



River Valley  
Health & Dental  
*Your Center for Care*

PROPOSAL TO PROVIDE AUDIT AND TAX SERVICES TO

**SUSQUEHANNA COMMUNITY HEALTH  
AND DENTAL CLINIC, INC.  
D/B/A RIVER VALLEY HEALTH AND DENTAL CENTER**

**Presented By:**  
**McKonly & Asbury, LLP**  
415 Fallowfield Rd.  
Camp Hill, PA 17011

**Janice Snyder, Partner**  
717.701.1153

December 9, 2022

Proposal Effective Through March 31, 2023

**McKONLY & ASBURY**  
CPAs & Business Advisors

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415 Fallowfield Road  
Camp Hill, PA 17011

December 9, 2022

Max Houseknecht, Jr., Chief Financial Officer  
River Valley Health and Dental Center  
471 Hepburn Street (Hepburn Plaza)  
Williamsport, PA 17701

Dear Max:

McKonly & Asbury (M&A) understands how important this decision is, and we are grateful for the opportunity to provide a response to Susquehanna Community Health and Dental Clinic, Inc. d/b/a/ River Valley Health and Dental Center (River Valley). We are excited to submit our proposal to provide audit and tax services for the years ended June 30, 2023, 2024, and 2025, including the Single Audit in accordance with the Uniform Guidance. This proposal outlines how our people, experience, process, and culture, blended with our history of successfully serving the needs of FQHC organizations, uniquely position us to meet your needs and exceed your expectations. We are committed to serving you, your associates, and the River Valley organization with quality and excellence. As you decide the firm best suited for your evolving needs, we invite you to consider the following:

**The Right Team:** M&A brings a team with dedicated experience in the performance of audit and tax engagements for nonprofit organizations, as well as a deep understanding of the unique intricacies of Federally Qualified Health Centers. In your conversation with our firm, we began to showcase how this depth means we understand River Valley's engagement needs, including the nuances of working with a nonprofit healthcare organization whose work intersects with Medical, Dental, Pediatric and Pharmacy services, as well as a 340B discount drug program. Our team possesses the knowledge, training, and deep insight of a large firm, yet we will continue to bring a boutique-style delivery approach that focuses on personalized service and attention to detail. We commit to outstanding service in each of our client relationships and we are confident River Valley will be pleased with the level of attention and care you receive in all facets of our service delivery.

**The Right Resources:** M&A is deeply committed to serving our healthcare and nonprofit clients. We understand that part of our responsibility is to keep our clients connected and aware of the regulations, issues, and trends that will impact them. For this reason, M&A publishes frequent blog articles, broadcasts webinars, and hosts events for our clients and the nonprofit and healthcare communities. We view our support and membership in organizations like the Healthcare Financial Management Association (HFMA), PA Association of Nonprofit Organizations (PANO) and the PA Institute of CPAs (PICPA) as indicators of our focus, and it enables us to address the issues and opportunities impacting River Valley.

**The Right Approach:** An effective and efficient engagement can only occur if the service is well-planned in advance of performing the work. M&A's detailed, upfront planning and coordination with the River Valley team ensures minimal disruption while achieving the necessary results. Our team begins each engagement with a tailored approach that includes scheduling our on-site time to maximize your interactions with our team, allowing us to better understand and meet River Valley's specific needs and objectives. River Valley will benefit from a proactive service model in which M&A will address potential issues and concerns promptly, working collaboratively with your team throughout the engagement to ensure we achieve your desired results, on time. Furthermore, M&A offers a risk-based approach that looks at areas that bring value to River Valley, not low-level minutiae. Our frequent and timely communication means you can depend on us to be available when you need us, consistently delivering value without surprises.

**McKONLY & ASBURY**  
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**Commitment to Our Clients & Staff:** M&A's culture supports a focus on client service while enhancing the professional and personal lives of our most valued asset: our people. M&A was voted one of the *50 Best Places to Work in Pennsylvania* for seventeen years, *Best Accounting Firms to Work For in the United States* for seven years, and *Best Accounting Firms for Women* for two years. Our commitment to our people has resulted in an employee turnover rate averaging 8% over the past 5 years, well below the 20% (or more) for our industry. All of this translates to an M&A team of dedicated professionals who will understand River Valley, leverage their existing knowledge of your organization and your team, and be able to serve you with consistency and increased efficiency, year after year.

**Alignment of Values:** At M&A, we believe the strongest, most effective business relationships happen when organizations are culturally aligned. Serving nonprofit clients is a dedicated focus area for M&A, and we currently work with more than 150 organizations in this industry, in addition to nine FQHC's in the revenue band occupied by River Valley. We have intentionally built our culture on the highest ethical standards, and our success is built on our ability to attract and retain people who share these values. Our commitment is also reflected in our commitment to *Purpose through Profits*, utilizing our firm's strengths and resources to make a difference by giving back to the communities we serve.

**Leveraging Technology:** M&A has built our firm on a continued investment in technology. We believe that technology provides an opportunity for our team to spend more time understanding, serving, and listening to your needs. In the past five years, we have invested significantly in security, new audit software, request list management software, and data analytics software. We are also currently evaluating document automation software. We will continue to make significant investments in technology as we see a direct correlation to River Valley's experience as a client, the quality of our product, and our ability to provide new value-added services to you.

M&A's proposal provides a profile of our firm and a brief narrative about our experience in the areas that matter most to River Valley. We have also identified our engagement service team, outlined our engagement approach, and provided a professional fee summary for your consideration.

As you review our proposal, please do not hesitate to contact Janice Snyder at 717.701.1153. We look forward to serving you and the River Valley team. Thank you, again.

Sincerely,



Janice Snyder, Partner  
Director of Healthcare Practice  
Director of Assurance  
e: [Jsnyder@macpas.com](mailto:Jsnyder@macpas.com)  
p: 717.701.1153

# UNDERSTANDING YOUR NEEDS

## VALUED ADVISORS

Based on our understanding of River Valley, the information you provided, the conversation we had with Jim YoxTheimer, President & CEO, and Max Houseknecht, CFO, and our review of your June 30, 2021 Audit filed with the Federal Audit Clearinghouse and the Federal Form 990, we have summarized our understanding of your needs and the services required by River Valley.

- Annual financial statement audits of River Valley to be completed for the years ended June 30, 2023, 2024, and 2025, including communication of matters noted during our audit relative to internal control.
- The audits will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance.
- Determination of major program(s) in accordance with the Uniform Guidance, as well as applicable testing.
- The audit services will include meetings with the River Valley audit committee and/or River Valley board members.
- Preparation of the financial statements, including footnotes, Schedule of Expenditures of Federal Awards, and related disclosures.
- Preparation of the Data Collection Form for management's review, approval and certification.
- Preparation of the federal and state tax filings along with supporting schedules for the below listed entities: Susquehanna Community Health and Dental Clinic, Inc. d/b/a/ River Valley Health and Dental Center
- Other consulting and advisory services as deemed necessary in our service to River Valley, its leadership team, and its Board of Directors.

In addition, our service team will:

- Attend scheduled meetings throughout the year to ensure proactive communication and planning, as well as participate in meetings and telephone conversations on accounting and auditing issues.
- Consult with River Valley on accounting matters throughout the year as your team is contemplating new transactions or activities, or upon adoption of new accounting pronouncements.
- Provide regular updates throughout the year on changes to accounting standards, the Form 990, the Form BCO-10, or any other regulations impacting these audit and tax services.

# ABOUT MCKONLY & ASBURY

## WHO WE ARE

### ABOUT US

Founded in 1973, M&A is an accounting, consulting, and tax firm serving our clients as trusted advisors and valued business partners. Since our inception, M&A has grown substantially in size and in the scope of services we offer, but the firm has always maintained its focus on superior service, based on greater responsiveness and interaction with our clients. That precept remains the cornerstone of our firm's philosophy and is impressed upon each of our professionals from the day they join the firm.

M&A has a team of nearly 100 professionals, and is led by nine partners, most of whom came from national firms. We are focused on providing the service and attention you deserve, delivered by a professional team boasting the deep experience of a national firm. We focus on your needs and initiate ideas that help you achieve your goals.

We believe in building *Purpose through Profits*, utilizing our firm's strengths and resources to make giving back an integral part of who we are. We work as a unified team to realize our shared goals, demonstrate consistent values, and share in actionable responsibility to our culture and community. Each year, our team comes together to support initiatives and provide service in ways that give back to the communities in which we live and work.

### BEST PLACES TO WORK

M&A has demonstrated the ability to retain its professional staff in a very competitive labor market within our industry. We take care of our employees by maintaining staffing levels that allow us to take on new work without burning out our team with excessive work hours. This translates to River Valley's benefit through providing consistent teams and well-trained professionals to serve you. Our staff turnover is less than other firms. Over the past five years, we averaged approximately 8% turnover versus the industry average of more than 20%.

### M&A'S OFFICE LOCATIONS

415 Fallowfield Road  
Camp Hill, PA 17011  
Tel: (717) 761-7910 / Fax: (717) 737-2067

2301 Harrisburg Pike  
Building 3, Suite 303  
Lancaster, PA 17601  
Tel: (717) 735-3288 / Fax: (717) 735-8912

420 West Fifth Street  
Bloomsburg, PA 17815  
Tel: (570) 784-1111 / Fax: (570) 784-1114

### RANGE OF SERVICES

#### Advisory & Business Consulting

- Business Valuation
- Transaction Advisory
- Forensic Examination
- Outside Consulting

#### Audit & Assurance

- Financial Statement Audits, Reviews, Compilations, and Preparation
- Employee Benefit Plan Audits
- Yellow Book and Single Audits
- Agreed-Upon Procedures Engagements
- Examination Engagements
- Compliance and Performance Audits

#### Entrepreneurial Support & Client Accounting

- Back-Office Accounting and Bookkeeping Services
- Outsourced Accounting and Financial Services
- QuickBooks

#### Internal Audit & Management Consulting

- Internal Controls Audits and Consulting
- Information Technology Audits and Reviews
- Regulatory Compliance
- Management Consulting

#### Tax

- Accounting Methods
- Cost Segregation Studies
- Domestic Tax Compliance Services and Planning
- Research and Development Credits
- State and Local Taxation

#### Technology

- Cybersecurity
- System and Organization Controls: SOC Suite of Services
- HIPAA Compliance Audits



# ABOUT MCKONLY & ASBURY

## WHO WE ARE

### THE M&A TEAM

Overall Firm Size:	Approximately 100
Audit Staff:	Approximately 45
Tax Staff:	Approximately 20

### COMPOSITION OF RIVER VALLEY'S TEAM

M&A has handpicked River Valley's service team by identifying the team members with the most relevant experience to serve River Valley, regardless of their 'home office.' Based on our understanding of your engagement, we anticipate the following makeup for the River Valley service team:

- Financial Statement & Single Audit Services – 1 Partner, 1 Manager, 3 Senior/Staff dedicated to engagement
- Tax Services – 1 Partner, 1 Senior dedicated to engagement

### INDEPENDENCE, PEER REVIEW & QUALITY CONTROL

To the best of our knowledge and belief, we are independent with respect to River Valley. Like all public accounting firms, M&A is subject to an external Peer Review every three years, designed to ensure our Audit and Attest practice complies with all relevant professional standards. We are pleased to confirm M&A received a *Pass* rating on our most recent peer review. We also affirm that the Firm and its personnel have not been subject to any disciplinary action during the past five (5) years, either from state regulatory bodies or other professional organizations.

### MAKING A POSITIVE IMPACT

McKonly & Asbury approaches each client relationship with two goals in mind. First, to provide outstanding technical service, and assist you in meeting all compliance requirements. We believe that delivering quality, timely service in executing an audit and filing appropriate and timely tax returns are the foundation of a good relationship. However, a strong professional relationship must go beyond compliance. As such, the second significant goal of our approach is to provide valuable and meaningful advice and support to each of our clients, assisting them in finding success in their endeavors.

### EXAMPLES FROM OUR EXPERIENCE

Examples of ways in which we made a positive impact for our nonprofit clients include:

*M&A assisted a nonprofit client in evaluating **their processes and controls over accounts payable** in order to streamline and improve these processes, resulting in less time to complete the accounts payable process and greater certainty that items are accurate.*

*M&A has worked with numerous nonprofit clients in **evaluating their technology controls**, particularly around access (security of data) and change management.*

*M&A has a large Standards of Controls (SOC) attestation practice which includes testing the requirements of **HIPAA compliance** surrounding access, change management and other process controls.*

*M&A worked tirelessly with our nonprofit clients throughout the changes of the COVID-19 pandemic, helping with accounting for **provider relief funds, PPP loans, employee retention tax credits, and other CARES Act items.***

# ABOUT MCKONLY & ASBURY

## INDUSTRY EXPERIENCE

### HEALTHCARE EXPERIENCE

M&A brings a dedicated healthcare team comprised of 2 partners, 1 principal, 1 manager, 2 supervisors/seniors and various staff who spend more than half of their year dedicated to serving healthcare organizations. The team members assigned to River Valley are experienced in auditing and working with healthcare entities, including several FQHCs, in the past year. M&A brings an understanding of HRSA funding, third-party payor settlements, sliding fee scale requirements, and 340B programs. This means our team will be prepared and able to deliver value from the first day of our engagement.

### HEALTHCARE CLIENTS

Our dedicated team of professionals has extensive experience working with FQHCs and other healthcare organizations similar in size and scope to River Valley. In fact, nine of M&A's current healthcare clients have revenue in the range of \$10 million to \$40 million. We have the proven understanding to meet River Valley where you are, with the resources to guide you as you continue to grow.

### NONPROFIT INDUSTRY EXPERIENCE

M&A has built a special reputation for service in working with nonprofits. We serve more than 150 nonprofit organizations annually. Members of the M&A team assigned to your engagement have extensive experience with organizations across the nonprofit world, including those of a similar size and scope as River Valley. In addition, several members of the team worked for national firms prior to joining M&A, and served large, national nonprofit and healthcare entities.

M&A is a member and supporter of numerous nonprofit organizations, including the PA Association of Nonprofit Organizations (PANO), the Healthcare Financial Management Association (HFMA), and the Nonprofit Planning Committee for the PICPA. Our affiliation with these organizations allows M&A to keep you abreast of current business developments within the nonprofit world and shows our deep commitment to the industry.

### NONPROFIT ORGANIZATIONS

M&A recognizes that nonprofit organizations are often the unseen backbone of our communities. Nonprofit organizations face unique challenges in every phase of their development, and M&A is proud to work with some of the most successful and recognized nonprofit organizations. We draw from decades of experience to offer specialized advice and support, helping our clients mitigate risks and reach their goals.

M&A does not view these relationships as simply audit and tax compliance engagements, but rather as an opportunity to work with unique organizations and enhance the communities they support. *We understand our ultimate responsibility is to the individuals served by River Valley through your employees, mission, management, the Board of Directors, donors, and other key stakeholders.*

M&A is well suited to provide River Valley with superior audit and tax services, and to use our experience to assist your organization with the unique challenges faced by nonprofit organizations. This includes, but is not limited to, such areas as:

- Specialized training on nonprofit accounting and new standards
- Internal Controls Review and Fraud Prevention
- Information Technology evaluations and assessments
- Implementation of new accounting pronouncements, including contributed nonfinancial assets and leases.
- Performance Review and Benchmarking
- Access to our nonprofit educational content, including webinars and blog postings
- Placement Services



# ABOUT MCKONLY & ASBURY

## INDUSTRY EXPERIENCE

### Commitment to Diversity, Equity, and Inclusion

M&A is committed to being a diverse, equitable, and inclusive workplace. We recognize the value that diversity and inclusion brings to both the firm and its employees. As evidence of this commitment, *Accounting Today* and the Best Companies Group named us one of the “Best Accounting Firms for Women” in 2017 and 2018. These award recognitions affirm our innovative culture and focus on work-life balance, mentorship, and leadership roles for women are highly regarded and carried throughout the organization. More than 61% of McKonly & Asbury’s personnel are women and 48% of leadership (Partners, Principals and Directors) are women.

Furthermore, as business leaders, we acknowledge that vast disparities in economic opportunity exist in our communities. In 2020, McKonly & Asbury pledged alongside “In Good Company” to commit to use our firm to better address these disparities through our business practices with a focus on affirming the value of every individual. While this is only the start of a long journey to build meaningful inclusion in our business communities, as “In Good Company” partners, we take responsibility for building a stronger, healthier local community in which all people can thrive. In conjunction with this commitment, McKonly & Asbury created an internal Diversity, Equity, and Inclusion Committee, designed to promote positive change by providing education, events, and initiatives.

We have been, and continue to be, proactive in our hiring practices and have had success in increasing the diversity within our firm.

### The Voice of Our Clients

The most important thing that can be said about M&A and how we work is voiced by our clients. In fact, M&A contracts with ClearlyRated®, a third-party research firm, to ascertain our clients’ level of satisfaction with the firm, twice a year. This important initiative allows our clients to provide feedback; which in turn, makes them feel valued and engaged in our commitment to them. Over the past four years, we have earned industry recognition for superior client satisfaction and a rating of 4.9 out of 5.



*“Since day one in our business relationship, our staff and management have shared nothing but positive comments about the quality of their work, their subject-matter expertise, and the service received from McKonly & Asbury... They provide an exceptional client experience.”*

- UPMC Pinnacle

*“McKonly & Asbury has exceeded our expectations. The transition to McKonly & Asbury from our previous accounting firm was so smooth, we couldn't have asked for anything better.”*

- United Disabilities Services

*“I couldn't be happier with the work we get from McKonly & Asbury. They're a great partner, essential to our success. The work is always timely, accurate, they're very responsive, always looking to add value and always looking to improve the relationship and the teamwork. We have a lot of service providers with our size, but there are very, very few that perform at the level of McKonly & Asbury.”*

- Presbyterian Senior Living

*“Not only does McKonly & Asbury provide valuable audit and tax professional services to our Organization, but they take the time to understand our mission, values, and operations and work diligently to align their services with our needs.”*

- Leg Up Farm



## RELEVANT CLIENT EXPERIENCE

### SELECT CLIENT LIST AND REFERENCES

Nonprofit Healthcare Organizations represent an important segment of M&A's client base, which is comprised of entities of a similar size and scale as River Valley. A partial list of our nonprofit clients, with references, is presented below:

- **Welsh Mountain Health Centers, Inc.** (Audit, Tax, 403(b) Audit – Nonprofit healthcare entity in Lancaster, PA)
  - Donna Fetzer, CFO
  - Donna.Fetzer@unioncomcare.org
  - (717) 945-1555
  
- **United Disabilities Services** (Audit, Tax, 401k Audit – Nonprofit healthcare entity in Lancaster, PA)
  - Beth Brennan, CFO
  - elizabethb@udsfoundation.org
  - (717) 397-1841
  
- **Board Member** (past and/or present) from United Disabilities Services, Welsh Mountain Health Centers, Lancaster Health Center
  - David Kreider, Controller at Wellspan
  - dkreider@wellspan.org
  - (717) 721-8271
  
- **Leg Up Farm, Inc.** (Audit, Tax – Nonprofit healthcare entity in York, PA)
  - Tom O'Connor, Executive Director
  - toconnor@legupfarm.org
  - (717) 266-9294

# M&A TEAM SERVING RIVER VALLEY



**JANICE SNYDER, CPA**

*Audit Partner*

*Director of Assurance*



**KADY FALLER**

*Audit Manager*

## EXPERIENCE SUMMARY

Janice Snyder is Partner and Director of Assurance Services at McKonly & Asbury. With more than 20 years experience in public accounting, she spent 11 of those years at an international accounting firm. Janice has specialized in serving healthcare entities, nonprofit organizations, for-profit family-owned and foreign-owned businesses (food manufacturing, distribution, and services), and many organizations throughout Pennsylvania. She is also the audit partner on the firm's FQHC clients.

Janice assists clients with financial statement audits and reviews; employee benefit plan audits; implementation of new accounting pronouncements; accounting technical support and conclusions; acquisition/merger accounting; and internal controls evaluations.

## PROFESSIONAL & COMMUNITY AFFILIATIONS

AICPA, PICPA, HFMA  
President of United Way of the Capital Region  
Vice President of WITF, Inc.  
Board Member of Tri-County OIC  
Past President of Ronald McDonald House Charities of Central PA

## EDUCATION

B.S. - Accounting, Penn State University

## EXPERIENCE SUMMARY

Kady Faller joined McKonly & Asbury in 2016 and is currently a Manager with the firm. As a member of the Assurance & Advisory Segment, she focuses on providing client services particularly in the areas of healthcare entity audits and single audits, specifically those for FQHCs. Kady has provided audit, consulting and value-added services to more than a dozen healthcare entities over her 6+ year career.

Kady is a leader in our healthcare team performing extensive research in areas of Provider Relief Funds, Healthcare Enhancement Act funds, COVID Relief Funds and various other government funding sources unique to healthcare. She has also assisted clients in assessing their options for recording PPP funds.

## PROFESSIONAL & COMMUNITY AFFILIATIONS

HFMA Member  
Firm's Audit and Accounting Technical Committee

## EDUCATION

B.S. - Accounting, Susquehanna University

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Camp Hill, PA 17011

# M&A TEAM SERVING RIVER VALLEY



**JESSE DIAMOND**

*Audit Senior*

## EXPERIENCE SUMMARY

Jesse Diamond joined McKonly & Asbury in 2019 and is a senior accountant within the Assurance & Advisory team. Jesse specializes in auditing healthcare and nonprofit organization. He has also spent all three years conducting single audits and has a particular focus on working with the firm's FQHCs.

Prior to joining McKonly & Asbury, Jesse spent four years working for a hospital performing various accounting tasks.

## EDUCATION

Bachelor of Business Administration, Shippensburg University



**GARY DUBAS, CPA**

*Audit Quality Review Partner*

*Director of Nonprofit Services*

*Nonprofit Tax Practice Leader*

## EXPERIENCE SUMMARY

Gary Dubas is a Partner with McKonly & Asbury, Director of our firm's Nonprofit Services, and a key member of our Affordable Housing practice. He has more than 30 years of public accounting experience, including eight years with an international firm. Gary focuses much of his time serving nonprofit, healthcare, real estate, and affordable housing clients, as well as a number of growth-oriented companies.

At McKonly & Asbury, Gary is also partner-in-charge of the nonprofit taxation practice. In addition, he also performs external peer reviews of accounting firms and oversees audits that fall under the reporting requirements of the *Uniform Guidance* and *Government Auditing Standards* (Yellow Book).

## PROFESSIONAL & COMMUNITY AFFILIATIONS

AICPA, PICPA

PANO – Standards for Excellence Executive Committee

Active in Church Children's Ministries

Treasurer of Contact Helpline

## EDUCATION

B.S. – Accounting, Shippensburg University

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# AUDIT APPROACH

## OVERALL AUDIT APPROACH

One of the significant reasons for our firm's steady growth in recent years is the quality and continuous improvement focus of our practice. We use the most current paperless workflow, which enables us to maximize efficiency and sharing of data between team members. This innovative approach to client service minimizes professional fees and disruption to your staff. The M&A service matrix is built upon planning. Engagement planning: (1) ensures implementation of an efficient, effective process; (2) addresses issues that typically impede the timely completion of engagements; (3) ensures the timely delivery of service; and (4) reinforces the importance of engagement deadlines.

Upon contract execution, the M&A team will:

- Meet with your management team to discuss and establish our detailed service approach, agree upon a timeline, establish lines of communication and expectations, and begin the process of understanding how we can best serve your organization.
- Coordinate with the predecessor auditor to review the prior year workpapers.
- Develop a plan for preliminary fieldwork, including a detailed listing of items needed.

Planning also includes the formulation of our engagement approach. Much of our initial planning will be communicating with your team and gaining a thorough understanding of the existing internal control documentation, information technology controls, and accounting system. We will endeavor to effectively evaluate and utilize existing documentation and processes as the foundation of our approach. Our years of experience auditing nonprofit organizations similar to yours facilitates the preparation of our risk-based audit plan.

## AREAS OF PRIMARY EMPHASIS

Our planning process allows us to focus on areas of greater risk or importance from both an audit perspective and a compliance perspective. Our audit approach is a risk-based approach. We consider, among other things, materiality, susceptibility to fraud or error, and professional judgment in determining the audit areas to focus significant attention, and from there we review internal controls and processes to put together our audit plan. Based upon review of your financial statements and discussions with management, we anticipate that our areas of primary emphasis, as well as our anticipated time spent on each area, will be as follows:

# AUDIT APPROACH

## AREAS OF PRIMARY EMPHASIS (CONT'D)

### Higher Risk Areas

- Net Patient Service Revenue
- DHHS Grant Revenue
- Management Override of Controls
- Single Audit Compliance (sliding fee scale)
- Patient and Third Party Payor Receivables Valuation

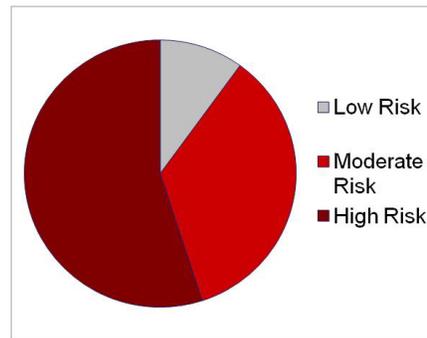
### Moderate Risk Areas

- State and County Grants
- Accrued Expenses
- Operating Expense and Payroll Expense
- Net Assets

### Low Risk Areas

- Cash
- Prepaid Expenses
- Fixed Assets
- Accounts Payable
- Long-Term Debt and Leases

### Approximate Time Spent by Risk Area



## COMMITMENT TO TECHNOLOGY

Another key to our success is our commitment to technology which improves the effectiveness and efficiency of our audit, review, and tax processes. With this objective in mind, M&A has integrated several technology and productivity tools into our service model. **ProSystem fx Engagement** is a special purpose software application used by M&A to handle trial balance functions such as the grouping and adjusting of financial information for the preparation of financial statements, tax returns, exhibits, and other relevant reports. This allows M&A to perform our audits in a paperless fashion, improving our efficiency in completing them.

**IDEA** is a powerful productivity tool utilized by M&A to display, analyze, manipulate, sample, or extract data from files generated by a wide variety of computer systems. Our secure Client Portal helps to minimize risks associated with emailing documents and instead allows for transfer of documents via our secure server, allowing you to view these documents wherever you have internet access. **SuraLink** allows us to share information confidentially and provides real-time status and communication between the audit team and management.

Our communication process with our clients is straightforward and timely. When issues arise, we address them with management promptly so that if action is required, it can be put in motion quickly. All issues impacting financial reporting and internal control communications are discussed with management to keep them up-to-date on audit matters and to gain assurance that all relevant information related to the issues can be gathered and considered.

## MEETING REQUIRED REPORTING DEADLINES

A cornerstone to our service approach is ensuring that all deadlines for filing of audit reports and tax returns are met in accordance with established deadlines. We will work closely with management of River Valley, to ensure that all deadlines are met in accordance with your expectations. This will include an agreed-upon process for communication of open items and status updates. We will ensure that appropriate staff is available to complete all audit assignments and work on a timely basis as information is provided by your team. It is important to note that any audit is a partnership between the company and its auditor and for M&A to complete its work timely, appropriate River Valley staff and availability of those resources will be very important in meeting all reporting deadlines, especially the **Single Audit deadline of March 31**.

# ENGAGEMENT SCHEDULE

**We are committed to meeting your deadlines.**

M&A understands the importance of meeting deadlines and we are confident we have the ability and capacity to meet River Valley’s required timelines. As previously stated, the foundation of a successful engagement is communication, and our proven process ensures timely, proactive coordination to meet your objectives.

We affirm the following anticipated dates to meet your timeline for June 30, 2023:

2023 Audit Dates	Work to be Performed
<b>March/April 2023</b>	<ul style="list-style-type: none"> <li>• Meeting with management to begin planning for the audit and tax preparation.</li> <li>• Predecessor auditor workpaper review.</li> </ul>
<b>May 2023</b> (will include preliminary fieldwork)	<ul style="list-style-type: none"> <li>• Preliminary fieldwork to include walkthroughs, review of minutes, revenue testing and sliding fee scale testing.</li> <li>• Initial request of items needed for the audit.</li> <li>• List to be reviewed with management.</li> </ul>
<b>September 2023</b>	<ul style="list-style-type: none"> <li>• Fieldwork to be conducted during days agreed to by management (approximately 8 days with 1-2 days on-site).</li> </ul>
<b>October 2023</b>	<ul style="list-style-type: none"> <li>• Review of draft financial statements and other deliverables with management.</li> </ul>
<b>October 2023 / November 2023</b>	<ul style="list-style-type: none"> <li>• Presentation of audit results to the Board of Directors.</li> <li>• Issuance of final financial statements.</li> </ul>
<b>December 2023</b>	<ul style="list-style-type: none"> <li>• Completion of the Data Collection Form (must be filed by the earlier of 30 days from issuance date or by March 31, 2023).</li> </ul>
<b>January 2024</b>	<ul style="list-style-type: none"> <li>• Preparation and finalization of the Form 990s and BCO-10s for review by management. Form 990 is Due May 15.</li> </ul>
<b>April 2023</b>	<ul style="list-style-type: none"> <li>• Meeting with management to discuss the prior year audit process and begin planning for the next year.</li> </ul>

# MCKONLY & ASBURY FEE PROPOSAL

## COMMITMENT TO QUALITY

M&A understands the importance of efficiencies and cost control and we have provided our engagement team with the tools needed to perform high quality services in a cost-effective manner.

In addition, River Valley may contact us at any time without the expectation of additional charges. A collaborative relationship is important, and M&A is committed to investing the necessary time to discuss your changes, challenges, and potential issues that may impact you and your organization.

## TRANSPARENCY

- M&A quotes services based on experience and realistic expectations to avoid unexpected fees.
- It is not our practice to bill for routine telephone consultations or questions unless they require significant research.
- Additional or out-of-scope billings will be discussed with you. Simply put, we do not send surprise bills.

## ASSUMPTIONS

Our fee proposal includes the following assumptions:

- Information is provided by management at the agreed-upon dates in order to ensure that the timeline will be met.
- The single audit will require the testing of **1 major program**, which is consistent with the past two years.

## OUT OF POCKET EXPENSES

Our fee proposal includes all out-of-pocket expenses.

## TECHNOLOGY / ADMINISTRATIVE FEE

Our invoices will include an additional 4% administrative and technology fee.

## OUR FEE PROPOSAL:

Rural Health Corporation of Northeastern Pennsylvania	2023	2024	2025
Financial Statement & Single Audit and Federal & state returns	40,000	41,500	43,000
4% Tech and Admin Fee	1,600	1,660	1,720
<b>Total</b>	<b>\$ 41,600</b>	<b>\$ 43,160</b>	<b>\$ 44,720</b>

The fees noted above specifically include the following:

1. Financial Statement Audit for the year ended June 30.
2. Single Audit for the year ended June 30.
3. Preparation of the Federal Form 990 and PA form BCO-10 for the year ended June 30.
4. Preparation of the financial statements, including the cash flow statement, statement of functional expenses, footnote disclosures and the Schedule of Expenditures of Federal Awards.
5. Completion of the Data Collection Form for management's approval and certification.
6. In person presentation with the Audit Committee or Board of Directors.
7. An assessment of the IT environment is required. We also include a report to the Board of Directors as part of this assessment with our observations.
8. Calls, questions, recommendations, and discussions with management throughout the year.
9. At least two meetings with management outside of the typical audit cycle.
10. All out of pocket expenses that may be incurred by our team for travel or mileage.

Upon appointment, we will establish a progress billing schedule with you that will be included in our engagement letters for each service.



## OTHER VALUED-ADDED SERVICES

### CYBERSECURITY & HIPAA COMPLIANCE

M&A's Cybersecurity Practice provides our clients with an experienced and trusted partner in the continuous battle to counteract the increasing risks, including addressing the risks related to HIPAA compliance. We offer a complete solution in terms of team experience, tools, and business/risk evaluation solutions to provide our clients with the best course of action. Our approach helps organizations understand risk profiles, recognize potential threats, determine risk tolerance, and create a cybersecurity program. Our support team includes highly skilled and trained professionals who work in collaboration with our clients every step of the way to assist in identifying and remediating vulnerabilities in your environment and minimizing risks to your organization.

### BACK-OFFICE ACCOUNTING

M&A provides back-office accounting services, customizing an outsourced accounting and financial support solution to fit your business needs. Our vast network of resources and internal personnel are dedicated and professionally equipped to provide a wide range of services from full-service outsourced accounting and financial solutions to temporary support in multiple functions for any business. Our depth, knowledge, and experience provide our clients with a quick and efficient outsourced solution to their daily, weekly, and monthly accounting and financial needs at a fraction of the cost of a full-time staff.

Services include:

- General ledger management
- Cash reconciliations and cash management functions
- Accounts receivable management
- Accounts payable and disbursement management
- Fixed asset management
- Financial statements and financial performance indicators

### INTERNAL CONTROLS ASSESSMENTS

M&A's internal controls and assessment group works closely with our clients to improve processes and gain efficiencies. They evaluate the system of internal controls and the information technology environment that support the organization's needs. Projects may include internal controls consulting, controls review and assessments, fraud risk assessments, IT security assessments, performance audits, as well as governance and business ethics consulting.

# PEER REVIEW REPORT



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

June 17, 2022

To the Partners of McKonly & Asbury  
and the National Peer Review Committee.

We have reviewed the system of quality control for the accounting and auditing practice McKonly & Asbury, LLP in effect for the year ended December 31, 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 on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

[bermanhopkins.com](http://bermanhopkins.com)

**MELBOURNE**  
8035 Spyglass Hill Road  
Melbourne, FL 32940  
321-757-2020

**ORLANDO**  
255 South Orange Avenue, #1200  
Orlando, FL 32801  
407-841-8841

# PEER REVIEW REPORT

## 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; and examinations of service organizations (SOC 1<sup>®</sup> and SOC 2<sup>®</sup> 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 McKonly & Asbury, LLP in effect for the year ended December 31, 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*. McKonly & Asbury, LLP has received a peer review rating of *pass*.

*Berman Hopkins Wright & LaHam*  
*CPAs and Associates, LLP*

January 6, 2023

# Susquehanna Community Health & Dental Clinic

Forward-thinking audit and tax services from FQHC  
specialists



January 6, 2023

Mr. James Yoxtheimer, Chief Executive Officer  
Max Houseknecht, Chief Financial Officer  
Susquehanna Community Health & Dental Clinic  
471 Hepburn St, Williamsport, Pennsylvania, 17701-6122  
*Delivered electronically*

Baker Tilly US, LLP  
1000 Commerce Park Drive  
Suite 430  
Williamsport, PA 17701  
T: +1 (570) 651 1741  
bakertilly.com

Dear James and Max,

Thank you for the opportunity to present our proposal for audit, tax and reimbursement services to Susquehanna Community Health & Dental Clinic (the Clinic). It has been a privilege to serve the Clinic and we are energized about the opportunity to continue to serve you. We believe we are a great fit to because of our expertise with FQHCs and our experience with you. Throughout this proposal, we will illustrate why Baker Tilly continues to be the best choice to serve the Clinic's audit, tax and cost report needs.

Although other accounting firms will tell you that a change of auditor will not be disruptive, it would require an investment of time by you and your team. Retaining Baker Tilly will avoid that burden because we already understand your mission and history, your people and your processes. We have gained invaluable experience with regard to your organization and services during our tenure. **Further, we will continue to support your organization's objectives so that the Clinic can remain focused on what's most important – serving your patients – rather than training new auditors.**

Independent research<sup>1</sup> indicates that audit firm rotation has proven to reduce audit quality, with the costs outweighing the benefits. In fact, audit failures are three times more likely to occur in the first two years of an audit with a new firm. Because of our **collaborative audit approach**, we are able to keep the Clinic current on issues in your industry, rotate managers and staff as needed and address issues as they arise. We have offered and will continue to provide the Clinic with a **fresh perspective**, while you still benefit from the institutional knowledge we have gained. Throughout our tenure, we have demonstrated that we keep your priorities top of mind and are responsive to your needs. **We will be there when you need us** and we will continue to offer:

- **The right size:** Since our relationship began with the Clinic, our firm has expanded in size and capability from a **top 15 national firm** to the **10th largest accounting firm in the country**. The Clinic will continue to benefit from our best-of-both-worlds solution that pairs the technical qualifications, technology tools and expansive resources of the largest firms with the responsive service, personalized attention and proactive communication of smaller firms.
- **The right team:** the Clinic will receive hands-on partner and manager involvement from a team of healthcare specialists to increase efficiency and quality of service. We will also provide the **consistent team you need as your team changes and grows**.
- **The right knowledge:** We know your mission, your people, and your culture. We have already developed a strong understanding of your organization through our work, so you won't have to worry about transitional costs or delays. We will utilize this knowledge to continue to provide an exceptional service experience for the Clinic.
- **The right experience:** We have provided auditing, tax and consulting services to not-for-profit healthcare organizations, including FQHCs, for more than 75 years. With thousands of healthcare provider clients throughout the country, including hundreds of hospitals, health systems and FQHCs, we understand the complex issues that you face each day.

Susquehanna Community Health & Dental Clinic, Inc.  
January 6, 2022

**The right approach:** We believe in a relationship approach that includes collaboration and a year-round connection. We will have an open line of communication with your management and Board, jointly addressing any issues during the audit and throughout the year, as well as offering insights and business planning ideas to help you improve your organization.

The Clinic will continue to be a valued client of Baker Tilly, and we will be personally involved in all aspects of our relationship, from planning through completion. Thank you for the opportunity to make tangible contributions to your success. Our team is excited to continue our professional relationship, and we look forward to discussing your questions and feedback.

Sincerely,



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<sup>1</sup>Sources:

- Public Company Accounting Oversight Board
- Commission on Auditors' Responsibilities
- National Commission on Fraudulent Financial Reporting
- GAO Study – "Public Accounting Firms: Required Study of Potential Effects of Mandatory Audit Firm Rotation"

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**Baker Tilly is responsive, interactive and produces the results they say they will. We are very pleased with the services they provide and consider Baker Tilly a leader among accounting and advisory firms.**

*Controller*



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# Meeting your needs with our resources

## Why Baker Tilly

We dedicate ourselves to delivering efficiency, quality, creativity, innovation and forward-thinking solutions. We are passionate about enhancing and protecting our clients' value, which is a collective effort by everyone across our firm. The Clinic will receive an exceptional experience for your management team, and — ultimately — those you serve. Below are some key facts about our firm.



**10th**  
largest accounting  
firm in the U.S.



**6,500**  
team  
members



**550**  
partners



**2,000+**  
Certified Public  
Accountants



**\$1.3B**  
firm revenue  
in FY2022



**50+**  
U.S. office  
locations



**250+**  
workplace and  
culture awards

### COMPREHENSIVE EXPERIENCE TO SERVE YOU

*the Clinic will receive support and guidance from a respected firm that continues to grow —INSIDE Public Accounting naming Baker Tilly as the 10th largest accounting firm in the United States on their 2022 IPA Top 100 list.*

## Celebrating more than 90 years serving our valued clients

As a future-looking firm, we celebrate more than 90 years in the marketplace by honoring our roots and continuing to shape our future. We embrace the fact that business can't stand still — and we won't stand still. As we help our clients identify new needs and opportunities, we innovate and change to work better.



Our roots took hold in 1931 in Waterloo, Wisconsin, where we began as a public accounting firm specializing in canning factory audits. Since that time, we have grown with more than 40 different business combinations, each with its own rich history, expanding our presence coast to coast and globally and expanding our scope across industries, services and areas of expertise. One thing has not changed over time: **our shared passion for enhancing and protecting our clients' value.**

As we reimagine our lasting impact, we remain grounded in our timeless core values. Through dedication, creativity and adaptability, Baker Tilly will become more connected to our clients, our people, our communities and our profession.

## A powerful presence in Pennsylvania

Your engagement will be staffed by members of the PA/WV Healthcare team, including individuals who specialize in providing audit and reimbursement services to FQHCs. Our PA/WV Healthcare team includes Baker Tilly team members who live in Pennsylvania, Ohio, and West Virginia.

With more than 800 professionals across 15 offices in the state, our roots run deep throughout the Commonwealth. This includes a significant presence in the Pennsylvania healthcare market, where we have gained deep experience in areas like the PA Rural Health Model, Upper Payment Limit, Medicaid Rate Setting, CAH DSH Payments, Nursing Home Assessment and Community HealthChoices. We are proud to say that Baker Tilly provides audit, tax and consulting services to hundreds of healthcare providers in Pennsylvania.

# MEETING YOUR NEEDS WITH OUR RESOURCES

## Standing on our values

Our core values infuse our culture and drive the way we plan to work with the Clinic. They are what we believe and what we expect from each other. They guide our decisions, inspire our actions and gauge how we do business. They are shorthand for what we stand for — and what we stand against. Our core values are fundamental and timeless and come to life through our own experiences and personal expression. Our core values are highlighted below.

 <b>BELONGING</b> We foster a deep level of mutual respect where each one of us feels seen, heard, valued and connected. We commit to a diverse and inclusive workplace upheld by fairness, compassion and equality.	 <b>COLLABORATION</b> We are at our best when we work together. We build on our collective strength to achieve more than we can as individuals.	 <b>INTEGRITY</b> We do the right thing, for the right reason, every day. Honesty, trust and keeping our promises are paramount to our success.	 <b>PASSION</b> We put forth our best effort every day for the benefit of our people, clients and firm. There is a sense of urgency and relentless energy in everything we do. We love our profession and take great pride in it.	 <b>STEWARDSHIP</b> We invest for the future with the intention of leaving everything better. We strive to make a positive difference and leave a proud legacy.
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### SHARED CULTURES, VALUES, PHILOSOPHIES AND GOALS

*the Clinic and Baker Tilly have a strong cultural fit, and our commonalities will lay the foundation for trust, open communication, a seamless project approach and an enduring relationship.*

## Our national healthcare practice

Baker Tilly is recognized both locally and nationally by accounting standard setters, investment bankers, financial institutions and rating agencies as a leader in serving not-for-profit healthcare organizations. More than 4,500 clients throughout the U.S. rely on us to help them with their audit, tax and advisory needs.

Backed by **over 75 years of experience**, our healthcare practice is one of our firm's largest industry groups. Our team consists of more than **200 full-time professionals, including 30 partners**.

We serve a diverse group of healthcare providers across the entire care continuum, including:

 Community-based hospitals and multistate healthcare systems	 Continuing-care retirement communities	 Federally qualified health centers	 Physician and dental practices	 Skilled nursing and assisted living facilities	 Ambulatory surgery centers	 Home health and hospice providers	 Behavioral health providers
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## MEETING YOUR NEEDS WITH OUR RESOURCES

### Experience serving FQHCs

We provide financial statement and single audits, Form 990 and state charitable registration statement preparation, reimbursement and consulting services to numerous FQHCs throughout the country. Our professionals have worked with look-alike, startup and expanding FQHCs, along with those that are more established. **We understand the reimbursement, accounting and compliance issues pertinent to these organizations** and have consistently provided recommendations to our clients to enhance controls, procedures and operating results. We have included a sample representative list of our FQHC clients below.

#### A REPRESENTATIVE LIST OF OUR FQHC CLIENTS

- Adults and Children with Learning and Developmental Disabilities (NY)
- Argus Community Inc. (NY)
- Berks Community Health Center (PA)
- Belington Community Medical Services Association Inc. (WV)
- Bluestone Health Association Inc. (WV)
- Camden on Gauley Medical Center Inc. (WV)
- Caring Community Health Center, d/b/a CommunityCare (PA)
- Catholic Charities of the Diocese of Rockville Centre (NY)
- Centerville Clinics (PA)
- Change, Inc. – Family Medical Care (WV)
- ChesPenn Health Services (PA)
- Community Health Center of Richmond (NY)
- Community Health Clinic (PA)
- Community Health Networks (PA)
- E. A. Hawse Health Center Inc. (WV)
- Esperanza Health Center (PA)
- Family Medical and Dental Care Inc. d/b/a Azalea Health (FL)
- Family Residences and Essential Enterprises (NY)
- Florida Community Health Centers Inc. (FL)
- Greater Prince William Area Community Health Center (VA)
- Hamilton Health Center (PA)
- Henry J. Austin Health Center (NJ)
- Keystone Rural Health Consortia (PA)
- Lincoln County Primary Care Inc. (WV)
- Long Island FQHC Inc. (NY)
- Minnie Hamilton Health Care Center Inc. (WV)
- Mon Valley Community Health Services (PA)
- Monmouth Family Health Center (NJ)
- Monongahela Valley Association of Health Centers Inc. (WV)
- Monroe County Health Center Inc. (WV)
- Neighborhood Health Center of the Lehigh Valley (PA)
- NEPA Community Health Care (PA)
- New River Health Association Inc. (WV)
- Northeast Florida Health Services Inc. (FL)
- North Philadelphia Health System (PA)
- Outreach Community Health Centers (WI)
- Preston Taylor Community Health Center Inc. (WV)
- Primary Care Health Services (PA)
- The Primary Health Network Inc. (PA)
- Progressive Community Health Centers (WI)
- Rainelle Medical Center Inc. (WV)
- Roane County Family Health Care Inc. (WV)
- Rural Health Access Inc. d/b/a Coalfield Health Center (WV)
- St. Anthony Foundation (CA)
- St. George Medical Clinic Inc. (WV)
- Valley Health Partners (PA)
- Valley Health Care Inc. (WV)
- West Virginia School of Osteopathic Medicine Inc. (RHC) (WV)
- Williamson Health and Wellness Center Inc. (WV)
- Wirt County Health Services Association Inc. (WV)

## MEETING YOUR NEEDS WITH OUR RESOURCES

### Industry involvement

We are passionately involved in the healthcare field as leaders, advisory panel participants, committee members, thought contributors, advocates and volunteers for a wide range of healthcare organizations and associations. As Value Architects™, we provide guidance on policy, regulatory changes and reimbursement implications, among other topics, for state and national associations.

Our involvement in the organizations below will help keep the Clinic up to date about the important industry issues affecting you.

#### BAKER TILLY'S HEALTH CARE INDUSTRY INVOLVEMENT

- AICPA Healthcare Expert Panel
- AICPA Healthcare Revenue Recognition Task Force
- American College of Healthcare Executives
- Association of Healthcare Internal Auditors
- CARF Financial Advisory Panel
- Contributor/sponsor of Financial Ratios & Trend Analysis of CARF-Accredited Continuing Care Retirement Communities
- Healthcare Financial Management Association (HFMA)
- HFMA Principles and Practices Board
- LeadingAge and state affiliates

### Complimentary thought leadership and training to keep the Clinic informed

Our active industry involvement and specialization translates into knowledge that we will proactively share with the Clinic. We will regularly invest time in our relationship to directly inform you about emerging industry issues, including accounting standards updates and changes in tax regulations (at no charge). Baker Tilly also regularly authors articles and whitepapers and sends out periodic email alerts and newsletters to our clients on relevant industry issues and accounting matters. And we will invite you to our complimentary seminars and webinars throughout the year.

### Consulting solutions

Ranked as a **top 15 healthcare consulting management firm**, we have advised many FQHCs on various operational and strategic issues.

We are here to help the Clinic achieve your organizational goals by offering our full breadth of our professional expertise – resources and knowledge extending far beyond traditional audit and tax services, including:

#### BAKER TILLY'S PROFESSIONAL EXPERTISE

- Accountable care and integrated delivery system development and operations
- Creative financing solutions, including new market tax credits
- Construction contract/cost analysis and oversight services
- Cybersecurity advisory services
- Employee benefits plan services
- Financial planning, modeling and feasibility studies
- HIPAA risk assessments
- HR consulting, including benefits administration
- Internal audit
- Market assessments and research
- Medicare and Medicaid reimbursement services
- Mergers and acquisitions
- Physician billing (Total Practice Management)
- Physician contract development and analysis
- Revenue cycle optimization
- Risk readiness assessments
- Single audit
- Strategic planning
- Transaction advisory services, including business valuations and due diligence
- Value-based management and program development

## MEETING YOUR NEEDS WITH OUR RESOURCES

### Single audit expertise

Since the passage of the Single Audit Act of 1984, Baker Tilly has recognized the importance of becoming specialists in this highly complex area. And, with the passage of the CARES Act during the onset of the COVID-19 pandemic, we have continued to deepen our experience for our healthcare provider clients, many of whom are experiencing single audit or program audit requirements for the first time.

Our firm currently performs more than 700 single audits each year, ranking Baker Tilly in the top three nationally based on number of audits conducted by CPA firms. To stay on top of the changing requirements, we serve on various AICPA committees studying financial and single audit issues. We have been selected as speakers for nationally sponsored training courses, and we actively participate in industry events.

### Ranked in the Top 3

nationally for number of single audits performed annually

Our depth of expertise with single audits places us in a unique position to perform this work for the Clinic. The experiences our professionals gain at a national level are brought to our entire firm through annual single audit training and updates to our audit methodology and work programs. More than 300 professionals within our firm are regularly trained to conduct single audits under Uniform Guidance.

Baker Tilly is also asked to review and comment on various single audit documents created by the AICPA and OMB prior to their issuance. Below is a list of documents where we have provided contributions.

- AICPA Audit Guide — GAS and Single Audits
- AICPA Audit Risk Alert — GAS and Single Audits
- OMB Compliance Supplement

### In-depth employee benefit plan insight and experience

the Clinic needs an employee benefit plan auditor that can help you meet your annual audit and filing regulatory requirements. We understand the importance of effectively establishing and operating a plan within a stringent regulatory environment, and we will work hard to protect your plan's integrity and help you achieve your goals.

Our highly specialized team members will draw upon their deep experience serving more than 2,000 active employee benefit plans throughout the United States. We will provide valuable feedback to help mitigate risk and enhance internal efficiencies for your company — ultimately helping you enhance and protect your value over the long term.

Our firm has also been a member of the Employee Benefit Plan Audit Quality Center (EBPAQC) for CPA firms since its inception. Under the AICPA's direction, this center is a national community of CPA firms that demonstrate a commitment to audit quality and raise awareness about the importance of employee benefit plan audits.

### Employee benefit plan focus



We serve 2,000 active employee benefit plans



Our firm is ranked as the 5th most active firm among all benefit plan auditors in the U.S. (out of more than 6,000 firms)

## MEETING YOUR NEEDS WITH OUR RESOURCES

### Cost report and reimbursement specialization

At Baker Tilly, we have established a team within our healthcare practice that **specializes solely in Medicaid and Medicare reimbursement** and prepares more than 500 cost reports annually for clients across the U.S.

Our reimbursement specialists also **regularly collaborate with our audit teams** to provide significant insights related to laws and regulations that healthcare providers must comply with, as well as relevant Medicare and Medicaid issue updates.

**500+**  
Medicare and Medicaid cost reports prepared annually

Like most healthcare organizations, the Clinic is required to maintain regulatory compliance and ensure effective controls throughout your organization and that all reimbursement opportunities are captured. We can help you identify vulnerabilities and opportunities — then work with you on solutions that support your goals.

Areas where we can assist you include:

- 340B Drug Pricing Program enhancement and compliance
- Cost report preparation and review
- Managed care contract review and analysis
- Medical education (GME and IME)
- Medicare appeals
- Medicare bad debts
- Medicare DSH enhancement
- Provider-based billing implementation and compliance
- Provider enrollment and credentialing
- Rural Health Clinic setup and rate maximization
- Transfer DRGs
- Wage index and occupational mix improvement

### Not-for-profit tax experience for healthcare providers

the Clinic needs to be certain that its tax-exempt status is protected. As our client, you can rest assured that we have the resources to help you comply with the ever-changing IRS, state and local regulations. Baker Tilly prepares or reviews more than 2,800 Federal Form 990 tax returns each year. We have a dedicated team of not-for-profit tax specialists who serve the distinct needs of these organizations.

Our tax professionals both manage tax compliance efforts and perform research for clients. We have deep connections at the IRS and are always available to provide additional insight on tax issues. We provide tax compliance services to clients daily, including the preparation of the following forms:

**2,800+**  
Form 990s prepared annually

- Federal Form 990, Return of Organization Exempt from Income Tax
- Federal Form 990-EZ, Short Form Return of Organization Exempt from Income Tax
- Federal Form 990-T, Exempt Organization Business Income Tax Return
- Federal Form 990-PF, Return of Private Foundation
- Federal Form 5500, Annual Return, Report of Employee Benefit Plan

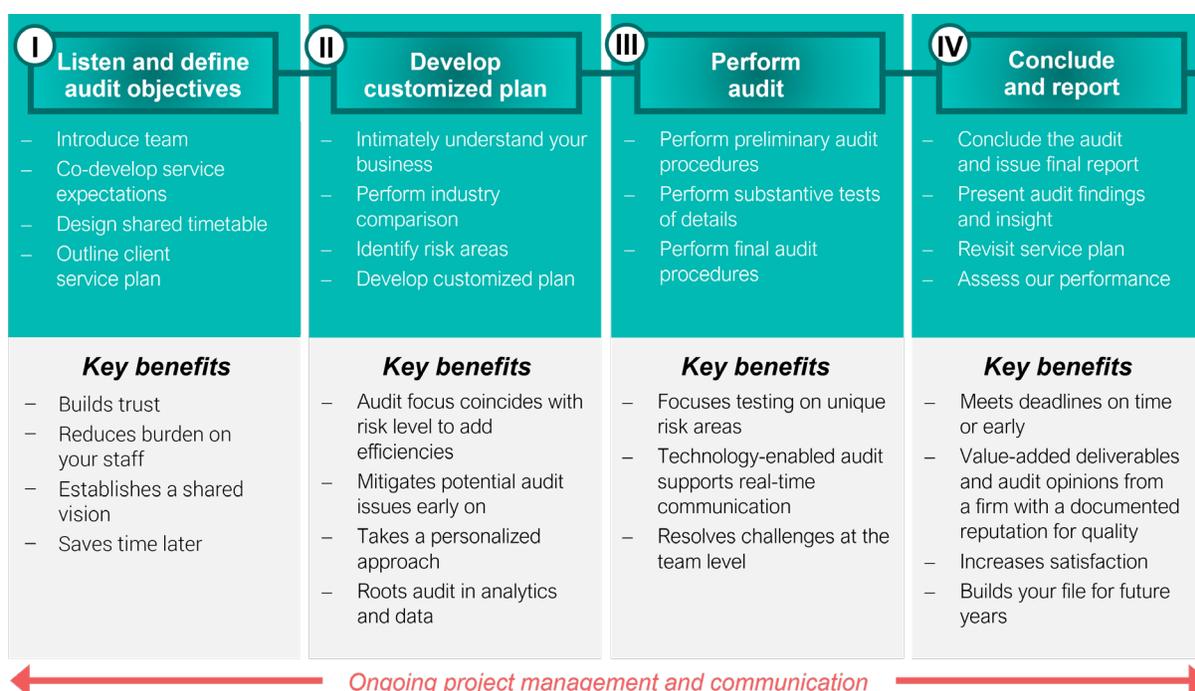
# Service approach

## Designing a collaborative audit approach tailored to the healthcare industry

**What** we do in terms of our audit approach is designed to deliver a high-quality audit. **How** we do it is what distinguishes our firm. To help the Clinic adapt to and benefit from change, Baker Tilly works hard to be a consultative assurance ally that proactively manages risk.

### Tailoring our approach to meet your needs

An overview of our collaborative, industry-focused and advisory-based audit approach is detailed below.



### TAILORED AUDIT APPROACH

*A high-touch audit service model assures the Clinic of accessibility, reliability and a tailored approach. We will work hard to gain your trust and solve problems through open, engaging dialogue and frequent communication.*

## Completing the Clinic’s audit and tax engagement on your timeline

The Clinic can expect a genuine, meaningful relationship with Baker Tilly. We will meet your deadlines, provide quality services and deliver a well-planned, seamless experience using the following methodologies.

### Meeting your deadlines and exceeding your expectations

The Clinic’s time is valuable, and we are committed to delivering services on your timeline. Our team will begin the engagement with a mutually agreed-upon timeline — which we will use to co-develop a client service plan that serves as a communication and monitoring tool for both of our teams. The Clinic will finalize and approve our customized service plan.

Our goal is to meet your deadlines, and we use the strategies below to make sure we exceed your expectations.



### **Working backward from your required reporting due date**

Meeting your deadlines is our number one priority. Like you, Baker Tilly recognizes that a surprise-free approach is vital to building a genuine, meaningful relationship.



### **Focusing significant partner time in the early engagement stages**

This tactic helps us to identify all potential risks at the beginning of the process and makes sure your engagement is led by experienced leaders.



### **Setting a clear plan of action through our client service timeline**

Your team will be informed and updated on any open items. The status of your engagement will be available at all times.



### **Emphasizing regular communication with management**

We emphasize sharing the latest regulatory changes, industry trends and best practice insights with you throughout the year.

#### **USING OUR NO-SURPRISES APPROACH TO COMMUNICATE THROUGHOUT THE ENGAGEMENT**

*We use a variety of strategies and tools to make sure we meet your deadlines and exceed your expectations.*

### **Providing a responsive, accessible and consistent team**

We help our team members manage their time commitments and are committed to providing the Clinic with a responsive, accessible and consistent team. We will use the following scheduling and planning strategies and tools to prioritize the Clinic's needs.



#### **Dedicated teams with clearly defined roles and responsibilities**

We structure our responsive team to quickly escalate any issues, be available when you need us and meet your needs without overburdening individual team members.



#### **Staff scheduling tools and resources to deliver high-quality service**

Our team members enter their availability into ProStaff. Resource management coordinators use weekly reports to make sure team members' commitments do not exceed their capacity to deliver high-quality service.



#### **Flexible staffing ratios and a high level of partner and manager resources**

We offer flexible staffing ratios depending on project needs. We balance workloads for team members through advanced planning and integrate additional subject-matter specialists and support staff when needed.

#### **MEETING YOUR DEADLINES AND NEEDS THROUGH AN ORGANIZED SCHEDULING PROCESS**

### Ongoing communication with the Clinic

**At Baker Tilly, we believe it is important to maintain regular contact with our clients' management teams and audit committees throughout the year – not just during the audit.** This keeps us informed of changes that affect their reporting and allows us to ask about new transactions and changes in funding, processes, systems and other items that may affect the audit. By communicating throughout the year, any issues are highlighted and resolved as they occur. It also allows us to audit transactions in real-time and provide you with answers to financial reporting questions that you may have as they come up.

During the audit, we will be in regular contact with your management team on status and open items. Since we review work papers during fieldwork, we can evaluate our progress and provide updates to management on a real-time basis. Our engagement team typically schedules weekly meetings with management to discuss the status of the audit, any open items and any matters for further review. We will immediately notify management of any issues that come to our attention, such as compliance exceptions, potential adjustments or unclear financial statement disclosures.

Our risk assessment process begins at audit commencement and continues through report issuance. If we determine that the scope of our audit needs to be altered for any reason, we will discuss the scope changes with management prior to undertaking any additional work.

**We will also maintain an open line of communication with your finance committee, working together to resolve any issues during your audit and throughout the year.** We generally meet twice annually with finance committee, once during the planning phase of the audit and once at the conclusion of the audit. We will also be available throughout the year for meetings and telephone conversations to address specific issues that finance committee members would like to discuss. Additionally, we will contact the finance committee if any issues arise during the audit that need their immediate attention. The following graphic highlights our standard communication touchpoints with audit committees:



## Embedding innovation to add efficiencies and insight for the Clinic

A key factor in your success is an ability to quickly adapt to new innovations and adjust to changing regulatory environments. Our firm's investment in technology is an investment in helping you do both.

<p><b>Efficiency</b></p> <p>We will spend more time on high-value activities because we can streamline workflows through automation and scripting.</p>	<p><b>Accuracy</b></p> <p>Machines and programs process information consistently and comprehensively, providing a reliable check on human error.</p>	<p><b>Focus</b></p> <p>Technology removes repetitive, low-value tasks from our work, so we can focus on creating custom solutions and tailored insights.</p>	<p><b>Insight</b></p> <p>With analytics, data can be retrieved, sorted and analyzed in new ways to reveal trends and opportunities that address your needs and challenges.</p>	<p><b>Impact</b></p> <p>We can provide the right tools to protect and enhance your value – making a lasting difference now and into the future.</p>
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### TECHNOLOGIES IMPROVE THE CLINIC'S EXPERIENCE

*The Clinic, not Baker Tilly, is the true beneficiary of our technology investments. These technologies increase the value we deliver to you as our client because they improve the way we work.*

### Powering the Clinic's engagement with technology tools

The Clinic will receive a range of technology tools, as detailed below, that will infuse efficiencies and value into the engagement.

BENEFITS TO the Clinic	
<b>Visualization</b>	Your management team can view identified risks and benefit from existing data.
<b>Assurance</b>	The Clinic will receive an exceptional work product with industry-specialized templates and content.
<b>Tax</b>	You will experience seamlessly coordinated tax services and compliance efficiencies.
<b>Research</b>	The Clinic can expect us to stay up to date on relevant accounting pronouncements — and how we can apply them for your organization .
<b>Data conversion</b>	Your management team will receive data in a visual format that illustrates the linkage between risks, controls and procedures.
<b>Extract transform load (ETL)</b>	The Clinic will experience greater efficiency, accuracy, consistency and output.
<b>Secure collaboration</b>	The Clinic can expect secure and seamless collaboration, visual presentations and remote check-ins.
<b>Robotics process automation (RPA)</b>	Your organization will experience efficiencies and improved processes.

### THE CLINIC WILL BENEFIT FROM OUR TECHNOLOGY INNOVATIONS

*We offer a variety of technology tools to provide efficiencies and value-added insights to the Clinic's engagement.*

### Driving a relationship-based tax approach

Baker Tilly works closely with our clients to ensure that the narratives and other information contained in the tax returns are accurate and present the information in the best possible way to highlight the accomplishments of the organization. Our tax and audit teams also work as one team, so that we do not duplicate requests. We will co-develop our tax approach with you and customize it to fit the needs of the Clinic's team.

#### Phase 1: Planning and gathering of information

- Hold call or planning meeting with the Clinic to discuss overall engagement plan, timeline for the preparation and review of the returns
- Send tax information request listing to the Clinic for completion

#### Phase 2: Preparation

- Obtain trial balances and other related information from the audit engagement
- Complete the returns and communicate open items to the Clinic
- Hold an update call with the Clinic to discuss open items and status of the returns

#### Phase 3: Completion

- Provide a draft return to the Clinic with remaining open items and questions
- Hold a review call to discuss open items, questions and changes based on their review to the returns
- Final draft to contact for dissemination to the Clinic's Finance Committee for review
- Present tax returns to the Clinic's Finance Committee (if requested)



#### OUR OPTIMAL TAX APPROACH

*Our relationship-driven tax approach takes place year-round and is rooted in a strong working relationship with you.*

# Your Value Architects™

## Aligning key engagement team members with your goals

Your handpicked team of professionals offers a collaborative focus supported by the breadth and depth of our firm's national resources. We believe in strong personal relationships, and this means a personal interest in the Clinic from some of our most experienced team members. Engagement team members are introduced below, and complete resumes are available in the Appendix.

### INTENTIONALLY SELECTED ENGAGEMENT TEAM FOR THE CLINIC

#### *Audit team*



##### **Deb Bowes, CPA — Engagement partner**

Deb will oversee all aspects of the financial audit to ensure they are properly executed, and the final deliverables are technically accurate and contain meaningful insights. She will be actively engaged with the audit team throughout the course of the audit and will participate in meetings with management and the Finance Committee. With more than 25 years of public accounting experience, Deb has focused her entire career serving the healthcare industry.



##### **Kate Hoover, CPA — Senior manager**

Kate will supervise the day-to-day audit fieldwork and the audit team and work closely with Deb and the Clinic's management team to coordinate the audit, financial reporting and communication with the Finance Committee. Kate specializes in providing assurance and accounting services to healthcare organizations.

#### *Tax team*



##### **Kerri Bodga, CPA — Partner**

Kerri will work closely with Baker Tilly's tax team to develop a strong relationship with the Clinic. She will oversee the compliance process and ensure accuracy and transparency for the tax filings. Kerri brings over 28 years of not-for-profit tax experience to the Clinic's team.



##### **Jaime Kuntz, CPA — Senior manager**

Jaime will maintain frequent contact with you to receive updates about your organization and present new ideas or relevant tax law changes. She will handle tax compliance reviews and manage senior and staff tax associates assigned to your engagement. Jaime has been with Baker Tilly for 23 years. She has been primarily focused on not-for-profit organizations.

#### *Reimbursement team*



##### **Keith Hutcheson, CPA — Partner**

Keith's prior experience includes a position as a Medicare senior auditor, auditing cost reports and reimbursements to hospitals and other healthcare providers. He has over 35 years of experience in the healthcare industry.



**Deandra M. Fallon — Senior manager**

Deandra will oversee the preparation of all cost reports and work with the Covenant Woods management team on all reimbursement issues. Deandra brings over 20 years of healthcare experience to your team. She specializes in managing Medicaid and Medicare cost report preparation engagements, including numerous senior living providers and hospitals.

**Employee benefit plan team**



**Jenn Rhea — Director**

Jenn’s expertise in employee benefit plan audits includes defined contribution (including 403(b) plans), defined benefit, employee stock ownership and health and welfare audits. She has been with Baker Tilly for over 20 years.



**Ellin Kightlinger – Audit senior**

Ellin will be responsible for the day-to-day tasks of your audit, which includes ERISA compliance testing and all aspects of the EBP audit.

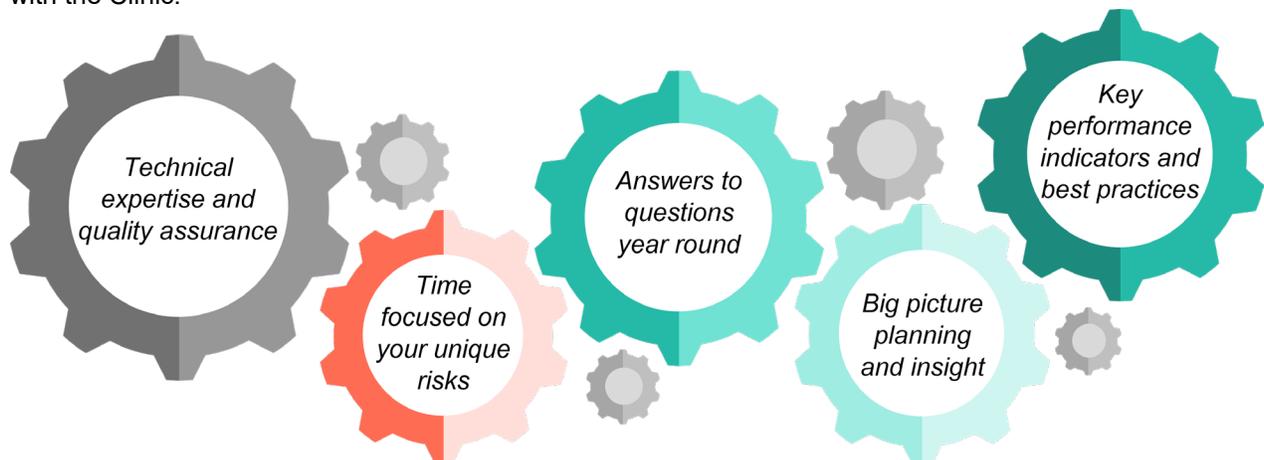
**THE CLINIC WILL RECEIVE TANGIBLE RESULTS WITH BAKER TILLY**

*All engagement team members are committed to the Clinic’s success. Their industry experience and service expertise translate into tangible results for the Clinic*

**Building trust and maximizing value with significant team member involvement**

Your experienced engagement team members will be responsive to your needs, quickly resolve challenges and build trust. You can expect to receive technical insights and an approach customized to your unique structure, culture, timing and strategic goals.

We are ready to serve you when you need us, where you need us and for as long as you need us. Whether it is an early-morning phone call or late-night email, we are here to give you peace of mind when it comes to financial reporting. The graphic below details how we will build trust and maximize value with the Clinic.



## Cultivating an engaging culture to offer a consistent team

You can expect to see the same engagement team members every year and avoid the time and cost commitments of onboarding a new team. We view our commitment to staff continuity as the cornerstone of building a lasting relationship with the Clinic.

Exceptional professionals thrive at Baker Tilly because we cultivate an engaging culture through diversity and inclusion, work-life balance, continuous learning opportunities, career advancement and employee recognition. We invite you to click on the video to the right to learn more about Baker Tilly's unique culture.



**EMPHASIZING OUR CULTURE**  
*What makes our firm special? The emphasis we put on our culture. We take care of our people so we can take care of our clients.*

### EVIDENCE OF OUR TEAM MEMBER-FOCUSED CULTURE AND COMMITMENT TO EXCELLENCE

Baker Tilly was included in **People Magazine's 2022 Companies That Care list**, which recognizes companies who put their employees and communities first

Recognized as **one of America's Best Large Employers** in 2021 and 2022 by Forbes

Received **250+ culture awards and workplace recognitions** firmwide

Ranked as a **top 10 accounting and advisory firm for workplace prestige and quality** on Vault Accounting's Accounting 50 list; **culture** is the number one reason that team members join our ranks and stay at our firm

Baker Tilly has again been certified as one of the **Best Workplaces in Consulting and Professional Services** -- one of only 25 companies recognized on this list

**CULTIVATING AN ENGAGING CULTURE**  
*Our commitment to attracting and retaining a top-quality workforce benefits the Clinic through engaged team members and staff continuity.*

# Value for fees

*Value means more than simply checking boxes and meeting your requirements. Value means services that lead to meaningful insights, help improve efficiencies and direct more dollars and resources to achieving the Clinic's mission.*

## Delivering a professional fee estimate for the Clinic

We are excited about the opportunity to work with the Clinic and have prepared the below fee estimate to meet the Clinic's needs and objectives. Our fees allow for thorough and insightful advice from experienced professionals without unnecessary add-on charges.

SERVICES	FEES
Audit for year-ending December 30, 2022 (including single audit)	\$42,500
EBP audit	\$15,000
Cost reports	\$4,500
Federal form 990 preparation	\$3,000
<b>TOTAL FOR ALL SERVICES</b>	<b>\$65,000</b>

### Expenses and administrative fees

Out-of-pocket expenses will be billed separately and capped at 5% of our total professional fees.

In order to serve you best with innovative technology and up to date resources, we charge administrative fees, which will be billed separately at 5% of our professional fees.

### Avoiding surprises and a nickel-and-dime billing approach

Routine phone calls, emails and quick consultations are included in the Clinic's fee estimate. We do not believe in billing for every question, comment or concern, and we encourage you to discuss any unusual transactions with us to gain efficiencies for year-end.

If an issue arises, your engagement team members will work with you to determine what assistance is required and arrange an appropriate fee at that time. We will **always** tell you if the assistance you need is out of scope, and we **never** perform additional work without approval.

### Detailing our assumptions

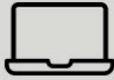
Our estimate is based on the below assumptions. Should any of these change during the engagement, we will contact the Clinic immediately and prepare a change order detailing the new requirements and corresponding budget impact. We will not perform additional work without the Clinic's approval.

The engagement assumptions include:

- Adequate support, preparedness and cooperation from the Clinic’s management
- Organized books and records
- Fees based on current advisory, tax and assurance standards
- No major scope of organizational changes, including mergers or expansions into new markets

**Supporting you with our value-for-fees approach**

We will provide the highest quality service for a fair and reasonable fee. Below is an overview of our value-for-fees approach and how it benefits you.

 <p>A team that works with a similar client base and is ready to lead a smooth and beneficial transition</p>	 <p>Frequent check-ins and timely responses to your inquiries</p>	 <p>Controlled costs through a service approach designed for your organization; no surprise billing or add-on charges</p>	 <p>Knowledge retention through a commitment to staff continuity</p>	 <p>Proactive ideas and industry insight shared year-round via complimentary articles, toolkits, webinars, e-books, alerts, whitepapers and newsletters</p>
 <p>Support from the full breadth and depth of Baker Tilly’s resources across the U.S. and around the world</p>	 <p>Practical, flexible and collaborative approach designed for your unique needs</p>	 <p>Full range of service solutions to grow with your needs</p>	 <p>Use of innovative technology and software tools to support real-time communication, efficiencies and compliance</p>	 <p>High level of experienced partner and manager involvement for a big-picture perspective</p>

**COMMITMENT TO VALUE FOR FEES**

*the Clinic can expect exceptional service paired with a fair, competitive fee arrangement that allows us to deliver continuous value throughout our relationship.*

## Appendix A: Resumes

PARTNER

# Debra K. Bowes, CPA

*Deb is an audit partner in Baker Tilly's healthcare practice who joined our firm in 1995.*



## **Baker Tilly US, LLP**

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## **Education**

Bachelor of Arts in financial  
accounting and managerial  
economics  
Lycoming College  
(Williamsport, Pennsylvania)

With more than 25 years of experience auditing healthcare organizations, Deb serves as the hospital and health system sector leader for Baker Tilly's national healthcare practice. She has experience with numerous types of financial and compliance audits, including single audits.

## **Specific experience**

- Leads financial audits of numerous hospitals, health systems, skilled nursing facilities, CCRCs, and FQHCs
- Directs single audits in accordance with Uniform Guidance
- Presents financial and audit reports to client boards and committees
- Provides guidance on accounting policies and procedures to improve the operation of the accounting function and strengthen internal controls
- Provides a variety of accounting and budgeting assistance to healthcare clients
- Presents at annual healthcare audit training
- Licensed CPA in Pennsylvania

## **Industry involvement**

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- Healthcare Financial Management Association (HFMA)

SENIOR MANAGER

# Kate Hoover, CPA

*Kate is an audit senior manager in Baker Tilly's northern Pennsylvania healthcare practice with more than nine years of public accounting experience.*



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## Education

Master of Science in accounting  
Syracuse University  
(Syracuse, New York)

Bachelor of Science in accounting  
Susquehanna University  
(Selinsgrove, Pennsylvania)

She specializes in providing assurance and accounting services to healthcare and not-for-profit organizations. Kate also has experience with single audits in accordance with Uniform Guidance.

## Specific experience

- Manages audit fieldwork services including supervision and review of staff work, as well as preparing and reviewing financial statements
- Comprehensive experience in financial statement analysis
- Reviews and provides recommendations for internal control adequacy, functionality and accuracy
- Identifies and communicates issues, offering recommended solutions
- Presents financial and audit reports to client boards and committees
- Single audit training and experience
- Organizes and presents at annual healthcare audit trainings
- Licensed CPA in Pennsylvania

## Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
  - Audit Committee Member, 2021-Present
  - Member of Council, 2021-Present
- Healthcare Financial Management Association (HFMA)

PARTNER

## Kerri Bogda, CPA

*Kerri Bogda has more than 28 years of professional tax experience, including research, planning and compliance.*



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### **Education**

Master of Science in taxation  
George Washington University

Bachelor of Fine Arts  
New York University

Since joining Baker Tilly in 2008, Kerri has focused on her main practice area of not-for-profit organizations. She has considerable experience in public charities, membership organizations, VEBA's and private foundations. Kerri's main client industries include senior living, higher education healthcare and other not-for-profit sectors. Her expertise also includes high net-worth individuals and trusts.

### **Specific experience**

- Manages the not-for-profit practice for the East Region, which includes approximately 500 not-for-profit clients and 1,200 Forms 990, 990-T and 990-PF
- Provides client consulting services such as tax check-ups and UBI studies
- Serves as an advocate for both not-for-profit and individual clients during the IRS field audit process
- Prepares clients' tax-exempt status applications
- Reviews state sales tax exemption applications
- Advises clients on tax questions/issues and prepares tax memorandums and other research documents
- Trains external and internal clients on basic and complex Form 990 compliance
- Licensed CPA in Pennsylvania

### **Industry involvement**

- American Institute of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Speaks at both internal and external conferences on topics related to specialized industry filings

## SENIOR MANAGER

# Jaime Kuntz, CPA

*An assurance and tax senior manager, Jaime has been with the firm for 16 years and has been primarily focused on not-for-profit organizations, specifically higher education and healthcare clients.*



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[jaime.kuntz@bakertilly.com](mailto:jaime.kuntz@bakertilly.com)

[bakertilly.com](http://bakertilly.com)

## **Education**

Bachelor of Arts in accounting  
Lycoming College  
(Williamsport, Pennsylvania)

Jaime has been a member of the firm's exempt organization tax practice since 2008. She is responsible for the coordination and supervision of tax compliance and consulting issues that involve Baker Tilly's exempt organization clients, which include private foundations, healthcare systems, acute care hospitals, skilled nursing facilities, home health and hospice agencies, continuing care retirement communities, higher education institutions and membership organizations. Jaime also concentrates on tax compliance involving for-profit entities and individuals.

Jaime has supplemented her education with a variety of continuing education courses and teaches continuing education courses regarding tax compliance and other issues for exempt organizations.

## **Specific experience**

- Oversees the preparation and review of a significant portion of the firm's Forms 990, 990-PF and 990-T work
- Focuses on the firm's exempt organization tax practice and has assisted in the development of the firm's annual training and best practices.
- Prepares applications for tax exempt status
- Prepares applications for sales tax exemption
- Routinely consults with clients on various tax issues including tax compliance issues, payroll tax questions and unrelated business income studies
- Licensed CPA in Pennsylvania

## **Industry involvement**

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- Pennsylvania College of Technology Accounting, advisory committee

**PARTNER**

# J. Keith Hutcheson, CPA

*Keith is a partner in Baker Tilly's healthcare practice.*



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## **Education**

Bachelor of Business  
Administration in accounting  
Marshall University

Keith has more than 35 years of reimbursement and accounting experience in the healthcare industry. His prior experience includes a position as a Medicare senior auditor, auditing cost reports and reimbursements to hospitals and other healthcare providers. Keith is a frequent speaker on topics relating to hospital reimbursement and speaks with client groups on various reimbursement topics.

## **Specific experience**

- Performs consulting, audit and advisory services to clients in the healthcare industry
- Provides strategic advice to healthcare clients, relating to mergers and acquisitions and the impact of new facilities and locations on overall system reimbursement
- Assists clients with Medicare/Medicaid services, including reimbursement, DSH, bad debts, S-10 charity care logs and wage index
- Performs cost reports, including appeals, exemption and exception requests
- Assists clients with sole community and Medicare dependent designations
- Provides provider-based physician billing services
- Excellent understanding of current Medicare regulations
- Critical access hospital reimbursement expert since inception as Rural primary care hospital (RPCH)
- Expert in reclassification of urban to rural special hospital designation, including rural referral, sole community hospital status and improvement in wage index
- Provides hospital reimbursement and consulting services
- Speaks on cost reporting and reimbursement issues

## **Industry involvement**

- American Institute of Certified Public Accountants (AICPA)
- Healthcare Financial Management Association (HFMA)
- West Virginia Society of Certified Public Accountants (WVSCPA)

SENIOR MANAGER

## Deandra M. Fallon, CPA

*Deandra is a senior manager in Baker Tilly's Northern Pennsylvania healthcare practice.*



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### **Education**

Bachelor of Science  
King's College  
(Wilkes-Barre, Pennsylvania)

Deandra has 17 years of public accounting experience, all with Baker Tilly, and three years of accounting experience in the private sector with a hospital provider.

### **Specific experience**

- Manages various types of engagements, primarily financial projects, forecasts and feasibility studies, and the preparation and review of Medicare and Medicaid cost reports
- Focuses on hospitals, continuing care retirement communities, skilled nursing facilities, and home health and hospice agencies
- Licensed CPA in Pennsylvania

### **Industry involvement**

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- Healthcare Financial Management Association (HFMA)

DIRECTOR

## Jennifer Rhea, CPA

*An assurance director, Jennifer has been a member of the Baker Tilly team since 2000, working primarily in the commercial industry with her main area of expertise being employee benefit plans.*



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**bakertilly.com**

### **Education**

Bachelor of Arts  
Lycoming College (Williamsport,  
Pennsylvania)

Jennifer's commercial involvement includes the manufacturing and distribution, transportation, construction and real estate and broadcast industries. Her expertise in employee benefit plan audits includes defined contribution (including 403(b) plans), defined benefit, employee stock ownership and health and welfare audits. Jennifer is a member of the Industry Centers of Excellence - Technical Committee for employee benefit plans, which works closely with the practice leader and assists in the development of the firm's annual training and best practices. In addition, Jennifer is considered a technical resource for the employee benefit plan practice group.

Jennifer is a graduate of the firm's leadership development program. She was also a recipient of the 2009 40 under 40: Pennsylvania Institute of Certified Public Accountants Members to Watch. Jennifer was named by the YWCA of North Central Pennsylvania in 2013 as a Woman of Excellence.

### **Specific experience**

- Member of the firm's Industry Centers of Excellence – Technical Committee for employee benefit plans
- Assists with the development of the firm's annual employee benefit plan training
- Assists with the development and maintenance for the firm's best practices for employee benefit plans
- Champion of the firm's audit methodology, which involves providing training to the rest of the firm on the firm's audit methodology and new software
- Responsible for scheduling team members to complete engagements and coaching and mentoring team members throughout the engagements
- Reviewing engagement work papers and financial statements ensuring compliance with technical and regulatory standards
- Facilitating completion of corporate tax returns for commercial clients
- Reviewing IRS Form 5500 for employee benefit plan clients

DIRECTOR

# Jennifer Rhea, CPA

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## Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
  - Ethics Committee, 2012–2015
  - Member of Council, 2015–2016
  - North Central Chapter – Chair, Relations with Schools and Colleges Committee
  - North Central Chapter – Executive Committee
  - North Central Chapter – Past President
  - Past speaker at the Employee Benefit Plan Conference (2016)
  - Speaker at the Employee Benefit Plan Conference (2017)
- Past speaker at the New Jersey Institute of Certified Public Accountants

SENIOR

## Ellin Kightlinger

*Ellin has been working on employee benefit plan audits since 2008.*



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### **Education**

Bachelor of Arts, Accounting and  
Finance  
Slippery Rock University of  
Pennsylvania

Master of Business Administration,  
Accounting  
St. Bonaventure University

Ellin specializes in serving the needs of employee benefit plan clients. She has experience with numerous types of financial and ERISA audits. Her involvement in employee benefit plan audits includes defined contribution (including 403(b) plans), defined benefit, employee stock ownership and health and welfare audits. Ellin is an integral part of the employee benefit plan practice and has been working on employee benefit plan audits since she started in 2008.

### **Specific experience**

- Preparing engagement work papers and financial statements ensuring compliance with technical and regulatory standards
- Completion of corporate tax returns for commercial clients
- Preparing IRS Form 5500 for employee benefit plan clients

### **Industry involvement**

- American Institute of Certified Public Accountants (AICPA)