



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

State of West Virginia  
**Delivery Order**

Order Date: 09-13-2024

CORRECT ORDER NUMBER MUST APPEAR  
 ON ALL PACKAGES, INVOICES, AND  
 SHIPPING PAPERS. QUESTIONS  
 CONCERNING THIS ORDER SHOULD BE  
 DIRECTED TO THE DEPARTMENT  
 CONTACT.

Order Number:	CDO 0511 2518 HHR2500000001 1	Procurement Folder:	1499348
Document Name:	LTC REPORT EXAMINATIONS YEAR 1	Reason for Modification:	
Document Description:	LTC REPORT EXAMINATIONS		
Procurement Type:	Central Delivery Order		
Buyer Name:	Crystal G Husted		
Telephone:	(304) 558-2402		
Email:	crystal.g.husted@wv.gov		
Shipping Method:	Best Way	Master Agreement Number:	CMA 0511 HHR2400000005 1
Free on Board:	FOB Dest, Freight Prepaid		

VENDOR	DEPARTMENT CONTACT																				
<b>Vendor Customer Code:</b> 000000100150 BERRY DUNN MCNEIL & PARKER LLC 2211 CONGRESS ST  PORTLAND ME 04102 US <b>Vendor Contact Phone:</b> 6813138905 <b>Extension:</b>  <b>Discount Details:</b> <table border="1"> <thead> <tr> <th></th> <th>Discount Allowed</th> <th>Discount Percentage</th> <th>Discount Days</th> </tr> </thead> <tbody> <tr> <td>#1</td> <td>No</td> <td>0.0000</td> <td>0</td> </tr> <tr> <td>#2</td> <td>No</td> <td></td> <td></td> </tr> <tr> <td>#3</td> <td>No</td> <td></td> <td></td> </tr> <tr> <td>#4</td> <td>No</td> <td></td> <td></td> </tr> </tbody> </table>		Discount Allowed	Discount Percentage	Discount Days	#1	No	0.0000	0	#2	No			#3	No			#4	No			<b>Requestor Name:</b> Jacqueline O Hanna <b>Requestor Phone:</b> (304) 558-9917 <b>Requestor Email:</b> jackie.o.hanna@wv.gov  <div style="text-align: center; font-size: 2em; font-weight: bold;">2025</div> FILE LOCATION _____
	Discount Allowed	Discount Percentage	Discount Days																		
#1	No	0.0000	0																		
#2	No																				
#3	No																				
#4	No																				

INVOICE TO	SHIP TO
BUYER - 304-957-0209 HEALTH AND HUMAN RESOURCES  FINANCE  ONE DAVIS SQUARE, STE 300  CHARLESTON WV 25301  US	BUYER - 304-957-0209 HEALTH AND HUMAN RESOURCES  FINANCE  ONE DAVIS SQUARE, STE 300  CHARLESTON WV 25301  US

**Total Order Amount:** \$163,250.00

Purchasing Division's File Copy

CA 9/13/24

PURCHASING DIVISION AUTHORIZATION  
 DATE: *9/13/2024*  
 ELECTRONIC SIGNATURE ON FILE

ENCUMBRANCE CERTIFICATION  
 DATE: *9-16-24*  
 ELECTRONIC SIGNATURE ON FILE

**Extended Description:**

CERTIFIED PUBLIC ACCOUNTANTS FOR LONG TERM CARE FINANCIAL AND STATISTICAL REPORT EXAMINATIONS

SMALL BED FACILITIES (10):

COMPLETE CARE AT OAK RIDGE  
COMPLETE CARE AT DAWNVIEW  
FAIRHAVEN OPCO LLC  
FOX NURSING HOME INC  
HAMPSHIRE MEMORIAL HOSPITAL  
MINNIE HAMILTON HEALTH CARE CENTER INC  
HARRELL MEMORIAL NURSING HOME INC (DBA MEADOWBROOK ACRES NURSING HOME)  
AUTUMN LAKE HEALTHCARE AT CRYSTAL SPRINGS  
WEIRTON MEDICAL CENTER

LARGE BED FACILITIES (7):

CORTLAND ACRES ASSOCIATION INC  
MOUNTAIN VIEW CARE CENTER  
HILL VALLEY HEALTHCARE LLC  
NELLA'S AT AUTUMN LAKE HEALTHCARE  
PRINCETON HEALTH CARE CENTER  
SUNDALE NURSING HOME  
WORTHINGTON HEALTHCARE CENTER

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
1	93151607	0.00000		\$0.0000	\$95,000.00
Service From	Service To	Manufacturer	Model No	Delivery Date	
2024-09-16	2025-09-15				

**Commodity Line Description:** CPA Examination Small Facility (90 Beds or less) - Year 1

**Extended Description:**

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.

Unit Price: \$9,500.00

SMALL BED FACILITIES (10):

COMPLETE CARE AT OAK RIDGE  
COMPLETE CARE AT DAWNVIEW  
FAIRHAVEN OPCO LLC  
FOX NURSING HOME INC  
HAMPSHIRE MEMORIAL HOSPITAL  
MINNIE HAMILTON HEALTH CARE CENTER INC  
HARRELL MEMORIAL NURSING HOME INC (DBA MEADOWBROOK ACRES NURSING HOME)  
AUTUMN LAKE HEALTHCARE AT CRYSTAL SPRINGS  
WEIRTON MEDICAL CENTER

TOTAL COST: 95,000

Line	Commodity Code	Quantity	Unit	Unit Price	Total Price
2	93151607	0.00000		\$0.0000	\$68,250.00
Service From	Service To	Manufacturer	Model No	Delivery Date	
2024-09-16	2025-09-15				

**Commodity Line Description:** CPA Examination Large Facility (91 Beds or more) - Year 1

**Extended Description:**

Certified Public Accountant examination of Long Term Care Financial and Statistical Reports from West Virginia Medicaid Providers, per the attached detailed specifications. Each engagement will include at least two (2) LTC-FASRs, or cost reports.

Unit Price: \$9,750.00

**LARGE BED FACILITIES (7):**

CORTLAND ACRES ASSOCIATION INC  
MOUNTAIN VIEW CARE CENTER  
HILL VALLEY HEALTHCARE LLC  
NELLA'S AT AUTUMN LAKE HEALTHCARE  
PRINCETON HEALTH CARE CENTER  
SUNDALE NURSING HOME  
WORTHINGTON HEALTHCARE CENTER

TOTAL: 68,250



August 19, 2024

Jacqueline O. Hanna, CPA  
Director – Division of Audits  
Office of Shared Administration  
West Virginia Department of Health, Health Facilities and Human Services  
One Davis Square  
Suite 304  
Charleston, WV 25301

Dear Ms. Hanna,

We are pleased to confirm our understanding of the services we are to provide for West Virginia Department of Health, Health Facilities and Human Services (WV HHS).

We will examine the Financial and Statistical Reports for Nursing Homes (FASRs) for the facilities and six-month periods identified in Attachment A (Facility or Facilities). The objectives of our examination are to obtain reasonable assurance about whether the Facilities' FASRs were prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP) and Chapter 514, Nursing Facility Services; Sections 514.8.6 to 514.8.8, 514.11, and 514.12 of the West Virginia Bureau of Medical Services Provider (WV Medicaid Program Regulations).

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. Accordingly, it will include examining, on a test basis, Facility records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the West Virginia Department of Health, Health Facilities and Human Services. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

We will plan and perform the examination to obtain reasonable assurance about whether the FASRs are fairly stated. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

Jacqueline O. Hanna, CPA  
Director – Division of Audits  
Office of Shared Administration  
West Virginia Department of Health, Health Facilities and Human Services  
August 19, 2024  
Pg 2

We understand that the Facilities will provide us with the information required for our examination and that they are responsible for the accuracy and completeness of that information. We may advise the Facilities about appropriate criteria, but the responsibility for the subject matter remains with the Facilities.

The Facilities are responsible to provide us with a written assertion about whether the FASRs are in compliance with WV Medicaid Program Regulations. Failure of the Facilities to provide such a written assertion will result in our withdrawal from the engagement. You and the Facilities are also responsible for providing us with (1) access to all information of which you or the Facilities are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the Facilities or WV HHS from whom we determine it necessary to obtain evidence.

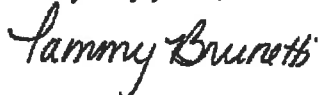
Our examination will include obtaining an understanding of the Facilities' accounting environment, including internal control, sufficient to assess the risks of material noncompliance with WV Medicaid Program Regulations, and to design the nature, timing, and extent of further examination procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to WV Medicaid Program Regulations and to preventing and detecting noncompliance resulting from illegal acts and other matters that have a direct and material effect on compliance. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control over compliance issued pursuant to *Governmental Auditing Standards*.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter. The Facilities will also provide written representations.

Tammy Brunetti is the engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,



Tammy Brunetti, CPA

Jacqueline O. Hanna, CPA  
Director – Division of Audits  
Office of Shared Administration  
West Virginia Department of Health, Health Facilities and Human Services  
August 19, 2024  
Pg 2

**RESPONSE:**

This letter correctly sets forth the understanding of West Virginia Department of Health, Health Facilities and Human Services

Signature:

Name (Printed):

Title:

Date:

*Jacqueline O. Hanna*

Jacqueline O. Hanna

Director - Division of Audits

8/21/2024

Tammy Brunetti

August 22, 2024

SFY 2025 (Year 1)  
Nursing Homes Selected for Audit

FASRs (01/01/2020-06/30/2023)

	County	File #	Facility	Chain	# beds	# cost reports	\$
1	Kanawha	C2	Complete Care at Oak Ridge	Complete Care	74	4	\$9,500.00
2	Mineral	D1	Complete Care at Dawnview	Complete Care	66	4	\$9,500.00
3	Cabell	F1	Fairhaven OpCo LLC	Providence	41	11	\$9,500.00
4	Hancock	F3	Fox Nursing Home Inc	N/A	60	13	\$9,500.00
5	Hampshire	H2	Hampshire Memorial Hospital	Hospital	30	9	\$9,500.00
6	Morgan	M12	War Memorial Hospital	Hospital	16	9	\$9,500.00
7	Calhoun	M15	Minnie Hamilton Health Care Center, Inc.	Hospital	24	9	\$9,500.00
8	Kanawha	M5	Harrell Memorial Nursing Home, Inc. dba Meadowbrook Acres Nursing Home	N/A	60	9	\$9,500.00
9	Randolph	N2	Autumn Lake Healthcare at Crystal Springs	Autumn Lake	84	4	\$9,500.00
10	Hancock	W2	Weirton Medical Center	Hospital	33	12	\$9,500.00
			<b>CONTRACT YEAR 1 90 beds or less</b>			<b>84</b>	<b>\$95,000.00</b>
1	Tucker	C10	Cortland Acres Association, Inc.	N/A	94	11	\$9,750.00
2	Jackson	E1	Mountain View Care Center	Hill Valley	120	4	\$9,750.00
3	Cabell	M3	Hill Valley Healthcare, LLC	Hill Valley	186	2	\$9,750.00
4	Randolph	N1	Nella's at Autumn Lake Healthcare	Autumn Lake	100	4	\$9,750.00
5	Mercer	P8	Princeton Health Care Center	N/A	120	11	\$9,750.00
6	Monongalia	S9	Sundale Nursing Home	N/A	100	11	\$9,750.00
7	Wood	W7	Worthington Healthcare Center	CommuniCare	105	9	\$9,750.00
			<b>CONTRACT YEAR 1 &gt; 90 beds</b>			<b>52</b>	<b>\$68,250.00</b>
17			<b>CONTRACT YEAR 1 TOTAL</b>			<b>136</b>	<b>\$163,250.00</b>

Agreed



### West Virginia Nursing Facilities

NAME	BEDS
Beckley Healthcare Center	201
Good Shepherd Nursing Home	192
Huntington Health & Rehabilitation Center	186
Charleston Healthcare Center	184
Heritage Center	160
Eagle Pointe Healthcare Center	151
Guardian Elder Care at Wheeling	150
Weirton Geriatric Center	137
Valley Center	130
Moundsville Healthcare Center	129
Teays Valley Center	124
Mercer Healthcare Center	123
Keyser Healthcare Center	122
Dunbar Center	120
Pine Lodge Center	120
Putnam Center	120
Summers Healthcare Center	120
Guardian Elder Care at Fairmont	120
Continuous Care Center Wheeling Hospital	120
Mountain View Care Center (1689653081)	120
River Oaks Healthcare Center	120
Martinsburg Healthcare Center	120
Kingwood Healthcare Center	120
Hilltop Center	120
Trinity Healthcare Services of Logan	120
Morgantown Healthcare Center	120
Princeton Health Care Center	120
Berkeley Springs Healthcare Center	120
Pierpont Center	120
Cedar Ridge Center	119
Tygart Center	119
Brightwood Center	115
Elkins Rehabilitation and Care Center	111
Grant Rehabilitation and Care Center	110
Holbrook Healthcare Center	110
Glasgow Health & Rehabilitation Center	108
Worthington Healthcare Center	105
Willow Tree Healthcare Center	104
McDowell Healthcare Center	100



<b>NAME</b>	<b>BEDS</b>
Morgantown Health & Rehabilitation Center	100
Nella's at Autumn Lake Health Care (100813510)	100
New Martinsville Center	100
Pleasant Valley Healthcare Center	100
Sundale Nursing Home	100
Clarksburg Healthcare Center	98
Willows Center	97
Cortland Acres Association	94
Pendleton Manor	91
Hillcrest Healthcare Center	90
Marmet Center	90
Trinity Healthcare Services of Mingo	90
Riverside Health & Rehabilitation Center	90
Cabell Healthcare Center	90
Lewisburg Healthcare Center	90
Salem Center	88
Autumn Lake Healthcare at Crystal Springs (1780682088)	84
Glenwood Healthcare Center	80
Seneca Trail Healthcare Center	80
Hidden Valley Center	80
Shenandoah Center	78
Maplewood Healthcare Center	77
Complete Care at Oak Ridge (1528242708)	74
Crestview	72
Rosewood Center	69
Carehaven Center	68
Belmont Healthcare Center	68
Raleigh Center	68
Sistersville Center	68
Pocahontas Center	68
White Sulphur Springs Center	68
Parkersburg Center	66
Complete Care at Dawn View (1548444722)	66
Logan Center	66
Ohio Valley Health Care	66
Glenville Center	65
Braxton Healthcare Center	65
Canterbury Center	62
Hampshire Health Care Center	62
Madison Center	62
Miletree Center	62

<b>NAME</b>	<b>BEDS</b>
Ravenswood Center	62
Fayette Healthcare Center	60
E.A. Hawse Healthcare Center	60
Lincoln Healthcare Center	60
Cameron Healthcare Center	60
Wayne Healthcare Center	60
Webster Healthcare Center	60
Wyoming Healthcare Center	60
Ansted Center	60
Broadus Hospital - Mansfield Place	60
The Stone Pear Pavillion	60
Taylor Healthcare Center	60
Rainelle Healthcare Center	60
Clay Healthcare Center	60
The Maples	60
Meadowbrook Acres Nursing Home	60
Bridgeport Health Care Center	60
Montgomery General Elderly Care Center	60
Lindside Healthcare Center	60
Wellsburg Healthcare Center	60
Good Samaritan Society - Barbour County	57
St. Barbara's Memorial Nursing Home	57
Pine View Nursing & Rehabilitation Center	56
Summersville Healthcare Center	52
Montgomery General Hospital Extended Care	44
Madison Park Healthcare	41
Elizabeth Care Center	36
Roane General Hospital	35
Main Street Care	34
Weirton Medical Center	33
Hampshire Memorial Hospital	30
Minnie Hamilton Health Care Center	24
War Memorial Hospital	16
St. Josephs Hospital of Buckhannon	16



Hanna, Jackie O <jackie.o.hanna@wv.gov>

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## FASR Examinations Year 4 Follow-up questions

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Melissa Baez <MBaez@berrydunn.com>

Tue, Sep 10, 2024 at 10:11 AM

To: "Hanna, Jackie O" <jackie.o.hanna@wv.gov>

Cc: "Graham, Philip M" <philip.m.graham@wv.gov>, Tammy Brunetti <tbrunetti@berrydunn.com>

Thank you for your responses, Jackie.

I will send copies of the draft reports via Word and will send the remaining zip files shortly. You may receive several files from me due to the size of each file.

We will start the new contract on Monday, 9/16.

Please let me know if you need anything else from us.

Thank you both for all your help! Much appreciated!

[Quoted text hidden]

## Fee Proposal

As a commitment to our continuing relationship with the State of West Virginia, we are pleased to offer discounted and consistent pricing throughout the duration of this contract. For detailed pricing by facility, please refer to the pricing submitted through the State's wvOASIS Vendor Self Service (VSS) website, and the signed CRFQ documents.

Year	Service	Unit Price
1	CPA Examination Small Facility (90 beds or less)	\$ 9,500
1	CPA Examination Large Facility (91 beds or more)	9,750
2	CPA Examination Small Facility (90 beds or less)	9,500
2	CPA Examination Large Facility (91 beds or more)	9,750
3	CPA Examination Small Facility (90 beds or less)	9,500
3	CPA Examination Large Facility (91 beds or more)	9,750
4	CPA Examination Small Facility (90 beds or less)	9,500
4	CPA Examination Large Facility (91 beds or more)	9,750

Pricing

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## West Virginia Secretary of State — Online Data Services

### Business and Licensing

Online Data Services Help

### Business Organization Detail

*NOTICE: The West Virginia Secretary of State's Office makes every reasonable effort to ensure the accuracy of information. However, we make no representation or warranty as to the correctness or completeness of the information. If information is missing from this page, it is not in the The West Virginia Secretary of State's database.*

### BERRY, DUNN, MCNEIL & PARKER, LLC

Organization Information								
Org Type	Effective Date	Established Date	Filing Date	Charter	Class	Sec Type	Termination Date	Termination Reason
LLC   Limited Liability Company	1/8/2008		1/8/2008	Foreign	Profit			

Organization Information			
<b>Business Purpose</b>	5511 - Management of Companies and Enterprises - Management of Companies and Enterprises - Management of Companies and Enterprises Including Offices of Bank Holding Companies and Other Holding Companies		
<b>Charter County</b>	Kanawha	<b>Control Number</b>	0
<b>Charter State</b>	ME	<b>Excess Acres</b>	
<b>At Will Term</b>	A	<b>Member Managed</b>	MBR
<b>At Will Term Years</b>		<b>Par Value</b>	

<b>Authorized Shares</b>	<b>Young Entrepreneur</b>	Not Specified

<b>Addresses</b>	
<b>Type</b>	<b>Address</b>
<b>Designated Office Address</b>	209 WEST WASHINGTON STREET CHARLESTON, WV, 25302
<b>Mailing Address</b>	2211 CONGRESS STREET PORTLAND, ME, 04102 USA
<b>Notice of Process Address</b>	CORPORATION SERVICE COMPANY 209 WEST WASHINGTON STREET CHARLESTON, WV, 25302
<b>Principal Office Address</b>	2211 CONGRESS STREET PORTLAND, ME, 04102 USA
<b>Type</b>	<b>Address</b>

<b>Officers</b>	
<b>Type</b>	<b>Name/Address</b>
<b>Member</b>	CHARLES K. LEADBETTER III 2211 CONGRESS STREET PORTLAND, ME, 04102
<b>Member</b>	SETH E. WEBBER 2211 CONGRESS STREET PORTLAND, ME, 04102
<b>Member</b>	KATHY PARKER, C.P.A. 2211 CONGRESS STREET PORTLAND, ME, 04102
<b>Member</b>	SARAH BELLIVEAU, C.P.A. 2211 CONGRESS STREET PORTLAND, ME, 04102
<b>Type</b>	<b>Name/Address</b>

<b>DBA</b>			
<b>DBA Name</b>	<b>Description</b>	<b>Effective Date</b>	<b>Termination Date</b>

BERRY DUNN	TRADENAME	3/21/2011	
BERRY, DUNN, MCNEIL & PARKER, PLLC	TRADENAME	11/5/2019	
<b>DBA Name</b>	<b>Description</b>	<b>Effective Date</b>	<b>Termination Date</b>

<b>Annual Reports</b>	
<b>Filed For</b>	<b>Date filed</b>
2024	
2023	
2022	
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For more information, please contact the Secretary of State's Office at 304-558-8000.

Wednesday, September 11, 2024 — 12:51 PM

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- Any Words (i)
- All Words (i)
- Exact Phrase (i)

e.g. 123456789, Smith Corp

"berry dunn" ×

- Classification ▼
- Excluded Individual ▼
- Excluded Entity ▼
- Federal Organizations ▼
- Exclusion Type ▼
- Exclusion Program ▼
- Location ▼
- Dates ▼

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