BerryDunn includes the following:

- **State of New Hampshire DSH Audit Consulting.** Connie served as the point person to the New Hampshire Hospital Association in assisting with the FY2011 DSH audit results and impact on the hospitals. Changes in the State of New Hampshire's 2011 DSH payment mechanism caused the majority of New Hampshire hospitals to be overpaid for the year. This came to light as part of the 2011 audits and, in conjunction with the New Hampshire Hospital Association and State, Connie and her reimbursement team assisted hospital clients in verifying the data provided and calculations performed by the State's DSH auditors.
- **State of Maine DSH Audits.** Connie served as the principal of this engagement since 2005 and was responsible for oversight of the audits and report issuance. She performed the initial DSH audits and assisted the Maine Department of Health and Human Services in developing an appropriate methodology and understanding of the DSH regulations and amendments.
- **State of West Virginia DSH Audits.** Connie serves as the principal of this engagement, responsible for oversight of the audits and report issuance. She oversaw the SFY13 - SFY16 DSH audits and has assisted the State in understanding the DSH regulations and amendments.
- **UMass/MassHealth.** Connie serves as the principal of this engagement. BerryDunn's role is in an advisory capacity to UMass's audit of the MassHealth DSH program.
- **State of Alabama Medicaid Agency DSH Audits.** Connie serves as the principal of this engagement and is responsible for oversight of the audit and report issuance for FY16, which is the first year of working with the Agency.
- **Medicare and Medicaid Cost Reporting.** Connie is responsible for oversight of the filing and review of hospital cost reports and training of staff. She also provides assistance as part of Medicare and Medicaid cost report audits and necessary appeals or refilings.

Status Report Profile  
**Yellow Book** GAGAS Auditor Since: 01/01/2007  
 Industry: Accountancy CPE Reporting Period: Fixed

Requirements Summary: 10/01/2017 - 09/30/2019

	Total	Gov. Auditing, Environment	FY2019 Total	FY2018 Total
<b>Credits Earned:</b>	<b>110.4</b>	<b>50.8</b>	<b>47.9</b>	<b>62.5</b>
<b>CPE Requirement:</b>	<b>80.0</b>	<b>24.0</b>	<b>20.0</b>	<b>20.0</b>
<b>Credit Deficit:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Due Date:</b>	09/30/2019	09/30/2019	09/30/2019	09/30/2018

FY2019: 10/01/2018 - 09/30/2019

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
01/10/2019	PhD Presentations	BerryDunn	Live Seminar	Live / Self-Study	9	0
01/17/2019	Disruption, Consolidation, Innovation in Healthcare	American Bar Association	Live Seminar	Live / Self-Study	4	0
02/14/2019	2019 Small or Rural Hospital Conference	Maine Hospital Association	Live Seminar	Live / Self-Study	0	4.5
05/17/2019	Annual Not-For-Profit Staff Training	BerryDunn	Live Seminar	Live / Self-Study	0	5.6
06/17/2019	2019 Audit and Accounting Update	BerryDunn	Live Seminar	Live / Self-Study	4	3
07/23/2019	Part 1: Salesforce Lightning Training - Overview and Basics - Portland	BerryDunn	Live Seminar	Live / Self-Study	3.6	0
07/24/2019	Part 2: Salesforce Lightning Training - Leveraging Salesforce Functionality - Portland	BerryDunn	Live Seminar	Live / Self-Study	3.6	0
08/10/2019	Not-for-Profit Financial Reporting: Mastering the Unique Requirements	AICPA	Online (Self-Study)	Live / Self-Study	0	5
09/20/2019	Healthcare Training	BerryDunn	Live Seminar	Live / Self-Study	2.1	3.5

<b>FY2019 Credits Earned :</b>	<b>26.3</b>	<b>21.6</b>
<b>FY2019 Annual Requirement:</b>	<b>20.0</b>	
<b>FY2019 Annual Requirement Remaining:</b>	<b>0.0</b>	

FY2018: 10/01/2017 - 09/30/2018

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
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<b>FY2018 Credits Earned :</b>	<b>33.3</b>	<b>29.2</b>
<b>FY2018 Annual Requirement:</b>	<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>	<b>0.0</b>	

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
	<b>Client Exclusive:</b>					
10/03/2017	2017 Hospital Executive Roundtable	BerryDunn	Live Seminar	Live / Self-Study	5.5	0
10/24/2017	NH-VT Legislative Update	NH/VT Chapter of HFMA	Webconference	Live / Self-Study	1	0
01/11/2018	HFMA Maine Regulatory Update	HFMA Maine Chapter	Live Seminar	Live / Self-Study	7.5	0
02/16/2018	2018 Small or Rural Hospital Conference	Maine Hospital Association	Live Seminar	Live / Self-Study	0	7.5
02/27/2018	Excel Series 6 The Two Most Important Excel Functions for Accountants	NH/VT Chapter of HFMA	Webconference	Live / Self-Study	1.5	0
03/22/2018	Facing the Future Together	NH/VT Chapter of HFMA	Live Seminar	Live / Self-Study	6	0
04/23/2018	Maine HFMA Spring Symposium 2018	Maine Chapter - HFMA	Live Seminar	Live / Self-Study	3	3.5
05/18/2018	Not-for-Profit Staff Training	BerryDunn	Live Seminar	Live / Self-Study	0.8	1.6
06/07/2018	Strategic Technology Decisions	BerryDunn	Webconference	Live / Self-Study	1	0
06/14/2018	Reimbursement Hot Topics	NH/VT Chapter of HFMA	Webconference	Live / Self-Study	1	0
06/19/2018	Revenue Recognition: Healthcare Impact	BerryDunn	Online (Video - Live)	Live / Self-Study	1	0
06/22/2018	Maine Hospital Association 2018 Summer Forum: Finding New Direction in the Midst of Challenge	Axis Medical Education	Live Seminar	Live / Self-Study	3	0
06/25/2018	2018 Audit and Accounting Update	BerryDunn	Live Seminar	Live / Self-Study	0	3.5
06/26/2018	Checkpoint Functionality: GAAP Compliance with FASB Codification	BerryDunn	Live Seminar	Live / Self-Study	1	0
06/26/2018	Checkpoint Functionality: Accounting & Auditing	BerryDunn	Live Seminar	Live / Self-Study	1	0
08/09/2018	Optimizing the Accounting Close Process	Maine Chapter - HFMA	Live Seminar	Live / Self-Study	0	7.5
09/20/2018	NH-VT Annual Reimbursement Update	NH/VT Chapter of HFMA	Live Seminar	Live / Self-Study	0	5.6
<b>FY2018 Credits Earned :</b>					<b>33.3</b>	<b>29.2</b>
<b>FY2018 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>					<b>0.0</b>	

# Olga Gross-Balzano

Manager | CPA, LNHA, PMP



Olga is a manager in BerryDunn's Healthcare/Not-for-Profit Group and focuses on Medicaid DSH and reimbursement services. She has been working in healthcare operations and finance for over 19 years, with 8 of them in senior leadership positions. She utilizes a practical and straightforward approach, and emphasizes staff and stakeholder education and collaboration. Olga has been a primary contact for WV DSH hospitals since 2017, and established a strong working relationship with these organizations. Olga authors a blog and presents on health care revenue cycle optimization issues.

## Areas of Expertise

- Audit and Accounting
- Reimbursement and revenue cycle consulting
- Operational best practices

## Education and Memberships

- BS, Education, East-Ukrainian University
- MS, Healthcare Management from Muskie School, University of Southern Maine
- Accounting Certificate, University of Southern Maine
- Project Management Professional, Project Management Institute
- HFMA Certified Revenue Cycle Representative
- Licensed Multi-Level (Nursing Home/Assisted Living) Facility Administrator
- American Institute of Certified Public Accountants
- HFMA

## Relevant Experience

Olga's work with BerryDunn includes the following:

- **State of West Virginia and Alabama DSH Audits.** Olga manages and actively participates in performing the audits of the hospitals for the DSH examination. In this role, Olga is involved in determining acceptable risk levels to collecting all the necessary documentation to support claimed expenditures. She has developed a thorough knowledge and understanding of the state and federal regulations of the DSH program and provides the audit team with annual DSH training.
- **Regulatory Compliance.** Olga assists healthcare organizations with regulatory compliance audits, process assessment, and improvement initiatives.
- **Medicare and Medicaid Cost Reporting.** Olga works with healthcare providers on data gathering, preparation, and review of cost reports. Olga provides cost report and reimbursement review trainings for BerryDunn and healthcare clients.
- **Healthcare Revenue Cycle Consulting.** Olga assists healthcare organizations with their revenue cycle assessments, staff education, and process improvement activities.

## Publications and Presentations

*Cost Report Training*, presented to Maine Chapter, American College of Healthcare Administrators

Status Report Profile

Yellow Book

GAGAS Auditor Since: 09/08/2014

Industry: Accountancy

CPE Reporting Period: Fixed

Requirements Summary: 10/01/2017 - 09/30/2019

	Total	Gov. Auditing, Environment	FY2019 Total	FY2018 Total
<b>Credits Earned:</b>	<b>130.7</b>	<b>26.5</b>	<b>67.7</b>	<b>63.0</b>
<b>CPE Requirement:</b>	<b>80.0</b>	<b>24.0</b>	<b>20.0</b>	<b>20.0</b>
<b>Credit Deficit:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Due Date:</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2018</b>

FY2019: 10/01/2018 - 09/30/2019

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
10/05/2018	Senior Living Roundtable	BerryDunn	Teaching (CE Panelist)	Teaching	3.6	0
10/18/2018	MHCA Fall Health Care Conference	Maine Health Care Association	Live Seminar	Live / Self-Study	11	0
10/25/2018	HCRIS Database	INTERNATIONAL MICRO DESIGN, INC.	Online (Video - Live)	Live / Self-Study	1	0
11/16/2018	Financial Statement Efficiencies	BerryDunn	Live Seminar	Live / Self-Study	0	1.8
01/07/2019	Senior Living Training	BerryDunn	Live Seminar	Live / Self-Study	1.2	4.2
01/08/2019	Building Employee Engagement Series: Put Employees FIRST	BerryDunn	Online (Video - Live)	Live / Self-Study	1	0
01/09/2019	2019 Annual Nursing and Assisted Living Update	BerryDunn	Live Seminar	Live / Self-Study	3.8	0
01/09/2019	2019 Annual Nursing and Assisted Living Update	BerryDunn	Teaching (CE Presenter)	Teaching	2.4	0
02/14/2019	PS&R Hospital - Providers	INTERNATIONAL MICRO DESIGN, INC.	Online (Video - Live)	Live / Self-Study	1.5	0
02/28/2019	Building Employee Engagement Series: Effectively Evaluate Employees	BerryDunn	Online (Video - Live)	Live / Self-Study	1	0
03/27/2019	Software basics - provider	INTERNATIONAL MICRO DESIGN, INC.	Online (Video - Live)	Live / Self-Study	1	0
03/28/2019	Building Employee Engagement Series: Measure Engagement	BerryDunn	Online (Video - Live)	Live / Self-Study	1	0
<b>FY2019 Credits Earned :</b>					<b>45.2</b>	<b>22.5</b>
<b>FY2019 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2019 Annual Requirement Remaining:</b>					<b>0.0</b>	

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
	Filing Tips/SaFE/Electronic Signature Option, CMS Updates and 'other news' To Propose or Not to Propose:	INTERNATIONAL MICRO DESIGN, INC.	Live Seminar	Live / Self- Study	1	0
04/02/2019	Considerations in Making a Go/No Go Decision	BerryDunn	Live Seminar	Live / Self- Study	1.2	0
04/05/2019	Management Reports  Medicaid Disproportionate Share Hospital (DSH) Audit	INTERNATIONAL MICRO DESIGN, INC.	Live Seminar	Live / Self- Study	1	0
04/22/2019	Assisted Living Conference	MHCA	Teaching (CE Panelist)	Teaching	0	5.6
05/02/2019	Annual Not-For- Profit Staff Training	BerryDunn	Live Seminar	Live / Self- Study	0	3.6
05/17/2019	Recharge: 2019 Not- for-Profit Educational Session	BerryDunn	Live Seminar	Live / Self- Study	0	2.6
05/20/2019	2019 Audit and Accounting Update	BerryDunn	Live Seminar	Live / Self- Study	4.8	0
06/17/2019	Intro to Excel	BerryDunn	Online (Video - Live)	Live / Self- Study	5	3.2
08/16/2019	Healthcare Training	BerryDunn	Live Seminar	Live / Self- Study	1.2	0
09/20/2019	Maximize Your Career Series: Develop Your Leadership Skills	BerryDunn	Live Seminar	Live / Self- Study	1.5	1.5
09/30/2019			Online (Video - Live)	Live / Self- Study	1	0

FY2019 Credits Earned :					45.2	22.5
FY2019 Annual Requirement:						20.0
FY2019 Annual Requirement Remaining:						0.0

FY2018: 10/01/2017 - 09/30/2018

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
10/05/2017	Maine Health Care Association's Fall Health Care Conference & Expo	Maine Health Care Association	Live Seminar	Live / Self- Study	10.5	0
10/10/2017	Excel Training Series: Session 7- Dynamic Headers, Horizontal Reports, Mapping, Data Validation	BerryDunn	Live Seminar	Live / Self- Study	1.5	0



	<b>Excel Training Series: Session 9-Report types and design, Calculating Fields and Items</b>	BerryDunn	Live Seminar	Live / Self-Study	2	0
11/15/2017	Minimizing Bad Debt: Everything You Need to Know About MassHealth Nursing Facility Eligibility	Mass Senior Care Association	Live Seminar	Live / Self-Study	3.5	0
11/17/2017	<b>2017 MECPA Women to Watch Summit</b>	Maine Society of Certified Public Accountants	Live Seminar	Live / Self-Study	3	0
11/21/2017	Excel Training Series: Session 10-Obtain > Prepare > Summarize data	BerryDunn	Live Seminar	Live / Self-Study	1.5	0
12/07/2017	<b>From Supervisor to Manager</b>	BerryDunn	Live Seminar	Live / Self-Study	3	0
01/08/2018	Senior Living Training	BerryDunn	Live Seminar	Live / Self-Study	3.5	0
01/10/2018	<b>2018 Annual Nursing and Assisted Living Update</b>	BerryDunn	Live Seminar	Live / Self-Study	3	0.5
04/10/2018	National Government Services Virtual Conference 2018 - Inpatient Acute Care Hospital Billing	National Government Services	Online (Video - Live)	Live / Self-Study	1.5	0
04/10/2018	<b>National Government Services Virtual Conference 2018 - MUE Process</b>	National Government Services	Online (Video - Live)	Live / Self-Study	1.5	0
04/12/2018	Life On Purpose: 2018 Annual Conference & Exhibition	LeadingAge Maine & New Hampshire	Live Seminar	Live / Self-Study	9.5	0
04/12/2018	<b>National Government Service Virtual Conference 2018 - Appeals</b>	National Government Services	Online (Video - Live)	Live / Self-Study	1.5	0
04/12/2018	National Government Services Virtual Conference 2018 - Top Denials	National Government Services	Online (Video - Live)	Live / Self-Study	1.5	0

<b>FY2018 Credits Earned :</b>	<b>59.0</b>	<b>4.0</b>
<b>FY2018 Annual Requirement:</b>	<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>	<b>0.0</b>	

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
05/01/2018	Medicare Cost Report e-Filing System Webcast	Medicare Learning Network	Webconference	Live / Self-Study	1.5	0
05/09/2018	2018 Spring Conference	New Hampshire Health Care Association	Live Seminar	Live / Self-Study	3.5	0
05/10/2018	Assisted Living Conference	MHCA	Live Seminar	Live / Self-Study	3.5	3.5
07/20/2018	Net Assets for NFP	BerryDunn	Live Seminar	Live / Self-Study	1	0
09/11/2018	PS&R Hospital - Providers	Health Financial Systems	Online (Video - Live)	Live / Self-Study	1.5	0
09/26/2018	Electronic Signature Option, Recent Transmittals and "other news."	Health Financial Systems	Online (Video - Live)	Live / Self-Study	1	0
<b>FY2018 Credits Earned :</b>					<b>59.0</b>	<b>4.0</b>
<b>FY2018 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>					<b>0.0</b>	

# Nathan Dunlap

Senior | CPA, CFE



## Areas of Expertise

- Audit and Accounting
- Data Analytics

## Education and Memberships

- BA, Accounting, Pensacola Christian College
- BS, Finance, Pensacola Christian College
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- HFMA

Nathan is a senior consultant for BerryDunn's Healthcare/Not-for-Profit Group. He has performed audit and consulting services for a variety of clients, ranging from publicly traded organizations to sole proprietorships in the healthcare, not-for-profit, commercial, utilities, and financial services industries.

Nathan brings a unique approach to his audits, which is based in extensive use of data analytics. Whether the engagement is for a financial audit or for consulting projects, he combines consensus building among stakeholders with an analytical view of the data to affect positive outcomes—related both to the numbers reported and to the client/service provider partnership.

## Relevant Experience

Nathan's work with BerryDunn includes the following:

- **State of West Virginia DSH Audits.** Nathan serves as the IT Lead Auditor, accepting and converting the MMIS claims data into auditable form for the WV DSH team. He worked on streamlining, data sharing, and validation of the data since the inception of the project.
- **Washington Health Benefit Exchange (WAHBE) – Financial and Programmatic Audit.** Nathan serves as the project Audit Lead for the financial statement and Uniform Guidance portions of the State's audit as well as elements of the programmatic audit. In this role, Nathan has refined the testing approach to eligibility testing to ensure compliance with the Affordable Care Act. He also is responsible for overseeing staff auditors to ensure that necessary documentation is collected for compliance.
- **HealthSource Rhode Island (HSRI) – Financial and Programmatic Audit.** Nathan spearheaded data and eligibility testing, as well as the financial audit in accordance with Generally Accepted Government Auditing Standards. Nathan performed a variety of roles in the audit, which included testing of program compliance requirements as established in the Affordable Care Act, such as regulations regarding the Advance Premium Tax Credit, Cost Sharing Reductions, the Small Business Health Insurance Options Program, as well as communications with applicants and enrollees through the website portal and mailed notices.

Nathan's work prior to BerryDunn includes the following:

- **Maine Department of Financial and Administrative Services.** Nathan played an integral part of developing and releasing a major business intelligence reporting project. The final deliverable of this project is currently used by a number of departments, including the Department of Labor and the Department of Public Safety.

Status Report Profile

Yellow Book

GAGAS Auditor Since: 07/10/2013

Industry: Accountancy

CPE Reporting Period: Fixed

Requirements Summary: 10/01/2017 - 09/30/2019

	Total	Gov. Auditing, Environment	FY2019 Total	FY2018 Total
<b>Credits Earned:</b>	<b>82.5</b>	<b>32.9</b>	<b>33.6</b>	<b>48.9</b>
<b>CPE Requirement:</b>	<b>80.0</b>	<b>24.0</b>	<b>20.0</b>	<b>20.0</b>
<b>Credit Deficit:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Due Date:</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2018</b>

FY2019: 10/01/2018 - 09/30/2019

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
10/18/2018	Senior Conference B2: Strategies for managing up and managing the client	BerryDunn	Live Seminar	Live / Self-Study	1.8	0
10/18/2018	Senior Conference	BerryDunn	Live Seminar	Live / Self-Study	4	0
10/18/2018	A2: Giving good feedback to friends and staff	BerryDunn	Live Seminar	Live / Self-Study	1.8	0
01/07/2019	Senior Living Training	BerryDunn	Live Seminar	Live / Self-Study	1.2	4.2
05/13/2019	Employee Benefits Training	BerryDunn	Live Seminar	Live / Self-Study	0	5.8
05/17/2019	Annual Not-For-Profit Staff Training	BerryDunn	Live Seminar	Live / Self-Study	0	4.6
06/05/2019	2019 Compliance Supplement and Single Audit Update	AICPA	Online (Video - Live)	Live / Self-Study	0	2
06/17/2019	2019 Audit and Accounting Update	BerryDunn	Live Seminar	Live / Self-Study	6	3.2
<b>FY2019 Credits Earned :</b>					<b>13.8</b>	<b>19.8</b>
<b>FY2019 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2019 Annual Requirement Remaining:</b>					<b>0.0</b>	

FY2018: 10/01/2017 - 09/30/2018

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
11/29/2017	Procurement Under the Uniform Guidance: The Time is Now!	AICPA	Webconference	Live / Self-Study	0	2
01/08/2018	Senior Living Training	BerryDunn	Live Seminar	Live / Self-Study	3.5	0
02/17/2018	Business Ethics: Helping Businesses Succeed by Addressing Waste and Abuse	ACFE	Online (Self-Study)	Live / Self-Study	2	0
04/26/2018	High Impact Presentations	BerryDunn	Live Seminar	Live / Self-Study	13.5	0
04/27/2018	Writing an Audit Finding	BerryDunn	Live Seminar	Live / Self-Study	3.5	0
04/30/2018	Employee Benefits Training	BerryDunn	Live Seminar	Live / Self-Study	0	4
05/18/2018	Not-for-Profit Staff Training	BerryDunn	Live Seminar	Live / Self-Study	2.8	1.6
06/19/2018	Advanced Audit Development	BerryDunn	Teaching (CE Panelist)	Teaching	4.5	0
06/20/2018	Advanced Audit Development	BerryDunn	Teaching (CE Panelist)	Teaching	6	0
06/25/2018	2018 Audit and Accounting Update	BerryDunn	Live Seminar	Live / Self-Study	0	5.5
<b>FY2018 Credits Earned :</b>					<b>35.8</b>	<b>13.1</b>
<b>FY2018 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>					<b>0.0</b>	

# Lenora Shannon

Senior Auditor | MBA, CPA



Lenora is a senior auditor at BerryDunn, who has had the opportunity to work with various industry groups. Within BerryDunn, she facilitates audit, review, and consulting services for healthcare and not-for-profit, financial, quasi-governmental, and governmental entities. Her work with state health insurance exchanges includes both financial and programmatic audit tasks.

## Relevant Experience

Lenora's work with BerryDunn includes the following:

### Areas of Expertise

- Audit and Accounting
- DSH Audits
- State Healthcare Agency Operations

### Education and Memberships

- BS, Accounting, Thomas College
- MBA, concentration in Accounting, Thomas College
- Certified Public Accountant
- HFMA

- **State of West Virginia DSH Audits.** Lenora is the lead auditor on BerryDunn's team that is providing audit services to the State for the DSH program. Lenora is involved in coordinating, and assisting in conducting audit procedures. The audit procedures include desk audit procedures as well as hospital outreach.
- **Washington Health Benefit Exchange (WAHBE) – Financial and Programmatic Audit.** Lenora served as staff auditor for the financial audit and for the detailed testing for WAHBE's single audit under the Uniform Guidance. Lenora is also assisting the financial audit team, providing reasonable assurance of the financial statement's compliance with GAAP.
- **West Virginia Bureau for Medical Services (BMS) EHR Provider Incentive Payment (PIP).** Lenora serves as audit specialist for BerryDunn's engagement with the BMS to conduct the State's EHR PIP Program Audit, for payment years 1 – 7, which entails auditing the attested information reported by eligible hospitals and providers regarding their use of the EHRs. Lenora is very knowledgeable with the program guidelines and specific rules set by the CMS. The scope of the project includes:
  - Analyzing all providers and hospitals that received incentivized payments from CMS
  - Developing a methodology for selecting a sample selection of hospitals and providers on whom to perform desk audits
  - Verifying all attested information against official cost reports, State sources, and Federal sources as needed
  - Performing provider communication outreach
  - Offering appeals support to the State

Status Report Profile

Yellow Book

GAGAS Auditor Since: 08/10/2015

Industry: Accountancy

CPE Reporting Period: Fixed

Requirements Summary: 10/01/2017 - 09/30/2019

	Total	Gov. Auditing, Environment	FY2019 Total	FY2018 Total
<b>Credits Earned:</b>	<b>192.5</b>	<b>36.1</b>	<b>60.6</b>	<b>131.9</b>
<b>CPE Requirement:</b>	<b>80.0</b>	<b>24.0</b>	<b>20.0</b>	<b>20.0</b>
<b>Credit Deficit:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Due Date:</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2018</b>

FY2019: 10/01/2018 - 09/30/2019

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
11/16/2018	Financial Statement Efficiencies	BerryDunn	Live Seminar	Live / Self-Study	0	1.8
01/04/2019	Avoid Barriers to Becoming a Business Advisor	BerryDunn	Webconference	Live / Self-Study	1	0
01/07/2019	Senior Living Training	BerryDunn	Live Seminar	Live / Self-Study	1.2	4.2
03/11/2019	Ninja Warrior Strategy for Accountants: How to Stand out from the Competition	CPAacademy.org	Online (Video - Live)	Live / Self-Study	1	0
03/13/2019	TSHEETS PRO FUNDAMENTALS	CPAacademy.org	Online (Video - Live)	Live / Self-Study	1	0
03/13/2019	KEEP YOUR CREDIT CARD PROCESSOR...LOSE THE FEES	CPAacademy.org	Online (Video - Live)	Live / Self-Study	1	0
03/18/2019	ESTIMATING THE TRUE COST OF RETIREMENT	Morningstar Investment Management LLC	Online (Self-Study)	Live / Self-Study	1.2	0
03/22/2019	Introduction to GovWin	BerryDunn	Online (Video - Live)	Live / Self-Study	1.2	0
04/05/2019	To Propose or Not to Propose: Considerations in Making a Go/No Go Decision	BerryDunn	Live Seminar	Live / Self-Study	1.2	0
04/22/2019	Medicaid Disproportionate Share Hospital (DSH) Audit	BerryDunn	Teaching (CE Panelist)	Teaching	0	6.6
04/24/2019	Proposal Writing for Beginners - Audit	BerryDunn	Live Seminar	Live / Self-Study	1.2	0
04/30/2019	Writing an Audit Finding	BerryDunn	Live Seminar	Live / Self-Study	1.8	0
05/17/2019	Annual Not-For-Profit Staff Training	BerryDunn	Live Seminar	Live / Self-Study	0	5.6
<b>FY2019 Credits Earned :</b>					<b>33.9</b>	<b>26.7</b>
<b>FY2019 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2019 Annual Requirement Remaining:</b>					<b>0.0</b>	

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
05/31/2019	Intern Training - Audit	BerryDunn	Teaching (CE Panelist)	Teaching	7.6	0
06/14/2019	Managing Project Risks and Issues (part 1 of 2)	BerryDunn	Live Seminar	Live / Self-Study	1.2	0
06/17/2019	2019 Audit and Accounting Update	BerryDunn	Live Seminar	Live / Self-Study	5	3.2
06/18/2019	ICD-10 Diagnosis Coding for the Patient Driven Payment Model	BerryDunn	Webconference	Live / Self-Study	1.2	0
06/21/2019	Maximize Your Career Series: Understand How to Create a Stellar Career	BerryDunn	Online (Video - Live)	Live / Self-Study	1	0
07/26/2019	Net Assets for NFP	BerryDunn	Live Seminar	Live / Self-Study	0	1.2
08/26/2019	Maximize Your Career Series: Learn to Manage Your Time	BerryDunn	Online (Video - Live)	Live / Self-Study	1	0
09/20/2019	Healthcare Training	BerryDunn	Teaching (CE Panelist)	Teaching	4.5	0
09/20/2019	Healthcare Training	BerryDunn	Live Seminar	Live / Self-Study	0.6	4.1
<b>FY2019 Credits Earned :</b>					<b>33.9</b>	<b>26.7</b>
<b>FY2019 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2019 Annual Requirement Remaining:</b>					<b>0.0</b>	

FY2018: 10/01/2017 - 09/30/2018

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
10/10/2017	Excel Training Series: Session 7- Dynamic Headers, Horizontal Reports, Mapping, Data Validation	BerryDunn	Live Seminar	Live / Self-Study	2	0
10/26/2017	Excel Training Series: Session 8- PivotTable Basics	BerryDunn	Live Seminar	Live / Self-Study	2	0
01/04/2018	High Impact Presentations	BerryDunn	Live Seminar	Live / Self-Study	16	0
01/08/2018	Senior Living Training	BerryDunn	Live Seminar	Live / Self-Study	3.5	0
01/09/2018	Winter Intern Orientation and Training- Audit	BerryDunn	Teaching (CE Panelist)	Teaching	24	0
01/10/2018	Winter Intern Orientation and Training- Audit	BerryDunn	Teaching (CE Panelist)	Teaching	10.5	0
05/18/2018	Not-for-Profit Staff Training	BerryDunn	Live Seminar	Live / Self-Study	2.8	2.4
06/19/2018	Advanced Audit Development	BerryDunn	Live Seminar	Live / Self-Study	7	0
<b>FY2018 Credits Earned :</b>					<b>122.5</b>	<b>9.4</b>
<b>FY2018 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>					<b>0.0</b>	

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
06/20/2018	Advanced Audit Development	BerryDunn	Live Seminar	Live / Self-Study	7	0
06/21/2018	Advanced Audit Development	BerryDunn	Live Seminar	Live / Self-Study	7	0
06/22/2018	Advanced Audit Development	BerryDunn	Live Seminar	Live / Self-Study	3.5	0
06/25/2018	2018 Audit and Accounting Update	BerryDunn	Live Seminar	Live / Self-Study	0	7
06/26/2018	Checkpoint Functionality: GAAP Compliance with FASB Codification	BerryDunn	Live Seminar	Live / Self-Study	1	0
06/20/2018	Checkpoint Functionality: Accounting & Auditing	BerryDunn	Live Seminar	Live / Self-Study	1	0
07/16/2018	Staff Level I Training - Day 5- Audit	BerryDunn	Teaching (CE Panelist)	Teaching	25.8	0
07/20/2018	Net Assets for NFP	BerryDunn	Live Seminar	Live / Self-Study	1	0
07/24/2018	Earn Trust	BerryDunn	Webconference	Live / Self-Study	1	0
09/20/2018	Increase Business Acumen	BerryDunn	Webconference	Live / Self-Study	1	0
09/21/2018	Healthcare Training	BerryDunn	Live Seminar	Live / Self-Study	6.4	0
<b>FY2018 Credits Earned :</b>					<b>122.5</b>	<b>9.4</b>
<b>FY2018 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>					<b>0.0</b>	



# Tracy Harding

Principal | CPA



## Areas of Expertise

- Audit and Accounting
- Quality Assurance

## Education and Memberships

- BS, Business Administration, University of Maine
- AICPA Auditing Standards Board (ASB), Chair
- Regulatory Response Committee of the National Association of State Boards of Accountancy
- American Institute of Certified Public Accountants (AICPA)
- Maine Society of Certified Public Accountants
- Institute of Management Accountants, Bangor/Waterville, past president
- Maine Board of Accountancy, Chair

As BerryDunn's Director of Quality Assurance, Tracy serves as independent concurring principal reviewer on many audits for both public and non-public companies and is an expert resource to the firm's audit clients and engagement teams. Tracy is currently a member of the Auditing Standards Board (AICPA's senior committee that issues auditing, attestation, and quality control statements, standards, and guidance to CPAs for non-public company audits) and will be the Chair effective July 1, 2020.

In addition to his national role, Tracy served on the committee that drafted the State of Maine's Uniform Accounting and Auditing Practices for Community Agencies (MAAP III) regulations and currently serves on the Maine Legislature's MAAP advisory committee and as the chair of the Maine Board of Accountancy, which regulates licensing for all CPAs in the state.

## Relevant Experience

Tracy's work with BerryDunn includes the following:

- Quality Assurance
- Concurring principal reviewer for the West Virginia and Alabama DSH audits (examinations)
- Assistance with complex accounting issues (GASB and FASB)

Status Report Profile

Yellow Book

GAGAS Auditor Since: 01/01/2007

Industry: Accountancy

CPE Reporting Period: Fixed

Requirements Summary: 10/01/2017 - 09/30/2019

	Total	Gov. Auditing, Environment	FY2019 Total	FY2018 Total
<b>Credits Earned:</b>	<b>261.0</b>	<b>211.7</b>	<b>170.0</b>	<b>91.0</b>
<b>CPE</b>				
<b>Requirement:</b>	<b>80.0</b>	<b>24.0</b>	<b>20.0</b>	<b>20.0</b>
<b>Credit Deficit:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Due Date:</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2018</b>

FY2019: 10/01/2018 - 09/30/2019

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
10/12/2018	7th Annual: What's New in New England Banking? Gain Perspective	BerryDunn	Live Seminar	Live / Self-Study	1	0
10/12/2018	7th Annual: What's New in New England Banking? Gain Perspective	BerryDunn	Teaching (CE Presenter)	Teaching	3	0
10/17/2018	Auditing Standards Board Meeting	AICPA	Live Seminar	Live / Self-Study	0	19.8
01/17/2019	Auditing Standards Board Meeting	AICPA	Live Seminar	Live / Self-Study	0	33
05/08/2019	AICPA Employee Benefit Plans Conference	AICPA	Live Seminar	Live / Self-Study	13	0
05/13/2019	Employee Benefits Training	BerryDunn	Live Seminar	Live / Self-Study	0	3.5
05/13/2019	Employee Benefits Training	BerryDunn	Teaching (CE Panelist)	Teaching	0	3
05/23/2019	Auditing Standards Board Meeting	American Institute of CPAs	Live Seminar	Live / Self-Study	0	32.4
06/11/2019	ENGAGE Conference	AICPA	Teaching (CE Presenter)	Teaching	3	0
06/12/2019	AICPA ENGAGE 2019	AICPA	Live Seminar	Live / Self-Study	4.5	1.5
06/17/2019	2019 Audit and Accounting Update	BerryDunn	Live Seminar	Live / Self-Study	5	2.5
07/25/2019	Auditing Standards Board Meeting	AICPA	Live Seminar	Live / Self-Study	0	30
08/01/2019	Explore the AASB's Exposure Draft on Quality Management Canada	Chartered Professionals Online (Self-Accountants Study)	Live / Self-Study	Live / Self-Study	1	0
09/17/2019	Ethics Update	IMA Bangor-Waterville Chapter	Teaching (CE Presenter)	Teaching	6	0
<b>FY2019 Credits Earned :</b>					<b>44.3</b>	<b>125.7</b>
<b>FY2019 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2019 Annual Requirement Remaining:</b>					<b>0.0</b>	

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
09/19/2019	Next Year Now: What You Need to Know for Success in 2020	BerryDunn	Teaching (CE Presenter)	Teaching	3	0
09/25/2019	CPEA webcast	AICPA Center for Plain English Accounting	Teaching (CE Presenter)	Teaching	4.8	0
<b>FY2019 Credits Earned :</b>					<b>44.3</b>	<b>125.7</b>
<b>FY2019 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2019 Annual Requirement Remaining:</b>					<b>0.0</b>	

FY2018: 10/01/2017 - 09/30/2018

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
10/13/2017	6th Annual New England Banking Workshop	BerryDunn	Teaching (CE Panelist)	Teaching	3	0
10/19/2017	Auditing Standards Board Meeting	AICPA	Live Seminar	Live / Self-Study	0	21.5
10/27/2017	FSIG Annual Training	BerryDunn	Teaching (CE Panelist)	Teaching	0	3
10/27/2017	FSIG Annual Training	BerryDunn	Live Seminar	Live / Self-Study	0	5.5
01/18/2018	Auditing Standards Board Meeting	AICPA	Live Seminar	Live / Self-Study	0	26
04/30/2018	Employee Benefits Training	BerryDunn	Live Seminar	Live / Self-Study	0	2.5
05/04/2018	Security Pricing Service overview	BerryDunn	Live Seminar	Live / Self-Study	1	0
05/17/2018	Auditing Standards Board Meeting	AICPA	Live Seminar	Live / Self-Study	0	27.5
06/07/2018	Advanced Audit Development	BerryDunn	Technical Reviewer	None	1.2	0
06/25/2018	Audit and Accounting Update	BerryDunn	Technical Reviewer	None	0	1.5
09/20/2018	Next Year Now: What You Need To Know For Success In 2019	BerryDunn	Live Seminar	Live / Self-Study	1	0
<b>FY2018 Credits Earned :</b>					<b>5.0</b>	<b>86.0</b>
<b>FY2018 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>					<b>0.0</b>	

# Ellen Donahue

## Senior Manager



### Areas of Expertise

- Reimbursement Consulting

### Education and Memberships

- BA, Gordon College
- Healthcare Financial Management Association

Working with many BerryDunn hospital clients, Ellen is a valuable resource, helping organizations navigate the complex rules of Medicare and Medicaid. She assists clients with interim estimates and the filing of cost reports. As regulations are proposed or implemented, Ellen draws on her years of experience to help translate and proactively effect favorable change.

### Relevant Experience

Ellen's expertise with Medicare reimbursement issues and specialty filings brings significant value to BerryDunn's cost-reporting efforts and third-party analyses. Ellen has a 35-year career in healthcare, primarily in the reimbursement area.

- **State of New Hampshire DSH Audit Consulting.** Ellen works on BerryDunn's DSH consulting team for the New Hampshire Hospital Association. Changes in the State of New Hampshire's 2011 DSH payment mechanism caused the majority of New Hampshire hospitals to be overpaid for the year. This came to light as part of the 2011 audits and, in conjunction with the New Hampshire Hospital Association and State, BerryDunn's team assists hospital clients in verifying the data provided and calculations performed by the State's DSH auditors.
- **State of Maine DSH Audits.** Ellen served as a reviewer of the work performed by BerryDunn.
- **State of West Virginia DSH Audits.** Ellen serves as a subject matter expert on the audit and reviews the audit team's work on the individual hospital data and calculations of uncompensated cost.
- **State of Alabama DSH Audit.** Ellen serves as a subject matter expert on the audit and reviews the individual hospital data and calculations of uncompensated cost.

Ellen's additional client work includes helping with a variety of issues, such as:

- Specialty filings with Medicaid and Medicare
- Rural Health Centers
- Federally Qualified Health Centers
- Cost report assistance
- Client training for cost reports and interim modeling
- Price sensitivity analyses

### Publications and Presentations

*Medicare Hot Topics*, presented to NH/VT Chapters, HFMA

*Cost Report Training*, presented to NH/VT Chapters, HFMA

*Reimbursement Strategies*, presented to NH/VT Chapters, HFMA

Status Report Profile

Yellow Book

GAGAS Auditor Since: 01/01/2007

Industry: Accountancy

CPE Reporting Period: Fixed

Requirements Summary: 10/01/2017 - 09/30/2019

	Total	Gov. Auditing, Environment	FY2019 Total	FY2018 Total
<b>Credits Earned:</b>	<b>89.3</b>	<b>52.1</b>	<b>55.4</b>	<b>33.9</b>
<b>CPE Requirement:</b>	<b>80.0</b>	<b>24.0</b>	<b>20.0</b>	<b>20.0</b>
<b>Credit Deficit:</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Due Date:</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2019</b>	<b>09/30/2018</b>

FY2019: 10/01/2018 - 09/30/2019

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
Client Exclusive:						
10/02/2018	2018 Hospital Executive Roundtable	BerryDunn	Live Seminar	Live / Self-Study	5.4	0
12/05/2018	Revenue Cycle Meeting	Maine Chapter - HFMA	Live Seminar	Live / Self-Study	0	4.5
04/01/2019	Cost Report & Reimbursement Training	BerryDunn	Teaching (CE Presenter)	Teaching	9.6	0
04/22/2019	Medicaid Disproportionate Share Hospital (DSH) Audit	BerryDunn	Teaching (CE Panelist)	Teaching	0	2.4
06/21/2019	Maine Hospital Association 2019 Summer Forum: Embracing the Future	AXIS Medical Education	Live Seminar	Live / Self-Study	0	7.2
08/23/2019	HFS Two-Day User Meeting	Health Financial Systems	Live Seminar	Live / Self-Study	0	15.8
09/27/2019	HFMA Annual Meeting	Maine Chapter - HFMA	Live Seminar	Live / Self-Study	0	10.5
<b>FY2019 Credits Earned :</b>					<b>15.0</b>	<b>40.4</b>
<b>FY2019 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2019 Annual Requirement Remaining:</b>					<b>0.0</b>	

FY2018: 10/01/2017 - 09/30/2018

Date	Course / Activity	Sponsor	Format	Type	Professional Proficiency	Gov. Aud. / Environ.
Client Exclusive:						
10/03/2017	2017 Hospital Executive Roundtable	BerryDunn	Live Seminar	Live / Self-Study	5	0
01/11/2018	HFMA Maine Regulatory Update	Maine Chapter HFMA	Live Seminar	Live / Self-Study	0	7.5
<b>FY2018 Credits Earned :</b>					<b>22.2</b>	<b>11.7</b>
<b>FY2018 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>					<b>0.0</b>	

03/09/2018	Thriving Under Fire	MA/RI HFMA	Live Seminar	Live / Self-Study	4.5	0
03/23/2018	Facing the Future Together	NH/VT Chapter of HFMA	Live Seminar	Live / Self-Study	9.5	0
06/20/2018	Advanced Audit Development	BerryDunn	Live Seminar	Live / Self-Study	2	0
09/20/2018	New Hampshire/Vermont Annual Healthcare Reimbursement Update	NH/VT Chapter of HFMA	Live Seminar	Live / Self-Study	0	4.2
09/21/2018	Healthcare Training	BerryDunn	Live Seminar	Live / Self-Study	1.2	0
<b>FY2018 Credits Earned :</b>					<b>22.2</b>	<b>11.7</b>
<b>FY2018 Annual Requirement:</b>					<b>20.0</b>	
<b>FY2018 Annual Requirement Remaining:</b>					<b>0.0</b>	

## 2.0 Mandatory Requirements

**(RFP Section 4.1) Mandatory Contract Services Requirements and Deliverables: Contract Services must meet or exceed the mandatory requirements listed below.**

BerryDunn has reviewed the mandatory requirements as described in the RFQ and copied below. We are confident that we will not only meet the minimum requirements, but also exceed expectations. In the following section, we offer our commitment to BMS/DHHR's requests.

### 2.1 DSH Audit Compliance

**(RFP Section 4.1.1) Vendor must provide an Audit program that will ensure compliance with 42 U.S.C. Section 1923(j)(2) in Attachment 2. The Bureau will approve the contents of the audit program. For the initial engagement (audit of the period ended June 30, 2017 see 4.1.1.2 below) the audit program must be submitted to the Bureau for approval a minimum of thirty (30) calendar days prior to the beginning of fieldwork. For Optional Renewal Periods the audit program must be submitted to the Bureau for approval a minimum of thirty (30) calendar days prior to the beginning of fieldwork. The engagement will include the performance of all audit procedures that the firm deems necessary for it to render an opinion and audit report as specified in this RFQ (whether conducted onsite at the hospitals' location or offsite at the firm's location). Travel and incidental costs shall be included in the all-inclusive, firm fixed price. (RFP Section 4.1.1.1) Compliance with the requirements contained in 42 CFR Parts 447 and 455 Centers for Medicare and Medicaid Services (CMS).**

We will continue to utilize an examination program designed to meet the DSH audit requirements and to ensure compliance with 42 U.S.C Section 1923(j)(2). Our audit program incorporates proper treatment of payments by third party payers (TPLs) per 42 CFR 447 effective June 2, 2017. We will submit our audit program to the Bureau for consideration a minimum of 30 calendar days prior to the beginning of fieldwork during both the initial and optional renewal periods. The primary objective will be to conduct an examination of the Disproportionate Share Hospital (DSH) limit calculations for all West Virginia hospitals receiving DSH payments. The West Virginia Bureau of Medical Services is responsible for providing the information necessary for the calculations. Our examination 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 (GAGAS) issued by the Comptroller General of the United States. Our procedures will include examining, on a test basis, evidence supporting the calculation and performing such other procedures as we consider necessary.

At the completion of our examination procedures, we will issue an Independent Accountant's Report with an opinion on the calculation of the DSH limit and payments in accordance with the Social Security Act (SSA or Act), as well as an opinion of DHHR's compliance with the verifications contained in the Act.

## 2.2 Anticipated Timeline

**(RFP Section 4.1.1.2) The initial engagement covers "Medicaid State Plan Year" 2017 (July 1, 2016 — June 30, 2017). The regulations require that the engagement be completed by the last day of the Federal Fiscal Year (FFY) (September 30) to ensure final report issuance to CMS within ninety (90) days of completion (December 29). For example, CMS requires that the audit report for State Fiscal Year (SFY) 2017 (also known as the Medicaid State Plan Year) be completed by September 30, 2020. The Vendor must complete the engagement for SFY2017 by September 30, 2020 and must deliver a draft report to the Bureau by October 31, 2020 and the final reports to the Bureau by November 30, 2020. CMS has indicated no extensions will be allowed for the submission of reports.**

We have developed a timeline based on the anticipated completion dates as stated in the RFQ. We regularly work with states to meet CMS deadlines and requirements, and have proven our commitment to timeliness as your incumbent DSH auditor. Our plan assumes BMS/DHHR will provide necessary documentation on a timely basis and that any delay may adversely affect the completion dates.

## 2.3 Audit Report Data Elements

**(RFP Section 4.1.2) The Vendor's response should confirm that the independent certified audit report will address the six (6) verification items from 42 CFR §455.304 and satisfy all requirements as set forth in 42 CFR 447 and 455, but must confirm prior to award. Additionally, the response should include an acknowledgement of the Vendor's responsibility to compile the eighteen (18) data elements specified in the regulations for each hospital for each year audited and present that data in a separate schedule accompanying the audit report, but must include an acknowledgement prior to award. The draft format of the schedule (a chart which lists each hospital included in the engagement and the eighteen (18) data elements for each hospital) should be included in the response, but must be provided prior to award; the final version shall include the amounts for each hospital for each data element.**

Our work with respect to compliance with the Medicaid DSH program requirements under 42 CFR 455.304(d) will be performed as an examination 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the state has complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the state complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. Our examination will not provide a legal determination on the state's compliance with federal Medicaid DSH requirements.

We will examine compliance of the State with the six verification requirements under 42 CFR 455.304(d). In addition, we will issue a report on internal control over compliance in accordance with Government Auditing Standards and include the Schedule of Annual Reporting Requirements as part of our examination report.



Compliant with 42 CFR 447.299(c)(1 – 18) (10-1-09 Edition), beginning with each state’s Medicaid State Plan rate year 2005, CMS required eighteen (18) data elements reported for each DSH hospital. Beginning with their DSH audit and report for SPRY 2011, states are required to report three additional data elements established by the final Medicaid DSH allotment reduction rule published on September 18, 2013. The schedule, which lists each related hospital and the original eighteen data elements and three additional required data elements, is attached as Appendix C, as well as in a larger size as a separate attachment for readability purposes.

## 2.4 CMS Acceptance of DSH Audit Reports

**(RFP Section 4.1.3) The Vendor should provide with its response confirmation of CMS acceptance of three (3) separate state DSH audit reports, but must provide confirmation prior to award.**

Response confirmation of CMS acceptance of three separate state DSH audit reports has been included in section 1.3 DSH Audit Experience.

## 2.5 Workplan

**(RFP Section 4.1.4) The Vendor should provide a work plan demonstrating an understanding of the overall engagement and services to be provided including planned due dates for meeting all deliverables in Section 4.1.1. This must be provided prior to award.**

### Work Plan/Methodology

Our proven methodology has been built on DSH regulatory guidance and our experience in working with Medicare and Medicaid regulations and multiple hospitals. This methodology informs our multi-faceted audit approach, which provides the necessary perspective for thorough review of all required Medicaid DSH elements.

In order to provide the independent, certified audit and the annual report to BMS/DHHR within the established timeline, BerryDunn will rely on our well-developed Medicaid DSH resource library, including up-to-date regulatory guidance, hospital-specific workbook and claims reporting templates, and our ability to easily and accurately convert Medicare cost report files into Excel spreadsheets in order to obtain cost-to-charge ratios used in the calculation of uncompensated care costs.



### Phase 1

## Develop Audit Plan

### Task 1.1 Conduct initial kickoff meeting

Upon receipt of a signed contract, BerryDunn will begin planning for the audit work to be accomplished. We will request names and contact information for BMS/DHHR stakeholders involved in the project and then schedule a project kickoff meeting. We will conduct this meeting via teleconference with the BMS/DHHR project team to clarify scope expectations, identify any known project constraints, and refine dates and/or tasks, as appropriate. We will also discuss the types of

information and documentation that exists in BMS/DHHR's current environment, as well as the desired involvement of BMS/DHHR staff and necessary preparation.

We will request the assistance of the BMS/DHHR staff in obtaining hospital contact information. We will oversee communications and coordinate directly with hospitals for data collection, reporting, and results.

### Task 1.2 Develop project timeline

Once we have met with the BMS/DHHR project team, a project timeline will be developed, taking into account dates and tasks discussed in the initial kickoff meeting, as well as dates that align with the CMS submission dates outlined in the Request for Proposal.

### Task 1.3 Develop final Project Management Plan

Following the initial kickoff meeting, we will finalize our Project Management Plan and send it to the BMS/DHHR project manager for review and approval. Agreement with the BMS/DHHR project manager on communication protocols, tasks, deliverables, timelines, and project standards will set the foundation for future project activities. State approval of the Project Management Plan is a requirement for us to proceed to the next tasks.

The Project Management Plan consists of three main components:

- **A Project Audit Plan**, which will outline the responsibilities of both BMS/DHHR and BerryDunn project participants, the project schedule, and our overall audit plan for examination of the annual DSH uncompensated care limits and the verifications required by CMS. We will incorporate relevant components of industry standard audit tools, such as planning and sampling forms, into the development of the Project Audit Plan.
- **Status Reporting Procedures**, which will outline procedures for regular status reporting, as well as for any unanticipated issues.
- **Information Request Schedule**, which will clearly and concisely delineate the types of information required to be submitted by BMS/DHHR and hospitals according to 42 CFR 447.299 (c) in order to permit verification of the appropriateness of the payments and state documentation according to 42 CFR 455.304. Examples of information we will request include:
  - Approved Medicaid State Plan for Medicaid State Plan rate year under consideration
  - Payment and utilization information from the State's Medicaid Enterprise Systems DSH and supplemental payment information
  - Hospital uncompensated care claims data
  - Audited hospital financial statements and accounting records

### Task 1.4: Establish a status reporting procedure

BerryDunn's audit manager, Olga Gross-Balzano, will maintain the Project Management Plan on an ongoing basis to reflect progress. Olga will meet with the BMS/DHHR project manager on a biweekly basis, or as required by BMS/DHHR, to review the progress of the project against the Project Management Plan. We plan to conduct these meetings via teleconference. The audit principal and audit lead(s) will participate in these meetings periodically or as appropriate.

During the performance of our examination work, we will also provide written status update reports to the BMS/DHHR contract manager to report work completed and resolution of any issues or more frequently as required. Our purpose is to keep BMS/DHHR appropriately informed of our progress and ability to meet mutually agreed timelines.



**Deliverable:** Project Management Plan

**Deliverable:** Status Reporting Procedures

**Deliverable:** Schedule Request

## Phase 2

### Develop and Provide DSH Training

#### Task 2.1: Develop and disseminate training

At least three weeks before we initiate fieldwork, we will provide the initial training that will comply with the DSH audit requirements in 42 CFR 447 and 42 CFR 455. As part of training, we will:

- Conduct a provider and BMS/DHHR education webinar that will provide education on DSH requirements and assist with facilitation of the examination process. Our agenda for the training will include:
  - an introduction to the BerryDunn team;
  - an overview of current DSH audit requirements and applicable or new regulations, including our DSH Audit Resource Guide;
  - A review of the audit timeline;
  - a walk-through of the DSH examination process and necessary information;
  - frequently asked questions, including current CMS guidance on third party liability (TPL) payments and any other recent changes in regulations; and
  - time for participants to ask their questions, and offer answers either during the webinar or as a follow-up email.

We will provide presentation handouts, including the DSH Audit Resource Guide, prior to the training. After the training, we will distribute a link to the webinar recording, using a YouTube platform.

We will also conduct hospital provider training on-site at least two weeks prior to beginning of fieldwork. The training will include:

- a detailed review of the purpose and functionality of the workbook used to collect the DSH data from the hospitals, and practical tips for completing the input tabs and review of preliminary results of calculating uncompensated care cost;

- procedures for secure file sharing for confidential and protected information and ways of contacting the DSH audit team.

We will conduct additional web-based trainings within six weeks of any new regulations or CMS guidance/interpretations of regulations.

We will also provide education during and at conclusion of the examination that reviews the findings and identifies best practices. This will be conducted with each provider, except to the extent where broader issues prevail that would benefit from a webinar or teleconference.



**Deliverable: Provider and BMS/DHHR Education**

### Phase 3

## Perform DSH Audit

### Task 3.1 Data gathering – Medicaid

BerryDunn will provide an Information Request Schedule to BMS/DHHR and DSH Excel workbooks to the hospitals, requesting data and documentation that will be necessary for us to conduct the examinations. The information requested will include, but is not limited to, the following:

#### Medicaid

- The approved State Medicaid plan for protocol estimating each hospital’s DSH limit and the state’s DSH payment methodology
- BMS/DHHR data for fee-for-service and managed care Medicaid IP and OP hospital days, charges, and payments for the DSH year under audit
- BMS/DHHR data for IP and OP Medicaid payments, including all DSH payments and Medicaid supplemental payments
- BMS/DHHR’s schedule of DSH and supplemental payments made for the DSH year under audit

### Task 3.2 Development of hospital-specific workbooks

BerryDunn will pre-populate hospital-specific workbooks with information received from the State and obtained from HCRIS, such as:

- Census
- Cost to charge ratios
- Adjustments for expenses allowable under Medicaid DSH reimbursement (Intern and Resident Costs and RCE and therapy addback), and adjustments for swing beds, if applicable
- DSH and supplemental payments

Since the critical information has been pre-populated, when hospitals enter claims and payment information from their records, they will be able to review a projected uncompensated care cost calculation and Medicaid DSH settlement (if any).

### Task 3.3 Data gathering – Hospitals

#### Hospitals

- Audited hospital financial statements
- Patient level detail for hospital uncompensated data for each cost report period in the DSH audit year, including (all data should indicate patient identification number, admit date, discharge date, and inpatient vs outpatient):
  - In-State and Out-of-State Medicaid Managed Care
    - Revenue code, routine days, hospital covered charges, total Medicaid payments, total third-party liability payments, and total Medicare paid amount
  - In-State and Out-of-State Medicare Crossovers (Dual-eligible claims)
    - Revenue code, routine days, hospital covered charges, total Medicaid payments, total third-party liability payments, and total Medicare paid amount
  - Out-of-State Medicaid Fee-for-Service
    - Revenue code, routine days, hospital covered charges, total Medicaid payments
  - In-State and Out-of-State Medicaid Other Eligible claims
    - Revenue code, routine days, hospital covered charges, total Medicaid payments, and total third-party liability payments
  - Uninsured charges based on discharges or services incurred during cost reporting period
    - Revenue code, gross charges, routine days for inpatient claims, payments received by type, claim status
  - All self-pay payments for uninsured claims
    - Cash collection date, payments received, total hospital charges, physician charges, other non-hospital charges, insured status, and claim status

### Task 3.4 Perform examination procedures

Our examination 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 and, accordingly, include examining, on a test basis, evidence about DHHR's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances.

- We will perform analytical and substantive procedures at both the State and hospital levels using a risk-based approach.

- We will conduct state level procedures, including:
  - Inquiries of key personnel
  - Walkthroughs of transactions to gain an understanding of internal control
  - Review BMS/DHHR’s methodology for estimating hospital specific DSH limit and the DSH payment methodologies approved in the State Medicaid plan
  - Recalculation of State DSH payments to hospitals based on the State Medicaid Plan
  - Review BMS/DHHR’s DSH protocol to ensure consistency with IP and OP services reimbursable in the approved State Medicaid plan
  - Reconciliation of DSH payments issued to hospitals to the Federal DSH reporting form CMS 64.9D.

As part of our examination, we will:

- Verify that hospitals are all allowed to retain DSH payments. As part of our hospital-specific workbook, we include a certification page for the CFO or CEO to certify that this requirement was met for the state fiscal year under review.
- Compile hospital specific data (in order to provide complete financial information a hospital must use two or more Medicare cost reporting periods if the cost reporting year does not correspond with the Medicaid State Plan year under audit). We review Medicare schedules reporting costs and charges, census data, daily per diem rates, dual-eligible bad debt payments received, DGME payments, cost report settlements (if applicable), cost carve-outs for swing beds and skilled nursing, RCE disallowance, and provider tax adjustment add-backs as necessary. We use our reconciliation of the Medicare cost report net patient service revenues to providers’ audited or internal financial statements to ensure the Low-Income Utilization Rate (LIUR) and Medicaid Inpatient Utilization Rate (MIUR) are calculated correctly.
- Obtain hospital specific cost report data and IP and OP revenue data to calculate hospital specific DSH limit. BerryDunn provides a claim reporting template for Fee-for-Service, MCO, Crossover, and Other Eligible claims, ensuring required elements of the claim are present. The template has detailed instructions on types of claims to be reported and their required elements. Our template contains formulas to assist hospitals in separating hospital and professional fees payments. As part of our examination, we:
  - Trace to supporting detail, including patient financial data, general ledgers, and cost reports
  - Review for completeness and mathematical accuracy
  - Test uninsured charges. A sample of uninsured charges will be tested in detail to determine:
    - Services were provided within the applicable cost report year
    - Charges are for inpatient and outpatient services only
    - No third-party coverage exists, or patient services meet the expanded definition of “uninsured” per regulatory guidance
    - Charges are for DSH-allowable services and procedures, and do not include rural health clinic or professional fees
    - As considered necessary, expanded testing to patient medical records

- Test uninsured payments. A data reporting template with detailed instructions will be provided to hospitals and a sample of uninsured payments will be tested in detail to include:
    - Payments were received during the cost report year under review
    - All payments for the cost report year under review have been included in calculation
    - Only payments for inpatient and outpatient services
  - Calculate uncompensated care costs, including Medicaid Fee-for-Service, Medicaid Managed Care, and patients with no third-party coverage
  - Calculate per diem and ancillary cost to charge ratios based on Medicare 2552-10 cost apportionment
  - Apply program days to computed per diems and program charges to computed cost to charge ratios to determine program costs
  - Total IP and OP hospital Medicaid Fee-for-Service payment is applied to total IP/OP Medicaid FFS Cost
  - IP/OP Medicaid managed care revenues are applied against IP/OP Medicaid managed care costs
  - IP/OP hospital revenues for patients with no third-party coverage are applied against costs for IP/OP hospital services provided to patients with no third-party coverage
  - Medicaid Fee-for-Service Cost, Medicaid Managed Care cost, and costs for patients with no source of third party coverage are totaled to calculate hospital specific DSH limits
- Compile total DSH payments for DSH plan year under audit for each qualifying hospital (including DSH payments made in other states)
  - Compare hospital-specific DSH costs limits to hospital-specific DSH payments for the DSH plan year under audit
  - Summarize findings, including over- and under-payments to particular hospitals

### **Task 3.5 Communicate and review results with hospitals**

Once the computations and testing are complete, the audited workbooks will be distributed to the individual hospitals for their review and feedback. BerryDunn's workbook features an Audit Summary tab that allows reviewers to evaluate the impact of audit adjustments, as well as understand the reasons for the adjustments.

The Results tab of the workbook summarizes uncompensated care costs by the hospital's fiscal year, shows in-state and out-of-state DSH payments and other supplemental payments reductions, and a net uncompensated care cost and DSH under- or over-payment. We will allow hospitals a two-week review period. Any issues or additional work will be resolved prior to drafting the examination report.



## Phase 4

### Reporting and Concluding Communication

#### Task 4.1: Draft examination report, including verifications and findings

We will issue an examination report that expresses an opinion on the six verification requirements under 42 CFR 455.304(d):

1. *Verification 1:* Each hospital that the State of West Virginia determined qualifies for a DSH payment in the State was allowed to retain that payment so that payment is available to offset its uncompensated care costs for furnishing inpatient and outpatient hospital services during the Medicaid State plan year to Medicaid eligible individuals and individuals with no source of third-party coverage for the services in order to reflect the total amount of claimed DSH expenditures.
2. *Verification 2:* DSH payments made to each qualifying hospital comply with the hospital-specific DSH payment limit. For each audited Medicaid State plan rate year, the DSH payments made in that audited Medicaid State plan rate year must be measured against the actual uncompensated care cost, as defined by Federal Register/Vol. 73, No. 245, December 19, 2008 and Vol. 79, No. 232, December 3, 2014, in that same audited Medicaid State plan rate year.
3. *Verification 3:* Only uncompensated care costs of furnishing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no third-party coverage for such services, as described in Section 1923(g)(1)(A) of the Social Security Act (the Act), are eligible for inclusion in the calculation of the DSH payment limit, as described in the Act.
4. *Verification 4:* For purposes of the hospital-specific limit calculation, all Medicaid payments (including regular Medicaid fee-for-service rate payments, supplemental/enhanced Medicaid payments, and Medicaid managed care organization payments) made to a disproportionate share hospital for furnishing inpatient and outpatient hospital services to Medicaid eligible individuals, which are in excess of the Medicaid incurred costs of such services, are applied against the uncompensated care costs of furnishing inpatient and outpatient hospital services to individuals with no source of third-party coverage for such services.
5. *Verification 5:* Any information and records of all of its inpatient and outpatient hospital service costs under the Medicaid program; claimed expenditures under the Medicaid program; uninsured inpatient and outpatient hospital service costs in determining payment adjustments under this Section; and any payments made on behalf of the uninsured from payment adjustments under this Section have been separately documented and retained by the State.
6. *Verification 6:* The information specified in Verification 5 above includes a description of the methodology for calculating each hospital's payment limit under Section 1923(g)(1) of the Act. Included in the description of the methodology, the audit report must specify how the State defines incurred inpatient and outpatient hospital costs for furnishing such services to Medicaid



eligible individuals and individuals with no source of third-party coverage for such services received.

We will compile the required eighteen (18), plus three (3) additional, data elements specified in 42 CFR 447.299 and 455 for each hospital in the report by compiling the Schedule of Annual Reporting Requirements (ARR). The schedule will identify each DSH facility that receives a DSH payment, the amount of the DSH payments paid to each hospital, and the components of their uncompensated care costs. In addition, we will:

- Provide a listing of hospitals associated with any findings;
- And other information as the Secretary of Health and Human Services determines necessary to ensure the appropriateness of DSH payments.

#### Task 4.2: Exit conference

We will hold an exit teleconference with the BMS/DHHR project team members to discuss the draft examination report and findings as well as the process and timeline for finalization. Open communication is an important component to our service philosophy, and we will incorporate feedback received in order to ensure the satisfaction of both BerryDunn and BMS/DHHR project team members.

#### Task 4.3: Finalize reporting

Upon agreement by BMS/DHHR with the draft results, BerryDunn will proceed with obtaining a signed management representation letter and finalize the reports for BMS/DHHR's submission to the Secretary of Health and Human Services in accordance with Section 1923(j)(2) of the Act by September 30<sup>th</sup> of each year. We will allow at least three (3) business days for BMS and hospital comments in response to management letter.

We will issue a bound audit report upon request from BMS within 10 days in order to comply with all reporting requirements set forth in 42 CFR 447 and 455.



**Deliverable:** Exit Conference

**Deliverable:** Final Examination Report and ARR

**Deliverable:** Listing of Findings Overall and by Hospital

Phase 5

**Project Close-out**

### Task 5.1: Conduct project closeout teleconference

Led by the audit manager, our team will conduct a project closeout meeting to discuss lessons learned from the project, conduct knowledge transfer activities, and items for follow-up. Members of the BerryDunn project team will attend this meeting via teleconference, together with the State's project team and other stakeholders, as appropriate.



**Deliverable:** Project Closeout Report

### Proposed Timetable

We have developed a timeline based on the anticipated completion dates as stated in the RFP. We regularly work with states to meet CMS deadlines and requirements. Our plan assumes the State and hospitals will provide necessary documentation on a timely basis and that any significant delays may adversely affect the completion dates.

Tasks and Deliverables	2020										
	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	
Entrance conference											
DSH payments schedule, MMIS data, & other data from state											
Finalize audit plan											
Provider and BMS/DHHR education webinar											
Provider on-site training											
Receipt of data requested from hospitals											
Hospital examination procedures											
Perform state specific procedures											
Draft audits for provider review											
Exit conference											

Draft report for review										
Final DSH report										
Submission to CMS by BMS/DHHR										

## 2.6 GAGAS Audit Standards

**(RFP Section 4.1.5) The Vendor must conduct the audit in accordance with Generally Accepted Governmental Audit Standards as defined by the Comptroller General of the United States and the American Institute of Certified Public Accountants (AICPA) Statements on Standards for Attestation Engagements (SSAE).**

We provide our clients assurance and consulting services in a systematic and disciplined manner to ensure that our services meet the requirements of AICPA, the U.S. Securities and Exchange Commission (SEC), Public Company Accounting Oversight Board (PCAOB), state licensing agencies, and Generally Accepted Government Auditing Standards (GAGAS). We maintain these standards requiring our professional staff to complete a minimum of 40 hours of continuing education annually as required by the GAGAS standards.

Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. Our auditors are responsible for conducting audits using sound professional judgment and maintaining independence so that opinions, conclusions, and recommendations are impartial and can be relied upon by third parties. BerryDunn also has established extensive internal mechanisms to reasonably assure that it has adopted and is following applicable standards, policies, and procedures, and undergoes periodic quality control reviews. We will leverage our working knowledge and experience performing other GAGAS audits to rigorously examine WV’s DSH program in accordance with GAGAS as defined by the Comptroller General of the United States and the AICPA’s Statements on Standards for Attestation Engagements (SSAEs).

# Appendix A – Independence Policy

## Relevant Ethical Requirements

**Policy 1: The Firm and its personnel comply with relevant ethical requirements such as those in regulations, interpretations, and rules of the AICPA, state certified public accountant (CPA) societies, state boards of accountancy, state statutes, the SEC and Public Company Accounting Oversight Board (PCAOB) (for entities subject to SEC reporting on Form 10-K, employee benefit plans that file Form 11-K and broker-dealers), the U.S. Government Accountability Office, the U.S. Department of Labor, the Federal Deposit Insurance Corporation and any other applicable regulators.**

The quality assurance principal is responsible for staying informed on relevant ethical requirements; providing guidance; answering questions; monitoring compliance; and resolving matters with respect to independence, integrity, and objectivity.

All personnel have access to current guidance materials regarding the applicable independence, integrity, and objectivity requirements through the Firm’s accounting and attest research materials.

Documentation of the resolution of ethical matters is required when consultation, including of professional literature, has occurred.

When providing nonattest services (such as bookkeeping, financial statement preparation, and tax services) to clients for whom the Firm also performs an audit, review, compilation, or attestation engagement, the Firm, its personnel, and when applicable, others subject to independence requirements, meet all the requirements of the “Nonattest Services” subtopic of the AICPA Code of Professional Conduct and the requirements of other regulators as applicable.

The Firm has established and follows a process for identifying all services performed for each client and evaluating, at the attest engagement level, whether non-attest services are provided that might impair independence, via completion of the appropriate PPC forms.

The Firm maintains a current list of

- all entities with which Firm personnel are prohibited from having a financial or business relationship and
- all activities that the Firm is prohibited from performing, as defined in the Firm’s independence policies.

The Firm maintains a list of attest clients who are SEC registrants or for whom independence is otherwise required under SEC regulations (“restricted entities”), makes the list available to all personnel, and requires them to periodically review the rules regarding independence with respect to these clients, including prohibitions against owning securities of these clients (directly or by the employee’s spouse or dependents) or obtaining loans from them except in certain limited circumstances as promulgated by AICPA standards. This list is maintained by the quality assurance principal and updated as changes occur. All principals are instructed to advise the quality assurance principal of any new attest clients who are restricted entities.

The Firm has clear and concise written independence guidance covering relationships and activities that impair independence, including but not limited to investments, loans, brokerage accounts, business relationships, employment relationships, and fee arrangements

**Policy 2: The Firm communicates its independence requirements to Firm personnel and, when applicable, others subject to them.**

The Firm provides its personnel with a list of all entities with which Firm personnel are prohibited from having a business relationship and informs them on a timely basis as to any changes in the Firm's clients to which independence policies apply.

The Firm reminds personnel of independence considerations for regulated industries.

The Firm provides reminders of professional responsibilities to personnel, such as avoiding behavior that might be perceived as impairing their independence or objectivity, as necessary and at least annually.

The Firm informs its personnel of the types of financial or other relationships that may impair independence and that may be prohibited.

The Firm requires professional personnel to take independence and ethics training pursuant to the requirements of state licensure, and in any event at least triennially. Such training, in conjunction with other resources provided to Firm personnel, covers the Firm's independence and ethics policies and the independence and ethics requirements of all applicable regulators.

**Policy 3: The Firm evaluates threats to independence and objectivity, including the familiarity threat that may be created by using the same senior personnel on an audit or attest engagement over a long period of time. The Firm takes appropriate action to eliminate them or reduce them to an acceptable level by applying safeguards.**

Approval of the assignment of engagement personnel for each audit or attestation examination is subject to the oversight of the PGLs and the quality assurance principal.

New personnel assigned to the engagement are encouraged to bring a fresh perspective.

A principal who is not otherwise associated with the engagement reviews the engagement.

The Firm (the managing principal, quality assurance principal, and others as appropriate) considers the significance of each client to the Firm. In broad terms, the significance of a client to a Firm refers to relationships that could diminish a practitioner's objectivity and independence in performing attest services. In determining the significance of a client, the Firm considers (a) the amount of time the principal devotes to the engagement, (b) the effect on the principal's stature within the Firm as a result of his or her service to the client, (c) the manner in which the principal is compensated, and (d) the effect that losing the client would have on the principal and the Firm.

When a relationship or circumstance that may create threats to compliance with the rules is identified, the Firm performs procedures to evaluate threats and apply safeguards [using AICPA professional standards and applicable regulatory requirements].

The Firm performs the following procedures to effectively eliminate the risk of independence impairment for SEC registrant audit clients that employ a former Firm professional:

1. Pre-change in employment safeguards:

- a. Firm professionals are required promptly to report to the Firm conversations between themselves and an SEC audit client respecting possible employment.
  - b. Firm professionals engaged in negotiations respecting possible employment with an audit client are immediately removed from the audit engagement.
  - c. Upon removal of a professional from the audit engagement as provided above, the Firm reviews the professional's work to assess whether he or she exercised appropriate skepticism while working on the audit engagement.
2. Post-change in employment safeguards:
- a. If a professional accepts employment with the SEC audit client, the ongoing engagement team gives active consideration to the appropriateness or necessity of modifying the audit plan to adjust for risk of circumvention.
  - b. When a former Firm professional joins an SEC audit client and will have significant interaction with the audit team, the Firm takes appropriate steps to provide that the existing audit team members have the stature and objectivity to effectively deal with the former Firm professional and his or her work.
  - c. When a former Firm professional joins an audit client within one year of disassociating from the Firm and the professional has significant interaction with the audit team, the next following annual audit is separately reviewed by a Firm professional uninvolved in the audit to determine whether the remaining engagement team maintained the appropriate skepticism when evaluating the representations and work of a former Firm professional. The extent of this review should be tailored based on the position that the former professional has assumed at the audit client and other facts and circumstances that would heighten or mitigate threats to independence. If such individual is employed in a financial reporting oversight role, the Firm resigns from the audit until such time that the "cooling-off period" defined in SEC independence rules has expired.
  - d. The Firm requires the settlement of all capital and retirement balances of the former Firm professional in accordance with regulations promulgated by the SEC.

The engagement principal considers relevant information about client engagements, including the scope of services and any changes, such as new engagements or changes in the level of service, to enable the engagement principal to evaluate the overall impact, if any, on independence requirements.

The Firm requires personnel to promptly notify the Firm of circumstances and relationships that create a threat to independence so that appropriate action can be taken.

The Firm compiles and communicates relevant information to appropriate personnel so that (a) the Firm and its personnel can readily determine whether the Firm and its personnel satisfy independence requirements; (b) the Firm can maintain and update information relating to independence, and (c) the Firm can take appropriate action regarding identified threats to independence that are not at an acceptable level.

The Firm consults with individuals outside the Firm on independence, integrity, or objectivity concerns that research has not clearly resolved.

**Policy 4: Personnel notify the Firm of breaches of independence requirements and the Firm takes appropriate actions to resolve such situations.**

All professional personnel are required to notify the applicable PGL, engagement principal or quality assurance principal of any potential activities involving themselves, their spouses, or their dependents that might impair independence or violate ethics rules, including services provided to entities with which Firm personnel are prohibited from having a business relationship.

The Firm has a process that protects professional personnel who report potential ethics or independence violations to the proper parties in compliance with Firm policy.

The Firm's policies and procedures prohibit professional personnel from violating the Firm's policies and procedures, including but not limited to independence policies and procedures, including engaging in activities with entities with which Firm personnel are prohibited from having a business relationship.

The Firm determines the need for safeguards for engagements when the familiarity threat exists on an audit, review or attestation engagement.

The Firm promptly communicates identified breaches of these policies and procedures, and the required corrective actions, to (a) the engagement principal who, with the Firm, needs to address the breach and (b) other relevant personnel in the Firm and those subject to the independence requirements who need to take appropriate action.

The engagement principal and other relevant personnel confirm to the Firm that the required corrective actions have been taken.

The quality assurance principal is responsible for periodically reviewing unpaid fees from clients to ascertain whether any outstanding amounts may impair the Firm's independence, and following up with the engagement principal.

**Policy 5: The Firm does not accept or withdraws from the engagement if effective safeguards to reduce threats to independence to an acceptable level cannot be applied.**

The Firm consults internally, and with legal counsel and other parties if necessary, when the Firm believes that effective safeguards to reduce threats to independence to an acceptable level cannot be applied.

The Firm withdraws from the engagement when withdrawal is possible under applicable law or regulation, or does not accept the engagement, when effective safeguards to reduce threats to independence to an acceptable level cannot be applied.

**Policy 6: The Firm obtains written confirmation, upon hire and at least annually thereafter, of compliance with its policies and procedures regarding independence from all personnel required to be independent by relevant requirements.**

Personnel provide written representations, upon hire and on an annual basis thereafter, that they have read the Firm's independence, integrity, and objectivity policies, understand the applicability of those policies to their activities, and have complied with the requirements of those policies since their last representation. Personnel are required to review the most current list of all entities with which Firm

personnel are prohibited from having a business relationship prior to providing the written representation.

Personnel are required to annually represent that they consent to cooperate in and comply with any request for testimony or the production of documents made by the PCAOB in furtherance of its responsibilities under the Sarbanes-Oxley Act of 2002, and understand such consent to cooperate is a condition of employment.

The Firm's quality assurance principal is responsible for obtaining such written representations, reviewing independence compliance files for completeness, and resolving reported exceptions.

On each engagement, the engagement principal signs a step in the engagement program attesting to compliance with independence requirements that apply to the engagement.

**Policy 7: When another firm, or firm personnel in associated member firms, performs part of the engagement, the Firm confirms the independence of the other firm and adherence to other relevant ethical requirements.**

Written confirmations are obtained regarding the other firm's independence with respect to audit engagements and either written or oral confirmations are obtained for review or attestation engagements. Oral confirmations are documented.

The Firm's policies and procedures manual or practice aids describe the form and content of independence representations, and frequency with which they are to be obtained.

As a member of a network, the Firm

- meets all the relevant ethical requirements and
- monitors its independence with respect to financial statement audits, reviews, and other attest engagements performed by other members of the network.

**Policy 8: The Firm rotates personnel for audit or attest engagements for which regulatory or other authorities require such rotation after a specified period.**

The quality assurance principal monitors regulatory requirements for financial institutions and other regulated entities when required by regulatory or other authorities and notifies principals of the need for rotation.



## Appendix B – Project Profiles

### DSH Audit Project Profiles

Our vast experience in assisting government and healthcare clients provides us a foundational understanding of the flow of federal funding through state departments and agencies, and the importance of program compliance to state fiscal health. We understand the challenges with extracting and analyzing data from multiple systems, which helps us to effectively communicate with states and providers about the inevitable process issues and provide detailed information about the information needed for the DSH audit.

The following pages describe similar projects performed by our professionals, and we are happy to provide additional information on our other federal compliance audit experience.

West Virginia Department of Health and Human Resources	
DSH Examination Services	
<b>Project Background</b>	<p>BerryDunn has performed compliance services for the Bureau of Medical Services since 2014 and the DSH audit since 2016. We have developed a comprehensive understanding of the West Virginia disproportionate share program and the reimbursement environment.</p> <p>The total DSH payment is approximately \$76 million annually and entails audits of the 46 hospitals and 4 institutes for mental disease. BerryDunn’s audit team has developed solid working relationships with BMS and DHHR teams. We look to provide guidance and assistance with DHHR’s compliance with current and proposed DSH rules promulgated by the CMS. We assist staff and the hospitals in obtaining a clear understanding of the regulatory requirements and applicable laws. We also perform an analysis of BMS/DHHR’s policies and procedures relating to DSH, including the State Plan.</p>
<b>Services Provided</b>	<ul style="list-style-type: none"> <li>• Verify DSH payment methodology for compliance with the State Plan and federal laws and regulations.</li> <li>• Verify Medicare cost reports used in the calculation of DSH reimbursements.</li> <li>• Perform audit procedures on claims data provided by each hospital.</li> <li>• Review calculation of DSH cost limits prepared by the State of West Virginia.</li> <li>• Compare uncompensated costs to the DSH payment received by each hospital.</li> <li>• Prepare federally required audit reports.</li> </ul>

**Alabama Medicaid Agency**  
**DSH Examination Services**

<b>Project Background</b>	BerryDunn performed DSH attest services for the Alabama Medicaid Agency (the Agency) for FY16. The total DSH payments were approximately \$478 million and entailed audits of the 83 hospitals. BerryDunn’s audit team has developed a favorable working relationship with the Agency.
<b>Services Provided</b>	<ul style="list-style-type: none"> <li>• Verify DSH payment methodology for compliance with the State Plan and federal laws and regulations.</li> <li>• Verify Medicare cost reports used in the calculation of DSH reimbursements.</li> <li>• Perform audit procedures on claims data provided by each hospital.</li> <li>• Review calculation of DSH cost limits prepared by the State of Alabama.</li> <li>• Compare uncompensated costs to the DSH payment received by each hospital.</li> <li>• Prepare federally required audit reports.</li> </ul>

**University of Massachusetts Medical School**  
**DSH Consulting Services**

<b>Project Background</b>	Beginning Summer 2018, BerryDunn was engaged by University of Massachusetts Medical School (UMass) to provide consulting and advisory services to assist in oversight of its audits of the Massachusetts Medicaid (MassHealth) DSH program and application of the DSH Cost Limit Protocol.
<b>Services Provided</b>	<ul style="list-style-type: none"> <li>• Provide guidance and documentation on the permissibility of specific items claimed by hospitals on the Uniform Medicaid and Uncompensated Care Cost and Charge Report (UCCR), based on the Cost Limit Protocol and DSH Audit Rule.</li> <li>• Make recommendations to UMass/MassHealth on clarifications or revisions to the UCC report and related instructions.</li> <li>• Provide technical assistance in support of MassHealth’s defense in the event of a legal challenge from a provider pertaining to the administration of the Cost Limit Protocol.</li> </ul>

# Appendix C – Audit Report Data Elements

## Data Elements Chart

State of West Virginia  
Schedule of Annual Reporting Requirements  
For the Year Ended June 30, 2017

DRAFT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Hospital Name	State Expanded Hospital-Specific DSH Limit	Medicaid IP Utilization Rate	Low Income Utilization Rate	State-Defined DSH Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments *	IP/OP Medicaid MCO Payments *	Supplemental/Enhanced IP/OP Medicaid Payments	Total Medicaid IP/OP Payments *	Total Cost of Care Medicaid IP/OP Services	Total Medicaid Uncompensated Care Cost	Total IP/OP (Inpatient Care) Self-Pay Revenues	Total Applicable Section 10111 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Cost	Total Eligible Uncompensated Care Costs	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
BECKLEY APPALACHIAN REGIONAL HOSPITAL																				
BERKLEY MEDICAL CENTER (CITY HOSPITAL)																				
BUEFIELD REGIONAL MEDICAL CENTER																				
BOONE MEMORIAL HOSPITAL																				
BOXLEY COUNTY MEMORIAL HOSPITAL																				
BROOKS HOSPITAL																				
CABELL HUNTINGTON HOSPITAL																				
CAMDEN-CLARK MEMORIAL HOSPITAL																				
CHARLESTON AREA MEDICAL CENTER																				
DAVIS MEMORIAL HOSPITAL																				
FAIRMONT REGIONAL MEDICAL CENTER																				
GRAFTON CITY HOSPITAL																				
GRANT MEMORIAL HOSPITAL																				
HANFORD MEMORIAL HOSPITAL																				
JACKSON GENERAL HOSPITAL																				
JEFFERSON MEMORIAL HOSPITAL																				
LOGAN REGIONAL MEDICAL CENTER																				
MARSH HAMILTON HEALTH CARE CENTER																				
MONONGALIA GENERAL HOSPITAL																				
MONTGOMERY GENERAL HOSPITAL																				
OHIO VALLEY MEDICAL CENTER																				
PLATEAU MEDICAL CENTER																				
PLEASANT VALLEY HOSPITAL																				
POCAHONTAS MEMORIAL HOSPITAL																				
POTOMAC VALLEY HOSPITAL																				
PRESTON MEMORIAL HOSPITAL																				
PRINCETON COMMUNITY HOSPITAL																				
RAUBER GENERAL HOSPITAL																				
REYNOLDS MEMORIAL HOSPITAL																				
ROANE GENERAL HOSPITAL																				
ROBERTSON GENERAL HOSPITAL																				
ST. FRANCIS HOSPITAL (Charleston Hospital, Inc)																				
ST. JOSEPH'S HOSPITAL - BUCHANAN																				
ST. MARYS MEDICAL CENTER, INC.																				
STONEVALE JACKSON MEMORIAL HOSPITAL																				
SUMMERS COUNTY FARM																				
SUMMERSVILLE RHC - CH272779																				
THOMAS MEMORIAL HOSPITAL																				
UNITED HOSPITAL CENTER, INC.																				
WAR MEMORIAL HOSPITAL																				
WEBSTER COUNTY MEMORIAL HOSPITAL, INC.																				
WERTON MEDICAL CENTER, INC.																				
WELCH COMMUNITY HOSPITAL																				
WEST VIRGINIA UNIVERSITY HOSPITALS																				
WHERE HOS HOSPITAL, INC.																				
<b>Institute for Mental Disease</b>																				
HIGHLAND HOSPITAL																				
MILDRED MITCHELL-BATEMAN HOSPITAL																				
RIVER PARK HOSPITAL																				
WILLIAM R. SHARPE, JR. HOSPITAL																				
<b>Totals</b>																				

\* Amounts include third-party payments based on United States Court of Appeals for the District of Columbia August 13, 2016 decision

Based on initial eligibility calculations:  
 Note 1: Medicaid hospital utilization rate one standard deviation above the mean  
 Note 2: Low income utilization rate exceeds 2%  
 Note 3: Excess of 2,100 Medicaid inpatient days of service at top cost report year  
 Note 4: Sum of Medicaid inpatient days to total inpatient care and Medicaid SSI days to total Medicaid care is >= 2%  
 Note 5: Hospital is acute care or psychiatric hospital owned by State and operated by DHR or a critical access hospital

Uncompensated care costs (UCC) are based on guidance published by CMS in the 73 Fed. Reg. 77504 (12/19/08) and the 79 Fed. Reg. 71673 (12/21/14). The calculated UCC represent the net uncompensated costs of providing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage. The UCC was calculated using Medicare cost reporting methods, Medicaid paid claims, and hospital-provided data for eligible claims. UCC were then reduced by the total payments received for the services provided, including any applicable supplemental Medicaid payments and Section 10111 payments.

# Designated Contact Form

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

Connie Ouellette, Principal  
(Name, Title)  
Connie Ouellette, Principal  
(Printed Name and Title)  
BerryDunn, 100 Middle Street, Portland, ME 04101  
(Address)  
207.541.2201/207.541.2201  
(Phone Number) / (Fax Number)  
couellette@berrydunn.com  
(email address)

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

Berry Dunn McNeil & Parker, LLC  
(Company)

Connie Ouellette Connie Ouellette, Principal  
(Authorized Signature) (Representative Name, Title)

Connie Ouellette, Principal  
(Printed Name and Title of Authorized Representative)

1/8/2020  
(Date)

207.541.2201/207.541.2201  
(Phone Number) (Fax Number)

Revised 11/14/2019

# Addendum Acknowledgement Form

## ADDENDUM ACKNOWLEDGEMENT FORM

SOLICITATION NO.: CRFQ BMS20\*02

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

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

**Addendum Numbers Received:**

(Check the box next to each addendum received)

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

I understand that failure to confirm the receipt of addenda may be cause for rejection of this bid. I further understand that any verbal representation made or assumed to be made during any oral discussion held between Vendor's representatives and any state personnel is not binding. Only the information issued in writing and added to the specifications by an official addendum is binding.

\_\_\_\_\_  
Berry Dunn McNeil & Parker, LLC

Company

\_\_\_\_\_  
*Cornie Ouellette*

Authorized Signature

\_\_\_\_\_  
1/8/2020

Date

NOTE: This addendum acknowledgement should be submitted with the bid to expedite document processing.  
Revised 6/8/2012

# Audit Report Data Elements

State of West Virginia  
 Schedule of Annual Reporting Requirements  
 For the Year Ended June 30, 2017

DRAFT

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Hospital Name	State Estimated Hospital-Specific DSH Limit	Medicaid IP Utilization Rate	Low-Income Utilization Rate	State- Defined DSH Eligibility Statistic	Regular IP/OP Medicaid FFS Rate Payments *	IP/OP Medicaid MCO Payments *	Supplemental/ Enhanced IP/OP Medicaid Payments	Total Medicaid IP/OP Payments *	Total Cost of Care- Medicaid IP/OP Services	Total Medicaid Uncompensated Care Cost	Total IP/OP Indigent Care/ Self-Pay Revenues	Total Applicable Section 1011 Payments	Total IP/OP Uninsured Cost of Care	Total Uninsured Uncompensated Care Cost	Total Eligible Uncompensated Care Costs	Total In-State DSH Payments Received	Total Out-of-State DSH Payments Received	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
BECKLEY APPALACHIAN REGIONAL HOSPITAL																				
BERKLEY MEDICAL CENTER (CITY HOSPITAL) BLUEFIELD REGIONAL MEDICAL CENTER BOONE MEMORIAL HOSPITAL																				
BRAXTON COUNTY MEMORIAL HOSPITAL BROADDUS HOSPITAL CABELL-HUNTINGTON HOSPITAL																				
CAMDEN-CLARK MEMORIAL HOSPITAL																				
CHARLESTON AREA MEDICAL CENTER DAVIS MEMORIAL HOSPITAL																				
FAIRMONT REGIONAL MEDICAL CENTER GRAFTON CITY HOSPITAL GRANT MEMORIAL HOSPITAL HAMPSHIRE MEMORIAL HOSPITAL JACKSON GENERAL HOSPITAL JEFFERSON MEMORIAL HOSPITAL LOGAN REGIONAL MEDICAL CENTER MINNIE HAMILTON HEALTH CARE CENTER MONONGALIA GENERAL HOSPITAL MONTGOMERY GENERAL HOSPITAL																				
OHIO VALLEY MEDICAL CENTER PLATEAU MEDICAL CENTER PLEASANT VALLEY HOSPITAL POCAHONTAS MEMORIAL HOSPITAL POTOMAC VALLEY HOSPITAL PRESTON MEMORIAL HOSPITAL																				
PRINCETON COMMUNITY HOSPITAL RALEIGH GENERAL HOSPITAL REYNOLDS MEMORIAL HOSPITAL ROANE GENERAL HOSPITAL SISTERSVILLE GENERAL HOSPITAL ST. FRANCIS HOSPITAL (Charleston Hospital, Inc) ST. JOSEPH'S HOSPITAL - BUCKHANNON																				
ST. MARY'S MEDICAL CENTER, INC. STONEWALL JACKSON MEMORIAL HOSPITAL SUMMERS COUNTY ARH SUMMERSVILLE RNC - CAH 2/1/19																				
THOMAS MEMORIAL HOSPITAL UNITED HOSPITAL CENTER, INC. WAR MEMORIAL HOSPITAL																				
WEBSTER COUNTY MEMORIAL HOSPITAL, INC. WEIRTON MEDICAL CENTER, INC. WELCH COMMUNITY HOSPITAL																				
WEST VIRGINIA UNIVERSITY HOSPITALS WHEELING HOSPITAL, INC.																				
<b>Institute for Mental Disease</b>																				
HIGHLAND HOSPITAL																				
MILDRED MITCHELL-BATEMAN HOSPITAL																				
RIVER PARK HOSPITAL																				
WILLIAM R. SHARPE JR. HOSPITAL																				
<b>Totals</b>																				

\* Amounts exclude third-party payor payments based on United States Court of Appeals for the District of Columbia August 13, 2019 decision

Based on initial eligibility calculations:  
 Note 1: Medicaid inpatient utilization rate one standard deviation above the mean  
 Note 2: Low income utilization rate exceeds 25%  
 Note 3: Excess of 3,000 Medicaid inpatient days of service during cost report year  
 Note 4: Sum of Medicaid inpatient days to total inpatient days and Medicare SSI days to total Medicare days is => 8%  
 Note 5: Hospital is acute care or psychiatric hospital owned by State and operated by DHHR or a critical access hospital

Uncompensated care costs (UCC) are based on guidance published by CMS in the 73 Fed. Reg. 77904 (12/19/08) and the 79 Fed. Reg. 71679 (12/3/14). The calculated UCC represent the net uncompensated costs of providing inpatient and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage. The UCC was calculated using Medicare cost reporting methods, Medicaid paid claims, and hospital-provided data for eligible claims. UCC were then reduced by the total payments received for the services provided, including any applicable supplemental Medicaid payments and Section 1011 payments.

This document has been formatted to print size 11x17 for ease of reading



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Berry Dunn McNeil & Parker, LLC

Company



Authorized Signature

1/8/2020

Date

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Revised 6/8/2012

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Connie Ouellette, Principal  
(Name, Title)  
Connie Ouellette, Principal  
(Printed Name and Title)  
BerryDunn, 100 Middle Street, Portland, ME 04101  
(Address)  
207.541.2201/207.541.2201  
(Phone Number) / (Fax Number)  
couellette@berrydunn.com  
(email address)

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Berry Dunn McNeil & Parker, LLC  
(Company)

Connie Ouellette Connie Ouellette, Principal  
(Authorized Signature) (Representative Name, Title)

Connie Ouellette, Principal  
(Printed Name and Title of Authorized Representative)

1/8/2020  
(Date)

207.541.2201/207.541.2201  
(Phone Number) (Fax Number)