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- General Information**
- Contact
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- Clarification Request

Procurement Folder: 1150159	SO Doc Code: CRFQ
Procurement Type: Central Master Agreement	SO Dept: 0511
Vendor ID: VS0000008314	SO Doc ID: BMS2300000004
Legal Name: CARR RIGGS & INGRAM LLC	Published Date: 4/13/23
Alias/DBA:	Close Date: 4/20/23
Total Bid: \$930,000.00	Close Time: 13:30
Response Date: 04/13/2023	Status: Closed
Response Time: 13:21	Solicitation Description: DISPROPORTIONATE SHARE HOSPITAL AUDIT SERVICES
Responded By User ID: csnell	Total of Header Attachments: 2
First Name: Bryan	Total of All Attachments: 2
Last Name: Hall	
Email: bhall@cricpa.com	
Phone: 334-348-1325	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Audit for SFY2021				225000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

Audit Services SFY2021 (07/01/2020-06/30/2021)
 Service Period: 03/01/2024-02/28/2025

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
2	Audit for SFY2022				230000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

Audit Services SFY2022 (07/01/2021-06/30/2022)
 Service Period: 03/01/2025-02/28/2026

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
3	Audit for SFY2023				235000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

Audit Services SFY2023 (07/01/2022-06/30/2023)
 Service Period: 03/01/2026-02/28/2027

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
4	Audit for SFY2024				240000.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

Audit Services SFY2024 (07/01/2023-06/30/2024)
 Service Period: 03/01/2027-02/29/2028

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
5	Additional Services-Base Year One (1)				0.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

Total Cost for Additional Services (Cost Per Hour X 100 Hours)-Base Year One (1).
Service Period: 03/01/2024-02/28/2025

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
6	Additional Services-Optional Renewal Year One (1)				0.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

Additional Services- (Cost Per Hour X 100 Hours)-Optional Renewal Year One (1).
Service Period: 03/01/2025-02/28/2026

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
7	Additional Services-Optional Renewal Year Two (2)				0.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

Additional Services- (Cost Per Hour X 100 Hours)-Optional Renewal Year Two (2)
Service Period: 03/01/2026-02/28/2027

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
8	Additional Services-Optional Renewal Year Three (3)				0.00

Comm Code	Manufacturer	Specification	Model #
84111600			

Commodity Line Comments:

Extended Description:

Additional Services- (Cost Per Hour X 100 Hours)-Optional Renewal Year Three (3)
Service Period: 03/01/2027-02/29/2028

Professional Services Proposal for West Virginia Bureau of Medical Services

April 14, 2023

Proposer

Carr, Riggs & Ingram CPAs and Advisors
901 Boll Weevil Circle, Suite 201
Enterprise, Alabama 36330-0334
Phone: 334.348.1325

Submitted by

Bryan Hall
Partner
bhall@cricpa.com



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRICpa.com

Dear Ms. Crystal Husted:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on continuing to provide annual attestation services to the West Virginia Bureau of Medical Services (BMS or Medicaid), to comply with the “independent certified audit” requirement of 42 CFR 455.304 for the disproportionate share hospital (DSH) payment program. We are genuinely excited about the prospect of establishing a long-term relationship with you. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative IDEAS to move them from compliance to providing them with a competitive advantage.

Investment in You. We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on “Day 1” as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

Dedicated Team. CRI’s team consists of more than 2,000 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

Equilibrium. CRI delivers big firm expertise with small firm service. Of approximately 46,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that’s the best of both worlds for our clients.

Active Partner Participation. Collectively, our partners deliver expertise derived from more than 7,500 years of business experience. With this level of talent, we thoughtfully choose a partner that aligns with your business’ needs and industry. Our hands-on, working partners “show up” to convey our genuine commitment to your success. They strive to earn trusted advisor roles by digging in, proactively learning your business, and producing long-term value for you.

Simplified Solutions. While our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we’re here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

Our CRI vSTAR™ process provides a transformational approach to client service by encompassing every service we offer in a completely virtual format. Regardless of physical location, our processes are designed to provide clients with increased efficiencies, reduced travel costs, and crisis-proofing for business functions.

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,



Bryan Hall
Engagement Partner
Carr, Riggs & Ingram, LLC

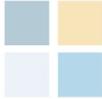


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UNDERSTANDING & MEETING YOUR NEEDS



From our conversations with you, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are pleased to discuss other related projects as they arise and upon request.

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	<p>Management is requesting proposals for an “independent certified audit” of BMS’ DSH payments for Medicaid State Plan (“MSP”) years 2021 - 2024.</p>	<p>Perform an examination of management’s assertion that the operation of the DSH program in the State of West Virginia for MSP rate years 2021 - 2024 meets the requirements of each of the six verifications set forth in 42 CFR 455, relating to the DSH Final Rule.</p> <p>Our examination will be conducted in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in <i>Government Auditing Standards</i>, issued by the Comptroller General of the United States.</p> <p>Such examination will be acceptable for filing with CMS and meeting the “independent certified audit” requirements pursuant to 42 CFR 455.304(a)(1)</p>
Relational	<p>Management expects open, free and continuous communication with their CPA firm in order to avoid any ‘surprises.’</p> <p>Management expects to consult with their CPA firm on items arising during the year, such as proper application of new accounting guidance, significant new CMS regulations, etc.</p> <p>Management also expects its DSH CPA firm to attend various educational events throughout the MSP rate year focusing on the “independent certified audit”, to meet and directly correspond with participating DSH hospitals, and perform various other procedures to increase the overall response and effectiveness of the DSH examination.</p>	<ul style="list-style-type: none"> • Communicate directly with Management regarding the results of our procedures. • Anticipate and respond to concerns of Management. • Proactively communicate any potentially significant audit adjustments or concerns directly to Management in ‘real time’.

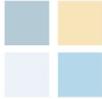


YOUR SERVICES & FEES

We value creating mutually-rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services.

SERVICE	2021	2022	2023	2024
<p>For the following MSP rate years, perform examination services in accordance with attestation standards established by the AICPA and the standards contained in <i>Government Auditing Standards</i> on management's assertion that the operation of the DSH program in the State of West Virginia meets the requirements of the six verifications set forth in 42 CFR 455</p> <p><i>As stated in Appendix B:</i></p> <ul style="list-style-type: none"> · MSP rate year 2021 · MSP rate year 2022 · MSP rate year 2023 · MSP rate year 2024 	\$225,000	\$230,000	\$235,000	\$240,000
Communicate directly with Management regarding the results of our procedures and proactively communicate any findings or other matters of note.		No charge	No charge	No charge
Discuss with Management regarding items that arise during the year related to areas such as healthcare reform, reimbursement / cost reporting, proper application of new accounting guidance, significant new CMS and Medicaid Agency regulations, etc.		No charge	No charge	No charge
TOTAL	\$225,000	\$230,000	\$235,000	\$240,000

CLASSIFICATION	ESTIMATED HOURS
Partner	120 - 200
Manager	200 - 400
Senior	200 - 400
Staff	200 - 400



YOUR SERVICES & FEES

If BMS requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request.

CLASSIFICATION	HOURLY RATE
Partner	\$275 - \$400
Manager	\$225 - \$300
Senior	\$150 - \$250
IT & Fraud Specialist	\$300

CRI FIRM PROFILE



FOUNDED IN 1997 • **12 STATES**  • **30+ MARKETS**



2,000+
PROFESSIONALS



400+
PARTNERS



TOP 25 CPA FIRM

(as ranked by Accounting Today)

100,000+
CLIENTS



25+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION

CRI FIRM VALUES:

CLIENT SERVICE.

RESPECT.

INTEGRITY.



SERVICES

Accounting & Auditing
Advisory
Business Support & Transactions
Business Tax
Employee Benefit Plans
Governance, Risk & Assurance
Individual Tax & Planning
IT Audits & Assurance

INDUSTRY EXPERTISE

Captive Insurance
Commercial Real Estate
Construction
Financial Institutions
Governments
Healthcare
Insurance
Manufacturing & Distribution
Nonprofit

CRI FAMILY OF COMPANIES

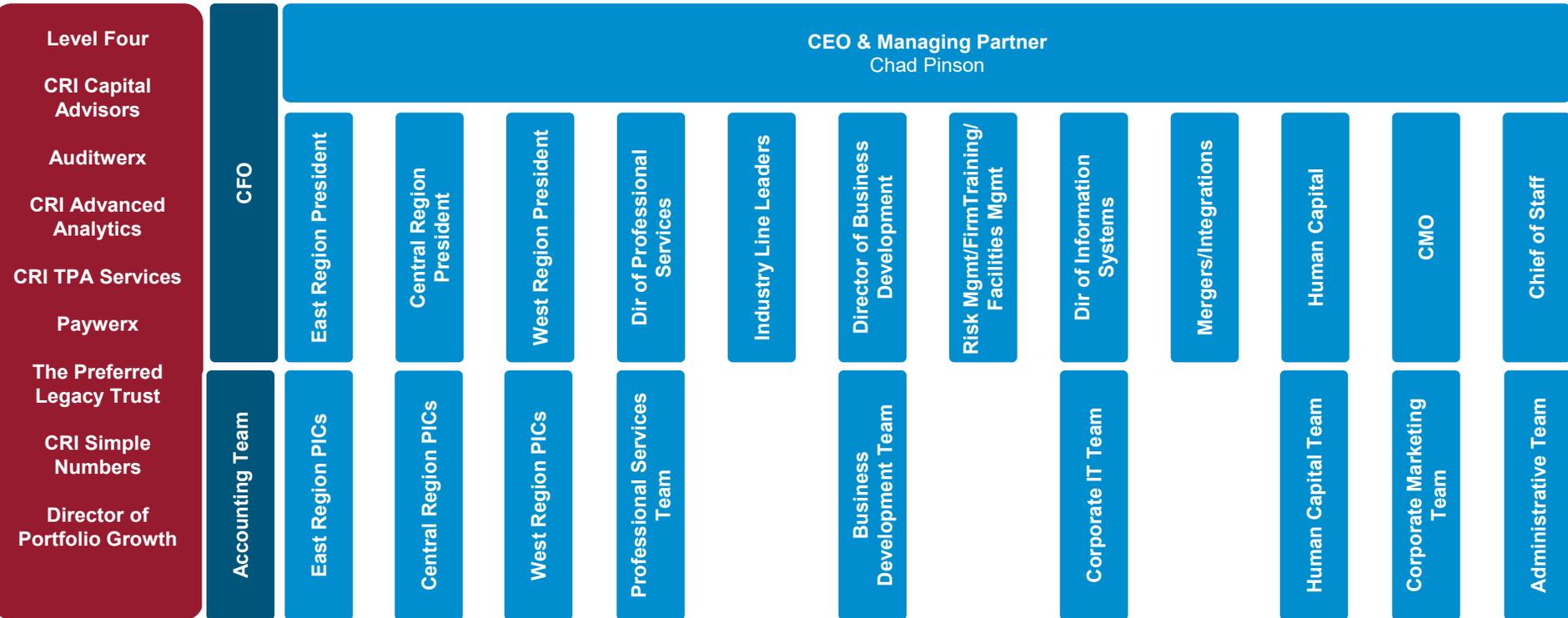
-  Auditwerx
-  CRI Advanced Analytics
-  CRI Capital Advisors
-  CRI Simple Numbers
-  CRI TPA Services
-  Level Four Advisory Services
-  Paywerx
-  Preferred Legacy Trust

CRI Corporate Structure

Chairman of Executive Committee, Managing Partner of Portfolio Companies
Bill Carr

Executive Committee

CEO & Managing Partner
Chad Pinson



SCOPE OF SERVICES



CRI proposes to perform the following services for BMS:

Mandatory Services

CRI will perform examination procedures to serve as an “independent certified audit” of the Disproportionate Share Hospital (DSH) payment program for the Medicaid State Plan (MSP) rate years ended June 30, 2021 – 2024, as required under **42 CFR 455.304**.

We will complete the “independent certified audits” of the MSP rate years with the intention of presenting our independent accountants’ report to BMS by September 30th, in order for BMS to comply with the reporting requirements of **42 CFR 455.304(b)**.

Term of Contract

The initial contract covers the state fiscal (and Medicaid plan) years ending June 30, 2021, 2022, 2023 and 2024.

CRI acknowledges and understands that this contract is not effective until it has received all requisite state government approvals and CRI shall not begin performing work under this contract until notified to do so by BMS.

Mandatory Work Scope – Independent Certified Audit of State Medicaid DSH Program

Prior to the deadline established by the final federal regulation published in **70 Federal Register 50262** (August 26, 2005) (codified at **42 CFR. pt. 455**, subpart C), we will perform examination procedures over the State Medicaid Disproportionate Share Hospital (DSH) Program for MSP rate years 2021 - 2024. The results of our procedures will serve as an “independent certified audit” of the State Medicaid DSH Program.

Our procedures will be completed pursuant to the reporting and auditing requirements for State DSH payments under State Medicaid programs, as enumerated in the final rule published in the Federal Register (**Volume 73, Number 245, pages 77903 - 77952**), which was issued on December 19, 2008 and effective January 19, 2009.

Please note that the totality of federal legislation, rules and guidance covering the DSH program are outlined in various final rules (collectively and colloquially known as the “DSH rules”) (not all of which are specifically referenced herein), including recent, meaningful changes required by the *Consolidated Appropriations Act, 2021*, primarily related to the format of DSH reporting and the consideration of third party payments in the calculation of the DSH limit, currently anticipated to be effective October 1, 2021. We have discussed these matters with your contacts at WV BMS, and we will continue to discuss with WV BMS, as the guidance evolves.

As requested by the RFP, we will examine DSH years 2021 – 2024 and will, barring any unforeseen circumstances, issue our opinion(s) in advance of September 30th.

We are keenly aware of the importance of meeting all statutory reporting deadlines, and, as such, we will communicate frequently with BMS management, in order to ensure that BMS remains fully and constantly apprised of the status of our examination and accompanying procedures. Further, should any unforeseen complications occur, we will immediately contact management in order to determine an appropriate course of action to ensure that all statutory reporting deadlines may be met.

The DSH Program audit will be completed in the form of an examination, in accordance with the requirements promulgated by the AICPA and *Government Auditing Standards*. We will obtain BMS approval prior to executing the Program Audit (an audit to determine the extent to which the desired results established by 70 Federal Register 50262 and 73 Federal Register 77951 is achieved, the effectiveness of the DSH program, and whether BMS has complied with laws and regulations applicable to the program), and, further, we will consult with BMS before we begin our procedures and throughout the examination process to ensure that all applicable and desired procedures are properly encompassed in our audit plan.

SCOPE OF SERVICES



Mandatory Work Scope – Independent Certified Audit of State Medicaid DSH Program (continued)

As required for a compliant “independent certified audit” of a State Medicaid DSH Program, the following verifications of the data will be taken, in order to carry out this audit (taken from **42 CFR 455.304(d)**):

- Verification 1 – Each hospital that qualifies for a DSH payment in the State is allowed to retain that payment so that the payment is available to offset its uncompensated care costs for furnishing inpatient hospital and outpatient hospital services during the MSP rate 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.
- Verification 2 – DSH payments made to each qualifying hospital comply with the hospital specific DSH payment limit. For each audited MSP rate year, the DSH payments made in that audited MSP rate year must be measured against the actual uncompensated care cost in that same audited MSP year.
- 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 the inpatient and outpatient hospital services they received as described in Section 1923(g)(1)(A) of the Act are eligible for inclusion in the calculation of the hospital specific DSH limit payment limit, as described in Section 1923(g)(1)(A) of the Act.
- Verification 4 – For purposes of this hospital specific limit calculation, any Medicaid payments (including regular Medicaid fee-for-service rate payments, supplemental/enhanced Medicaid payments, and Medicaid managed care organization payments) made to a DSH hospital for furnishing inpatient hospital 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 hospital and outpatient hospital services to individuals with no source of third party coverage for such services.
- 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; and any payments made on behalf of the uninsured from payment adjustments has been separately documented and retained by the State.
- Verification 6 – The information specified by the State 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 hospital and outpatient hospital costs for furnishing inpatient hospital and outpatient hospital services to Medicaid eligible individuals and individuals with no source of third party coverage for the inpatient hospital and outpatient hospital services they received.

SCOPE OF SERVICES



AUDIT PLAN

In order to provide an opinion on management's assertions related to the six verifications listed above, CRI proposes the following audit plan. We have summarized our audit plan by specific areas and general procedural steps, in order to illustrate our understanding of the full scope of work required by the RFP, as follows:

1. **Planning** – the planning phase of our audit includes various steps to properly prepare for the audit and meet the requirements placed on us by our professional standards. These procedures will include the following, among others:
 - a. Meeting, discussion and planning with BMS management
 - b. Accumulation, review and consideration of applicable regulations and other information, including, but not limited to:
 - I. Social Security Act section 1923
 - II. 42 Code of Federal Regulations Part 455
 - III. Final DSH Rule issued on December 19, 2008 and effective January 19, 2009
 - IV. Independent certified audits of the MSP rate years ended September 30, 2009 and 2010
 - V. CMS-approved 2009 BMS MSP (as well as later amendments and updates, as applicable)
 - VI. Provider agreements with individual DSH hospitals (as deemed necessary)
 - VII. Data accumulated by contracted firm (if applicable), including cost reports, MMIS claims data, information from hospital financial accounting records, etc.



Audit Plan – Independent Certified Audit of State Medicaid DSH Program (continued)

2. Substantive Procedures – based on our understanding of the scope of work required by the RFP, we propose the following general procedures to address the verification requirements:

- a. Request and receive information for MSP years ended June 30, 2021 - 2024 to be gathered by BMS or its designated agent, to include the draft of the “Disproportionate Share Hospital Data Reporting Form”, for reporting to CMS
- b. Identify each DSH facility that received a DSH payment for the applicable MSP year (should be included in (a) above)
- c. Of the DSH hospitals included on the list in (a) above, conduct auditor sampling procedures to select a representative sample of DSH hospitals. From this sample, or for the full population of hospitals in certain instances, as deemed necessary:
 - I. Request applicable information to verify that the selected hospitals comply with the requirements to qualify as a DSH hospital, per Social Security Act section 1923 [Verification 1]
 - II. Confirm with selected hospitals that the hospital was allowed to retain its DSH payment, in order to offset its uncompensated care costs for the MSP year [Verification 1]
 - III. Inquire of BMS management and gain an understanding of the methodology used in compiling the form for reporting to CMS, including the calculation of the hospital-specific DSH payment limits, total Medicaid uncompensated care costs, total uninsured care costs, DSH payments, etc. [Verifications 2 - 6]
 - IV. Recalculate and test the mathematical accuracy of the spreadsheet obtained in step (a) above. Recalculate the hospital-specific DSH payment limits. Using sampling procedures, gather information to support the validity and calculation of the hospital-specific DSH payment limits, as deemed necessary. [Verification 2]
 - V. Inquire of BMS management and gain an understanding of how it defines and measures uncompensated care costs. Ensure such methodology complies with the final DSH rule. [Verification 3]
 - VI. Select a representative sample of hospitals and obtain uninsured patient listings supporting the uncompensated care costs. Vouch to ensure that only true uninsured patients were included in the uncompensated care costs calculation and obtain further support, as deemed necessary. [Verification 3]
 - VII. Quantify any differences between BMS’s calculation of uncompensated care costs and our recalculation, using the provisions of the final DSH rule. [Verification 3]
 - VIII. Inquire of BMS management and gain an understanding of what Medicaid payments are being considered and reported on the spreadsheet for reporting to CMS, for the purposes of the hospital-specific limit calculation. [Verification 4]
 - IX. Ensure that all Medicaid payments are being considered in the hospital-specific limit calculation. Quantify any noted differences. [Verification 4]
 - X. Inquire of BMS management and gain an understanding of the documentation and retention requirements of BMS and the individual DSH hospitals, per the provider agreements, as applicable. [Verification 5]
 - XI. Vouch to applicable documentation (either at BMS or the individual DSH hospitals) to ensure that the appropriate documentation of costs, claimed expenditures, uninsured patient costs, and payments made to DSH hospitals is being properly retained. [Verification 5]
 - XII. Inquire of BMS management and gain an understanding of its methodology for calculating each hospital’s payment limit under Social Security Act section 1923. [Verification 6]
 - XIII. Ensure BMS has documented this methodology, in hand with the procedures for Verification 5, and the documented methodology includes a description of how BMS defines incurred hospital costs for furnishing services to uninsured individuals and Medicaid-eligible individuals. [Verification 6]

SCOPE OF SERVICES



Note: The procedures outlined directly above are only for the purposes of illustrating our understanding of the required scope of work. The actual procedures to be performed may differ from this illustration.

3. Completion – we will strive to complete our substantive procedures and issue our reports by September 30th, in order to comply with the requirements of the RFP. Additionally, we will conduct our final debrief meeting with BMS management and Board (if requested), prior to this date, to ensure BMS is completely aware of and in agreement with our findings, if any.

RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our healthcare team's 1,200+ years of combined experience is derived from providing audit, cost reporting, tax, advisory, IT and accounting outsourcing services to a client base that includes:

- 2,000+ healthcare clients across the South totaling approximately \$100 billion in total revenues
- Performing multiple services for > 50% of our healthcare clients

We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
<p>West Virginia BMS Jeffrey Bush <i>Office Director</i> One Davis Square, Suite 304 Charleston, WV 304.558.2587</p>	MSP Rate Years 2017-2020	Examination procedures (to comply with "independent certified audit" requirements) related to the DSH program	<ul style="list-style-type: none"> • West Virginia experience • Medicaid agency experience • DSH program experience • Governmental experience • Client service experience • Responsiveness to client needs • Long-term relationships
<p>Alabama Medicaid Agency Chief Financial Officer 501 Dexter Avenue Montgomery, AL 334.252.5000</p>	MSP Rate Years 2009 - 2015	Examination procedures (to comply with "independent certified audit" requirements) related to the DSH program	<ul style="list-style-type: none"> • Medicaid agency experience • DSH program experience • Governmental experience • Client service experience • Responsiveness to client needs • Long-term relationships
<p>Mississippi Division of Medicaid Margaret King <i>Chief Financial Officer</i> 500 High Street, Suite 1000 Jackson, MS 39201 601.359.6050</p>	2007 – 2015 (state auditor took over audit in 2016)	Financial Statement Audit (includes financial statement audit of consolidated DSH program), A-133 Single Audit	<ul style="list-style-type: none"> • Medicaid agency experience • Governmental experience • Client service experience • Responsiveness to client needs • Long-term relationships
<p>Florida Agency for Health Care Administration John M. Moore, FCCM <i>Financial Specialist</i> Bureau of Medicaid Program Finance 2727 Mahan Dr. Tallahassee, FL 32308 850.412.4083 John.Moore@ahca.myflorida.com</p>	2015 - Present	Performance audits under Government Auditing Standards of health insurance plans contracted through the Florida Agency for Health Care Administration	<ul style="list-style-type: none"> • Medicaid agency experience • Governmental experience • Client service experience • Responsiveness to client needs • Long-term relationships

YOUR SOLUTION TEAM



Bryan Hall

Health Care Industry Line Leader
& Engagement Partner

bhall@CRlcpa.com

334.348.1325 | Direct

770.757.4025 | Mobile



Representative Clients

- West Virginia BMS
- Alabama Medicaid Agency
- Dale County Health Care Authority
- Huntsville Memorial Hospital
- Augusta Health
- Baptist Health
- Alabama Hospital Association

Role and Experience

Bryan will serve as the partner on this engagement and will be your primary contact at CRI with matters related to healthcare. Bryan will serve as an advisory partner on this engagement team. He has successfully served healthcare providers of many types, as well as health insurers and related entities, across the South for more than 20 years, including 6 years with the Atlanta healthcare practice of a “Big 4” firm.

Bryan specializes in serving non-profit and governmental healthcare providers and is well versed in helping his clients navigate the challenges facing these entities. With CRI, Bryan serves as the lead engagement partner or quality control reviewing partner for many of the firm’s healthcare clients, and he has taken an active role in leading and developing the firm’s substantial healthcare practice.

Bryan is a recognized expert in accounting and auditing for hospitals and health systems of all sizes, primarily focusing on not-for-profit and governmental facilities. He also specializes in cost reporting and various reimbursement matters impacting these entities.

He has been a featured speaker for several trade organizations and currently teaches for the firm’s CPE Week in the areas of healthcare accounting and auditing, cost reporting, as well as for the firm’s Leadership Academy.

Bryan has met all applicable continuing professional education requirements, including GAGAS (Yellow Book) training. We will be pleased to submit details of these courses, upon request.

Education, Licenses & Certifications

- BS, Accounting, *Summa Cum Laude*, Auburn University
- Master of Accountancy, Auburn University
- Certified Public Accountant – Alabama, Florida, Georgia

Professional Affiliations

- American Institute of Certified Public Accountants
- Alabama Society of Certified Public Accountants
- Healthcare Financial Management Association

YOUR SOLUTION TEAM



Keith Hundley

Engagement Partner

khundley@CRlcpa.com

334.348.1335 | Direct

334.389.1365 | Mobile



Representative Clients

- West Virginia BMS
- Alabama Medicaid Agency
- Bay County, FL
- Bay County Schools, Panama City, FL
- City of Lynn Haven, FL
- City of Springfield, FL
- City of Jacksonville, FL
- City of Port St. Lucie, FL
- Walton County, FL
- Holmes County, FL
- Jackson County, FL
- Washington County, FL

Experience

Keith has over 25 years of public and private accounting experience, with the past 20 years at CRI. Keith specializes in federal, state and local governments, nonprofits and educational institutions. Keith provides audit, accounting and tax services to governments, nonprofits and educational institutions.

Keith will serve as your engagement quality review partner and will be responsible for planning, execution, deliverables and overall management of the engagement team and process.

Keith has met all applicable continuing professional education requirements, including GAGAS (Yellow Book) training. We will be pleased to submit details of these courses, upon request.

Education, Licenses & Certifications

- BS, Accounting, TROY University
- MBA, TROY University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants
- Alabama Society of Certified Public Accountants
- Florida Society of Certified Public Accountants

YOUR SOLUTION TEAM



Dawn Strain

Manager



dstrain@CRlcpa.com
334.347.0088

Representative Clients

- West Virginia BMS
- Alabama Medicaid Agency
- Doctors Memorial Hospital
- Dale County Hospital Authority
- George E. Weems Memorial Hospital

Experience

Dawn has served as the engagement manager on the DSH examinations for West Virginia BMS and Alabama Medicaid Agency. She is very familiar with accounting for healthcare and governmental entities.

Also, she has extensive auditing experience with internal controls over financial reporting (ICFR) and reporting for applicable large employees for the Affordable Care Act.

She has managed teams while performing interim and year-end fieldwork on-site at our client locations.

Dawn has met all applicable continuing professional education requirements, including GAGAS (Yellow Book) training. We will be pleased to submit details of these courses, upon request.

Education, Licenses & Certifications

- B.S., Accounting, Cum Laude, Troy University, Dothan
- MBA, Accounting Emphasis, Troy University, Dothan
- Certified Public Accountant

Professional Affiliations

- AICPA

DELIVERING QUALITY TO YOU



AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2022 by Brown Edwards, whose report was the most favorable possible "Pass".

In addition, we are registered with the PCAOB and our 2021 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified. The 2021 PCAOB report can be viewed at:

https://pcaob-assets.azureedge.net/pcaob-dev/docs/default-source/inspections/reports/documents/104-2022-150-carr-riggs.pdf?sfvrsn=2a077f2f_2.



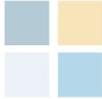
CHOOSE OUR PATENTED CRI vSTAR™ VIRTUAL OFFERINGS & BENEFIT FROM SERVICE DELIVERY THAT IS:

- EFFICIENT.** Efficiently and effectively schedules procedures and testing times—even if key client resources are remote during traditional fieldwork times. CRI vSTAR™ enables us to better serve clients working in multiple and geographically dispersed locations.
- COST-EFFECTIVE.** CRI vSTAR™ reduces client travel costs and minimizes issues for those with multiple locations. We are quite literally able to bring our expertise to you, our client, regardless of physical location and without incurring additional travel costs.
- CLIENT-FOCUSED.** CRI vSTAR™ records sessions, capturing evidence (e.g., screen shots and client-approved renderings) from walk-throughs and other procedures during virtual session(s), reducing the amount of client “homework.”
- PATENTED AND FUTURE-PROOF.** CRI patented the CRI vSTAR™ process in 2016, providing users a future and crisis-proof way to always ensure their audits can be performed. We expanded CRI vSTAR™ to address client needs including accounting, bookkeeping, and compliance functions.

Technology is critical to both your success and ours. Foresight told us that to best serve our clients’ future needs, that we needed to combine technology with the human components of insight, advice, and responsiveness. The desire to better serve our clients led us to patent the **CRI virtual Services + Technology + Advisory + Responsiveness (vSTAR™) process** in 2016. CRI vSTAR™ utilizes software that encrypts all video conferences and data and allows your CRI professionals to perform the same tasks without physically being present.

The audit of the future soon became the audit of the present as a global pandemic highlighted the need for virtual options to perform crucial operational functions. The pandemic also brought to light the need to expand **CRI vSTAR™** to encompass every service we offer our clients. Clients utilizing our full suite of services (accounting, audits, bookkeeping, compliance, reviews, tax returns, etc.) indicate that the increased efficacy, efficiency, honed client focus, significantly reduced travel costs, and crisis-proofing for their business functions have tremendously benefitted their organizations. Benefits like these will lead to virtual methods, in part or entirely, becoming the preferred method for businesses to work alongside their service provider.





SHARING CRI'S VALUES WITH YOU

We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

INTEGRITY

Living with sincerity, transparency, and honesty



COMMUNICATIONS APPROACH

Consistent communication is a key to the smooth and timely completion of the audit and delivery of the final reports. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to engage in the following meetings:

- **Preliminary meeting** with CRI and BMS to outline our plan for success, including joint preparation of the Provided by Client (PBC) list and audit schedule, as well as establishing whom at BMS will be granted access to the Smartsheet tracking system. We utilize the Smartsheet Dashboard to monitor audit progress; it is constantly updated with the status of audit requests, status, metrics, and other additional items and viewable by both the client and auditor, allowing both parties to know the exact status of the audit at any given time. We will also meet with you to customize the Smartsheet to your needs to ensure it provides the necessary dashboard reporting.



- **Status update meetings** held at least bi-weekly, with BMS's financial and executive management staff, unless otherwise requested by BMS. We will address any issues, potential findings, or necessary changes to the audit schedule.
- **Exit conference** with the CRI Engagement Partner and Manager to discuss the results of our procedures with management and present the final reports to BMS. If desired, we will also conduct a work session for BMS's governing board in order to provide a comprehensive understanding of the audit process and financial report prior to the public meetings. We will then present the audit report in an open meeting for BMS.
- **Ongoing support** includes communication on an ongoing basis to address questions from BMS staff, management, or board members as well as new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

Engagement Partner Bryan Hall is responsible for the overall administration of the contract and will communicate with BMS on a regular basis; Bryan Hall will be your main point of contact during the active portions of the engagement. However, other team members will occasionally contact BMS staff with questions or requests for additional information, and BMS is welcome to contact any member of the engagement management team throughout the duration of our contract.



STATEMENT OF INDEPENDENCE

CRI affirms that it is an independent certified public accounting firm with respect to the BMS, its appointed officials, and affiliated organizations as defined by the comprehensive, restrictive requirements of Rule 101 promulgated by the American Institute of Certified Public Accountants and Governmental Auditing Standards issued by the Comptroller General of the United States.

CRI is independent of each hospital in West Virginia, as well as the State of West Virginia and the BMS, in accordance with Rule 101 promulgated by the American Institute of Certified Public Accountants, and, therefore, we believe **we are eligible to perform the requested services** pursuant to the requirements of 42 CFR 455.301.

JOIN OUR CONVERSATION



We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on [CRIcpa.com](https://www.cricpa.com) and across all our many social channels.

FOLLOW CRI ON SOCIAL MEDIA @CRICPA



SUBSCRIBE TO THE CRI E-NEWSLETTER

[CRICPA.COM/NEWSLETTER-SIGNUP](https://www.cricpa.com/newsletter-signup)



IT FIGURES: THE CRI PODCAST

Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

Listen on Apple Podcasts, Spotify, iHeart Radio, and more.
itfigurespodcast.com



CRI'S CEO ACTION FOR DIVERSITY AND INCLUSION

Carr, Riggs & Ingram is committed to fostering an inclusive and diverse place for all employees to work in and engage. When our managing partner and chairman, Bill Carr, signed the CEO Action for Diversity & Inclusion™ pledge, he made a public commitment to building a productive, diverse, and inclusive workplace. [Learn more about CRI's commitment to Diversity and Inclusion.](#)



RFP SPECIFIC ITEMS

The numbers below correspond to the “Specifications” sheet in the CRFQ 0511 BMS2300000004.

3.1.1

CRI is fully certified, and your team members are active CPAs. Copies of any and all licenses will be gladly submitted prior to award.

3.1.2, 3.1.3

Please see above for independence certification. CRI is fully independent of BMS and the hospitals participating in the DSH program in West Virginia.

3.1.4, 3.3, 3.4

Please see above for our experience. As CRI has served as the “DSH auditor” for your (WV BMS) DSH engagements for the past four years, we trust this requirement is met. Also, the State of Alabama retained the CMS approval forms for the DSH examinations we conducted; however, we can and will obtain from them, prior to award, if you’d prefer.

Your audit partners and staff have ample experience with DSH examinations / audits, and we are excited to be able to offer the same engagement team for future years as have served you in recent years, who have direct WV BMS experience and expertise. Each of our team members have the training, experience and GAGAS (Yellow Book) knowledge you require.

3.2, 3.2.1

Please see above for resumes of a few key members of your future team. Everyone on your team will have appropriate experience and training, including in GAGAS and we will gladly provide evidence of our comprehensive training requirements and completion, upon request.

4.1 (entire section)

CRI is very familiar with DSH examinations, specifically West Virginia’s, having conducted this examination for the past four years. We have a full set of proprietary work programs, audit programs, forms for communication with hospitals and CMS, calculation worksheets, reporting templates, etc. that we will gladly share with you upon award for your approval before we commence work. These will be similar to the previous four years; however, they will be amended / adjusted, as required, when new DSH rules become applicable for the MSP Rate Year 2021, and such amendments / adjustments will be fully discussed with your team.

Our procedures will comply with the DSH audit rules and federal statutes outlined in, among others, 42 USC Section 1923, 42 CFR Parts 447, 455 and accompanying guidance.

Our procedures will address the six verification items from 42 CFR.304, as stated above and as will be outlined in our work programs.

The engagement will be conducted in accordance with GAGAS (generally accepted governmental auditing standards).



RFP SPECIFIC ITEMS

4.2 (entire section)

We will endeavor to meet your timelines and are very familiar with the reporting process and CMS' requirements.

Our report will include the required data elements in a worksheet ARRS form (Schedule of Annual Reporting Requirements), as you are accustomed to receiving. Our report will be delivered by November 30th of each year (barring unforeseen circumstances), or earlier, if possible.

We will issue a bound report and conduct an exit conference, at your preference.

Findings / Responses – As is required by our standards, you will be given the opportunity to respond to any and all findings we may have. Additionally, we will work with you to assist in crafting reasonable corrective action plans to remedy any such findings. Similarly, participating DSH hospitals will be provided with any findings and given the opportunity to respond to or challenge the findings, as we have done for the past several years in your DSH engagements. Hospitals and WV BMS will be provided ample time to respond to any findings.

Training – We will provide you with a training plan before work commences that is targeted towards education of the participating DSH hospitals in West Virginia. These trainings will include webinars (time, place and extent to be determined based on future discussions with BMS) and in-person events, at the discretion of BMS and likely in conjunction with the state hospital association(s).

Externally driven changes – We will coordinate with you and adjust our work programs for any changes made by CMS to the DSH rules and/or audit requirements. Any changes that are outside of the control of BMS will not result in adjustment to the agreed-upon fees; however, should there be changes to existing federal law that greatly increases the scope or nature of this engagement, we will discuss these matters with you for further consideration.

Should WV BMS choose to change firms (away from CRI), after the DSH MSP Rate Year 2023 DSH exam, which is currently in-process, we will naturally facilitate this transition and transfer data (non-proprietary only), to the extent possible.

11

Your contract manager will be your engagement partner.

Bryan Hall
334-348-1325
334-348-1372 (f)
bhall@cricpa.com

RFP SPECIFIC ITEMS



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

(Printed Name and Title) Bryan Hall, Partner
(Address) 4550-2 W. Main Street Dothan, AL 36305
(Phone Number) / (Fax Number) 334-348-1325
(Email address) bhall@cricpa.com

CERTIFICATION AND SIGNATURE: By signing below, or submitting documentation through wvOASIS, I certify that: I have reviewed this Solicitation/Contract in its entirety; that I understand the requirements, terms and conditions, and other information contained herein; that this bid, offer or proposal constitutes an offer to the State that cannot be unilaterally withdrawn; that the product or service proposed meets the mandatory requirements contained in the Solicitation/Contract for that product or service, unless otherwise stated herein; that the Vendor accepts the terms and conditions contained in the Solicitation, unless otherwise stated herein; that I am submitting this bid, offer or proposal for review and consideration; that this bid or offer was made without prior understanding, agreement, or connection with any entity submitting a bid or offer for the same material, supplies, equipment or services; that this bid or offer is in all respects fair and without collusion or fraud; that this Contract is accepted or entered into without any prior understanding, agreement, or connection to any other entity that could be considered a violation of law; that I am authorized by the Vendor to execute and submit this bid, offer, or proposal, or any documents related thereto on Vendor's behalf; that I am authorized to bind the vendor in a contractual relationship; and that to the best of my knowledge, the vendor has properly registered with any State agency that may require registration.

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

CRI
(Company)
D. B. Hall J
(Signature of Authorized Representative)
Bryan Hall, Partner
(Printed Name and Title of Authorized Representative) (Date)
334-348-1325
(Phone Number) (Fax Number)
bhall@cricpa.com
(Email Address)

Revised 11/1/2022

RFP SPECIFIC ITEMS



ADDENDUM ACKNOWLEDGEMENT FORM SOLICITATION NO.: CRFQ BMS230000004

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

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

Addendum Numbers Received:
(Check the box next to each addendum received)

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

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

CRI
Company

D.B. Hill
Authorized Signature

4/5/23
Date

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

Revised 11/1/2022

RFP SPECIFIC ITEMS



**REQUEST FOR QUOTATION
CRFQ BMS2300000004
AUDIT SERVICES-DISPROPORTIONATE SHARE HOSPITAL PROGRAM**

10. VENDOR DEFAULT:

- 10.1.** The following shall be considered a vendor default under this Contract.
- 10.1.1.** Failure to perform Contract Services in accordance with the requirements contained herein.
 - 10.1.2.** Failure to comply with other specifications and requirements contained herein.
 - 10.1.3.** Failure to comply with any laws, rules, and ordinances applicable to the Contract Services provided under this Contract.
 - 10.1.4.** Failure to remedy deficient performance upon request.
- 10.2.** The following remedies shall be available to Agency upon default.
- 10.2.1.** Immediate cancellation of the Contract.
 - 10.2.2.** Immediate cancellation of one or more release orders issued under this Contract.
 - 10.2.3.** Any other remedies available in law or equity.

11. MISCELLANEOUS:

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

Contract Manager: Bryan Hall
Telephone Number: 334-348-1325
Fax Number: 334-348-1372
Email Address: bhall@crigpa.com

Revised 12/12/2017

2022 PEER REVIEW REPORT



Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC (the "firm") applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, audits of employee benefit plans, an audit performed under FDICIA, and an examination of a service organization (SOC 2 engagement).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Your Success is Our Focus

3906 Electric Road • Roanoke, Virginia 24018 • 540-345-0936 • Fax: 540-342-6181 • www.BEcpas.com

2022 PEER REVIEW REPORT (CONTINUED)



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, LLC, applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Carr, Riggs & Ingram, LLC has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
September 15, 2022



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

State of West Virginia
 Centralized Request for Quote
 Service - Prof

Proc Folder: 1150159			Reason for Modification:
Doc Description: DISPROPORTIONATE SHARE HOSPITAL AUDIT SERVICES			
Proc Type: Central Master Agreement			
Date Issued	Solicitation Closes	Solicitation No	Version
2023-03-27	2023-04-20 13:30	CRFQ 0511 BMS2300000004	1

BID RECEIVING LOCATION

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

VENDOR

Vendor Customer Code: VS0000008314
Vendor Name : Carr, Riggs & Ingram, LLC ("CRI")
Address : 901 Boll Weevil Circle, Ste 200
Street :
City : Enterprise
State : Alabama **Country :** United States **Zip :** 36330-0334
Principal Contact : Bryan Hall, Partner
Vendor Contact Phone: 334.347.0088 **Extension:**

FOR INFORMATION CONTACT THE BUYER

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

Vendor
 Signature X

FEIN# 72-1396621

DATE 4/6/2023

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

ADDITIONAL INFORMATION

THE STATE OF WEST VIRGINIA PURCHASING DIVISION FOR THE AGENCY, WEST VIRGINIA DEPARTMENT OF HEALTH AND HUMAN RESOURCES (DHHR), BUREAU FOR MEDICAL SERVICES (BMS), IS SOLICITING BIDS TO ESTABLISH A CONTRACT FOR AUDIT SERVICES FOR THE WEST VIRGINIA DISPROPORTIONATE SHARE HOSPITAL ("DSH") PROGRAM PER THE ATTACHED DOCUMENTS.

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

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
1	Audit for SFY2021				\$225,000

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Audit Services SFY2021 (07/01/2020-06/30/2021)

Service Period: 03/01/2024-02/28/2025

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
2	Audit for SFY2022				\$230,000

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Audit Services SFY2022 (07/01/2021-06/30/2022)

Service Period: 03/01/2025-02/28/2026

INVOICE TO			SHIP TO		
HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US			HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US		

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
3	Audit for SFY2023				\$235,000

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Audit Services SFY2023 (07/01/2022-06/30/2023)

Service Period: 03/01/2026-02/28/2027

INVOICE TO			SHIP TO		
HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US			HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US		

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
4	Audit for SFY2024				\$240,000

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Audit Services SFY2024 (07/01/2023-06/30/2024)

Service Period: 03/01/2027-02/29/2028

INVOICE TO			SHIP TO		
HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US			HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US		

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
5	Additional Services-Base Year One (1)				\$0

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Total Cost for Additional Services (Cost Per Hour X 100 Hours)-Base Year One (1).

Service Period: 03/01/2024-02/28/2025

INVOICE TO			SHIP TO		
HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US			HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US		

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
6	Additional Services-Optional Renewal Year One (1)				\$0

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Additional Services- (Cost Per Hour X 100 Hours)-Optional Renewal Year One (1).

Service Period: 03/01/2025-02/28/2026

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
7	Additional Services-Optional Renewal Year Two (2)				\$0

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Additional Services- (Cost Per Hour X 100 Hours)-Optional Renewal Year Two (2)

Service Period: 03/01/2026-02/28/2027

INVOICE TO		SHIP TO	
HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US		HEALTH AND HUMAN RESOURCES BUREAU FOR MEDICAL SERVICES 350 CAPITOL ST, RM 251 CHARLESTON WV US	

Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Total Price
8	Additional Services-Optional Renewal Year Three (3)				\$0

Comm Code	Manufacturer	Specification	Model #
84111600			

Extended Description:

Additional Services- (Cost Per Hour X 100 Hours)-Optional Renewal Year Three (3)

Service Period: 03/01/2027-02/29/2028

SCHEDULE OF EVENTS

Line	Event	Event Date
1	VENDOR QUESTION DEADLINE	2023-04-03

	Document Phase	Document Description	Page
BMS230000004	Final	DISPROPORTIONATE SHARE HOSPITAL AUDIT SERVICES	6

ADDITIONAL TERMS AND CONDITIONS

See attached document(s) for additional Terms and Conditions

ADDENDUM ACKNOWLEDGEMENT FORM
SOLICITATION NO.: BMS2300000004

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

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

Addendum Numbers Received:

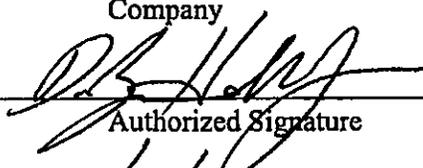
(Check the box next to each addendum received)

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

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

C R I

Company


Authorized Signature

4/13/23
Date

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