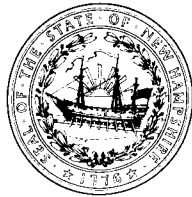


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STATE OF NEW HAMPSHIRE  
 DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 OFFICE OF IMPROVEMENT AND INTEGRITY

Nicholas A. Toumpas  
 Commissioner

129 PLEASANT STREET, CONCORD, NH 03301-3857  
 603-271-8763 1-800-852-3345 Ext. 8763  
 Fax: 603-271-8113 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

Tashia Blanchard  
 Administrator

January 21, 2015

Her Excellency, Governor Margaret Wood Hassan  
 and the Honorable Council  
 State House  
 Concord, New Hampshire 03301

*Sole Source*

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Office of Improvement and Integrity to enter into a **sole source** amendment to an existing agreement with Myers and Stauffer LC (vendor number 230291) to provide audit services for the New Hampshire Medicaid Electronic Health Records Post Incentive Payment Audit Program by increasing the price limitation by \$205,665 from \$212,190 to \$417,855, and by extending the completion date from June 30, 2015 to June 30, 2017, effective upon Governor and Executive Council approval. The original contract was approved by the Governor and Executive Council on February 6, 2013, (Item #32). 90% Federal Funds / 10% General Funds.

Funds are available in the following accounts in State Fiscal Year 2016, and anticipated to be available in State Fiscal Year 2017, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified, without further approval from the Governor and Executive Council.

**05-95-47-470010-7945 HEALTH AND SOCIAL SERVICES, DEPARTMENT OF HEALTH AND HUMAN SVCS, HHS: OFC OF MEDICAID & BUS PLCY, OFF. OF MEDICAID & BUS POLICY, EHR INCENTIVE PAYMENTS**

SFY	Class / Account	Class Title	Activity Number	Current Modified Budget	Increase (Decrease) Amount	Revised Modified Budget
2013	102-500731	Contracts for Program Services	47001700	\$59,395	\$0	\$59,395
2014	102-500731	Contracts for Program Services	47001700	\$93,265	\$0	\$93,265
2015	102-500731	Contracts for Program Services	47001700	\$59,530	\$0	\$59,530
2016	102-500731	Contracts for Program Services	47001700	\$0	\$95,935	\$95,935
2017	102-500731	Contracts for Program Services	47001700	\$0	\$109,730	\$109,730
<b>Total</b>				<b>\$212,190</b>	<b>\$205,665</b>	<b>\$417,855</b>

### EXPLANATION

This request is **sole source** because it increases the price limitation by an amount greater than ten percent (10%) and extends the completion date of the current contract. This amendment increases the price limitation by \$205,665 from \$212,190 to \$417,855 and extends the completion date from June 30, 2015 to June 30, 2017. The purpose of this request is to ensure the continued provision of required audit services for the New Hampshire Medicaid Electronic Health Records Incentive Program. The Department supports this request.

During the first year of reviewing 'meaningful use' incentive payments, it became evident that the reviews were more time intensive and complex than past incentive payment reviews because of the additional federal requirements that needed to be verified for each audit. The additional federal requirements substantially lengthens the time needed to complete the audits, which results in an increase of cost for each audit.

The vendor has performed these complex audits since the inception of the Medicaid Electronic Health Records Post Incentive Payment Audit Program. The Department has been satisfied with the vendor's performance of the contract requirements. Further, the vendor is familiar with the risk assessment methodology used and is best able to complete the audits to ensure provider payments are processed in a timely manner.

The Medicaid Electronic Health Records Incentive Program is a federal initiative, administered by the Centers for Medicare and Medicaid Services, under the Health Information Technology for Economic and Clinical Health Act. The program requires ongoing audits of post-payments made to hospitals and healthcare professionals in the form of incentive payments for meaningful use of electronic health records.

Section 4201 of the American Recovery and Reinvestment Act of 2009 provides funding for incentive payments to eligible professionals and eligible hospitals for adopting, implementing, upgrading and engaging in the meaningful use of certified electronic health records. The objective of the program is to provide payments to eligible healthcare professionals and eligible hospitals as incentive to adopt, implement, upgrade, or meaningfully use certified electronic health records technology.

The New Hampshire Department of Health and Human Services, Office of Medicaid Business and Policy estimates that approximately 26 eligible hospitals and at least 500 eligible professionals could apply for incentive payments over the course of the ten-year Medicaid Electronic Health Records Incentive Program. Based on this estimate, eligible hospitals could receive up to 19 million dollars in federally funded incentive payments and eligible professionals could receive 31 million dollars in federally funded incentive payments through the year 2021.

Important elements of monitoring the integrity of the Medicaid Electronic Health Records Incentive Program are pre-payment and post-payment audit activities to ensure program compliance. The New Hampshire State Medicaid Health Information Technology Plan, published in December 8, 2011, requires the Department to implement an audit strategy to identify at risk providers by conducting pre-payment and post-payment audits to ensure compliance with program eligibility criteria. These post-payment audits are known as the Post Incentive Payment Audit Plan, which requires that audits be completed in a timely manner after an incentive payment is disbursed to an eligible hospital or eligible professional.

The Post Incentive Payment Audit Plan includes the annual review of payment records for at least 5 eligible hospitals 30 eligible professionals. The audit plan uses a risk-based strategy to identify incentive payments that have the highest likelihood of error, resulting in mispayment, based on an established risk assessment methodology.

On August 22, 2012, the Office of Improvement and Integrity issued a Request for Proposals (RFP #13-OII-EHR-01) for the audit services related to the Medicaid Electronic Health Records Incentive Program. The Department received four proposals. Myers and Stauffer LC attained the highest evaluation score and was selected as the vendor to best provide auditing services.

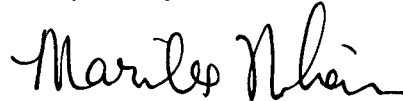
Should the Governor and Executive Council not approve this request, program implementation activity will not be initiated and provider incentive payments will be delayed. The delay could negatively effect the pace of transition to, and maintenance of, certified electronic health record systems by New Hampshire providers. This delay would impede the Department's progress in achieving planned improvements in clinical data quality. Further, progress toward more effective, cost-efficient program initiatives could also be delayed.

Area served: Statewide.

Source of funds: 90% Federal Funds Catalog of Federal Domestic Assistance (CFDA) 93.778, (FAIN) NH20151, Federal Agency, Centers for Medicare and Medicaid Services, Health Information Technology for Economic and Clinical Health Act, 10% General Funds.

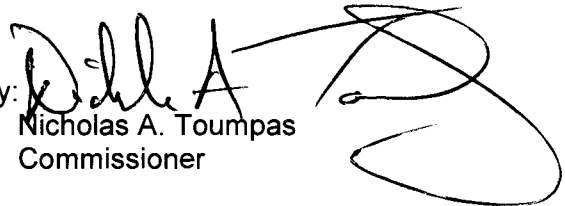
In the event that Federal Funds became no longer available, no further General Funds will be requested to support this program.

Respectfully submitted,



Sheri L. Rockburn  
Chief Financial Officer

Approved by:



Nicholas A. Toumpas  
Commissioner



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**State of New Hampshire  
Department of Health and Human Services  
Amendment #1 to the Post Payment Audits Contract**

This 1st Amendment to the Post Payment Audits contract (hereinafter referred to as "Amendment #1") dated this 3rd day of December, 2014 is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Myers and Stauffer LC (hereinafter referred to as "the Contractor"), a limited liability company with a place of business at 133 Peachtree St. NE, Ste 3150, Atlanta, GA 30303.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on February 6, 2013 (Item #32), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, the State and the Contractor have agreed to make changes to the scope of work, payment schedules and terms and conditions of the contract; and

WHEREAS, pursuant to the General Provisions, Paragraph 18, and Standard Exhibit A, Scope of Services, Part 2.7 Additions to Contractual Services, the State may amend the contract terms by written agreement of the parties upon Governor and Executive Council approval; and

WHEREAS, the parties agree to increase the price limitation and extend the contract completion date; and

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree as follows:

To amend as follows:

- 1) Form P-37, General Provisions, Item 1.7, Completion Date, to read:  
June 30, 2017
- 2) Form P-37, General Provisions, Item 1.8, Price Limitation, to read:  
\$417,855
- 3) Standard Exhibit B, Method, Schedule, and Conditions Precedent to Payment, Contract Period, to read:  
To: June 30, 2017
- 4) Standard Exhibit B, Method, Schedule, and Conditions Precedent to Payment, Paragraph 1.0, to read:



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Subject to the availability of Federal and General funds, and in consideration for the satisfactory completion of Services to be performed in Exhibit A, the Department agrees to purchase services from the Contractor in an amount not to exceed the amount appearing on Form P-37, General Provisions, as Item 1.8, Price Limitation.

- 5) Standard Exhibit C, Special Provisions, is replaced with Exhibit C Amendment #1, Special Provisions.
- 6) Standard Exhibit D, Certification Regarding Drug-Free Workplace Requirements, Period Covered by this Certification, to read:  
From: 7/1/15 To: 6/30/17.
- 7) Standard Exhibit G, Certification Regarding the Americans with Disabilities Act Compliance, is replaced with Exhibit G, Certification of Compliance with Requirements Pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower Protections.



This amendment shall be effective upon the date of Governor and Executive Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

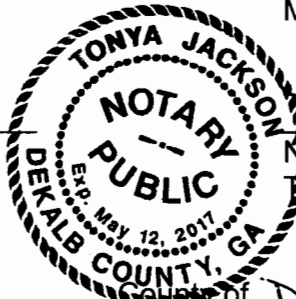
2/5/15  
Date

State of New Hampshire  
Department of Health and Human Services

[Signature]  
Sheri L. Rockburn  
Chief Financial Officer

2/2/15  
Date

Myers & Stauffer LC



[Signature]  
NAME: MICHAEL D JOHNSON  
TITLE: MEMBER

Acknowledgement:

State of Georgia, County of Dekalb on 2/2/2015, before the undersigned officer, personally appeared the person identified above, or satisfactorily proven to be the person whose name is signed above, and acknowledged that s/he executed this document in the capacity indicated above.

Signature of Notary Public or Justice of the Peace

[Signature]  
Name and Title of Notary or Justice of the Peace





**SPECIAL PROVISIONS**

Contractors Obligations: The Contractor covenants and agrees that all funds received by the Contractor under the Contract shall be used only as payment to the Contractor for services provided to eligible individuals and, in the furtherance of the aforesaid covenants, the Contractor hereby covenants and agrees as follows:

1. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
3. **Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
4. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.
5. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.
6. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.
7. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
  - 7.1. Renegotiate the rates for payment hereunder, in which event new rates shall be established;
  - 7.2. Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;





- 7.3. Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.

RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:

8. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:
- 8.1. **Fiscal Records:** books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
- 8.2. **Statistical Records:** Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
- 8.3. **Medical Records:** Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.
9. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
- 9.1. **Audit and Review:** During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.
- 9.2. **Audit Liabilities:** In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.
10. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

New Hampshire Department of Health and Human Services  
Exhibit C Amendment #1



Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

11. **Reports:** Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.
  - 11.1. **Interim Financial Reports:** Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
  - 11.2. **Final Report:** A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.
12. **Completion of Services:** Disallowance of Costs: Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.
13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
  - 13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.
14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.
15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.
16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of \$500,000 or more. If the recipient receives \$25,000 or more and has 50 or



more employees, it will maintain a current EEO on file and submit an EEO Certification Form to the OCR, certifying that its EEO is on file. For recipients receiving less than \$25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEO Certification Form to the OCR certifying it is not required to submit or maintain an EEO. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEO requirement, but are required to submit a certification form to the OCR to claim the exemption. EEO Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

17. **Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.

18. **Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, \$150,000)

CONTRACTOR EMPLOYEE WHISTLEBLOWER RIGHTS AND REQUIREMENT TO INFORM EMPLOYEES OF WHISTLEBLOWER RIGHTS (SEP 2013)

(a) This contract and employees working on this contract will be subject to the whistleblower rights and remedies in the pilot program on Contractor employee whistleblower protections established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L. 112-239) and FAR 3.908.

(b) The Contractor shall inform its employees in writing, in the predominant language of the workforce, of employee whistleblower rights and protections under 41 U.S.C. 4712, as described in section 3.908 of the Federal Acquisition Regulation.

(c) The Contractor shall insert the substance of this clause, including this paragraph (c), in all subcontracts over the simplified acquisition threshold.

19. **Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.

When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:

- 19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
- 19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
- 19.3. Monitor the subcontractor's performance on an ongoing basis



- 19.4. Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed
- 19.5. DHHS shall, at its discretion, review and approve all subcontracts.

If the Contractor identifies deficiencies or areas for improvement are identified, the Contractor shall take corrective action.

#### DEFINITIONS

As used in the Contract, the following terms shall have the following meanings:

**COSTS:** Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

**DEPARTMENT:** NH Department of Health and Human Services.

**FINANCIAL MANAGEMENT GUIDELINES:** Shall mean that section of the Contractor Manual which is entitled "Financial Management Guidelines" and which contains the regulations governing the financial activities of contractor agencies which have contracted with the State of NH to receive funds.

**PROPOSAL:** If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

**UNIT:** For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

**FEDERAL/STATE LAW:** Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or revised from the time to time.

**CONTRACTOR MANUAL:** Shall mean that document prepared by the NH Department of Administrative Services containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of implementing State of NH and federal regulations promulgated thereunder.

**SUPPLANTING OTHER FEDERAL FUNDS:** The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Contractor Initials

MDS

Date

2/2/15

New Hampshire Department of Health and Human Services  
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

2/2/2015  
Date

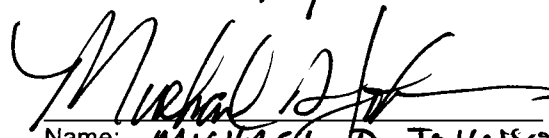
Contractor Name: Myers and Startree LLC  
  
Name: MICHAEL D JOHNSON  
Title: MEMBER

Exhibit G

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Contractor Initials

MDS

Date

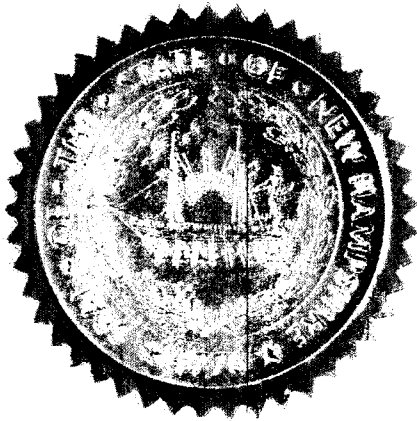
2/2/15

# State of New Hampshire

## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that MYERS AND STAUFFER LC doing business in New Hampshire as MYERS AND STAUFFER LLC, a(n) Kansas limited liability company, registered to do business in New Hampshire on December 18, 1997. I further certify that it is in good standing as far as this office is concerned, having filed the annual report(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto  
set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 15<sup>th</sup> day of April, A.D. 2014

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

I, Kevin C. Londeen, do hereby certify that:  
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of Myers and Stauffer LC.  
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on 2/2/2015:  
(Date)

**RESOLVED:** That the Member  
(Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the 2 day of February, 2015.  
(Date Contract Signed)

4. Michael Johnson is the duly elected Member  
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

*Kevin C. Londeen*  
(Signature of the Elected Officer)

Kansas

STATE OF NEW HAMPSHIRE

County of Johnson

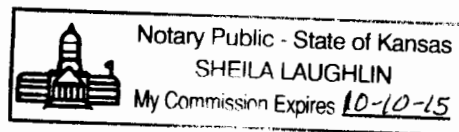
The forgoing instrument was acknowledged before me this 2 day of February 2015.

By Kevin C. Londeen  
(Name of Elected Officer of the Agency)

*Sheila Laughlin*  
(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: 10-10-15







MYERS AND STAUFFER LC


Certificate of Authority

I, Kevin C. Londeen, hereby certify that I am a member of the Executive Committee of Myers and Stauffer LC, a Kansas limited liability company also doing business in other states. I hereby certify the following is a true copy of an action taken by the Executive Committee at a meeting held on February 2, 2015.

We hereby authorize the following individuals to enter into contracts and agreements with state agencies on behalf of Myers and Stauffer LC. We further authorize said individuals to execute any documents with state agencies, which may in their judgment be desirable or necessary to properly discharge our contractual obligations.

Tamara B. Bensky (M)	T. Allan Hansen (P)	Tammy M. Martin (M)
Robert M. Bullen (M)	Robert J. Hicks (M)	Sheryl M. Pannell (M)
Keenan S. Buoy (M)	Mark K. Hilton (M)	Amy C. Perry (M)
John B. Dresslar (M)	Michael D. Johnson (M)	Andrew R. Ranck (M)
Jared B. Duzan (P)	Beverly L. Kelly (M)	Connie L. Reinhardt (M)
James D. Erickson (M)	Kristopher J. Knerr (M)	Charles T. Smith (M)
Ryan M. Farrell (P)	John D. Kraft (M)	Keith R. Sorensen (M)
Ronald E. Franke (P)	Kevin C. Londeen (M)	Frank N. Vito (M)

(M) = Member, (P) = Principal

  
Kevin C. Londeen, Member

Client#: 52154

MYERSTA

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/26/2014

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

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

PRODUCER: CBIZ Insurance Services, 9755 Patuxent Woods Drive, Suite 200, Columbia, MD 21046. CONTACT NAME: [blank], PHONE (A/C, No, Ext): 610-862-2249, FAX (A/C, No): [blank], E-MAIL ADDRESS: [blank]. INSURER(S) AFFORDING COVERAGE: INSURER A: Hartford Casualty Insurance Co, NAIC #: 29424. INSURED: Myers and Stauffer, LC, 11440 Tomahawk Creek Parkway, Leawood, KS 66211.

COVERAGES CERTIFICATE NUMBER: 42SBAFM9189 REVISION NUMBER:

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

Table with columns: INSR LTR, TYPE OF INSURANCE, ADDL INSR, SUBR INSR, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Rows include General Liability, Automobile Liability, and Umbrella Liability.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required) Medicaid Cost Settlement Services

CERTIFICATE HOLDER: State of New Hampshire Dept of Health and Human Services Office of Medicaid Business and Policy, 129 Pleasant St, Concord, NH 03301. CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE: CBIZ Insurance Services, Inc.

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Client#: 2372

CBIZINC

**ACORD**

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

09/26/2014

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

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

<b>PRODUCER</b> CBIZ Insurance Services 9755 Patuxent Woods Drive Suite 200 Columbia, MD 21046		<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): <b>610-862-2249</b> FAX (A/C, No): E-MAIL ADDRESS: <b>DLCBIZRisk&amp;Consulting@cbiz.com</b>	
<b>INSURED</b> CBIZ, Inc. and subsidiaries 6050 Oak Tree Blvd., South, Suite 500 Cleveland, OH 44131		<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: <b>Hartford Insurance</b> INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	

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

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS  <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COM/OP AGG \$ \$ COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ EACH OCCURRENCE \$ AGGREGATE \$ \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			42WNMF4640	09/30/2014	09/30/2015	X WC STATUTORY LIMITS    OTH-ER E L EACH ACCIDENT \$1,000,000 E L DISEASE - EA EMPLOYEE \$1,000,000 E L DISEASE - POLICY LIMIT \$1,000,000
A				42WBRMF4641WI	09/30/2014	09/30/2015	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
**Myers and Stauer, LC**

<b>CERTIFICATE HOLDER</b> State of New Hampshire Dept of Health and Human Services Office of Medicare Business and Policy 129 Pleasant St 29 Pleasant St. CONCORD, NH 03301	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <b>CBIZ Insurance Services, Inc.</b>
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STATE OF NEW HAMPSHIRE  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
OFFICE OF IMPROVEMENT AND INTEGRITY

Nicholas A. Toumpas  
Commissioner

Steve Mosher  
Chief Financial Officer

129 PLEASANT STREET, CONCORD, NH 03301-3857  
603-271-9291 1-800-852-3345 Ext. 9291  
Fax: 271-4478 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

January 17, 2013

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Improvement and Integrity to enter into a contract with Myers and Stauffer LC (vendor number 230291) to provide audit services for the Medicaid Electronic Health Records Incentive Program in an amount not to exceed \$212,190.00 effective date of Governor and Council approval through December 31, 2015. Funds are available in State Fiscal Year 2013 and anticipated to be available in State Fiscal Years 2014 and 2015 upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts between State Fiscal Years if needed and justified.

**05-95-95-956010-6126 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS,  
HHS:COMMISSIONER, OFF MEDICAID \$ BUSINESS POLICY, MEDICAID ADMINISTRATION**

State Fiscal Year	Class / Account	Class Title	Amount
SFY 2013	102 / 500731	Contracts for Program Services	\$59,395.00
SFY 2014	102 / 500731	Contracts for Program Services	\$93,265.00
SFY 2015	102 / 500731	Contracts for Program Services	<u>\$59,530.00</u>
		TOTAL	\$212,190.00

EXPLANATION

The purpose of this Request is to secure federally required audit services for the Medicaid Electronic Health Records Incentive Program.

Section 4201 of the American Recovery and Reinvestment Act of 2009 provides funding for incentive payments to eligible professionals and eligible hospitals for adopting, implementing, upgrading and the subsequent meaningful use of certified electronic health records. The Medicaid Electronic Health Records Incentive Program is a federal initiative administered by the Centers for Medicare and Medicaid Services under the Health Information Technology for Economic and Clinical Health Act. The objective of the program is to provide payments to eligible healthcare professionals and hospitals as incentive to adopt, implement, upgrade, or meaningfully use certified Electronic Health Records technology. The incentive payments are made by state

Her Excellency, Governor Margaret Wood Hassan

and the Honorable Council

January 2, 2013

Page 2

Medicaid programs with 100% federal funding. The New Hampshire Department of Health and Human Services, Office of Medicaid Business and Policy estimates that nearly all of the State's 26 eligible hospitals and 500 or more eligible professionals could apply for incentive payments over the course of the ten-year Medicaid Electronic Health Records incentive program. Based on this estimate, eligible hospitals could receive \$19 million in incentive payments and eligible professionals could receive \$31 million in incentive payments through 2021.

Important elements of the program integrity monitoring of the Medicaid Electronic Health Records Incentive Program are pre-payment and post-payment audit activities to ensure compliance with the requirements of the program. The New Hampshire State Medicaid Health Information Technology Plan (December 8, 2011) states that the Department of Health and Human Services, Office of Medicaid & Business Policy and the Office of Improvement and Integrity "...will implement an audit strategy to identify 'at risk' providers and conduct pre- and post-payment verifications/audits to ensure compliance with program eligibility criteria and good standing in New Hampshire's Medicaid program. Post-payment audits will be conducted in a timely manner following an EP (Eligible Professional) or EH (Eligible Hospital) payment."

On August 22, 2012, the Office of Improvement and Integrity issued a Request for Proposals (RFP 13-OII-EHR-01) for the audit services related to the Medicaid Electronic Health Records Incentive Program. Four proposals were submitted by the required deadline. The Evaluation Committee, comprised of four Department employees, evaluated each proposal in accord with the evaluation criteria described in the Request For Proposals. Myers and Stauffer LC was selected by the Committee because it attained the highest evaluation score. Myers and Stauffer LC also submitted the least costly proposal. Attached is the Bid Summary including the scores for each proposal and the Evaluation Committee members and their qualifications for participation in the selection process.

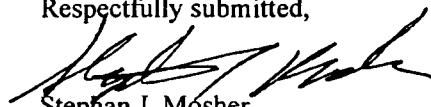
Should Governor and Council determine to not authorize this request to procure federally required post-payment audit services, program implementation activity will not be initiated and provider incentive payments shall be delayed. The delay could negatively affect the pace of transition to certified electronic health record systems by New Hampshire providers and ultimately impair the Department's progress achieving planned improvements in clinical data quality and more effective and cost efficient program initiatives.

Source of Funds: 90% federal funds, 10% general funds

Area Served: Statewide

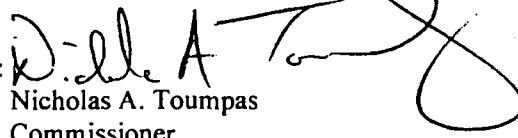
In the event the Federal Funds become no longer available, General Funds will not be requested to support this activity.

Respectfully submitted,



Stephan J. Mosher  
Chief Financial Officer

Approved by:



Nicholas A. Toumpas  
Commissioner



**STATE OF NEW HAMPSHIRE**  
**DEPARTMENT OF HEALTH AND HUMAN SERVICES**  
**OFFICE OF IMPROVEMENT AND INTEGRITY**

129 PLEASANT STREET, CONCORD, NH 03301-3857  
 603-271-9291 1-800-852-3345 Ext. 9291

Fax: 271-4478 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

Nicholas A. Toumpas  
 Commissioner

Steve Mosher  
 Chief Financial Officer

**BID SUMMARY**

Proposals were submitted by the following organizations:

- KPMG LLP, Two Financial Center, 60 South Street, Boston, MA 02111
- Myers and Stauffer LC, 133 Peachtree St. NE Suite 3150, Atlanta, GA 30303
- PHBV Partners LLP, 11044 Research Boulevard, Suite C500, Austin, Texas 78759
- Public Consulting Group, Inc, 148 State Street, 10th Floor, Boston, MA 02109

The Evaluation Committee consisted of:

- P. J. Nadeau Jr. Administrator, OII (Lead)
- Karen Irwin, Financial Manager, OII
- Athena Gagnon, Financial Manager, OMBP
- James Kirby, Administrator, OII

Scoring of the proposals was as follows:

Phase	Maximum Points	Myers Stauffer	PHBV Partners	Public Consulting	KPMG LLP
1: Minimum requirements	Pass/Fail	Pass	Pass	Pass	Pass
2: Organization	15	12.08	7.08	10.67	11.33
3: Review Process & Delivery	50	46.83	22.50	40.17	40.42
4: Cost Proposal	35	32.50	19.75	23.75	23.75
Total Score	100	91.41	49.33	74.59	75.50
Total Cost Proposal		\$212,190	\$698,312	\$316,186	\$468,682

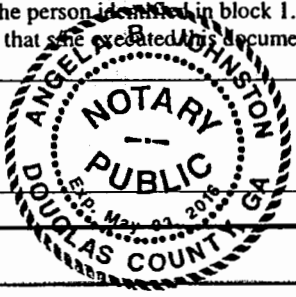
Subject: \_\_\_\_\_

**AGREEMENT**

The State of New Hampshire and the Contractor hereby mutually agree as follows:

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name NH Department of Health and Human Services, Oil		1.2 State Agency Address 129 Pleasant Street, Concord, New Hampshire 03301	
1.3 Contractor Name Myers and Stauffer LC		1.4 Contractor Address 133 Peachtree St. NE, Ste. 3150, Atlanta, GA 30303	
1.5 Contractor Phone Number 404-524-0775	1.6 Account Number	1.7 Completion Date June 30, 2015	1.8 Price Limitation \$212,190.00
1.9 Contracting Officer for State Agency Stephen J. Mosher		1.10 State Agency Telephone Number 603-271-9291	
1.11 Contractor Signature <i>Michael D. Johnson</i>		1.12 Name and Title of Contractor Signatory Michael D. Johnson, CPA, Member, Authorized Officer	
1.13 Acknowledgement: State of <u>GA</u> , County of <u>Douglas</u> On <u>12/14/12</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that she executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace <i>Angela B Johnston</i> [Seal]			
1.13.2 Name and Title of Notary or Justice of the Peace <i>Angela B Johnston</i>			
1.14 State Agency Signature <i>Stephen J. Mosher</i>		1.15 Name and Title of State Agency Signatory Stephen J. Mosher, Chief Financial Officer	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form. Substance and Execution) By: <i>Jeanne P. Hervey</i> Attorney On: <i>21 Dec. 2012</i>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

**2. EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED.** The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT A which is incorporated herein by reference ("Services").

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.**

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

**6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials MSJ  
Date 1/14/11



**8. EVENT OF DEFAULT/REMEDIES.**

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

**9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

9.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

**10. TERMINATION.** In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

**11. CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

**12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.** The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

**13. INDEMNIFICATION.** The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

**14. INSURANCE.**

14.1 The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be

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Date 12/14/12

attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

**16. WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**17. NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

**19. CONSTRUCTION OF AGREEMENT AND TERMS.**

This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual

intent, and no rule of construction shall be applied against or in favor of any party.

**20. THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**21. HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

**22. SPECIAL PROVISIONS.** Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

**23. SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

**24. ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.

Contractor Initials MDJ  
Date 12/14/11

## NH Department of Health and Human Services

### STANDARD EXHIBIT A

### SCOPE OF SERVICES

#### 1.0 Summary Scope of Services

The Contractor shall comply to the requisite Federal Regulations relating to the preparation of quarterly and annual reporting requirements pursuant to § 495.332 & § 495.352 and the conducting of audit activities for recipient qualified for EHR to include (but not limited to): a) Patient volume (§ 495.306), b) Meaningful Use (§ 495.312, 495.314, and § 495.332) and, c) Aggregate EH payments (§ 495.310).

Final rule, 42 CFR Parts 412, 413, 422, and 495, published July 28, 2010, details the requirements for implementing the Medicaid EHR Incentive Program.

The Contractor shall provide the following professional services with regard to the Electronic Health Records Incentive Program in the State of New Hampshire:

**1.1 Audit Plan** - The Contractor shall develop and submit a Post-Payment Audit Plan ("Audit Plan"), which will include (both on-site and desk reviews) the review of a minimum of 5 EH (Eligible Hospitals) and 30 EP (Eligible Professionals) Medicaid EHR (Electronic Health Records) incentive payment records annually based on the EP and EH Pre-Payment audit programs and the numbers of providers that apply for the NH Medicaid EHR Incentive Program. The Contractor shall report the findings of the first year's post-payment audit results to discuss with the Department the most cost effective way to deliver long-term results.

The Contractor shall develop and submit to the Department for approval, within thirty (30) days a preliminary Audit Plan, and within ninety (90) days a final Audit Plan that shall include a risk assessment that identifies high risk areas for post-payment audit, inclusive of eligibility and each of the meaningful use requirements and in alignment with the pre-payment audit programs. The risk assessment shall identify specific measures that are more likely subject to incorrect information and those that are least likely to be adequately audited in a pre-payment verification process and include a process for how specific criteria will be audited.

The final Audit Plan shall outline all steps to be completed during desktop and onsite audits, including closeout of audit. The Audit Plan shall also include a post-payment audit priority matrix and the allocation of the Contractor's resources needed to conduct ongoing post-payment review.

The Department reserves the right to direct the Contractor to provide further refinement of post-payment audit protocols in response to newly published guidelines or changes needed to existing processes.

**1.2 Monthly Audit Services** - The Contractor shall conduct post-payment audits in accordance with the Department approved audit plan, as identified above, and shall provide the Department with a monthly audit report detailing the outcome of the audit. The monthly audit report shall include documented findings for each audit conducted. The Department reserves the right to request submission of work papers for current or closed audits as needed.

In the event of adverse findings, the Contractor shall meet with the provider (EP or EH) to resolve issues and get additional information that may be needed in the event of recoupment or an appeal.

The Contractor shall refer all cases when potential fraud and/or abuse are detected to the Department.

**1.3 Monthly Status Reports** - The Contractor shall submit a monthly status report to the Department detailing the current status of all outstanding deliverables and/or activities, including, but not limited to assessments, analysis and audits that are in progress. The monthly status report shall include estimated completion dates for each audit in progress.

**1.4 Findings** - Findings shall be presented in an order and manner consistent with CMS (Centers for Medicaid Services) reporting requirements to which the Department must adhere, so the Department can transfer the results of the findings to CMS easily.

**1.5 Appeals** - The auditing activities also include participation in appeals, if necessary, and making proper referrals of potential fraud and/or abuse. Reviewing program operations to recommend the most cost effective way to deliver long term results, and other services.

## **2.0 Detailed Scope of Services:**

**2.1 Audit Planning and Development** - The audit planning and development activities the Contractor will provide necessary to develop a post-payment audit plan include, but are not limited to:

2.1.1 The contractor shall review the NH Medicaid EHR Incentive Pre-Payment Audit Program and incorporate necessary common elements into the Post-Payment Audit program in such a manner as to leverage current effort to maximize future results including coordination of effort to avoid duplication by either the Pre-Payment Audit Contractor or the Post-Payment Audit Contractor.

2.1.2 Identification of appropriate triggers and benchmarks for audit selection in concert with the Department's existing Medicaid EHR Incentive Pre-Payment program. This process shall include establishment of various strata based on risk assessments and identification of sample sizes through Department collaboration.

2.1.3 Design and preparation of a desk and on-site audit program subject to Department approval.

2.1.4 Work with the Department to identify the most efficient means of gathering relevant information needed to perform the risk assessments.

2.1.5 Analysis of the hospital-submitted Medicare/Medicaid cost reports. This information may be used in the risk assessment process.

2.1.6 Planning the coordination with DHHS program integrity unit for cases involving fraud and abuse or suspected fraud and abuse.

2.1.7 Planning for processes and analytical techniques that shall be utilized to identify fraud, abuse, and waste in the Medicaid incentive program.

2.1.8 Planning for the provider appeals process.

2.1.9 Preparation for work plans and timelines, and other planning activities. This process shall include the coordination of timing related to audit selection and audit scheduling.

2.1.10 Provide necessary revisions and updates to the CMS approved audit plan.

2.1.11 Attend meetings and participation in discussion with the Department and third parties, including stakeholders, other states, and CMS.

2.1.12 Other planning activities requested by the Department.

2.1.13 The Contractor shall maintain appropriate staff level of key personnel with respect to quantity and quality throughout the contract period as per Exhibit A-1. Changes in staffing of key individuals listed must be approved by the Department.

2.1.14 Obtain both Department and CMS approval for all audit plan modifications.

**2.2 Post Payment Audits** – The Contractor shall conduct post-payment audits and shall perform the professional services in accordance with applicable professional standards promulgated by the American Institute of Certified Public Accountants (AICPA). The post-payment audit activities include participation in appeals, if necessary, and making proper referrals of potential fraud and/or abuse. The Contractor shall provide the following professional audit related activities that include, but are not limited to:

- 2.2.1 Perform post-payment auditing functions for eligible hospital AIU (Adoption, Implementation and Upgrade *requirements*) payments and eligible professional AIU and meaningful use payments.
- 2.2.2 Conduct desk reviews in accordance with the Department approved audit plan developed by the Contractor and approved by the Department.
- 2.2.3 Conduct field audits in accordance with the Department approved audit plan developed by the Contractor and approved by the Department.
- 2.2.4 Provide the Department with a monthly status report with detailed outcomes to include the results of completed audits as well as a schedule of upcoming audits.
- 2.2.5 Provide documented findings for each audit conducted in a format that supports the Department's required reporting of audit activities to CMS and coordination with CMS auditors, when necessary.
- 2.2.6 Provide the Department with work papers for current or closed audits, as needed.
- 2.2.7 In the event of suspected fraud or abuse, communicate with the Department's program integrity unit following the procedures established.
- 2.2.8 Provide assistance to the Department with provider appeals process.
- 2.2.9 Provide expert testimony related to our findings at any hearing or trial resulting from this engagement.
- 2.2.10 Other auditing tasks and responsibilities requested by the Department/CMS.

**2.3 Audit Contingencies** - Contractor audit services are subject to the following contingencies:

- 2.3.1 EHs or EPs that received a Medicaid incentive payment selected for audit in accordance with the approved plan are subject to a post-payment review in the form of a desk review or on-site review.
- 2.3.2 The Contractor shall consider all members in a group practice that utilized the group proxy to be one audit. However, because MU (Meaningful Use) measures are individual to the provider (only eligibility can be reported via group proxy), it shall be necessary to make provisions to account for audits associated with reviews of EP MU and CQMs (Clinical Quality Measures) when eligibility was reported using the group proxy.
- 2.3.3 The number of desk reviews and on-site reviews shall be determined as part of the post-payment audit priority matrix.

2.3.4 Number of audits - While the Department has established a maximum number of audits to be performed, the Contractor and the Department may determine that a fewer number of audits is required after completion of the audit risk matrix. The Contractor shall work closely with the Department to select those EHs and EPs that are most likely to have a misstatement in their attestations that shall render an incentive payment (or payment amount) improper. Once the proper number of audits, and the providers to receive an audit are selected, the Contractor shall conduct a desk review on the majority selected.

2.3.5 Audit minimums – The Contractor shall perform at least one (1) on-site audit of an EH, and at least five (5) on-site audits of an EP. The Contractor shall perform at least five (5) EH audits (combined on-site and desk-review audits) annually as well as perform a minimum of thirty (30) EP audits (combined on-site and desk-review audits) annually (during a twelve (12) month period).

2.3.6 Desk review insufficiencies - In the event that desk review procedures are not sufficient to adequately verify a provider's self reported attestation, an on-site review shall be conducted. In the event that some providers did not fully understand the program requirements to maintain detailed auditable data to support their attestations and obtaining relevant complete documentation is more effective when an on-site audit is conducted then an on-site audit shall be conducted by the Contractor. Additionally, in the event that some providers do not have the expertise to comply with HIPAA (Health Insurance and Portability Accountability Act) regulations in order to securely submit documentation needed to complete a desk review, then an on-site audit shall be conducted by the Contractor.

2.3.7 Audits and Criteria - Specific criteria shall be audited according to the following steps to be completed during desk review and on-site audits:

2.3.7.1 Review pre-payment audit results and other information available.

2.3.7.2 Classify providers into appropriate risk pools in accordance with the approved plan.

2.3.7.3 Select the desired number of audits from each risk pool in accordance with the approved plan.

2.3.7.4 Notifications - Notify the selected providers, a few at a time, via letter on the Department letterhead. The Contractor shall create an audit notification letter, to be approved by CMS. A desk review and on-site letter for EPs and a desk review and on-site letter for EHs can be updated with the Department's information and signature. Contact the provider either by e-mail or telephone. Allow the provider fourteen 14 days to comply with the documentation request. Notify the provider after fourteen 14 days if they are not in compliance with the

documentation request, and at the Department's preference allow the provider an extension as defined by the Department.

2.3.7.5 Determine whether the documentation submitted for AIU and/or MU supports the provider's attestation and meets minimum program requirements.

2.3.7.6 Prepare work papers documenting the review process.

2.3.7.7 Request additional documentation, as needed.

2.3.7.8 In the event the documentation does not support compliance with minimum program eligibility requirements, meet with the provider to resolve issues, and if necessary, allow the provider to identify and document another eligibility period.

2.3.7.9 If applicable, request a sample of medical records as recommended by clinical staff related to the meaningful use measures and clinical quality measures.

2.3.7.10 Document indicators of fraud or abuse and notify the Department program integrity.

2.3.7.11 Conduct supervisory review of audit work.

2.3.7.12 Conduct closeout of audit procedures to include:

2.3.7.13 Confirm all procedures have been completed.

2.3.7.14 Prepare report summary for inclusion in monthly audit report to the Department.

2.3.7.15 Obtain project manager comments, changes, and approval.

2.3.7.16 Obtain quality control review of individual on-site audit reports.

2.3.7.17 Submit draft report to the Department for comment.

2.3.7.18 Address any comments from the Department and issue final report.

2.3.7.19 Work Papers - File completed work papers in electronic format, including a back-up copy in appropriate network folders. Box and inventory hard copy data, if applicable. Send hard copy data and information to off-site storage with retention instructions. Destroy or return all confidential and/or protected participant information, as applicable.

2.3.7.20 Prepare and submit monthly summary reports that identify completed desk reviews.



2.3.7.21 Prepare final on-site reports within thirty (30) days of completion of fieldwork and submit to the Department.

2.3.7.22 Audit Recommendations - For each audit, make appropriate recommendations based on the results of audit:

2.3.7.22.1 Make no adjustment.

2.3.7.22.2 Adjust payment upward/downward and the adjustment amount.

2.3.7.22.3 Recoup payment.

2.3.7.22.4 Include other findings and report categories consistent with CMS reporting requirements.

2.3.7.22.5 Other – specific explanation of audit recommendations.

2.3.7.23 The Contractor shall ensure that post-payment audit protocols support and complement the Department's existing processes, and shall provide further refinement of post-payment audit protocols and identify changes needed in existing processes if inefficiencies are observed. The Contractor shall:

2.3.7.23.1 Provide regular feedback to the Department including suggestions for process improvement.

2.3.7.23.2 Prepare an analysis of the existing pre-payment verification process for eligibility.

2.3.7.23.3 Submit recommendations to the Department for process improvements and assist with implementation.

2.3.7.23.4 Provide the Department with a CMS-approved calculator to assist providers in the application and calculation of eligibility and aggregate incentive payments and Stage 1 meaningful use measures and clinical quality measures, which also streamlines pre-payment review procedures.

2.3.7.23.5 Assess whether ePIP (*NH-Electronic Provider Incentive Payment system*) queries are complete and designed in accordance with CMS regulations.

2.3.7.23.6 Provide additional input as needed.

**2.4 Monthly Status Report** - The Contractor shall submit a monthly status report to the Department detailing the current status of all outstanding deliverables and/or activities, including, but not limited to assessments, analysis and audits that are in progress. The monthly status report shall include estimated completion dates for each audit in progress. The Monthly Status Report is include a minimum of the following information and may be modified as necessary during the course of the contract:

2.4.1 Detailed current status of all outstanding deliverables and estimated completion dates.

2.4.2 Summary of planning activities in progress.

2.4.3 Summary of audit work in progress.

2.4.4 Assessments of outstanding items to be provided by the Department to the Contractor and, or to be provided by the Contractor to the Department.

2.4.5 Further, if information needs to be communicated to the Department regarding an activity in progress, the Contractor shall not wait until the monthly status report, but shall be in contact with the Department regularly and provide interim updates when necessary.

**2.5 Findings** - The Contractor shall report the findings for the first year's post-payment audit results as they relate to EH and EP audits and as they relate to program operations. Findings for desk reviews completed during a month shall be reported to the Department on or about the 10th day of the following month in conjunction with the monthly status report, discussed below. Findings shall be presented in an order and manner consistent with CMS reporting requirements to which the Department must adhere, so the Department can transfer the results of the findings to CMS easily. For example, if the Department intends to use the CMS Business Intelligence Reporting Tool, the desk review summary report shall present the information specific to each provider in the order the Department accesses the reporting options online. An individual agreed-upon procedures report shall be prepared for each on-site audit within 30 days of completion of the fieldwork for that audit. For program operations, we can identify areas for improvement and recommend appropriate solutions. For example, if the Contractor identifies an incorrect payment amount, payment to a provider that was deemed ineligible, duplicate payments, or other payment errors we shall determine the weaknesses that allowed for these mistakes and recommend controls that shall reduce the risk of mispayment through provider attestations or program operations.

**2.6 Appeals** - In the event of an appeal, the Contractor shall provide assistance to the Department, and shall assign an associate who did not perform the original post-payment audit procedures. The Contractor shall provide support to the Department until resolution of the appeal is achieved. The work papers prepared by the Contractor during the course of an audit shall be maintained in accordance with applicable professional standards. These work papers shall document the scope of the audit, the information received from the provider, the methodology utilized in reviewing the documentation, and the conclusion reached. These

work papers serve as the documentary support for the Contractor's recommendations and are usually in the form of Excel spreadsheets, Word documents, and Portable Document Format (PDF) documents.

**2.7 Additions to Contractual Services** - Any additional services that are not provided as part of the planning and development activities, auditing activities, or reporting activities described above shall be negotiated and shall be in writing by formal contract amendment.

## Exhibit A-1 Scope of Services: Staffing Quantity & Quality/Key Personnel

### 1.0 Key Personnel

Key Personnel Matrix	
Position	Name
Project Director	Michael Johnson, CPA, CFE
Project Manager	Charlyn Shepherd, CPA
Senior Analyst	Melanie Herndon, MBA
Senior Analyst	Jeff Wroblewski
Manager	Joe Connell, CFE
Paraprofessional	various
Registered Nurse	Vicki Bartlett, RN, CCM
Medical Doctor	Debra Moss, MD
Quality Assurance	Kevin Londeen, CPA

### 2.0 Key Personnel Background Summaries

**Michael Johnson, CPA/CFE**, member (partner/owner), will serve as a *project director*. Mr. Johnson is a partner in our Atlanta, Georgia, office, which includes the program integrity data center, and engagements involving auditing (including EHR), financial analysis (including health information exchange[HIE]), data warehouse development, health plan auditing, data mining, and fraud and abuse detection for our state Medicaid clients. Mr. Johnson has recently coauthored a CMS-approved EHR audit plan for multiple states. He also recently led an onsite engagement with a national Medicaid MCO evaluating the encounter submission process and the nature of the MCO's ability to detect and collect mispayments related to fraud, waste, and abuse. He previously served 14 years as a manager for the Georgia Department of Audits and Accounts and has performed numerous Yellow Book performance audits. Mr. Johnson's involvement in numerous firm projects with similar program integrity objectives, and data warehouse and mining requirements makes him the ideal resource to oversee the needs of this project. Mr. Johnson's expertise with EHR payment rules and potential integration with HIE for reporting clinical quality measures is firmly established and will be utilized effectively under this contract. Accordingly, the knowledge necessary for this project currently exists and can easily and expediently be applied to the Department's needs.

**Kevin Londeen, CPA**, member (owner/partner), will provide *quality assurance* for this engagement. He will attend project meetings, direct activities of the project team, and be available to New Hampshire Medicaid staff on a daily basis. He is responsible for reviewing deliverables and coordinating the professional resources based on the work plan. Our quality assurance system monitors firm activities and reports to the highest levels of the firm. We have written standard operating procedures that are applied to all engagements. As a part of these procedures, Mr. Londeen will perform quality assurance checks that promote adherence to contract compliance criteria and other management policies. He will oversee quality control reviews and processes and provide high-level strategic input into the overall project. In addition, he will review deliverables and monitor contract performance milestones. Mr. Londeen has more than 20 years of experience providing auditing, consulting and accounting services to state Medicaid agencies. He has consulted with state agency clients during development of nursing facility, ICF/MR, and hospital reimbursement systems, including reimbursement processes for

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routine (administrative and health care) cost and capital cost. He served as lead consultant to the Department of Justice examining fraudulent and abusive Medicare cost reporting practices for hospitals, skilled nursing facilities and home health agencies.

Mr. Londeen serves as the project director for several of the firm's DSH audit contracts. He has established procedures and protocol for completing the DSH audits in accordance with federal regulations published in the December 19, 2008, Federal Register. Mr. Londeen co-chaired our firm-wide training seminar educating internal staff on specific requirements of the new DSH audit regulation in February 2009. He has also conducted Medicaid DSH audit training sessions for the Mississippi, North Carolina and Louisiana Medicaid programs to educate hospital providers on the new federal DSH audit regulation.

**Charlyn Shepherd, CPA**, will be the *project manager* and provide leadership, management skills, authority and the necessary resources to guide this project. Ms. Shepherd's recent experience includes co-authoring a CMS-approved EHR audit plan, conducting firm-wide training on performing EHR audits, assisting with an onsite engagement for a national Medicaid MCO evaluating the encounter submission process and the nature of the MCO's ability to detect and collect mispayments related to fraud, waste and abuse. Ms. Shepherd has 25 years of health care program integrity experience performing and managing agreed-upon procedures engagements and performance audits conducted in accordance with GAGAS, and testifying as an expert witness for state and federal government agencies.

Ms. Shepherd served as an audit manager for the Georgia State Auditor; served as the first chief auditor of Georgia's Medicaid Fraud Control Unit (MFCU) when it was created in 1995; and was deputy director of the claims audits section of the Georgia Department of Audits and Accounts (DOAA). During her time with DOAA, Ms. Shepherd conducted performance audits of skilled nursing facility cost reports and physicians' claims in accordance with GAGAS 1993 and 1997 revisions, and reviewed planning documents and report templates for compliance with the 2011 revision. Ms. Shepherd prepared and presented continuing professional education on several occasions to staff members on cost report auditing, leadership, and understanding and complying with GAGAS. In addition, Ms. Shepherd supervised the 2008 and 2009 audit teams that conducted the single audit work for the adoption assistance program, foster care program, and HIV care formula grants.

**Melanie Herndon** and **Jeff Wroblewski** will be *senior analysts* on this project. As senior analysts, they will be responsible for the detailed day-to-day activities outlined in this agreement. This group of analysts represents individuals with unique perspectives, including policy, clinical, information technology and financial reporting. We believe this diverse mix of skill sets will provide DHHS with information that addresses each of the objectives from a global perspective rather than a one-dimensional approach.

**Debra Moss, M.D. and Vickie Bartlett**, will serve as *clinical consultants*. They will provide medical insight on meaningful use measures and clinical quality measures. Dr. Moss is a medical doctor and former CEO of DLM & Associates, a health care consulting firm. Dr. Moss brings not only her medical skill to this project, but also her Medicaid consulting expertise. Ms. Bartlett is a registered nurse and has extensive experience in medical record review and administration.

**Joe Connell, CFE**, will serve as the *data analyst*. Mr. Connell serves as a manager and provides support for the firm's health policy engagements and program integrity engagements by providing extensive analyses of claims and MCO encounter data. Mr. Connell performs these analyses to identify potential Medicaid Management Information System (MMIS) payment-related issues, as well as overpayments and potential fraud within government sponsored health care programs. Mr. Connell works closely with Ms. Shepherd and Mr. Johnson to manage data obtained for various engagements and will provide the services necessary to perform this engagement.

Contractor Initials: MOS  
Date: 12/19/12

**NH Department of Health and Human Services**

**STANDARD EXHIBIT B**

**Method, Schedule, and Conditions Precedent to Payment**

**Contractor:** Myers and Stauffer LC

**Contract Period:** From: G&C Approval or January 1, 2013 (whichever is later)  
To: June 30, 2015

**1.0** Subject to the availability of Federal and General funds, and in consideration for the satisfactory completion of Services to be performed as per Exhibit A Scope of Services under this Agreement, the Department of Health and Human Services – Office of Improvement and Integrity (hereafter – the Department) agrees to purchase from the Contractor (Myers and Stauffer, LC) services in an amount not to exceed \$212,190.00 for services performed during the contract period specified above.

**2.0** The Contractor shall submit a monthly bill to the Department by the fifteenth (15th) of each month on their letterhead for services delivered during the previous month. Invoices shall include, at a minimum, the DHHS' Contract number, the Contractor's invoice number, invoice date, proof of the Department's approval of deliverables, a deliverable description including position rates and titles, dates on which services were provided, and the deliverable amount. Monthly invoices for auditing services will detail the number and type of audits completed (on-site or desktop) and will correlate with the monthly audit report. Additionally monthly, year-to-day, and cumulative contract inception to date billing details should be submitted with sub-totals for: the billing period, state fiscal year-to-date, and cumulative contract-to-date.

**3.0** Invoices should be submitted to the attention of:

Office of Improvement and Integrity  
Department of Health and Human Services  
129 Pleasant Street - Brown Building  
Concord, NH 03301-3857  
Attention: P.J. Nadeau Jr.

Or emailed to: philip.j.nadeau@dhhs.state.nh.us with cc to:  
kirwin@dhhs.sate.nh.us;

NH Department of Health and Human Services

STANDARD EXHIBIT C

SPECIAL PROVISIONS

**1. Contractors Obligations:** The Contractor covenants and agrees that all funds received by the Contractor under the Contract shall be used only as payment to the Contractor for services provided to eligible individuals and, in the furtherance of the aforesaid covenants, the Contractor hereby covenants and agrees as follows:

**2. Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.

**3. Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.

**4. Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.

**5. Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.

**6. Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.

**7. Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.

**8. Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party fundors for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party fundors, the Department may elect to:

8.1 Renegotiate the rates for payment hereunder, in which event new rates shall be established;

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8.2 Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

8.3 Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.

**RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:**

9. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:

9.1 **Fiscal Records:** books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.

9.2 **Statistical Records:** Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.

9.3 **Medical Records:** Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.

10. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.

10.1 **Audit and Review:** During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.

10.2 **Audit Liabilities:** In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.

11. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.

Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

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**12. Reports: Fiscal and Statistical:** The Contractor agrees to submit the following reports at the following times if requested by the Department.

**12.1 Interim Financial Reports:** Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.

**12.2 Final Report:** A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

**13. Completion of Services: Disallowance of Costs:** Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

**14. Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:

**14.1** The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, \_\_\_\_\_, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.

**15. Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

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**SPECIAL PROVISIONS – DEFINITIONS**

As used in the Contract, the following terms shall have the following meanings:

**COSTS:** Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

**DEPARTMENT:** NH Department of Health and Human Services.

**FINANCIAL MANAGEMENT GUIDELINES:** Shall mean that section of the Contractor Manual which is entitled "Financial Management Guidelines" and which contains the regulations governing the financial activities of contractor agencies which have contracted with the State of NH to receive funds.

**PROPOSAL:** If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

**UNIT:** For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

**FEDERAL/STATE LAW:** Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or revised from the time to time.

**CONTRACTOR MANUAL:** Shall mean that document prepared by the NH Department of Administrative Services containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of implementing State of NH and federal regulations promulgated thereunder.

**SUPPLANTING OTHER FEDERAL FUNDS:** The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.

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