



MARCUM
ACCOUNTANTS ▲ ADVISORS

HEALTHCARE SERVICES
marcumllp.com

MARCUM

ACCOUNTANTS ▲ ADVISORS

Worldwide Reach & a Presence
Where it **Matters to You**

Healthcare Services

Marcum LLP's experience within the Healthcare industry covers the full continuum of care with a special focus within the post-acute care geriatric segments of the industry, hospitals, and physician practices.

We go beyond providing traditional audit and tax services to the industry and truly understand the clinical, regulatory, reimbursement and operational challenges facing today's healthcare industry. To best serve our clients we have assembled a team of professionals dedicated to meeting the needs and providing resources to the industry through a wide area of services.

Serving healthcare industry for over 60 years
Staff quality & consistency
Practical & collaborative solutions

Regulatory

Federal, State and third party reimbursement represent the overwhelming payments received by the provider community. Marcum LLP has made it our business to maintain an updated knowledge of the changing reimbursement landscape both on a national and regional level. Through the firm we continue to assist the provider community in such area as:

- Medicaid/Medicare cost report preparation.
- Certificates of Need.
- Determination of Need.
- Compliance Audit Representation.

Operation/ Financial Support

The keys to success in today's ever changing market place are based upon a clear understanding of how the changing landscape impacts a provider's operations. Our team of professionals assist the provider community by offering specialized services such as:

- Full back office assistance inclusive of billing, coding, collection, general ledger maintenance.
- Benchmarking.
- Strategic planning & development.
- Business valuation.
- Due diligence/merger/acquisition advisory services.
- Financial Feasibility Studies.
- Market Feasibility Studies.

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Clinical

Documentation is the key to payment for healthcare providers. Insufficient or non-existent documentation can result in loss of payment. Marcum LLP's team can review medical documentation on-site or remotely to ensure that there is supportive documentation for Medicare and Medicaid reimbursement, that staff is in compliance with federal and state guidelines, and that staff understands their role in state on-site surveys. In addition we can assist you with:

- Medicare/Medicaid certification and licensure.
- Medicare/Medicaid compliance reviews.
- Survey preparation and mock surveys.
- Process reviews.
- Continuing education and training.

Advisory/Expert Testimony

Our healthcare services extend to two specialty areas – avoiding the anti-kick-back and fraud and abuse issues by determining appropriate fair market value in transactions that include referrals and in providing forensic accounting and litigation support in civil and criminal matters relating to various healthcare issues. These often include accusations of fraud and abuse, false claims and disputes between health care entities regarding value or properly handling various billing and collection related services.

Assurance Services

Understanding the unique intricacies of Healthcare requires a highly specialized team of professionals beyond just a traditional accountant. Our dedicated Healthcare Assurance team truly understands in details of today's provider community and on a regular basis provide the following services:

- Financial statement audit, reviews and compilations.
- Agreed upon procedures.
- Pension/employee benefit audit.
- Internal audits and control both financial and information technology.
- Industry and best practice benchmarking.

Tax Services

The provider community is made up of both for profit/not-for-profit operators with often time complex tax structures. Marcum LLP's Healthcare tax team not only understands the uniqueness of the industry and regularly assists providers, owners, board and managers through challenging situations including:

- Planning for the tax implications of the 2018 new tax laws
- Corporate tax services/planning.
- State and local tax compliance.
- Business formation/entity selection.
- Compensation planning/structure.
- Real estate acquisitions - Cost segregation



Our National Healthcare Service Team



Matthew S. Bovolack
Principal
National Healthcare Services Leader



Gary Rose, CPA
Partner
Illinois Healthcare Service Leader



Sougata Banerjee, CPA
Partner
California Healthcare Service Leader



Justin Nepo, CPA
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Frank J. Miceli, CPA, MBA, FHFMA
Partner
Northeast Healthcare Service Leader



Tammy Goldstrich, CPA
Senior Manager
Southeast Healthcare Service Leader

Marcum's Core Values

Passion

Loving what you do

Integrity

Doing the right thing

Excellence

Giving your best

Teamwork

Cooperating, communicating
& collaborating

Community

Giving back

Respect

Valuing everyone's contribution

Balance

Making a good life,
not just a good living

Independence

Maintaining objectivity
& professional skepticism



MARCUMGROUP

Marcum Group is a family of organizations providing a comprehensive range of professional services including accounting and advisory, technology solutions, wealth management, and executive and professional recruiting.

These organizations include:

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