EXALTED HEALTH & REHAB OF IVA, LLC

IVA, SOUTH CAROLINA

CONTRACT PERIOD
BEGINNING OCTOBER 1, 2013
AC# 3-WIL-J2

AGREED-UPON PROCEDURES REPORT

ON CONTRACT

FOR

PURCHASE OF NURSING CARE SERVICES

WITH

STATE OF SOUTH CAROLINA

DEPARTMENT OF HEALTH AND HUMAN SERVICES

South Carolina
Office of the State Auditor

George L. Kennedy, III, CPA
State Auditor

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

November 9, 2016

Department of Health and Human Services
State of South Carolina
Columbia, South Carolina

We have performed the procedures enumerated below, which were agreed to by the South Carolina Department of Health and Human Services, solely to determine the reimbursement rate to be used by the Department in determining the reimbursement settlement with Exalted Health & Rehab of Iva, LLC, for the contract period beginning October 1, 2013, and for the twelve month cost report period ended September 30, 2012. The management of Exalted Health & Rehab of Iva, LLC is responsible for the Financial and Statistical Report for Nursing Homes and supporting accounting and statistical records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the South Carolina Department of Health and Human Services. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We considered the results of agreed-upon procedures applied to the reimbursable Medicaid program costs as shown on the Financial and Statistical Report for Nursing Homes, as filed by New Exalted Health & Rehab of Iva, LLC d/b/a Exalted Health & Rehab of Iva, for the cost report period ended May 31, 2014, to determine if these results, when applied to the cost report period ended September 30, 2012, would have a material effect on the interim Medicaid rate. We found no material effect on the applicable rate as a result of these procedures.

2. We applied limited analytical procedures to the statistical data and reimbursable Medicaid program costs as shown on the Financial and Statistical Report for Nursing Homes, as filed by Exalted Health & Rehab of Iva, LLC, to identify significant changes in costs or statistics, if any, that would warrant the application of additional procedures. We found no significant changes as a result of these procedures.

3. We considered the results of our procedures and determined that there was no material effect on the Provider's interim Medicaid reimbursement rate as listed below:

CONTRACT PERIOD	INTERIM MEDICAID RATE
October 1, 2013 – November 26, 2013	$163.27

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the financial statements or a part thereof. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the South Carolina Department of Health and Human Services and is not intended to be and should not be used by anyone other than the specified party.

George L. Kennedy, III

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