



The following documentation is an electronically-submitted vendor response to an advertised solicitation from the *West Virginia Purchasing Bulletin* within the Vendor Self-Service portal at *wvOASIS.gov*. As part of the State of West Virginia's procurement process, and to maintain the transparency of the bid-opening process, this documentation submitted online is publicly posted by the West Virginia Purchasing Division at *WVPurchasing.gov* with any other vendor responses to this solicitation submitted to the Purchasing Division in hard copy format.

Header @ 2

List View

General Information | Contact | Default Values | Discount | Document Information | Clarification Request

Procurement Folder: 1150159

Procurement Type: Central Master Agreement

Vendor ID: 000000100150

Legal Name: BERRY DUNN MCNEIL & PARKER LLC

Alias/DBA:

Total Bid: \$1,745,165.00

Response Date: 04/20/2023

Response Time: 11:58

Responded By User ID: BerryDunn2

First Name: Ann Marie

Last Name: Lynch

Email: rfps@berrydunn.com

Phone: 2075412200

SO Doc Code: CRFQ

SO Dept: 0511

SO Doc ID: BMS2300000004

Published Date: 4/13/23

Close Date: 4/20/23

Close Time: 13:30

Status: Closed

Solicitation Description: DISPROPORTIONATE SHARE HOSPITAL AUDIT SERVICES

Total of Header Attachments: 2

Total of All Attachments: 2



Line	Comm Ln Desc	Qty	Unit Issue	Unit Price	Ln Total Or Contract Amount
1	Audit for SFY2021				374900.00

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				393645.00

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				413325.00

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				433995.00

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)				30000.00

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)				31500.00

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)				33100.00

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)				34700.00

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



*PROPOSAL TO*  
**The State of West Virginia Department  
of Health and Human Resources**

*TO PROVIDE*  
**Disproportionate Share Hospital  
Audit Services**

RFQ 0511 BMS2300000004

**BerryDunn**  
2211 Congress Street  
Portland, ME 04102-1955  
207.541.2200

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

**Olga Gross-Balzano, Senior Manager**  
[OGross-Balzano@berrydunn.com](mailto:OGross-Balzano@berrydunn.com)

**Proposal Submitted On:**  
April 20, 2023 before 1:30 PM EST



April 20, 2023

State of West Virginia Department of Health and Human Resources  
Crystal G. Husted  
2019 Washington Street East  
Charleston, West Virginia 25305

Dear Crystal:

Berry, Dunn, McNeil & Parker, LLC (BerryDunn) is pleased to submit this proposal to the State of West Virginia Department of Health and Human Resources (DHHR) to propose to provide audit services for the Disproportionate Share Hospital (DSH) Program for a one-year period beginning with the state fiscal year ended June 30, 2021, with the option to renew for up to three additional one (1) year terms. BerryDunn is an independent consulting and certified public accounting firm that serves clients nationally.

BerryDunn was founded nearly 50 years ago in Maine by three principals who sought to embrace a client focus, an entrepreneurial spirit, and a commitment to the communities where we live and work. Now, we are the largest independently-owned accounting and consulting firm headquartered in New England, with over 800 employees. BerryDunn sees its commitment to attracting, developing, and retaining exceptional people as primary reasons for its continued success and sustained growth. 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—we have the expertise, proven methodology, and resources to lead this project and fulfill your compliance objectives.

BerryDunn is organized along industry group lines. Our Healthcare Practice Group serves the full spectrum of healthcare and not-for-profit organizations, including state agencies. Our Healthcare Practice Group is comprised of subspecialties that focus on specific healthcare areas: hospitals and health systems, compliance, revenue cycles, and actuarial and data analytics.

Services we provide to Medicaid agencies fulfill compliance requirements and build solutions based on best practices, deep experience, and knowledge of the challenges facing Medicaid agencies. As DSH auditors with experience in the states of West Virginia, Alabama, Massachusetts, and Maine, we have gained a deep understanding of the processes required to complete Medicaid DSH audits efficiently and effectively, and we help our clients successfully adjust to recent regulatory changes in requirements for reporting allowable uncompensated care costs. We also 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.

The following proposal introduces you to the engagement team and discusses our service approach, proposed DSH audit work plan and methodology, fees, and relevant experience.

As a principal in our Healthcare Practice Group, I am authorized to bind BerryDunn to the commitments made herein.

Thank you for your consideration. We look forward to the opportunity to develop a long and productive relationship with the State of West Virginia in this capacity again.

Sincerely,




Connie Ouellette, CPA, FHFMA  
Principal



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# Quote Pages

	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
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<b>Proc Folder:</b> 1150159 <b>Doc Description:</b> DISPROPORTIONATE SHARE HOSPITAL AUDIT SERVICES  <b>Proc Type:</b> Central Master Agreement		<b>Reason for Modification:</b> ADDENDUM 1 TO PROVIDE ANSWERS TO VENDOR QUESTIONS
<b>Date Issued</b> 2023-04-13	<b>Solicitation Closes</b> 2023-04-20 13:30	<b>Solicitation No</b> CRFQ 0511 BMS2300000004
		<b>Version</b> 2


**BID RECEIVING LOCATION**

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

**VENDOR**

Vendor Customer Code: 000000100150  
 Vendor Name : Berry, Dunn, McNeil & Parker, LLC ("D/B/A"): BerryDunn  
 Address :  
 Street : 2211 Congress Street  
 City : Portland  
 State : ME Country : US Zip : 04102  
 Principal Contact : Connie Ouellette  
 Vendor Contact Phone: 207-541-2201 Extension:

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

Vendor Signature X  FEIN# 01-0523282 DATE 04/20/2023

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	1		\$374,900	\$374,900

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

**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	1		\$393,645	\$393,645

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

**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	1		\$413,325	\$413,325

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

**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	1		\$433,995	\$433,995

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

**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)	100	Hour	\$300.00	\$30,000

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

**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)	100	Hour	\$315.00	\$31,500

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

**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)	100	Hour	\$331.00	\$33,100

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

**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)	100	Hour	\$347.00	\$34,700

Comm Code	Manufacturer	Specification	Model #
84111600	N/A	N/A	N/A

**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

# Exhibit A – Pricing Page

**REQUEST FOR QUOTATION  
CRFQ BMS230000004  
AUDIT SERVICES-DISPROPORTIONATE SHARE HOSPITAL PROGRAM**

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## **EXHIBIT “A”**

### **INSTRUCTIONS FOR PRICING**

Commodity line 1- Enter Total Cost for Audit for SFY2021.	\$374,900
Commodity Line 2- Enter Total Cost for Audit for SFY2022.	\$393,645
Commodity Line 3- Enter Total Cost for Audit for SFY2023.	\$413,325
Commodity Line 4- Enter Total Cost for Audit for SFY2024.	\$433,995
Commodity Line 5-Enter Total Cost for Additional Services (Cost Per Hour X 100 Hours) Base Year One (1).	\$30,000
Commodity Line 6- Enter Total Cost for Additional Services (Cost Per Hour X 100 Hours) Optional Renewal Year One (1).	\$31,500
Commodity Line 7- Enter Total Cost for Additional Services (Cost Per Hour X 100 Hours) Optional Renewal Year Two (2).	\$33,100
Commodity Line 8- Enter Total Cost for Additional Services (Cost Per Hour X 100 Hours) Optional Renewal Year Three (3).	\$34,700

**Notes:**

- 1.) Additional Services will be invoiced in arrears upon receipt of services by the Agency.
- 2.) The hours included in the additional services lines are an estimate, for bid purposes only, and are not meant to be an annual cap. Actual utilization may be more or less.
- 3.) Basis for award will be lowest Grand Total Estimated Cost.
- 4.) The Vendors Total Not to Exceed Cost will include all general and administrative staffing (secretarial, clerical, etc.), travel, supplies and other resource costs necessary to perform all services within the scope of this procurement.

# Exhibit B – Service Level Agreement

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

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**Exhibit B: Service Level Agreement(s) (SLAs)**

*Because performance failures by the Vendor may cause the Agency to incur additional administrative costs, the Agency may assess service level agreement penalties against the Vendor pursuant to this section and deduct the amount of the penalties from any payments due the Vendor. Unless specified otherwise, the Agency may give written notice to the Vendor of the failure that might result in the assessment of penalties and the proposed amount of the penalties. The Vendor shall have thirty (30) calendar days from the date of the notice in which to dispute The Agency's determination.*

Reference Section	Requirement	Penalty
Full Contract	Full Contract	Failure to provide any deliverable under this procurement within the defined timeframes, unless an extension is mutually agreed upon between parties, shall result in a \$500.00 per day service level agreement deduction/penalty until the satisfactory fulfillment of the deliverable.



# Addendum Acknowledgement Form

**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.

Berry, Dunn, McNeil & Parker, LLC ("D/B/A"): BerryDunn

Company



Authorized Signature

04/20/2023

Date

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

## Firm Qualifications

BerryDunn was founded nearly 50 years ago in Maine by three principals who sought to embrace a client focus, an entrepreneurial spirit, and a commitment to the communities where we live and work. Now, we are the largest independently owned accounting firm headquartered in Northern New England. *Accounting Today* recently ranked BerryDunn the #1 CPA firm in New England and we are now ranked #46 nationwide. Additionally, BerryDunn is currently named a Best CPA Firm for Women by the American Women's Society of Certified Public Accountants.

We offer the breadth and depth needed to provide the quality audit, accounting, and tax support provided by a national firm, but with the price structure, responsiveness, and efficiencies of a regional firm.

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Full-Service Assurance, Tax, and Consulting Firm

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Founded in  
**1974**



**9**  
Offices nationwide



**54**  
Principals



**800+**  
Employees

Services Comply with Limitations and Regulations of the AICPA and Public Company Accounting Oversight Board (PCAOB)

 **Independent Member**  
firm of the BDO Alliance



"Top 100" ranking from  
*Accounting Today* in 2023,  
and "Top 100" ranking since  
2011



**#1 CPA Firm in New  
England** ranking from  
*Accounting Today* in 2023

## Firm CPA License

Please find a copy of our firm's most recently updated CPA license in Appendix A.

## Independence

BerryDunn is a member of the U.S. SEC practice section of the American Institute of Certified Public Accountants (AICPA) Division of CPA Firms and is subject to independent quality control peer review every three years. In 2021, Briscoe, Burke & Grigsby LLP performed our most recent peer

review. We received a grade of “pass,” which is the highest rating given. As required, this review included an assessment of our engagements with government and financial service clients. We have included a copy of our most recent peer review report in Appendix B.

In addition, we conduct our internal quality control program each year through annual reviews of engagements representing a wide range of clients in various industries. Each engagement is subject to our quality control process, which includes engagement principal review and quality assurance principal reviews prior to the release of the final auditor’s report. All professional staff meet the requirements of Government Auditing Standards, including (but not limited to) independence, requisite skills and experience, continued professional education, and peer review.

BerryDunn is independent of DHHR, as well as the West Virginia Bureau of Medical Services and the hospitals they are to audit, as defined by U.S. generally accepted auditing standards and the U.S. General Accountability Office’s *Government Auditing Standards*.

## Potential Conflict of Interest

While we do not anticipate the following to be conflicts of interest, we want to bring them to the attention of DHHR for the sake of clarity as potential conflicts of interest. We welcome the opportunity to discuss how to mitigate these potential conflicts so that they do not create any issues for DHHR.

- A BerryDunn employee, Crystal Gray, has two relatives that work for the State of WV:
  - Ben Whelan (brother-in-law) works in the WVDOT in the Materials Controls, Soils, and Testing Division (MCST)
  - Melanie Whelan (sister) is an Assistant Professor for Clinical Teaching West Virginia University
- A BerryDunn employee, Emily McCoy, has a son who works for the State of West Virginia – Bureau for Behavioral Health.
- A BerryDunn employee, Ed Crawford’s spouse is a State of West Virginia employee

## Financial Stability

BerryDunn maintains over \$15 million in professional liability insurance to protect our clients against any claims, damages, penalties, or fees due to any errors, omissions, or professional negligence on the part of the firm. Our liability insurance includes:

- Professional liability insurance in the minimum amount of \$1 million per occurrence
- Robust cyber liability insurance in excess of \$5 million
- Workers’ compensation insurance meeting statutory obligations
- General liability insurance, including auto liability, in the minimum amount of \$1 million per occurrence.

Please refer to Appendix C for the firm’s full Certificate of Liability Insurance.

## DSH Audit Experience

When it comes to Medicaid DSH audits, what differentiates us from other firms is our collaborative and consultative approach to working with the state agencies and the participating hospitals, generous knowledge sharing, and ability to meet hospitals at their level of DSH knowledge and available resources. We recognize competing demands and resource allocations of our clients and work efficiently to meet their needs. Understanding the many challenges hospitals face related to technologies, knowledge gaps, or staffing shortages, we guide hospital staff through the information gathering and reconciliations to complete DSH reporting requirements timely and accurately. This approach helps hospitals to gather more accurate data to support their uncompensated care cost calculations and enhance the state agency's compliance with the DSH regulations.

Our experience with the federal Medicaid DSH audit meets and exceeds DHHR's requirement of five years of experience. BerryDunn's Medicaid DSH work 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 (SFY) 2005 – 2011; all audits were completed in compliance with the state and federal regulations and RFP requirements, filed timely and accepted by CMS
- Performing the DSH audits for the West Virginia Bureau of Medical Services and Department of Health and Human Resources (DHHR) for SFY 2013 – 2016; audit of over 50 hospitals and \$833 million in DSH uncompensated care costs; BerryDunn always met reporting timelines, demonstrated flexibility in obtaining provider information, and maintained customer focus to develop working solutions
- Serving as the current DSH auditors for the State of Alabama Medicaid Agency (SFY 2016 – present), including over 80 hospitals and \$1.2 billion in uncompensated care costs; all reporting requirements are met on time and in compliance with state and federal regulations
- Providing DSH consulting services to the University of Massachusetts Medical School (UMass) and MassHealth (SFY 2015 – present), 77 hospitals; BerryDunn has demonstrated flexibility in meeting client requests and providing well-researched recommendations
- Providing our New Hampshire hospital clients with DSH consulting services, whether it is in preparing their estimates of uncompensated care or responding to DSH audit results.

## State Industry Expertise

DHHR will benefit from team members who not only understand how to be effective auditors, but who also bring expertise gained through a long history of providing financial and compliance audits, preparing cost reports, performing reimbursement analysis, and interpreting reimbursement and compliance regulation for organizations and agencies of all sizes and configurations. We believe that this experience will result in a DSH audit process that is better informed and more efficient than the audit processes of organizations that do not have hands-on experience working with organizations to prepare their financial statements and cost reports. With independence front of mind, services we provide to hospitals such as cost report preparation, audit assistance, regulatory interpretations, and certificates of need will not impede our independence related to working with State and Medicaid agencies. We routinely perform independence reviews and currently do not perform any services for hospitals in West Virginia.

We have experience working with a number of state agencies in Alabama, Arizona, Idaho, Maine, Maryland, Massachusetts, Missouri, Minnesota, New Hampshire, Rhode Island, Vermont, Washington, and West Virginia. Engagements include Medicaid DSH audits, cost report audits and training, business process improvement, Uniform Guidance reporting, annual and programmatic audits for Health Benefit Exchanges, Medicaid Enterprise Systems (MES) modernization and planning, organization development, project management and system implementation services, data architecture and governance, payment error rate measurement (PERM) support, and Medicaid staff training.

BerryDunn has served government agencies for over 30 years and has amassed a depth of expertise valued by our clients. Our work with Medicaid agencies on various projects across the country provides us with the expertise necessary to understand your unique needs and the challenges facing state agencies.

Additionally, the majority of the team members assigned to your engagement worked on West Virginia Medicaid DSH audits for SFY 2013 – 2016 and are familiar not only with the process and regulatory environment but also with West Virginia DSH participating hospitals’ reimbursement teams. A new member of the team joined BerryDunn a few years ago from a large consulting firm and has extensive experience providing Medicaid DSH audit support services to participating hospitals. Our team members also work with West Virginia DHHR providing SNF Medicaid cost report audits support.

## References

Below are three references representing work similar to the scope of RFQ 0511 BMS2300000004:

Client	Contact Information	Project Description
<b>Alabama Medicaid Agency</b>	Alabama Medicaid Agency 501 Dexter Ave, PO Box 5624 Montgomery, AL 36103-5624 John David McIntosh, Chief Financial Officer 334-353-3533 <a href="mailto:John.McIntosh@medicaid.alabama.gov">John.McIntosh@medicaid.alabama.gov</a>	<b>Medicaid DSH Audit, SFY 2016 – present:</b> BerryDunn is engaged to provide an independent audit (examination) of the DSH Payment Program, as required by the Center for Medicare and Medicaid Services (CMS). There were 77 hospitals participating in the DSH program in SFY2019. This engagement requires deep knowledge of Medicaid DSH regulations and reporting requirements, hospital-specific DSH limit audit procedures, ability to understand State Medicaid Plan procedures for calculating and distributing DSH payments, as well as conducting an examination in accordance with attestation standards for an examination engagement established by the American Institute of Certified Public Accountants (AICPA) and the standards applicable to attestation engagements contained in <i>Government Auditing Standards</i> issued by the Comptroller General of the United States.

Client	Contact Information	Project Description
		<p>We examine compliance with the six verification requirements under 42 CFR 455.304(d) and issue a report and the annual reporting requirements summary in CMS-required format for the submission via MACFin portal.</p> <p><b>Results:</b> Independent Accountant’s Report and annual reporting requirements in CMS-required format completed on time and filed with CMS consistent with CMS requirements for Medicaid DSH audits</p>
<p><b>West Virginia DHHR</b></p>	<p>Jeffrey L. Bush, CPA, Office Director WV Dept. of Health &amp; Human Resources Office of Accountability and Management Reporting One Davis Square, Suite 304 Charleston, WV 25301 304-558-2587 jeffrey.l.bush@wv.gov</p>	<p><b>Examination of long-term care (SNF) cost reports, SFY 2016 – present</b></p> <p><b>Medicaid DSH audits, SFY 2013 – 2016:</b></p> <p>BerryDunn was engaged to provide an independent audit of the DSH Payment Plan, as required by CMS. There were 51 hospitals participating in the DSH program.</p> <p>The scope of this engagement required deep knowledge of Medicaid DSH regulations and reporting requirements, hospital-specific DSH limit audit procedures, ability to understand State Medicaid Plan procedures for calculating and distributing DSH payments, as well as conduct an examination in accordance with attestation standards for a direct examination engagement established by the AICPA and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States.</p> <p>We examined compliance with the six verification requirements under 42 CFR 455.304(d) and issue a report and the annual reporting requirements summary in CMS-required format.</p> <ul style="list-style-type: none"> <li>• We assisted hospitals with their understanding of DSH program rules and reporting procedures, conducting both annual and ongoing trainings.</li> <li>• We assisted hospitals with education related to the change in regulatory guidance around the treatment of third-party liability payments that became effective June 2, 2017.</li> <li>• We also assisted West Virginia DHHR with development of forms for data collection</li> </ul>

Client	Contact Information	Project Description
		<p>and calculation of hospital-specific DSH limits for hospitals that had Rural Health Clinic sub-providers and ambulance waivers.</p> <p><b>Results:</b> Independent Accountant’s Report and annual reporting requirements in CMS-required format completed on time and filed with CMS consistent with CMS requirements for Medicaid DSH audits</p>
<p><b>University of Massachusetts Medical School</b></p>	<p>Michael Grenier Principal, Health Law &amp; Policy 333 South Street Shrewsbury, MA 01545 michael.grenier@umassmed.edu 617-886-8160</p>	<p><b>Medicaid DSH consulting services to UMass and MassHealth (SFY15 – present), 77 hospitals.</b></p> <p>Services include:</p> <ul style="list-style-type: none"> <li>• Consulting and advisory services to assist in oversight of audits of the Massachusetts Medicaid (MassHealth) DSH program and application of the DSH Cost Limit Protocol</li> <li>• 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>• Recommendations to UMass / MassHealth on clarifications or revisions to the UCCR report and related instructions</li> <li>• Technical assistance in support of MassHealth’s evaluation of its program design</li> </ul> <p>This engagement clearly demonstrates BerryDunn’s ability to analyze changes in regulatory environment related to Medicaid DSH services, understand state Medicaid plans, and provide well-supported guidance on researched matters.</p> <p><b>Results:</b> Additional level of review of DSH program and well researched recommendations for UMass and MassHealth.</p>



## Staff Qualifications

Medicaid DSH audits are highly specialized engagements requiring extensive knowledge of state and federal regulations, hospital cost reporting principles, Medicare and Medicaid reimbursement principles, audited financial statements, Medicaid claims data processing, and more. Our proposed project team collectively possesses decades of hospital-specific financial, DSH and other government program audit experience as well as hospital reimbursement consulting. In addition to deep knowledge of hospital reimbursement, four of our proposed team members are CPAs who provide audits to a wide range of healthcare provider types and meet Yellow Book training and work requirements. The team is experienced in providing audit reports in compliance with *Government Auditing Standards* and U.S. Generally Accepted Auditing Standards. We are well-versed in communicating audit findings that are meaningful to the recipient, concise, easily understood with appropriate conclusions, and include achievable recommendations. This combination of audit experience for state agencies as well as for providers gives our team a perspective that other firms are not able to offer.

Connie Ouellette, CPA, will be the engagement’s lead principal. She has over 30 years auditing and consulting with DSH eligible-type hospitals. 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			

Lisa Trundy-Whitten, CPA, will be assisting as quality review principal. Olga Gross-Balzano, CPA, PMP® will be the project manager. BerryDunn is not intending to use subcontractors for this engagement. All assigned staff, including management positions, are employees of BerryDunn.

### Contract Manager

Olga Gross-Balzano will also serve as the Contract Manager for this engagement. Her contact information is as follows:

**Contract Manager:** Olga Gross-Balzano, Senior Manager, CPA, PMP®

**Phone:** (207) 842-8025



**Fax:** 207-774-2375 Attn: WV DSH

**E-mail:** [ogross-balzano@berrydunn.com](mailto:ogross-balzano@berrydunn.com)

**Address:** 2211 Congress Street Portland, ME 04102

## Staff Training and Experience

Backed by nearly 30 professionals proficient in Generally Accepted Government Auditing Standards (GAGAS), our firm performs over 200 GAGAS audits annually. All BerryDunn professionals performing audits under GAGAS complete at least 24 hours of related Continuing Professional Education (CPE) biennially. During this period, each of the firm's GAGAS auditors must also obtain 80 or more total CPE hours to enhance their professional proficiency in audits and attestation engagements. All professional staff meet the requirements of GAGAS, including (but not limited to) independence, requisite skills and experience, continued professional education, and peer review.

All auditors on the proposed team are familiar with generally accepted accounting principles for state and local government units as prescribed by the Governmental Accounting Standards Board, and with the generally accepted auditing standards published by the American Institute of Certified Public Accountants; *Government Auditing Standards* issued by the Comptroller General of the United States; the Single Audit Act of 1984 as amended in July 1996 and December 2014; and the provisions of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F – Audit Requirements* (Uniform Guidance). These auditors will conduct the audit and will report in accordance with those standards, as applicable.

Sample reports of compliance with Yellow Book requirements are included below (for the proposed project manager, Olga Gross-Balzano, CPA, and technical co-lead Lenora Raynes, CPA). All other training reports can be provided upon request.

User Dashboard / Report ogross-balzano@berrydunn.com Log out

YB - 80 Hour  
Reporting Period: 10/01/2021 - 09/30/2023

All Certificates AICPA HFMA - CHFP Maine - CPA PCAOB Regular - (Rolling) PMI - PMP YB - 80 Hour

Compliance Summary Recalculate Compliance

Create Report ▾

Overall Requirement	Overall Reporting Period	Earned	Applied	Required	Remaining
Overall Total	10/01/2021 - 09/30/2023	145.85	145.85	80.00	0.00

Annual Requirements	Annual Reporting Period	Earned	Applied	Required	Remaining
Annual Total - Year 1	10/01/2021 - 09/30/2022	106.25	106.25	20.00	0.00
Annual Total - Year 2	10/01/2022 - 09/30/2023	39.60	39.60	20.00	0.00

Subject Area Requirements	Reporting Period	Earned	Applied	Required	Remaining
Governmental A&A	10/01/2021 - 09/30/2023	31.20	31.20	24.00	0.00
Professional Proficiency	10/01/2021 - 09/30/2023	114.65	114.65		



### YB - 80 Hour

Reporting Period: 10/01/2021 - 09/30/2023

All Certificates AICPA Maine - CPA PCAOB Attestation - (Rolling) YB - 80 Hour

#### Compliance Summary

[Recalculate Compliance](#)

[Create Report](#)

##### Overall Requirement

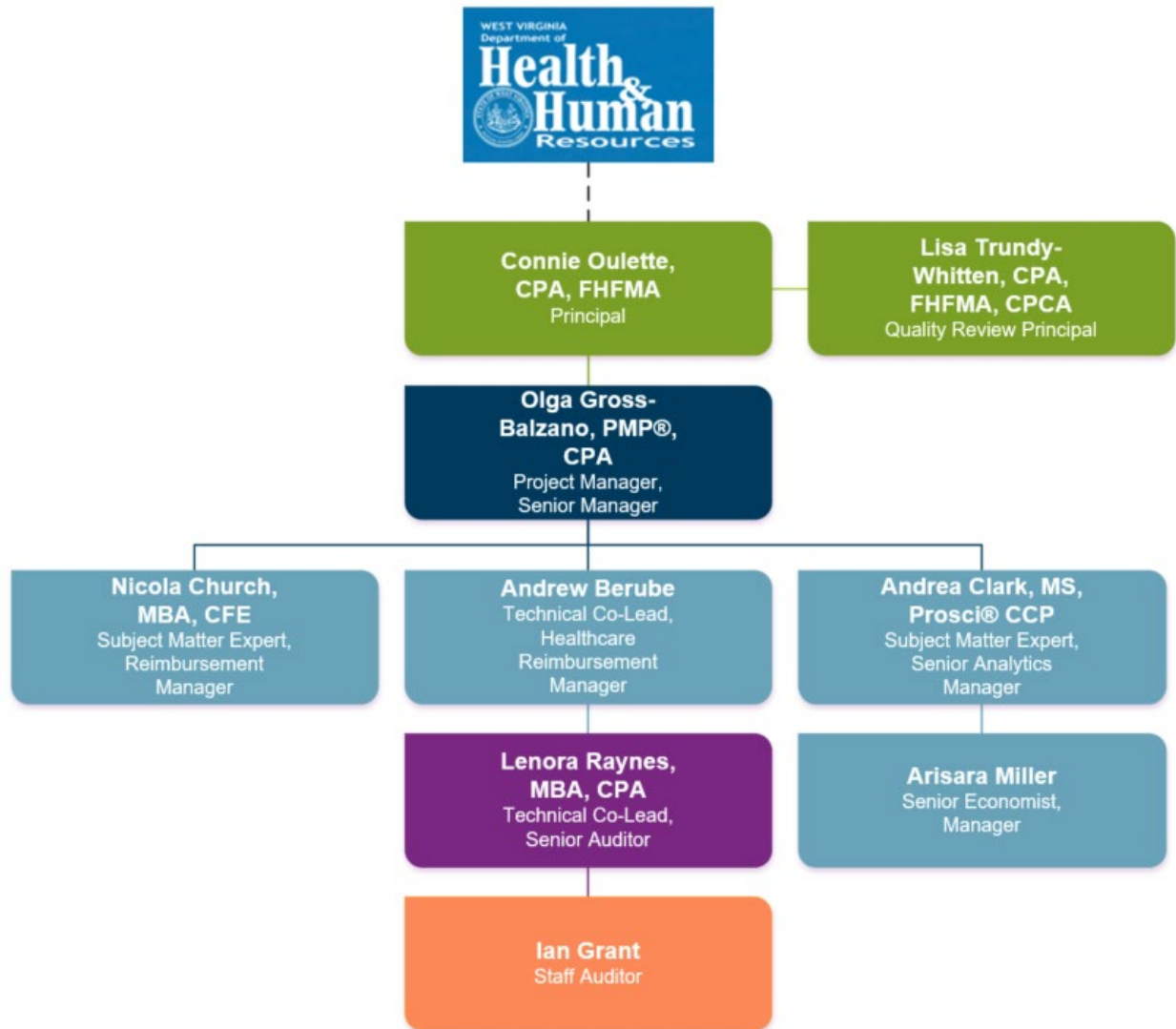
	Overall Reporting Period	Earned	Applied	Required	Remaining
Overall Total	10/01/2021 - 09/30/2023	63.10	63.10	80.00	16.90

##### Annual Requirements

	Annual Reporting Period	Earned	Applied	Required	Remaining
Annual Total - Year 1	10/01/2021 - 09/30/2022	48.40	48.40	20.00	0.00
Annual Total - Year 2	10/01/2022 - 09/30/2023	14.70	14.70	20.00	5.30

## Organizational Chart

We have carefully compiled the following project team to best fit DHHR's needs. Our proposed team brings recent experience working with DHHR on Medicaid DSH audits and SNF Medicaid cost report audits, and decades of experience working with agencies similar to DHHR, allowing them to quickly orient themselves to your process and environment, while bringing knowledge of industry best practices from our other engagements. The figure below shows our audit team structure with resumes to follow.



## Biographies and Resumes



### Connie Ouellette

Principal | CPA, FHFMA

Connie is a principal in BerryDunn's Healthcare Practice Group and leads the Hospital Practice Area. She specializes in finance and third-party reimbursement and provides consulting services to numerous healthcare providers, with a focus on acute care and critical access hospital providers.

#### Location

Portland, ME

#### Education

BS, Accounting, *summa cum laude*, University of Southern Maine

#### Years of Experience

30

#### Memberships

American Institute of Certified Public Accountants  
Healthcare Financial Management Association

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 at the local chapter level and as an officer at the regional level. Connie is currently a member of HFMA's Principles and Practices Board.

#### Experience Highlights

Connie's work with BerryDunn exceeds the required by this RFQ five-year Federal DSH Audit experience, and includes the following:

- **State of West Virginia DSH Audits.** Connie served as the principal of this engagement, responsible for oversight of the audits and report issuance. She oversaw the SFY13 - SFY16 DSH audits and assisted the State in understanding the DSH regulations and amendments. Hospitals participating in WV DSH program included Acute Care, Critical Access, Institutions for Mental Disease (IMD, Psychiatric), and Rehabilitation Hospitals.
- **State of New Hampshire DSH Audit Consulting.** Connie and her reimbursement team assist hospital clients in optimizing and accurately reporting the data provided for the State's payment and audit purposes.
- **State of Maine DSH Audits.** Connie 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. She served as the principal of this engagement since 2005 and was responsible for oversight of the audits and report issuance.
- **UMass/MassHealth DSH Consulting.** 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. There is a wide variety of types of hospitals participating in DSH program, Acute Care, Critical Access, IMD (Psychiatric),

Long Term Hospitals, Rehabilitation Hospitals and Children's Hospitals.

- **State of Alabama DSH Audits.** BerryDunn is the current DSH auditor for the Alabama Medicaid Agency, beginning with the 2016 state fiscal year audit. Hospitals participating in DSH program and audit include Acute Care, Critical Access, Institutions for Mental Disease (IMD, Psychiatric), Rehabilitation Hospitals and Children's Hospitals.
- **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.



## Lisa Trundy-Whitten

### Principal | CPA, FHFMA, CPC-A

Lisa is a principal in BerryDunn's Healthcare Practice Group and has concentrated on serving the healthcare industry, senior living organizations, industry associations, and acute care hospitals for the past 21 years. Lisa provides audit and consulting services to a number of organizations throughout the continuum of healthcare located throughout the Northeast. Lisa has extensive experience working closely with long-term care clients and consulting on third-party reimbursement issues, including cost reporting, certificate of need applications and Medicaid and Medicare audits. She serves as the firm's subject matter expert on the Patient Driven Payment Model (PDPM).

#### Location

Portland, ME

#### Education

BA, Education, University of Maine Orono

MS, Accounting, University of Southern Maine

#### Years of Experience

21

#### Memberships

American Health Care Association

American Institute of Certified Public Accountants (AICPA)

Massachusetts Senior Care Association

Massachusetts Assisted Living Association

American Academy of Professional Coders

Maine Chapter of Healthcare Financial Management Association, Past President

LeadingAge Maine and New Hampshire

#### Experience Highlights

- **West Virginia DHHR – Medicaid DSH Payment Program Audits.** Lisa served as the project manager and the lead technical reviewer for SFY2013 audit. She assisted with the development of audit tools and resources specific to WV DSH.
- **State of Alabama DSH Audits –** BerryDunn is the current DSH auditor for the Alabama Medicaid Agency, beginning with the 2016 state fiscal year audit. Lisa currently serves as a Quality Review Principal for the engagement.

#### Publications and Presentations

##### *Medicare Reimbursement Updates*

Quoted for article *Five PDPM pointers and reimbursement opportunities you may have missed*, for Billing Alert for Long-Term Care (BALTC), a membership benefit of the Association for Medicare Billing and Reimbursement (AMBR)

##### *Health Records: Accounting for Software for Internal Use*

*7 Steps to Take the Anxiety and Annoyance out of an Audit Firm Transition*



## Olga Gross-Balzano

### Senior Manager | M.S., CPA, PMP®

Olga is a senior manager in BerryDunn's Healthcare Group and specializes in hospital and senior living facility reimbursement, including cost reporting, Medicaid DSH, revenue cycle and regulatory compliance. She has been working in healthcare operations and finance for over 22 years, with eight of them in provider-based senior leadership positions. As a Project Management Professional®, she promotes staff and stakeholder engagement, education and collaboration. She is an active member of the Healthcare Financial Management Association (HFMA), serving as a Compliance Committee member for the MA-RI Chapter, and Education Committee member for the NNE Chapter. Olga authors a blog assisting organizations with revenue cycle optimization and regulatory compliance insights.

#### Location

Portland, ME

#### Education

MS, Healthcare Management from Muskie School, University of Southern Maine

Accounting Certificate, University of Southern Maine

Project Management Professional®, Project Management Institute®

#### Years of Experience

22

#### Memberships and Certifications

American Institute of Certified Public Accountants

Project Management Professional® – PMI®

HFMA Business of Health Care Certification

HFMA Certified Revenue Cycle Representative

Healthcare Financial Management Association, Maine Chapter

American Health Care Association

Maine Health Care Association

#### Experience Highlights

Olga's work history with BerryDunn exceeds the required by this RFQ three-year Federal DSH Audit work experience in a supervisory role, and GAGAS (Yellow Book) training and experience with government program audits.

- **West Virginia DHHR – Medicaid DSH Payment Program Audits (3/2016 to 3/2020).** Olga served as the engagement manager and senior analyst, performing audit calculations of DSH settlements for over 50 hospitals. Our work also included risk assessments, desk audits, appeal support, and provider education and communications. She has developed a thorough knowledge of the state and federal regulations of the DSH program and provided the audit team and hospitals with annual DSH training.
- **West Virginia DHHR – Nursing Facility Medicaid cost report desk reviews (9/2020 - Present).** Olga serves as a subject matter expert.
- **Alabama Medicaid Agency – Medicaid DSH Payment Program Audits (7/2019 to present).** Olga serves as the project/engagement manager and technical subject matter expert, providing oversight of audit calculations of DSH settlements for over 80 participating hospitals, including calculation of uncompensated care costs and disallowances. She is responsible for participating provider communications, education and preparation of deliverables in CMS-compliant format.
- **UMass/MassHealth - DSH Consulting Services (2018 to present).** Olga provides advisory services on the MassHealth DSH program.

New Hampshire Health Care  
Association  
Licensed NF/AL Facility  
Administrator

- **Regulatory Compliance.** Olga assists healthcare organizations with regulatory compliance audits, process assessment, and improvement initiatives.
- **Medicare and Medicaid Cost Reporting.** Olga works with hospitals and senior living providers on preparation and review of Medicare and Medicaid provider and home office cost reports. Olga delivers cost report and reimbursement review trainings for BerryDunn's staff and clients.

## Publications and Presentations

*Leveraging the Medicare Cost Reporting Process to Identify Compliance Gaps and Revenue Integrity Opportunities – BerryDunn podcast series*

*Gain Insight on Reimbursement and Billing Compliance – PEPPER Checklist, BerryDunn blog*

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

*Labor Management Program: Key Benchmarks for data-driven decision-making. Presented to Maine HealthCare Association*





## Andrew Berube

### Healthcare Reimbursement Manager

Andrew is a Healthcare Reimbursement Manager in BerryDunn's Healthcare and Not-for-Profit Practice Groups. He emphasizes creating and communicating effective solutions to the critical business issues facing healthcare organizations. Andrew specializes in assisting hospitals with Medicaid DSH survey preparation, as well as identification and capturing of uncompensated care costs. Andrew is focused on client relationships, striving to maintain the trusted advisor role. Andrew's expertise in the Medicare and Medicaid DSH program allows him to confidently navigate clients through each engagement by sharing knowledge, and both summarizing and presenting information in an easy-to-understand format that supports data-driven decision-making and achievable solutions.

#### Location

Portland, ME

#### Education

BS, Business Administration,  
University of Southern Maine

#### Years of Experience

10

#### Memberships

Healthcare Financial  
Management Association

Andrew's past experience as a reimbursement consultant with one of the nation's largest healthcare reimbursement firms has provided him with exceptional management skills of increasingly complex reimbursement and regulatory environments, sophisticated recognition of and responses to a variety of complex associated business risks, keen insight into an evolving revenue portfolio, and a vision of how to leverage reimbursement opportunities.

#### Key Qualifications

- Over 10 years of experience working in the healthcare industry, with a focus on provider reimbursement
- Medicare and Medicaid DSH program audits
- Medicaid DSH survey preparation
- Medicare and Medicaid cost reporting and reimbursement

#### Relevant Experience

- **WV DSH Audit Experience** – Andrew has a wide breadth of experience conducting Medicaid DSH audits in the state of West Virginia. He has worked alongside a variety of healthcare providers, ranging from smaller critical access hospitals to larger PPS hospital systems, working to help ensure their compliance with uncompensated cost surveys. Notable clients include Berkley ARH, Summers County ARH, and Boone Memorial Hospital.
- **Alabama Medicaid Agency – Medicaid Disproportionate Share Hospital Payment Program Audits.** BerryDunn performs audit calculations of DSH settlements for over 80 participating hospitals with over \$1.2 billion in uncompensated care cost, including calculation of uncompensated care, disallowances and resulting liabilities. Our work also includes

risk assessments, desk audits, appeal support (if necessary), and provider communications. As a manager and subject matter expert on this engagement, Andrew's responsibilities include intricate data analysis of all hospitals systems uncompensated care costs, overseeing and monitoring our audit staff, and serving as the communicating liaison between BerryDunn, the Alabama Medicaid Agency, and the state agent involved in data collection from hospitals.

- **Henry Mayo Newhall Hospital – Medicare Disproportionate Share Hospital.** Andrew evaluates the hospital inpatient database and identifies Medicaid eligible patients to include in the hospital's Medicare DSH calculation. His focus is on capturing all Medicaid eligible days in order to optimize DSH reimbursement, while maintaining compliance with CMS regulations.

## Publications and Presentations

*Medicaid Disproportionate Share Hospital (DSH) audits: 10 tips for a successful audit*, a BerryDunn article

*Critical Access Hospital Cost Report Training Presentation*



## Andrea Clark

### Senior Analytics Manager | MS, Prosci® CCP

Andrea is a senior economist and data scientist with a primary focus in healthcare systems and finance. Her expertise includes designing, managing, and analyzing large, complex healthcare databases; training state Medicaid agency clients in data quality and analytics; acting as a Health Insurance Portability and Accountability Act (HIPAA) privacy rule de-identification expert; preparing Medicaid managed care capitation rate bids; and assessing health insurance benefit mandates for state legislatures. She is heavily involved in healthcare reform initiatives, including, but not limited to, modeling projected financial impacts of Medicaid expansion and public health crises for health maintenance organization (HMO) clients.

Prior to joining BerryDunn and its Health Analytics Practice Area (HAPG), Andrea was a consulting economist for a Big Four consulting firm, conducting projects ranging from litigation support for a pharmaceutical firm to assessing treatment effectiveness for the federal Substance Abuse and Mental Health Services Administration.

#### Key Qualifications

Andrea helps clients with a variety of issues, including:

- Healthcare data management, analytics, and economics
- Analysis of billion-plus record databases, including state All-Payer Claims Databases (APCD)
- HIPAA privacy rule de-identification
- SAS programming

#### Relevant Experience

- **State of West Virginia DSH Audits** (04/2017 to 03/2020). Andrea's team supported the West Virginia DSH Audit engagement by standardizing and aggregating hospital data submissions using automated database processing. Her team developed a "scrubbing" and summarization tool the last year of the WV DSH audit, that helped us to be more effective, efficient and consistent with summarizing data.
- **West Virginia Department of Health and Human Resources (DHHR) – Child Welfare Initiatives Project Management Services** (06/2020 to present) - Andrea leads the HAPG team supporting the DHHR's Bureau for Children and Families (BCF) in implementing its May 2019 Americans with Disabilities Act (ACA) agreement with the United States Department of Justice (DOJ). She designs and implements analyses and coordinates efforts to design and build a data reporting system and dashboard to enable the State to reach critical milestones in the agreement.

#### Location

Portland, ME

#### Education

MS, Economics, University of Wisconsin

BSFS, Economics, *magna cum laude*, Phi Beta Kappa, Georgetown University

#### Years of Experience

20+

#### Memberships

American Economics Association

#### Community Service

Maine Opioid Data Sharing Committee

- **West Virginia Bureau for Medical Services (BMS)**
  - *Managed Care Organization (MCO) Encounter Data Quality (EDQ) Project (06/2020 to present)* - Andrea provides oversight and Medicaid encounter data subject matter expertise to support the State's ongoing initiative to optimize MCO encounter data
  - *Data Improvement Project (10/2019 to present)*. Andrea spearheaded the development of this project and provides strategic oversight and Medicaid data subject matter expertise to this effort. The Data Improvement Project empowers the State to identify, assess, and address data quality and usability issues across the State's Medicaid enterprise data systems by bringing together disparate Medicaid data users and consumers for training and feedback, deep analytical research, and development of process improvement recommendations.
  - *MMIS Contract Edit Review – Outpatient Surgery (04/2019 to 11/2019)*. Andrea led a team that analyzed BMS claims data to assess outpatient hospital surgery provider compliance with the BMS outpatient hospital surgery fee schedule, identifying potential cost savings opportunities for the State.
  - *Adult Quality Measures Grant Project (10/2017 to 12/2017)*. Under a federal grant, the State requested BerryDunn to develop, teach, and record an original continuing education curriculum on quality improvement to supplement training and continuing education resources for the BMS Quality Unit team. Andrea developed and presented an original curriculum on data quality, statistics, and healthcare analytics.
  - *Substance Use Disorder (SUD) Waiver Initiative Project (10/2016 to present)*. Andrea provides claims and encounter data analysis and Medicaid SUD program expertise supporting the State's expansion of evidence-based care for Medicaid members with opioid use disorder (OUD) and other SUDs processes for its risk-based managed care programs.

## Publications and Presentations

- *Workshop: Knowledge is Power*. Medicaid Enterprise Systems Conference 2022. Charlotte, North Carolina. 15 August 2022.
- *A Study of Ground Ambulance Transport Commercial Claims*. Submitted to NHID. 26 February 2019.
- *Threading the Needle: Using Expert Determination to Enhance New Hampshire's Comprehensive Health Care Information System Public Use Data Sets*. National Association of Health Data Organizations Health Care Data Summit 2018. Park City, Utah. 11 October 2018.



## Arisara Miller

### Senior Economist/Manager | MS

Arisara is an experienced healthcare data analyst with over 20 years of experience working with healthcare institutions and insurance agencies across the country. Her expertise includes managed care organizations, Medicaid payment methodologies, claims-based algorithms, and data extractions.

Arisara serves as part of BerryDunn's Health Analytics Practice Group as a manager, focusing on data analytics engagements with healthcare clients across the country. She builds SAS-based production processes to clean and validate claims and enrollment data, updates data warehouses, and generates reports of financial performance and health care quality indicators for accountable care organization (ACO) clients. Arisara also serves as the lead visualization designer/creator for the West Virginia Department of Health and Human Resources (DHHR)'s child welfare system initiatives, developing interactive dashboards and flexible on-demand reporting tools.

#### Location

Remote

#### Education

MS, Economics, Oklahoma State University

BS, Business Administration – Economics (Quantitative Statistics Studies), Oklahoma State University

#### Years of Experience

20+

#### Key Qualifications

- Over 20 years' experience with claim and encounter data
- Conducts analyses for trend reporting, pricing/actuarial support, contract negotiations (provider/accountable care organizations/vendors) and financial reconciliations/settlements
- Experience with care management program design and registry creation to track high-risk, high-cost, or chronically ill members
- Experience with program evaluations and healthcare quality measures (e.g. Health Care Effectiveness Data and Information Set (HEDIS))
- Extensive experience setting up and maintaining data warehouses and analytic sandboxes with claims, encounters, eligibility records, lab data, and reference tables
- Leads data improvement and data management projects
- Significant experience with reporting/analysis package design and testing



## Lenora Raynes

### Senior Auditor | MBA, CPA

Lenora is a senior auditor at BerryDunn, working on audit, review, and consulting services for healthcare and not-for-profit, and governmental entities. Lenora has been working on Medicaid DSH audits since 2017 and has a high level of experience working alongside critical access hospital and nursing facilities to aid them in Medicare and Medicaid cost reports in the states of Maine, New Hampshire, Washington, and North Carolina.

#### Location

Portland, ME

#### Education

BS, Accounting, Thomas College

MBA, Concentration in Accounting, Thomas College

#### Years of Experience

8

#### Memberships

American Institute of Certified Public Accountants

Healthcare Financial Management Association

Additionally, Lenora is a seasoned expert in conducting Yellow Book Audits, data analytics, patient claims analysis, financial statement audits, reviews, and compilations, as well as Uniform Guidance Audits.

#### Experience Highlights

- **State of West Virginia DSH Audits (04/2017 to 03/2020).** Lenora was the lead auditor. Lenora was involved in coordinating data collection from the participating hospitals. She provided necessary education and support to the participating hospitals, working directly with hospital finance and reimbursement teams and IT/medical records. Lenora provided claims selection and review per the established audit program.
- **West Virginia Bureau for Medical Services (BMS) EHR Provider Incentive Payment (PIP) Audit (01/2015 to 08/2022).** Lenora served as an audit specialist the first five payment years and then served as quality reviewer for BerryDunn's engagement with the BMS to conduct the State's EHR PIP Program Audit, for payment years 5 – 10, which entailed auditing the attested information reported by eligible hospitals and providers regarding their use of the EHRs. Lenora was very knowledgeable with the program guidelines and specific rules set by the CMS.
- **Alabama Medicaid Agency – Medicaid DSH Payment Program Audits (7/2019 to present).** Lenora serves as the senior auditor, developing calculations of DSH settlements for over 80 participating hospitals, including calculation of uncompensated care costs and disallowances and resulting liabilities. Lenora works with the state agency, analyzing and resolving data variances and inconsistencies. Lenora audits and reviews selections of patient claims detail to help ensure proper inclusion of eligible uncompensated care claims per state Medicaid plan and Federal regulations. Lenora participates in provider communication and preparation of deliverables in CMS-compliant format.

- **340B compliance audits** (08/2020 to present). Lenora serves as key team member for multiple clients' 340B compliance audits.
- **Puerto Rico Department of Health EHR Promoting Interoperability Program Audit** (05/2021 to present). Lenora serves as quality reviewer for BerryDunn's engagement with the Puerto Rico Department of Health in performing a Medicaid EHR Promoting Interoperability Audit, for payment years 5 - 10. BerryDunn's team helps develop an audit strategy, provider training, risk assessments to identify a sample selection, and conduct both desk and field audits of an identified sample selection. Lenora is very knowledgeable with the program guidelines and specific rules set by CMS.



## Nicola Church

### Reimbursement Manager | MBA, CFE

Nicola is a Reimbursement Manager in BerryDunn's Healthcare Consulting Group who independently manages multiple projects. Her expertise and passion is in serving the healthcare industry.

Nicola brings over 10 years of cost report experience, both as an auditor for Medicare Administrative Contractors and as a Manager of Reimbursement for a health system. She is knowledgeable in the Medicare cost report which includes bad debts, wage index, DSH, IME/GME, organ transplant and acquisition, and cost-based providers. Her experience grew into an internal audit role, in which Nicola lead multiple reimbursement and revenue cycle compliance-oriented projects while serving as the liaison for client Medicare and TRICARE audit requests. Nicola was responsible for providing training to the internal audit team, data analysis, risk assessment, and policy and procedure development.

#### Location

Remote

#### Education

BS, University of Tennessee at Chattanooga

MBA, University of Tennessee at Chattanooga

#### Years of Experience

16

#### Memberships

Healthcare Financial Management Association

Association of Certified Fraud Examiners

#### Experience Highlights

**Alabama Medicaid Agency – Medicaid Disproportionate Share Hospital Payment Program Audits (7/2019 to present).** Nicola assists with technical reviews of uncompensated care costs and development of the project deliverables.

Nicola helps clients with a variety of challenges, including:

- Healthcare audit and compliance
- Internal Controls and process improvement
- Preparation and review of Medicare and Medicaid cost reports
- Medicare reopening and appeal assistance
- Preparation and Review of Medicare, Medicaid, and TRICARE cost reports





## Ian Grant

### Staff Accountant

Ian is a staff auditor for BerryDunn's general group. He has performed accounting and audit services for a variety of clients from multiple fields, including financial services, not-for-profit, commercial or healthcare.

#### Key Qualifications

Ian helps clients with a variety of challenges, including:

- Financial statement audits
- Uniform Guidance audits
- Internal control audits and reviews
- Financial statement reviews and compilations

#### Relevant Experience

- **Alabama Medicaid Agency – Medicaid Disproportionate Share Hospital Payment Program Audits (7/2019 to present).** - Ian performs uncompensated care cost testing for 80+ participating hospitals on the AL DSH audit. Using data management tools, Ian summarized and analyzed hospital claims for DSH eligibility, performed analysis of variances between hospital-provided and state data, verified third party liability, eligible patient days by payer and claim type. In addition, Ian's involvement in the AL DSH audit allowed him to develop knowledge of information flow, from claim to CMS-required reporting summaries.
- **North Country Hospital System** - Ian served as a member of the NCH team, working on every entity within their system around New England. He primarily dealt with client contact and preparation of deliverables for the client. Specifically, Ian worked with data analytics and financial statement preparation
- **Cary/Pines Medical Center** - Ian was a member of the Cary/Pines Medical Center team, working on both entities interchangeably. He often worked with the client to prepare and complete deliverables, but split time with this and Uniform Guidance work. In addition, Ian provided heavy analysis over the center's cash.

#### Location

Portland, ME

#### Education

BS, Accounting and Business Analytics

#### Years of Experience

2

# Mandatory Requirements

## CMS Acceptance of DSH Audit Reports

The following pages contain verification from:

1. Alabama DSH engagement that has been successfully completed and the work accepted by CMS. Filing was completed by the AL State Medicaid Agency through MACFin – electronic filing confirmation included.
2. West Virginia DSH engagement that was successfully completed and the work accepted by CMS.
3. 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:** McGuire, Cynthia <Cynthia.McGuire@medicaid.alabama.gov>  
**Sent:** Wednesday, December 21, 2022 3:58 PM  
**To:** McIntosh, John (David); Olga Gross-Balzano  
**Subject:** FW: Alabama DSH Audit Acknowledgement for SPRY 2019

---

**From:** no-reply@cms.gov <no-reply@cms.gov>  
**Sent:** Wednesday, December 21, 2022 1:19 PM  
**To:** McGuire, Cynthia <Cynthia.McGuire@medicaid.alabama.gov>; tguerrant@mslc.com; Coppock, Robyn <Robyn.Coppock@medicaid.alabama.gov>  
**Subject:** Alabama DSH Audit Acknowledgement for SPRY 2019

### Medicaid and CHIP Financial System (MACFin)

This email is to acknowledge receipt of your Disproportionate Share Hospital (DSH) Audit Report and Data Elements Report submission in the MACFin system on 2022-12-21 14:18:39.901 for Alabama for SPRY 2019.

Please log into MACFin to review the DSH Audit Report and Data Elements Report for SPRY 2019.

Access MACFin from the CMS Enterprise Portal at <https://portal.cms.gov>

If you experience any issues, contact the MACFin Help Desk at

Email: [MACFinHelpDesk@dcca.com](mailto:MACFinHelpDesk@dcca.com)

Phone: [1-833-879-6075](tel:1-833-879-6075)

Please do not reply to this system generated email.

Olga Gross-Balzano

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**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.

## Work Plan

Through our experience providing audit and attest services in accordance with U.S. Generally Accepted Accounting Principles and *Government Auditing Standards* and DSH audits for several states, we have created a solid and replicable approach to conducting the types of audits described in the RFQ. In order to provide an independent examination and the annual report to DHHR within the established time frame, BerryDunn will rely on our well-developed Medicaid DSH work plans and templates, customized to meet DHHR's needs.

We understand DHHR requires a Medicaid Disproportional Share Hospital program audit for the Medicaid State Plan (MSP) year ended June 30, 2021, with the option to extend for up to three additional one-year periods, with each subsequent contract corresponding with each subsequent MSP year. We acknowledge the auditing services to include but not be limited to the following:

- Review State's methodology for estimating a hospital-specific DSH limit and the State's DSH payment methodologies in the MSP year under audit.
- Review State's DSH audit protocol to help ensure consistency with Inpatient (IP) and Outpatient (OP) Medicaid reimbursable services in the approved Medicaid State plan. Review DSH audit protocol to help ensure that only costs eligible for DSH payments are included in the development of the hospital-specific DSH limit.
- Compilation of hospital-specific IP/OP cost report data and IP/OP revenue data to measure a hospital's DSH limit in auditable year. In determining this limit, then we shall measure both components of the hospital-specific DSH limit. To determine the existence of a Medicaid shortfall, Medicaid IP/OP hospital costs (including Medicaid managed care costs) will be measured against Medicaid IP/OP revenue received for such services in the audited MSP year (including regular Medicaid rate payments, add-ons, supplemental and enhanced payments and Medicaid managed care revenues). Costs associated with patients with no source of third-party coverage will be reduced by applicable revenues and added to any Medicaid shortfall to determine total eligible DSH costs.
- Compilation of total DSH payments made in auditable year to a hospital (including DSH payments received by the hospital from other states).
- Comparison of hospital-specific DSH cost limits against hospital-specific total DSH payments in the audited MSP year.

As an independent consulting and CPA firm, BerryDunn brings a unique set of qualifications to help ensure the success of this project. Provider participation and engagement, particularly with providing supporting documentation for DSH and cost report audits, is crucial to the successful and timely completion of this project. We have direct experience gathering audit request data and schedules and can clearly articulate requests and help interpret regulation differences and findings to providers. We understand reporting parameters and capabilities of the general ledger systems utilized by the provider community, which aids in communication and reduces time lag with data requests.

## Approach/Methodology

Our methodology has been built on regulatory guidance and our experience in working on Medicaid DSH audits and allows for thorough review of all required Medicaid DSH elements.

### Phase 1: Develop Audit Plan

#### Task 1.1 Entrance conference

Upon receipt of a signed contract, BerryDunn will refine planning for the audit work to be accomplished. To facilitate communication, we will conduct an entrance conference meeting with the DHHR project team to clarify scope expectations, identify any known project constraints, and refine dates and/or tasks, as appropriate. We will also review the draft audit plan, monthly status reporting procedures, and Data Request Letters for the 48 participating hospitals. Additionally, we will confirm the desired involvement of DHHR staff and contact information for stakeholders involved in the project.

Deliverables	Timeline
<ul style="list-style-type: none"><li>Meeting Summary</li><li>Draft Project Management Plan</li><li>Draft Data Request Letter</li></ul>	We will reach out to schedule the entrance conference within one week of contract award

#### Task 1.2 Project Management Plan Finalization and Approval

The Project Management Plan will be finalized following the entrance conference and sent to the DHHR project manager for final review and approval. Agreement with DHHR on communication protocols, tasks, deliverables, timelines, and project standards will set the foundation for future project activities. The Project Management Plan consists of the following four main components:

- Audit Plan**, which will outline the responsibilities of both DHHR and BerryDunn project participants, the project schedule, and our audit program for examination of the annual DSH uncompensated care limits and the six verifications required by CMS in compliance with 42 U.S.C. Section 1923(j)(2). We will incorporate relevant components of industry standard audit tools, such as planning and sampling forms, into the development of the Audit Plan.
- Project Timeline**, which will be revised as necessary, taking into account dates and tasks discussed in the entrance conference, to align with the September 30, 2024 (and subsequent years) audit completion, October 31, 2024 audit report draft submission to DHHR, and the November 30, 2024 (and subsequent years) final report submission dates outlined in the Request for Quote. We regularly work with states to meet reporting deadlines and requirements. Our plan assumes the necessary documentation will be provided on a timely basis; any significant delays may adversely affect the completion dates.
- Status Reporting Procedures**, which will outline procedures for regular monthly DSH Audit Status Reports, as well as for any unanticipated issues. BerryDunn's Project Manager will maintain the Project Management Plan on an ongoing basis to reflect progress. BerryDunn key personnel will meet with DHHR (or its designees) monthly at minimum, or as required by DHHR, to review the progress of the project against the Project Management Plan. We plan to conduct these meetings via Microsoft Teams or Zoom, based on your preferences. The

engagement lead(s) will participate in these meetings as appropriate. We will provide status reports to DHHR to summarize work completed and resolution of any issues. Our purpose is to keep you appropriately informed of our progress and ability to meet mutually agreed-upon timelines.

- **Information Request Schedule**, which will clearly and concisely delineate the information required to be submitted by DHHR 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. Information needed from DHHR includes:
  - The approved Medicaid State plan protocol estimating each hospital’s DSH limit and DHHR’s DSH payment methodology
  - Payment and utilization information from the State’s claims database to be provided by the State Fiscal Agent
  - DSH and supplemental payment information (such as Upper Payment Limits)
  - Prior year DSH audit workbooks (from DHHR or prior auditor) for consistency

Additionally, we will prepare a Data Request Letter for information required from the hospitals, including audited hospital financial statements and accounting records. Examples of information we will request from the hospitals are included in Appendix D.

Deliverables	Timeline
<ul style="list-style-type: none"> <li>● Project Management Plan and components</li> </ul>	Within one week of the entrance conference, and 30 calendar days prior to beginning of field work

**Anticipated challenges and solutions:** We anticipate potential difficulties obtaining the requested data, such as information being incomplete or untimely. As a potential solution, we are prepared to provide education and support to hospital staff to meet the established timeline. We will provide status reports to DHHR on a regular basis.

**Proposed Project Timeline**

Tasks and Deliverables	2024									
	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										

Tasks and Deliverables	2024									
	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Distribution of hospital-specific data collection workbooks (populated with state claims and HCRIS data)										
Receipt of data requested from hospitals										
Hospital examination procedures										
Perform state specific procedures										
Draft audits for provider review										
Receive DHHR and Hospital review comments/acceptance										
Exit conference										
Draft report for review										
Final DSH report										
Submission to CMS by BMS/DHHR										

*Phase 2: Develop and Disseminate Hospital-specific data collection Workbooks and DSH Training*

**Task 2.1: Development of Hospital-specific Data Collection Workbooks**

BerryDunn will pre-populate hospital-specific data collection workbooks with information received from DHHR, State Fiscal Agent, and obtained from HCRIS, such as:

- State fee-for-service DSH-eligible days, charges and payments
- Medicare routine services costs per day and ancillary services cost to charge ratios
- Adjustments for expenses allowable under Medicaid DSH reimbursement (such as intern and resident costs, RCE and therapy addback), and adjustments for swing beds, if applicable
- DSH and supplemental payments made to hospitals



Since the critical information has been pre-populated, when hospitals enter claims and payment information from their records, they will be able to view a projected uncompensated care cost calculation and Medicaid DSH settlement (if any). Sample data collection workbooks will be provided to the hospitals prior to the webinar training (see Task 2.2).

The workbooks, populated with cost report and state claims data, will be distributed directly to the hospitals, along with the Data Request Letter, via an electronic return receipt method.

### Task 2.2: Hospital Provider Training

As soon as practicable, no later than one month prior to the beginning of fieldwork, we will provide training compliant with the DSH audit requirements in 42 CFR 447 and 42 CFR. As part of our training, we 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 walk-through of the DSH examination process and audit timeline
- A detailed review of the purpose and functionality of the data collection workbook, and practical tips for completing the input tabs and review of preliminary results of calculating uncompensated care cost
- An overview of hospital provider responsibilities for completing workbooks, providing supporting information, and timely communications with the auditor
- An informal review process
- Frequently asked questions, including current CMS guidance and any other recent changes in regulations
- Time for participants to ask questions
- Procedures for secure file sharing for confidential and protected information and ways of contacting the DSH audit team

We will provide presentation handouts prior to the webinar. After the webinar, we will distribute a link to the webinar recording including closed captioning. We will provide education during and at conclusion of examination that reviews the findings and identifies best practices. This will be conducted with each provider except to the extent broader issues prevail that would benefit from a webinar or teleconference.

Deliverables	Timeline
<ul style="list-style-type: none"> <li>• Hospital-specific DSH Data Collection Workbooks</li> <li>• Provider Education</li> </ul>	<p>We will propose dates for DSH training scheduling within five business days of the entrance conference and receipt of hospital contact information from DHHR.</p>

**Anticipated challenges and solutions:** We do not anticipate any impactful barriers for this section of the work plan.



### Phase 3: Perform DSH Examination – Off-site

Given today's technologies and the success we have had performing DSH examinations off-site, we are respectfully requesting DHR grant permission to perform the DSH examination from our headquarters in Portland, Maine. Our work is highly automated and continuously incorporates new technology. Video conferencing is a tool that has been integrated extensively into our client service, expanding our ability to meet with our clients more often. Video conferencing saves you both time and travel expenses, while keeping an open line of communication available to your team. We regularly use Microsoft Teams or Zoom based on our clients' preferences.

#### Task 3.1 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, including 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 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 DHHR's DSH protocol to help ensure consistency with IP/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

For all participating hospitals, we will perform the following testing procedures:

- Verify that hospitals are all allowed to retain DSH payments. As part of our hospital-specific data collection workbook, we include a certification page for the Chief Financial Officer (CFO) or CEO to help certify that this requirement was met for the MSP 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 MSP year under audit). We use our reconciliation of Medicare cost report net patient service revenues to providers' audited or internal financial statements to help ensure the Low-Income Utilization Rate (LIUR) and Medicaid Inpatient Utilization Rate (MIUR) are calculated correctly.
- Obtain hospital-specific Medicaid and uninsured IP/OP revenue data to calculate hospital-specific DSH limit. BerryDunn provides a claim reporting template for Fee-for-Service, MCO, Crossover, and Uninsured claims, helping to ensure required elements of the claim are present. The template has detailed instructions of what types of claims to be reported and

their required elements. Our template contains formulas to assist hospitals in separating hospital and professional fee payments. As part of our examination, we will:

- Review data for mathematical accuracy.
- Review uncompensated care charges and payments, including Medicaid Fee-for-Service, Medicaid Managed Care, and patients with no third-party coverage:
  - Apply program days to computed per diems and program charges to computed cost to charge ratios to determine program costs.
- We will also select hospitals in which to:
  - Trace a sample of claims to supporting detail, including patient financial data, remittance advices, and medical records documentation.
  - 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 cost report year under review
    - All payments for cost report year under review have been included in calculation
    - Only payments for inpatient and outpatient services are included.

**Anticipated challenges and solutions:** We anticipate potential challenges with completeness of hospital claims data. As the workbook calculates an estimated DSH program overpayment, we are to provide education and support to hospital staff to resolve incomplete or missing data within the established timeline. We will be providing status reports to DHHR on a regular basis.

### Task 3.2 Communicate and Review Results with Hospitals

As 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 overpayment. We will allow hospitals a two-week review period. Any issues or additional work will be resolved prior to drafting the examination report.

Deliverables	Timeline
<ul style="list-style-type: none"> <li>● Audited Hospital-specific DSH Workbook</li> <li>● Draft schedule of hospital-specific findings</li> </ul>	May – August 2024

**Anticipated challenges and solutions:** We anticipate that in an event of identified DSH program overpayments or non-compliance, hospitals may challenge DSH audit findings. We will work with DHHR to resolve informal disputes prior to issuing final reports.

## 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), as listed in the Request for Quotation CRFQ BMS2300000004, Section Specifications, Mandatory Requirements, Item 4.1.3.

We will compile the data for eighteen elements specified in the regulations 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:

- Recommendations for improvement of DHHR’s compliance with federal Medicaid DSH requirements identified as part of our examination, and other information as necessary to help ensure DHHR’s compliance.
- A listing of hospitals associated with any findings.
- A Management Representation Letter for signature by DHHR.

Deliverables	Timeline
<ul style="list-style-type: none"><li>• Draft Examination Report</li><li>• Draft Schedule of ARR</li><li>• Listing of Hospitals with Findings</li><li>• Draft Management Representation Letter</li></ul>	By October 31, 2024

**Anticipated challenges and solutions:** We anticipate that there may be a material change in hospital-specific DSH limit for the hospitals with FYE after 10/1/2021 due to the proposed change in the methodology for calculating the Medicaid shortfall portion of the hospital-specific DSH limit to only include costs and payments for hospital services furnished to beneficiaries for whom Medicaid is the primary payer (42 CFR Parts 433, 447, 455, and 457 [CMS–2445–P] RIN 0938–AV00 Medicaid Program; Disproportionate Share Hospital Third-Party Payer Rule, amendments to section 1923(g) of the Act made by section 203 of the CAA). The amendment to the Rule has not been finalized at the time of the submission of this response to RFQ. Per the Addendum 1 of the RFQ, responses to questions, DHHR is expecting that this change will be favorable for the DSH participating hospitals and increase expected DSH limits. We anticipate that different types of hospitals (such as PPS and CAH) will be affected differently. We will work with DHHR to communicate any rule changes affecting MSP year audit.

### Task 4.2: Conduct an Exit Meeting

We request to hold an exit conference by conference call with DHHR project team members to discuss the above deliverables, timeline and process for finalization, and project satisfaction. Open communication is an important component of our service philosophy, and we will incorporate feedback received in order to help ensure the satisfaction of both DHHR and BerryDunn project team members.

Should any informal review requests be received from hospitals during the audit period, we will provide a listing of all audits challenged and the results of the associated reviews. We will also provide DHHR with a listing of any complaints received and a description of action taken to resolve those complaints.

### Task 4.3: Finalize Reporting


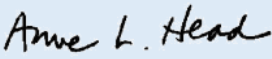
Upon agreement by DHHR with the draft results, BerryDunn will proceed with obtaining the signed Management Representation Letter and finalize the reports for DHHR’s submission to the Secretary of Health and Human Services in accordance with Section 1923(j)(2) of the Act by December 31 of each year.

Deliverables	Timeline
<ul style="list-style-type: none"> <li>An electronic version of the Final Examination Report and ARR, as listed in the CRFQ BMS2300000004, Section Specifications, Mandatory Requirements, Item 4.2 – Deliverables</li> <li>A bound audit report upon request from the Agency within ten (10) business days that expresses an opinion on the six (6) verifications established in the final rule and meets all requirements as set forth in 42 CFR 447.</li> <li>Project close out report</li> </ul>	By November 30, 2024

### Sample Reports and CMS Data Upload File

Please refer to the attached file labeled “Sample DSH Verification Reports” for sample DSH Verification Reports and CMS Data Upload File.

## Appendix A – Firm CPA License

	<b>State of Maine</b> DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION OFFICE OF PROFESSIONAL AND OCCUPATIONAL REGULATION BOARD OF ACCOUNTANCY	
<b>License Number FM10000780</b>		
Be it known that <b>BERRYDUNN MCNEIL &amp; PARKER LLC</b> has qualified as required by Title 32 MRS Chapter 113 and is licensed as: <b>ACCOUNTANCY FIRM</b>		
<b>ISSUE DATE</b> September 6, 2022	 Commissioner	<b>EXPIRATION DATE</b> September 30, 2023

# Appendix B – Peer Review and Acceptance Letter

## Briscoe, Burke & Grigsby LLP CERTIFIED PUBLIC ACCOUNTANTS

### Report on the Firm's System of Quality Control

October 11, 2021

To the Members of Berry Dunn McNeil & Parker LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Berry Dunn McNeil & Parker LLC (the firm) applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2021. 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](http://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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with 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 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 the system of quality control and the firm's compliance therewith based on our review.

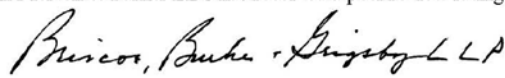
#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, audits performed under FDICIA, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a 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.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berry Dunn McNeil & Parker LLC applicable to engagements not subject to permanent PCAOB inspection in effect for the year ended June 30, 2021, 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*. Berry Dunn McNeil & Parker LLC has received a peer review rating of *pass*.

  
Certified Public Accountants

Members American Institute of Certified Public Accountants  
4120 East 51<sup>st</sup> Street Suite 100 Tulsa, Oklahoma 74135-3633 (918) 749-8337



National Peer  
Review Committee

January 28, 2022

John Chandler  
Berry Dunn McNeil & Parker LLC  
23 White Rock Drive  
Falmouth, ME 04105

Dear John Chandler:

It is my pleasure to notify you that on January 26, 2022, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Wagner".

Michael Wagner  
Chair, National PRC

+1.919.402.4502

cc: Warren Grigsby, Todd Desjardins

Firm Number: 900010005255


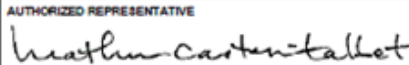
Review Number: 586562

220 Leigh Farm Road, Durham, NC 27707-8110  
T: +1.919.402.4502 F: +1.919.419.4713  
[aicpaglobal.com](http://aicpaglobal.com) | [cimaglobal.com](http://cimaglobal.com) | [aicpa.org](http://aicpa.org) | [cima.org](http://cima.org)



# Appendix C – Insurance Forms

Please see the following documents for information regarding the firm's general liability and professional liability insurance.

	BERRDUN-03	HCTALBOT						
<b>CERTIFICATE OF LIABILITY INSURANCE</b>		DATE (MM/DD/YYYY) 4/28/2022						
<p>THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.</p> <p>IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).</p>								
<b>PRODUCER</b> Clark Insurance 1945 Congress Street, Bldg A PO Box 3543 Portland, ME 04104-3543	<b>CONTACT NAME:</b> Heather Caston-Talbot, AA, CIIP, CIC <b>PHONE (A/C, No, Ext):</b> _____ <b>FAX (A/C, No):</b> _____ <b>E-MAIL:</b> hcaston-talbot@clarkinsurance.com							
<b>INSURED</b>	INSURER(S) AFFORDING COVERAGE							
Berry Dunn McNeil & Parker LLC PO Box 1100 Attn: Jodi Coffee Portland, ME 04104	INSURER A: <b>Hanover American</b> INSURER B: <b>Massachusetts Bay</b> INSURER C: <b>The Hanover Insurance Company</b> INSURER D: <b>Maine Employers Mutual Ins Co</b> INSURER E: <b>Travelers Property Casualty Co. of America</b> INSURER F:	NAIC # 36064 22306 22292 11149 25674						
<b>COVERAGES</b>	<b>CERTIFICATE NUMBER:</b>	<b>REVISION NUMBER:</b>						
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.								
INER LTR	TYPE OF INSURANCE	ADOL	SIBER	WVO	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> ISO form CG 00 01  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input checked="" type="checkbox"/> LOC OTHER:				ZZP D240054	4/30/2022	4/30/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA OCCURRENCE) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMPROP AGG \$ 2,000,000
B	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY				ADPD240058	4/30/2022	4/30/2023	COMBINED SINGLE LIMIT (EA accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Hired Auto P.D. \$ 50,000
C	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 0				UHP D240055	4/30/2022	4/30/2023	EACH OCCURRENCE \$ 8,000,000 AGGREGATE \$ 8,000,000
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/ MEMBER EXCLUDED? (Mandatory in NH) if yes, describe under DESCRIPTION OF OPERATIONS below	Y/N		N/A	5101800149	1/1/2022	1/1/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
E	Employee Theft				105608076	4/30/2022	4/30/2023	Limit 5,000,000
E	Employee Theft				105608076	4/30/2022	4/30/2023	Of Client Prop Limit 5,000,000
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) 30 day notice of cancellation with 10 days notice for non-payment of premium, if required by written contract/agreement.								
<b>CERTIFICATE HOLDER</b>					<b>CANCELLATION</b>			
Berry Dunn McNeil & Parker 2211 Congress Street Portland, ME 04102					SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 			

ACORD 25 (2016/03)

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# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
04/07/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

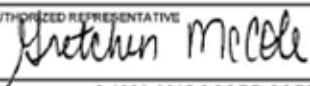
<b>PRODUCER</b> Affinity Insurance Services 1100 Virginia Drive, Suite 250 Fort Washington, PA 19034	<b>CONTACT NAME:</b> Gretchen McCole <b>PHONE (A/C No, Ext):</b> 215-773-4800 <b>E-MAIL ADDRESS:</b> gretchen.mccole@aon.com	<b>FAX (A/C No):</b>
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Berry, Dunn, McNeil & Parker, LLC 2211 Congress Street Portland, ME 04102	<b>INSURER A:</b> Continental Casualty Company <b>NAIC #</b> 20443	
	<b>INSURER B:</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	

**COVERAGES**                      **CERTIFICATE NUMBER:**                      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MMDDYYYY)	POLICY EXP (MMDDYYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GENL AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPIOP AGG \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A					PER STATUTE    OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			APL-188112791	04/01/2022	04/01/2023	Per Claim/Aggregate Limit \$1,000,000 / \$1,000,000 Limits shown as requested GJR applies per policy terms and conditions

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b> Berry Dunn McNeil & Parker, LLC 2211 Congress Street Portland, ME 04102	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
--	--

# Appendix D – Information Requests

Examples of information we will request from the hospitals are included below:

**Instructions:**

Please submit the following documentation. Bolded items are required (please provide a memo if items are not applicable and a reason)

**WV DSH Audit Information Submission Checklist**

ABC Hospital  
10/01/2020 - 9/30/2021

- | <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 15px; margin-bottom: 5px;"></div> | <p>1</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> | <p>Electronic submission (Excel (.xls or .xlsx) or CSV (.csv)) of the following uncompensated care charges and payments:</p> <table border="1" style="margin-left: 20px; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">In-state</th> <th colspan="2">Out-of-state</th> </tr> <tr> <th>Inpatient</th> <th>Outpatient</th> <th>Inpatient</th> <th>Outpatient</th> </tr> </thead> <tbody> <tr> <td>Medicaid FFS</td> <td></td> <td></td> <td>X</td> <td>X</td> </tr> <tr> <td>Medicaid MCO</td> <td>X</td> <td>X</td> <td>X</td> <td>X</td> </tr> <tr> <td>Medicaid Crossovers*</td> <td>X</td> <td>X</td> <td>X</td> <td>X</td> </tr> <tr> <td>Other Eligible*</td> <td>X</td> <td>X</td> <td>X</td> <td>X</td> </tr> <tr> <td>Uninsured</td> <td>X</td> <td>X</td> <td colspan="2">Combine with in-state</td> </tr> </tbody> </table> <p>* these claims are eligible for inclusion in DSH program uncompensated care cost calculation only through 9/30/2021</p> <p>Description of methodology used to compile above data.</p> <p>Financial statements or other documentation to support total charity care charges</p> <p>Electronic copy of all cost reports used to prepare Workbook, if different than data pre-populated</p> <p>Revenue code cross-walk used to prepare cost report, or supporting grouping schedules</p> <p>A detailed working trial balance used to prepare each cost report</p> <p>Audited financial statements (if consolidated, provide a consolidating schedule)</p> <p>A schedule to support charges and contractual adjustments on NPSR tab.</p> <p>Key (crosswalk) which lists hospital payor codes and full name and type of insurance plan</p> <p>Documentation supporting state and local government subsidies</p> <p>Support for Section 1011 (Undocumented Alien) payments if not applied at patient level</p> <p>Documentation supporting out-of-state DSH payments received.</p> <p>Copies of all <u>out-of-state</u> Medicaid fee-for-service PS&amp;Rs if available</p> <p>Copies of all <u>out-of-state</u> Medicaid managed care PS&amp;Rs if available</p> <p>Copies of in-state Medicaid managed care PS&amp;Rs if available</p> <p>Documentation supporting cost report payments calculated for Medicaid/Medicare cross-overs (dual eligible cost report payments).</p> <p>Signed certification form</p> |                       | In-state     |  | Out-of-state |  | Inpatient | Outpatient | Inpatient | Outpatient | Medicaid FFS |  |  | X | X | Medicaid MCO | X | X | X | X | Medicaid Crossovers* | X | X | X | X | Other Eligible* | X | X | X | X | Uninsured | X | X | Combine with in-state |  |
|---|--|---|-----------------------|--------------|--|--------------|--|-----------|------------|-----------|------------|--------------|--|--|---|---|--------------|---|---|---|---|----------------------|---|---|---|---|-----------------|---|---|---|---|-----------|---|---|-----------------------|--|
|   | In-state   |   |                       | Out-of-state |  |              |  |           |            |           |            |              |  |  |   |   |              |   |   |   |   |                      |   |   |   |   |                 |   |   |   |   |           |   |   |                       |  |
|   | Inpatient  | Outpatient  | Inpatient             | Outpatient   |  |              |  |           |            |           |            |              |  |  |   |   |              |   |   |   |   |                      |   |   |   |   |                 |   |   |   |   |           |   |   |                       |  |
| Medicaid FFS  |  |   | X                     | X            |  |              |  |           |            |           |            |              |  |  |   |   |              |   |   |   |   |                      |   |   |   |   |                 |   |   |   |   |           |   |   |                       |  |
| Medicaid MCO  | X  | X   | X                     | X            |  |              |  |           |            |           |            |              |  |  |   |   |              |   |   |   |   |                      |   |   |   |   |                 |   |   |   |   |           |   |   |                       |  |
| Medicaid Crossovers*  | X  | X   | X                     | X            |  |              |  |           |            |           |            |              |  |  |   |   |              |   |   |   |   |                      |   |   |   |   |                 |   |   |   |   |           |   |   |                       |  |
| Other Eligible*   | X  | X   | X                     | X            |  |              |  |           |            |           |            |              |  |  |   |   |              |   |   |   |   |                      |   |   |   |   |                 |   |   |   |   |           |   |   |                       |  |
| Uninsured   | X  | X   | Combine with in-state |              |  |              |  |           |            |           |            |              |  |  |   |   |              |   |   |   |   |                      |   |   |   |   |                 |   |   |   |   |           |   |   |                       |  |

BerryDunn  
 ATTN: Olga Gross-Balzano, DSH Program Manager  
 2211 Congress St  
 Portland, ME 04102  
 Phone: 207-842-8025  
 Fax: 207-842-8025  
 Email: [wvdsh@berrydunn.com](mailto:wvdsh@berrydunn.com)  
 Secure file upload: <https://berrydunn.sharefile.com/r-r5ed9ba47850740d68fbf76112e53845d>

Hospital Name	Estimate of Hospital Specific DSH Limit	Medicaid Inpatient Utilization Rate	Low Income Utilization Rate	State Defined DSH Qualification Criteria	IP/OP Medicaid FFS Basic Rate Payments	IP/OP Medicaid MCO Payments	Supplemental/Enhanced Medicaid IP/OP Payments	Total Medicaid IP/OP Payments	Total Cost of Care for Medicaid IP/OP Services	Total Medicaid Uncompensated Care	Uninsured IP/OP Revenue	Total Applicable Section 1011 Payments	Total Cost of IP/OP Care for the Uninsured	Total Uninsured IP/OP Uncompensated Care Costs	Total Annual Uncompensated Care Costs	Disproportionate Share Hospital Payments	Medicaid Provider Number	Medicare Provider Number	Total Hospital Cost
Sample Hospital 1	3,393,475	22%	0%	Note 2	8,463,810	0	4,450,343	12,914,153	11,915,658	-998,495	225,684	0	1,870,071	1,644,387	645,892	1,733,754	MCD #1	xx-xxxx	32,440,309
Sample Hospital 2	1,727,722	17%	0%	Note 2	4,934,450	0	4,715,762	9,650,212	7,686,999	-1,963,213	53,465	0	3,084,887	3,031,422	1,068,209	882,707	MCD #2	xx-xxxx	28,020,906
Sample Hospital 3	11,709,413	17%	0%	Note 2	30,949,147	0	15,382,613	46,331,760	45,046,493	-1,285,267	512,990	0	13,437,761	12,924,771	11,639,504	5,982,435	MCD #3	xx-xxxx	224,781,903
Sample Hospital 4	9,492,162	16%	0%	Note 2	16,477,135	0	11,064,384	27,541,519	24,565,550	-2,975,969	589,301	0	10,773,118	10,183,817	7,207,848	4,849,623	MCD #4	xx-xxxx	150,176,734

Institute for Mental Disease																			
Sample Hospital 5	8,896,010	12%	0%	Note 2	23,219,474	0	7,239,028	30,458,502	35,240,640	4,782,138	1,187,216	0	11,761,687	10,574,471	15,356,609	4,545,044	MCD #5	xx-xxxx	372,158,302

Out of State DSH Hospitals

SAMPLE CMS UPLOAD REPORT - to be provided in Excel format

CMS DSH REPORT - DATA DICTIONARY

Field Name	Field format	Field format description	In-state field Designation	Institute for Mental Disease field Designation	Out of State field Designation
Hospital Name	Alphanumeric	Text/Alphanumeric	Required	Required	Required
Estimate of Hospital Specific DSH limit	Numeric	Amount	Required	Required	Required
Medicaid Inpatient Utilization Rate	Percentage	Proportion/Amount	Required	Required	Required
Low Income Utilization Rate	Percentage	Proportion/Amount	Required	Required	Required
State Defined DSH Qualification Criteria	Alphanumeric	Text/Alphanumeric	Required	Required	Required
IP/OP Medicaid FFS Basic Rate Payments	Numeric	Amount	Required	Required	Required
IP/OP Medicaid MCO Payments	Numeric	Amount	Required	Required	Optional
Supplemental/Enhanced Medicaid IP/OP Payments	Numeric	Amount	Required	Required	Required
Total Medicaid IP/OP Payments	Numeric	Amount	Required	Required	Required
Total Cost of Care for Medicaid IP/OP Services	Numeric	Amount	Required	Required	Optional
Total Medicaid Uncompensated Care	Numeric	Amount	Required	Required	Optional
Uninsured IP/OP Revenue	Numeric	Amount	Required	Required	Optional
Total Applicable Section 1011 Payments	Numeric	Amount	Required	Required	Optional
Total Cost of IP/OP Care for the Uninsured	Numeric	Amount	Required	Required	Optional
Total Uninsured IP/OP Uncompensated Care Costs	Numeric	Amount	Required	Required	Optional
Total Annual Uncompensated Care Costs	Numeric	Amount	Required	Required	Optional
Disproportionate Share Hospital Payments	Numeric	Amount	Required	Required	Required
Medicaid Provider Number	Alphanumeric	Alphanumeric	Required	Required	Required
Medicare Provider Number	Alphanumeric	Alphanumeric	Required	Required	Required
Total Hospital Cost	Numeric	Amount	Required	Required	Optional

SAMPLE CMS UPLOAD REPORT - to be provided in Excel format

State of \_\_\_\_

**DSH Verification Table  
For the Year Ended \_\_\_\_\_**

		<b>Verification 2</b>			
Count	Hospital Provider Name	Provider Number	DSH Payment for Medicaid State Plan Rate Year ____ (In-State and Out-of-State)	Total Annual Uncompensated Care Costs	DSH Payment Under (Over) Total UCC
1	Hospital A	xx-xxxx			
2	Hospital 2	xx-xxxx			
3	Hospital 3	xx-xxxx			
4	Hospital 4	xx-xxxx			
5	Hospital 5	xx-xxxx			
6	Hospital 6	xx-xxxx			
7	Hospital 7	xx-xxxx			
8	Hospital 8	xx-xxxx			
9	Hospital 9	xx-xxxx			
10	Hospital 10	xx-xxxx			
11	Hospital 11	xx-xxxx			
12	Hospital 12	xx-xxxx			
13	Hospital 13	xx-xxxx			
<b>Total - All Hospitals</b>					

SAMPLE



