

Acumen Fiscal Agent, LLC

Proposal in Response to Request for Proposal MED10001 – Fiscal Employer/Resource Consulting

Submitted to: The State of West Virginia's Bureau for Medical Services
Department of Health and Human Resources' Office of Purchasing
Mr. Bryan Rosen
One Davis Square, Suite 100
Charleston, West Virginia 25301

Submitted by: Acumen Fiscal Agent, LLC
Mr. Randy Auer
4542 E. Inverness Ave., Suite 210
Mesa, AZ 85206

RA 3/9/10

Submitted on: Thursday March 11, 2010, 1:30pm local time



Acumen Fiscal Agent

March 11, 2010

WV Department of Health and Human Resources
Office of Purchasing
Mr. Bryan Rosen
One Davis Square, Suite 100
Charleston, WV 25301

Dear Mr. Rosen,

Acumen Fiscal Agent, LLC, hereinafter called Acumen, is pleased to respond to the State of West Virginia's Request for Proposal MED10001, Fiscal Employer/Resource Consulting services. Acumen is a registered vendor (#319104122) with the State of West Virginia Department of Administration Purchasing Division (see our vendor confirmation letter in the section titled Special Terms and Conditions).

Randy Auer is authorized by Acumen to negotiate this contract on behalf of the organization as demonstrated by the Acumen's Articles of Organization, which can be found in the signed forms section of this document. All contact regarding this proposal should be addressed to:

Acumen Fiscal Agent, LLC
Randy Auer, Chief Executive Officer
4542 E. Inverness Ave., Suite 210
Mesa, Arizona 85206
Voice: (877) 211-3738
Fax: (888) 249-7023

Acumen has read, understands and agrees to perform all of the contractual obligations and responsibilities and comply with all of the requirements and terms set forth in this Request for Proposal. This proposal was arrived at independently without collusion, consultation, communication or agreement with any other proposing company as to any matter including submission or non-submission of a proposal or concerning pricing to the best of our knowledge. Our price was arrived at without any conflict of interest. No cost or pricing information has been included in this letter.

Thank you for your consideration,

Randy Auer
Chief Executive Officer
Acumen Fiscal Agent, LLC

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Executive Summary

Acumen Fiscal Agent, LLC, hereinafter called Acumen, is pleased to submit this response to the State of West Virginia, Bureau for Medical Services (the Bureau) regarding MED 1001 for Fiscal Employer/Resource Consulting services.

Throughout this proposal we hope to demonstrate that we offer the most comprehensive and best Fiscal Employer/Agent (F/EA) services available. We pride ourselves on being a unique company that combines a wealth of social service experience with over fourteen years of direct experience in accounting for the complex field of participant-directed supports. It is our belief that this combination allows us to excel beyond our competitors' ability to deliver an F/EA service that is accurate, timely and accountable, while maintaining our focus on the well-being, respect and dignity of the individuals that we serve and their families. We have vast experience utilizing grant, state, local and federal dollars and a solid track record of doing what we say we are going to do.

We are excited at the prospect of becoming West Virginia's next FE/A and Resource Consulting Services provider. Our vision in working with the Bureau is derived from the basic foundation of the partnership between the Bureau, the people of West Virginia and Acumen, and the dignity and value that partnership enables. We understand and respect the need for this basic relationship to remain strong and the impact that our services have on that relationship. We also understand that a strong, long-term partnership with the Bureau is based on solid outcomes. These outcomes are manifested in several ways:

- We place emphasis on personal relationships with our members and their employees.
- We offer ongoing choices to all of our members on how and when to communicate. We provide accessibility options so employers and members can communicate with Acumen effectively. This includes the flexibility of offering a variety of communication modalities including internet, email, telephone, mail, FTP sites and fax. We also support multiple languages both in-house and via translator services.
- We provide human-based customer service. Our customer service agents are trained and experienced in working with people who have developmental and physical disabilities, economic challenges, health issues and the aging population. When you call our office, you will get a person who understands, is willing to listen and can solve problems.
- We work cooperatively and remain flexible in efforts to respond to the changing needs of the program.
- We provide payroll/payment and resource consulting services that are in tune and compliment the integrity of the Personal Options participant-directed service delivery model.

Benefits of Acumen Fiscal Agent

- We have over 14 years experience in FE/A services
- We have a track record of being a strong, long-term partner
- We come to the table with the knowledge and experience to do the job, not learn it

Executive Summary

Conclusion

We have been very fortunate over the last 14 plus years to have been a part of many innovative programs designed to empower people with varying disabilities, health issues and economic challenges. We truly understand the populations we support and value our role in their lives. Our management team brings over 100 years of experience in the field of disabilities and aging. Our company culture supports the concepts and energy behind participant-directed services. Not only do we come to the table as one of the most experienced FE/A in the country, we bring a sincere appreciation for the uniqueness of each state and each program where we operate. We have tirelessly sought best practices related to our internal controls and external program parameters. Our fully integrated proprietary software not only provides exceptional internal controls, but it has impressed critics with its reporting and individualized accountability.

The Bureau can be assured that we can and will successfully manage this project upon contract award. This includes managing the transition of the current caseload, the enrollment of new participants, and the deployment of new program enhancements. We have provided our services to some of the most complex human service projects in the participant-directed arena, and we will continue to apply our expertise to meet the needs of the Bureau, the members, their families and employees. We are fully prepared and look forward to partnering with the Bureau to continue West Virginia's strong tradition of participant-direction.

Location

Our corporate office is an 18,000 square foot facility located in Mesa, Arizona. We also have a 5,000 square foot data processing center in Orem, Utah. This provides technical redundancy to ensure, should a natural disaster, unpredicted overload or infrastructure failure occur, that our ability to complete our mission would not be effected. All payroll processing and participant reporting can be switched between these two offices.

Upon contract award, our top priority will be to employ a local Resource Consulting Manager for this project. Our Implementation Manager Greg Murphy who is located in Vermont will head up the implementation team and will be responsible for the work plan as well as the transition of the current population. He will be assisted by State Director Jackie Culbertson who is located in Pennsylvania and has experience in transitioning much larger populations with tight timelines. Greg and Jackie will work with the Quality Assurance Specialist Marilyn Bown who is located in Salt Lake City, Utah to recruit, hire and train a Resource Consulting Manager who will be located in West Virginia. This team will work closely with our operational staff located at our corporate headquarters in Mesa. From this location we will provide customer service, enrollment, payroll processing and accounting functions. All corporate management is also located in Mesa.

Relevant Experience

Below are five references who can attest to Acumen's ability to successfully complete the tasks laid out in this proposal.

Louisiana

Candace Ricard, Program Manager
Waiver Supports and Services
Office for Citizens with Developmental Disabilities
628 N. 4th Street
Baton Rouge, LA 70821
Phone: (225) 342-9261
Email: candace.ricard@la.gov

In 2007, we began providing financial management services in Louisiana for individuals with developmental disabilities in partnership with the Office for Citizens with Developmental Disabilities. These services include full payroll, accounting and reporting on behalf of authorized employers in the self-directed services program.

Nevada

Lynn King, Program Officer
Rural Regional Center
1665 Old Hot Springs Road
Carson City, NV 89706
Phone: (775) 687-5162 ext. 224
lcking@rrc.nv.gov

We have been providing Financial Management Services for self-directed individuals in three unique regional centers across Nevada since 2001. The population includes individuals with autism and developmental disabilities. We provide full payroll, accounting and reporting on behalf of authorized employers in the self-directed services program.

Ohio

Jacque Martens RN, ESP Team Leader
Council on Aging of Southwestern Ohio
175 Tri-County Parkway
Cincinnati, OH 45246
Phone: (513) 345-8668
jmartens@help4seniors.org

We have been serving the aging population in partnership with the Area Agency on Aging and Councils in Ohio since 2001. These services include full payroll, accounting and reporting on behalf of authorized employers in the self-directed services program.

Relevant Experience

Oklahoma

James Nicholson, Division Director
Oklahoma Department of Human Services
Developmental Disabilities Services Division
2400 N. Lincoln Blvd. LC #1353
Oklahoma City, OK 73125
Phone: (405) 521-6266
james.nicholson@okdhs.org

In 2006, we piloted two programs in partnership with the Division of Development Disabilities to launch a self-directed services component option for two distinct groups. This was a joint venture with Acumen, the Division and family advocates. Despite its successes, The Rural Autism Project lost its funding in 2009. The self-directed services pilot serving individuals with developmental disabilities resulted in a full blown waiver program anticipated to start in 2010. These services include full payroll, accounting and reporting on behalf of authorized employers.

Wyoming

Vereen Bebo, Program Manager
Wyoming Department of Health Division on Aging
6101 N. Yellowstone
259 B US West Building
Cheyenne, WY 82002
Phone: (307) 777-7366
vereen.bebo@health.wyo.gov

In 2002, we partnered with the state of Wyoming Department of Health's Division of Aging to implement a self-directed services option supported through the network of Home Health Agencies across the state. These services include full payroll, accounting and reporting on behalf of authorized employers in the self directed services program.

Project Approach and Solution

Procurement Specifications and Deliverables

3.1 General Requirements

Acumen Fiscal Agent¹ (Acumen) is pleased to respond to The State of West Virginia, Department of Health and Human Resources (DHHR), Bureau for Medical Services' (the Bureau) Request for Proposal. As one of the nation's premier Fiscal Employer Agents (FE/A) operating in nearly two dozen states for over 14 years, we are fully capable of complying with all of the requirements outlined in Request for Proposal MED10001 for both FE/A and Resource Consulting Services.

We have been providing FE/A services for self-directed programs since 1995. Through this experience, we have learned that each program is unique, with specific needs and a local culture that needs to be recognized. We pride ourselves on having developed a staff and policies and procedures that can adapt to the unique needs of any given program, while still incorporating the strict internal controls that allow us to maintain our quality. One thing that does not change is our commitment to the relationships we share with the members we serve.

While our focus is on people, our expertise is in providing exemplary FE/A services. We are recognized by the IRS as a fully qualified Fiscal Employer Agent (FEA) in compliance with section 3504, procedure 70-6 and also recognized as a state sub-agent under IRS notice 2003-70.

Mandatory Requirements:

3.1.1 Maintain an in-state office

Within 60 days of contract award we will establish an in-state office to serve as a hub for our in-state resource consulting operation.

3.1.2 Provide qualified staff for instate project management and resource consulting that ensures statewide coverage

Upon contract award, our top priority will be to hire a local Resource Consulting Manager for this project (see job description as Attachment A). The Resource Consulting Manager will be tasked with recruiting, hiring and training sufficient support staff to ensure statewide coverage. Initially the Resource Consulting Manager will receive direct supervision from our

¹ Acumen is a privately held company wholly owned by Laurel, Jensen, and Von LLC. Acumen's parent company, Laurel, Jensen, and Von LLC., controls a family of companies that provide services to individuals with disabilities and who are aging and performs all of the required human resource, benefit management and payroll tax administration in accordance with federal and state tax laws and the U.S. Department of Labor rules and regulations. In the proposed project, Acumen will have access to all of the resources of the parent and sister companies and will utilize those resources to complete the work identified in this proposal. For the purposes of this proposal "Acumen" will be used to refer to all LJV companies.

Project Approach and Solution

Implementation Team, consisting of Implementation Manager Greg Murphy and State Director Jackie Culbertson and Quality Assurance Specialist Marilyn Bown, all of whom bring extensive experience in the field of Human Services and Financial Management Services (see key staff resumes as Attachment B). Our staffing plan will include a combination of full-time and part-time resources as well as utilizing out of state resources to complete certain training or administrative functions.

3.1.3 Comply with all billing standards both Federal and State

We currently complete all billing functions for participants in 15 states, including 8 states where we bill using an MMIS system. We are fully able to comply with all Federal and State billing standards as required by the states where we currently operate. As a part of our implementation plan, our billing manager Leanna Van Roekel will coordinate with appropriate Bureau staff to ensure we are fully aware of state specific requirements. Our software is specifically designed to enforce billing protocol and as a result provides the internal controls to avoid our making any payments that would ultimately be denied in the billing process due to procedural deficiencies.

3.1.4 Comply with all state and federal tax laws for all FE/A services

Acumen is committed to adhering to all federal and state tax laws. Our 14 years of experience have provided us with knowledge and experience that can only be obtained through working with federal, state and local taxing authorities. Our software appropriately calculates payments, payroll, employer taxes and employee withholdings. It also performs most of our internal control processes automatically. We have a tax department with dedicated personnel assigned to the proper payment of taxes and withholdings. The Acumen start-up packet (see Attachment C) contains the forms necessary to gather state and federal tax information, as well as act on behalf of an employer related to the taxing authorities.

We use a Tax Reporting Schedule to ensure that all required tax filings are completed timely per the required periodicity in accordance with law, IRS/DOL regulations and local state rules pertaining to domestic service/household employees. Using the payroll module in our software system, FICA (Medicare and Social Security taxes) and federal and state income taxes (as well as any local taxes) are automatically withheld from each payment made to direct care workers.

We pride ourselves on using the most advanced state-of-the-art automated systems and the most up-to-date compliance standards and regulations. We have developed a team of program staff throughout the organization dedicated to staying up-to-date on all federal and state forms, notices and publications. These efforts will be supported by receiving regular email updates from the IRS and Department of Labor (DOL) and Employment, attending tax seminars and staying in frequent contact with national policy experts, including the National Center on Participant Direction on the roles and responsibilities of an FE/A.

Project Approach and Solution

3.1.5 Have experience in providing FE/A (either as a Subagent to a Government FE/A or as a Vendor FE/A) and Resource Consulting services to Medicaid members. The vendor shall provide a narrative that demonstrates its experience in providing FE/A services, as the Subagent to a Government FE/A or Vendor FE/A and providing Resource Consultant services, has experience using the Consumer Directed Module (CDM), has considered all of the requirements and developed an approach that will support the successful implementation of the self-directed Personal Options in West Virginia.

We were founded and incorporated in July of 1995 in response to a need by the State of Utah to develop a more unique service delivery method for its rural regions. We were the first state wide Fiscal Agent for individuals with developmental disabilities in the nation and continue to be the premier Fiscal Agent for the disability and aging communities, providing financial management, consulting, management, and training to 15 states across the nation. We have experience as both a Subagent to a Government FE/A and a Vendor FE/A. Currently all of our work falls under the Vendor FE/A model; however, as stated, we have had past experience employing the Government model and are eager to work with West Virginia as a subagent.

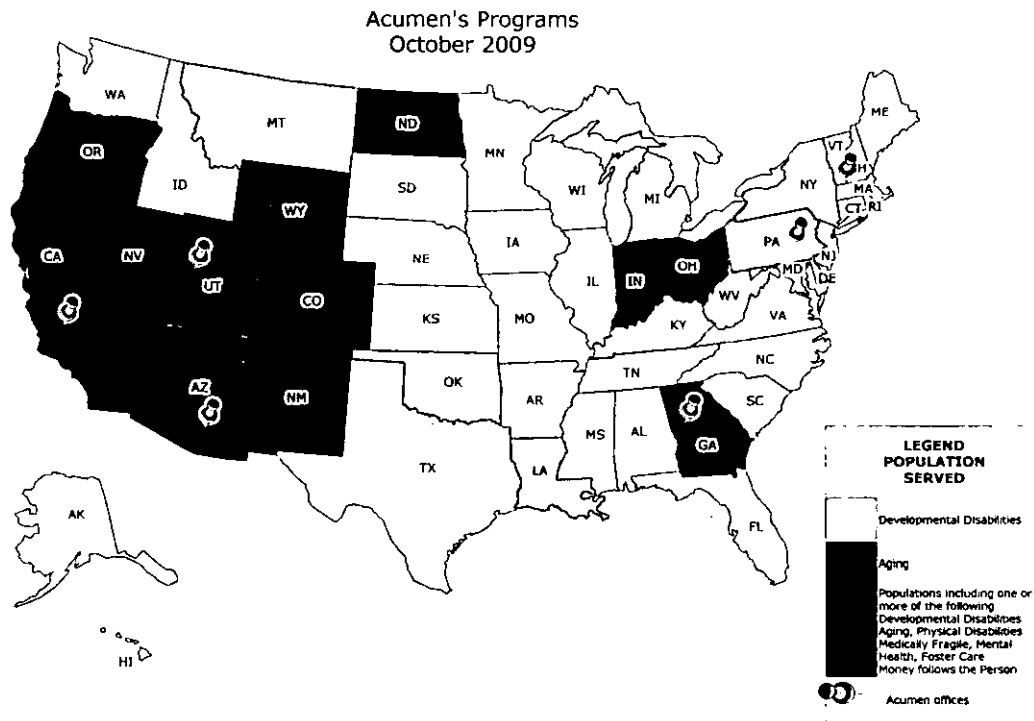
Our 14 plus years of experience has allowed us to provide our services to thousands of people with physical disabilities, developmental disabilities, their families or representatives and the aging population in 24 states:

Arizona	Louisiana	Oklahoma
California	Missouri	Oregon
Colorado	Michigan	Pennsylvania
Connecticut	Montana	South Carolina
Florida	Nevada	Texas
Georgia	New Mexico	Utah
Idaho	North Dakota	Vermont
Indiana	Ohio	Wyoming

The map below (Figure 1) provides a visual representation of the states we currently provide services in. As can be seen in the graphic, we currently work with numerous populations. In many of states, we serve more than one population through multiple contracts. In total, we are currently operating over 50 different programs across 15 states spanning the entire United States. These programs range in size from small pilot projects like our Oklahoma Self-Directed Services Pilot Program to larger state-wide programs serving close to 1000 individuals and families in a single program, as is the case in our program conducted in partnership with Pennsylvania's Office of Developmental Programs.

Project Approach and Solution

Figure 1



In every program, regardless of the size and population, we first establish our working relationship with the funding entity to ensure we understand the specific requirements of the program and tailor our service delivery accordingly. Rarely do we encounter states with requirements that we have not encountered before. However, when these situations do arise, we work to meet and exceed the expectations. For example, in 2007 our Colorado program asked us to begin coordination of a peer training network as each new consumer was required to complete training prior to beginning the program. The peer training program that we developed adhered to the spirit of self-direction and was so successful and so philosophically correct that we have expanded the concept to the other states we serve. At this time, we expect a similar model will be rolled out in Pennsylvania and a variation of that model is being implemented in Georgia. We would explore the utility of many of the concepts used in all of these programs in West Virginia and implement the model that best meets the needs of the Bureau and the members.

Figure 2 provides a general overview of the services provided in each of the states where we currently operate.

Project Approach and Solution

Figure 2

State	Began	Services Currently Offered					
		Payroll Services	Training or Support Services	Vendor Payment	Reports	Web Time Entry	Medicaid Billing
Arizona	2008	X	X	X	X		X
California	2006	X		X	X		
Georgia	2005	X	X	X	X	X	X
Indiana	2007	X			X		
Louisiana	2007	X		X	X	X	X
Montana	2009	X	X		X	X	X
Nevada	2001	X		X	X		
New Mexico	2001			X	X		
North Dakota	2006	X		X	X		X
Ohio	2001	X			X		
Oklahoma	2005	X			X		X
Oregon	2001	X			X		
Pennsylvania	2008	X	X	X	X	X	X
Utah	1995	X	X	X	X	X	
Wyoming	2002	X	X		X	X	X

One of our more recent programs, a statewide developmental disabilities program, is the state of Montana's first foray into self-direction. We were selected to provide FE/A support to this program through a competitive RFP process. The state of Montana chose us partly due to the references they received from states where we have a service history. As a component of our quality assurance program, we frequently ask state program administrators about their experience with us. We have recently began our 2010 interviews, and after conducting approximately 25% of them with our program contacts, over 93% of them indicate they would (or have) recommended us to an associate. When asking about a state's experience in working with us, you can expect to hear that, first and foremost, we care about connecting with the people we serve. We believe that the key to a strong successful program is solid communication and the development of strong relationships beginning on day one with all of our stakeholders. A draft of our Implementation Timeline (see Attachment D) highlights the importance we place on this initial phase of program implementation and our references will confirm this.

We will show the same commitment to personalized service in our work with West Virginia. Typically our preferred approach to providing FE/A services is to do so without local offices. Our experience is that local offices tend to add overhead costs that are then passed on to our members, yet provide little value to the program. However, the model we are proposing in West Virginia will include a West Virginia local office that will be tasked with coordination of the Resource Consulting portion of this project.

We bring a wealth of experiences that will allow us to successfully complete not only the FE/A work associated with this program but also the Resource Consulting responsibilities. We were founded by human service professionals to support individuals and their families in directing their own supports. Our founders, Dr. Gerald Nebeker and Randy Auer, had both worked for and with state and local governments supporting individuals with disabilities and their families for

Project Approach and Solution

decades prior to forming Acumen. Dr. Nebeker is also the founder, President and CEO of RISE, which is a nonprofit organization that specializes in home and community-based support services for children and adults with developmental and other disabilities, children with mental health challenges and aging adults in Utah, Arizona and Oregon. Included in the services provided by RISE are support brokering and behavior supports. We have worked closely with RISE in supporting individuals and their families since our inception in 1995.

In addition to partnering with RISE, we have a strong focus on ensuring that members are well equipped to self-direct their services. In Colorado, we partnered with the state in developing a curriculum for all new supervising employers. Prior to starting in the program, members were required to complete training. The training included modules on:

- Being an employer/supervisor
 - Recruiting
 - Hiring and training staff
 - Having a backup plan
- Roles and responsibilities within the program
- Community resources
- Developing and adhering to a budget (see Attachment E)

Following a completion of this training, all new participants were required to complete and pass an assessment and show documentation of their budget and staffing plan. This model provided Acumen staff with direct experience in supporting members in developing a budget and staffing plan, as those were key components of the training and assessment process. Members who were unable to successfully complete the budget and staffing worksheets were referred back to our training staff for additional support.

We are committed to developing a resource consulting model that not only meets the needs of the Bureau and participants, but is seen as a valuable compliment to the greater program. We have a solid history of working cooperatively with state and private case management/coordination staff and look forward to our Resource Consultants establishing a complimentary working relationship in West Virginia.

3.1.6 Utilize the consumer directed module (CDM)

We are familiar with the CDM and will be happy to work with the Bureau to utilize this tool. We expect that utilization will include access to up-to-date budget information allowing for a streamlined enrollment process. We also understand that we will be required to upload expenditure information to the CDM. We currently have our own online reporting system that provides members with a series of real-time expenditure reports. We believe there may be an opportunity to explore the use of a combination of our reporting functionality in conjunction with the CDM and thus allow for members to have an optimal program experience. We thoroughly understand the Bureau's investment in the CMD and will work with the tool or tools that the Bureau feels best meet the program's needs.

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3.1.7 Maintain a system for managing members' budgets and billing the bureau for services rendered

Our payroll system is specifically designed to track all activity associated with service deliverables and resulting disbursements associated with those budget categories. We track individual allocations and expenditures for each participant by establishing and maintaining an individual electronic account within our software. We use our payroll system to enter or import and validate individually authorized budget allocations. Individual funding by service is entered into our payroll system under each individual's ID number. The system automatically calculates and keeps track of all payments made on behalf of the individuals and the remaining balance. This data is then available in real time through our secure web portal, should that option be utilized. No two individual funding allocations will ever be intermingled in our system. We ensure that funds in the account will only be used in accordance with an individual's budget for paying authorized payments and federal and state tax responsibilities for the direct care workers and vendors as approved within the program. Each consumer file will be kept in a secure location in our document management software where only staff responsible for this program will have the authority to view or modify the data. The Bureau can also use the web portal to monitor the system utilization and access reports regarding participant accounts at any time, from anywhere should that option, in conjunction with the CDM, be utilized. As previously stated, we are willing to use and support the tool or combination of tools to best meet the needs of the Bureau.

We currently bill states and other funding entities for goods and services in 15 states. Our fully functioning billing system has the capacity to meet the needs of MMIS systems across the country and we look forward to working with Bureau to make any necessary modifications required to bill for services in West Virginia.

3.1.8 Maintain a system for administering payroll and filing and payment of related federal and state taxes on behalf of members

In 2009, we processed over 100 million dollars in payroll and vendor checks on behalf of members across the country. We are confident that the established, tried and true approach that we have used over the past 14 years will meet the needs of the Bureau. We are familiar with individual budgets and have spent the past eight (8) years developing and refining proprietary software that is based on this premise. All payrolls are administered in compliance with what is approved in participants' individual plans and within the remaining allowances. We are so confident in our system's capabilities that we can guarantee if we over spend a participant's approved allocation, we will absorb the cost. In addition to the financial aspects of releasing payroll, our system is also specifically designed to enforce other business rules as they pertain to allowing or disallowing payment. This would include any/all items associated with the enrollment process such as but not limited to an I-9, background check, SS4 etc. Our payroll process is completed only after all appropriate deductions and other withholdings are verified and processed. These deductions may include any judgments, garnishments, taxes or related holds as may be required by local, state or federal law.

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We have a tax department with dedicated personnel assigned to the proper payment of taxes and withholdings. Our software appropriately calculates and withholds employer taxes and employee withholdings. FICA will be paid in aggregate under the Bureau's FEIN number as per IRS Rev. Proc. 80-4. We will file taxes electronically and as a result, the data file logs are kept indefinitely. We file all taxes and withholdings in accordance with state and federal requirements and time frames. We are also able to take on responsibilities associated with certain deductions. We believe we are still the only FE/A that has a national "A" rated workers' compensation insurance company providing group policies in many of the states where we currently provide services. We are able to facilitate deductions associated with workers' compensation because these deductions are based on the actual payroll pass associated with an individual's hours of service. Therefore an individual contribution to the premium is "after the fact" and directly related to only the payroll thru portion of their service dollars. For simplicity, we treat it as part of the employer's "tax" burden similar to withholding SUTA, FUTA and FICA. Our approach to worker's compensation insurance allows for a smooth, transparent and efficient recording process that easy for the members as they are able to file "first report of injury" to us, thus allowing Acumen's Human Resource personnel to assist the caller in locating appropriate treatment facilities.

We use a Tax Reporting Schedule to ensure that all required tax filings are completed timely per the required periodicity in accordance with law, IRS/DOL regulations and local state rules pertaining to domestic service/household employees. Using the payroll module in our software system, FICA (Medicare and Social Security taxes) and federal and state income taxes (as well as any local taxes) are automatically withheld from each payment made to attendants.

We pride ourselves on using the most advanced, state-of-the art automated systems. We also adhere to the most up-to-date compliance standards and follow the most current regulations. We have developed a team of staff throughout the organization dedicated to staying up-to-date on all federal and state forms, notices and publications. These efforts will be supported by receiving regular email updates from the IRS and DOL, attending tax seminars and staying in frequent contact with national policy experts, including the National Center on Participant Direction on the roles and responsibilities of an FE/A.

3.1.9 Maintain a system for managing end of year federal tax processes

We file Form W-2 information electronically and generate the statements for each employee in accordance with IRS regulations. If a worker has been determined to be an independent contractor, we require that they complete and sign IRS Form W-9. We submit IRS Form 1099 for each independent contractor who has been paid \$600 or more in a calendar year. We have written policies and procedures for processing IRS Form 1099-M for each independent contractor according to IRS instructions.

At the end of each calendar year, and prior to January 31st of the following year, we process and deliver federal and state Forms W-2 and 1099 in paper format for mailing to the individual employee/independent contractor. We represent and file for more than 250 individuals, and as a result, we file federal and state Forms W-2 electronically to the Social Security Administration

Project Approach and Solution

by a March 31st deadline and are not required to produce Form W-3 per IRS 2009 Instructions for Forms W-2 and W-3.

3.1.10 Maintain a system for paying independent contractors

We possess the capability and flexibility to provide payments to either employees or independent contractors. Our proprietary payroll system, developed over the last ten years, is in its third generation and is designed to be robust and flexible. Our system was designed from the ground up to accommodate the variety of ways that self-directed services could be directed. Within the payment system, a simple switch allows us to establish and track either an employee requiring a W-2 and payroll tax withholdings or an independent contractor who is exempt from payroll tax and will be issued a 1099 at the end of the year. Our system stands ready to enforce the business rules associated with the program. For example, our system is designed to allow and/or disallow payment based on the "service code" and the relationship of the employee as there may be some service codes that only an employee is eligible to provide.

3.1.11 Maintain a system for paying for agency approved participant directed goods and services

We have implemented policies, procedures and internal controls to ensure all payments are in accordance with the participant's agency approved budget and only approved goods and services are processed on behalf of the participant (see Attachment F). We guarantee that we will not overspend an approved funding allocation or we will absorb the cost.

We will make payment for approved payroll, goods and service (vendors) within the West Virginia Division of Labor guidelines and will generate payroll checks/direct deposits every two weeks. Upon contract award, we will work with the Bureau to establish a mutually agreeable payment schedule that is consistent with West Virginia Code. Upon establishing this payment schedule, it will be included in start-up documentation provided to each participant and also posted on West Virginia's state specific page of our website (www.acumenfiscalagent.com). Typically we process payroll and non-payroll payments on the same schedule; however, we will work with the Bureau to create a schedule that best suits the participants and the program. Figure 3 is a copy of a sample payment schedule.

Project Approach and Solution

Figure 3

PAYMENT SCHEDULE

Any timesheets received by Acumen after the Payment Schedule due date will be paid on the next pay date. Make sure to get verification from the fax machine that your fax was successfully sent.

FAXING THE TIMESHEET WILL HELP ENSURE IT GETS TO OUR OFFICES BY THE DUE DATE.



Fax: (program specific)

If you should have any questions or concerns, contact our Customer Call Center at (program specific).

MONTH	Payroll Period Start Date	Payroll Period End Date	Timecards Due NO Later Than	PAYDATE	PAYDAY
JULY	07-01-2009	07-15-2009	07-21-2009	07-30-2009	Thursday
	07-16-2009	07-31-2009	08-06-2009	08-14-2009	Friday
AUGUST	08-01-2009	08-15-2009	08-20-2009	08-31-2009	Monday
	08-16-2009	08-31-2009	09-04-2009	09-15-2009	Tuesday
SEPTEMBER	09-01-2009	09-15-2009	09-21-2009	09-30-2009	Wednesday
	09-16-2009	09-30-2009	10-06-2009	10-15-2009	Thursday
OCTOBER	10-01-2009	10-15-2009	10-21-2009	10-30-2009	Friday
	10-16-2009	10-31-2009	11-05-2009	11-16-2009	Monday
NOVEMBER	11-01-2009	11-15-2009	11-19-2009	11-30-2009	Monday
	11-16-2009	11-30-2009	12-04-2009	12-15-2009	Tuesday
DECEMBER	12-01-2009	12-15-2009	12-21-2009	12-30-2009	Wednesday
	12-16-2009	12-31-2009	01-07-2010	01-15-2010	Friday
JANUARY	01-01-2010	01-15-2010	01-22-2010	01-29-2010	Friday
	01-16-2010	01-31-2010	02-01-2010	02-16-2010	Friday
FEBRUARY	02-01-2010	02-15-2010	02-19-2010	03-31-2010	Monday
	02-16-2010	02-28-2010	03-04-2010	03-15-2010	Monday
MARCH	03-01-2010	03-15-2010	03-19-2010	03-30-2010	Tuesday
	03-16-2010	03-31-2010	04-07-2010	04-15-2010	Thursday
APRIL	04-01-2010	04-15-2010	04-21-2010	04-30-2010	Friday
	04-16-2010	04-30-2010	05-06-2010	05-14-2010	Friday
MAY	05-01-2010	05-15-2010	05-20-2010	05-28-2010	Friday
	05-16-2010	05-31-2010	06-04-2010	06-15-2010	Tuesday
JUNE	06-01-2010	06-15-2010	06-21-2010	06-30-2010	Wednesday
	06-16-2010	06-30-2010	07-07-2010	07-15-2010	Thursday

You may also mail your time card to:
Acumen Fiscal Agent, LLC
 4542 E Inverness Ave Suite 210
 Mesa, AZ 85206



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3.1.12 Ensure that all Resource Consultants are current WV Notary Publics

Our first priority upon contract award will be to hire a full time Resource Consulting Manager to be located in West Virginia (see Attachment A). The Resource Consulting Manager will be current West Virginia Notary Public. If we are unable to find a qualified candidate who is a West Virginia Notary, we may allow the selected candidate to become a Notary Public within 60 days of hire. Continued employment will be contingent upon completing this process. The Resource Consulting Manager will then be required to ensure their staff consists of individuals with a current commission or are capable of obtaining one.

3.1.13 Maintain a process for reconciliation

All requests for payments against a participant's account are reviewed and reconciled with available funds each payment cycle. This reconciliation is an internal control to ensure appropriate payment regarding available funds and approved services. All expenditures from a participant's account can be traced directly back to the time sheet and/or vendor request. At any point, we can provide every detail associated with a payment and the supporting documentation justifying said payment. Our bank accounts are reconciled monthly by our accounting staff. Accounting functions are performed by separate staff than are payment functions, thus allowing for independence. We have policies and procedures in place to deal with any unclaimed property discovered during our reconciliation process.

3.1.14 Maintain a process for executing the Medicaid simplified provider agreement

Paperwork is a necessary part of becoming an employer or employee. To address this need, we developed the start-up packet. In our early years, it became clear that members had the right to a document that clearly laid out the expectations and responsibilities of becoming an employer. Our members are frequently not experienced employers, so we aim to make the process as user friendly as possible while still ensuring that members are fully compliant with all applicable laws. To that end we have developed a startup packet will include all the requirements for both the employer and the employee. Many of our current states require an agreement form that must be signed by either the employer or employee, depending on the type of agreement, prior to in the program. We will integrate a simplified Medicaid provider agreement into our standard packet process.

Our payment software has been specifically designed to disallow payment if all required documentation has not been provided to us. This will include documentation required by the government, the program and Acumen. We allow members to view missing documentation for their direct care workers and themselves through our web portal (see the incomplete checklist in Figure 4 below).

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Figure 4

ACUMEN FISCAL AGENT **WEB TIME ENTRY**

Home Hours Employees Account Reports Contact Us Sign Out Forms Help [Forgot Password?](#)

Employee Information

Action	Employee	Status	Emp #	Phone	City	State
View	TEST, EMPLOYEE	Active	1440		MESA	AZ
View	TEST, EMPLOYEEA	Active	1441		MESA	AZ

Incomplete Checklist Items

Action	Item
<input type="checkbox"/>	Employee: TEST, EMPLOYEEA (Count=2)
View Note	Background Check Cleared
View Note	I-9

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3.1.16 Ensure that copies of information and reports are not distributed to other parties without the written permission and direction of the agency

We are Health Insurance Portability and Accountability Act (HIPAA) compliant. Our stand alone HIPAA manual has been in effect since 2003 and is available for review at any of our business locations. Our procedures related to sharing copies of information are:

- We will notify the Bureau within one (1) business day of any requests for information, ensuring the disclosure of data is only through the Bureau
- We will take prudent safeguards to protect unauthorized disclosure of the information in its possession
- We will comply with the Freedom of Information Act (FOIA) regarding releasable information ensuring the Bureau is notified within one (1) business day
 - FOIA information will be released by the Bureau
- We will provide any Private Health Information (PHI) requested by the Bureau within one (1) business day of the request
- We will notify the Bureau immediately upon discovery, any use of disclosure of PHI made in violation of agreement or any law
- We shall implement and maintain sanctions for any employee, or agent who violates the requirements of the contract or the HIPAA privacy regulations

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3.1.17 Perform the F/EA tasks without the use of a subcontractor. The Vendor will be the Subagent to the Bureau and will be wholly responsible for all FE/A and RC activities

We are recognized by the IRS as a fully developed FE/A in compliance with section 3504, procedure 80-4 and also recognized as a state subagent under IRS notice 2003-70. We have, in the past, currently and will continue to perform the FE/A tasks without the use of a subcontractor. We are experienced in being a subagent and are able to act in that capacity with the Bureau and be wholly responsible for all FE/A and RC activities.

3.1.18 Establish (prior to implementation) and maintain an agency approved Comprehensive West Virginia-specific Government FE/A-Subagent and Resource Consulting Policies and Procedures Manual

Upon award, we will begin the development of a customized policies and procedures manual for both FE/A-Subagent and Resource Consulting responsibilities for West Virginia's Aging and Disabled Waiver. This manual will be presented to the Bureau for approval. A sample table of contents for this manual can be found as Attachment G. The manual will be reviewed and updated at least annually and resubmitted to the Bureau for approval for the duration of the contract. It is further understood that the policies and procedures for the MR/DD program will be finalized within 30 days of CMS waiver approval.

Acumen's corporate Disaster Recovery Plan Policies and Procedures manual has been established and implemented. This document will only be available for review in-office, upon request, due to its proprietary nature. The table of contents for this document can be seen as Attachment H.

3.1.19 The Vendors systems and policies must comply with Bureau of Medical Services, Chapter 600, Reimbursement Methodologies of the West Virginia provider manual. The Vendor will have thirty (30) calendar days to correct any discrepancies or reimburse the Bureau of overpayments, if any, and detail the credit on the next submitted claim.

All payments generated by our payment system are reviewed and reconciled monthly by our accounting staff. Accounting functions are performed by separate staff than are payment functions thus allowing for security. In the event a payment is made in error, it will be corrected in the following cycle or credited against the next claim. Our program specific policies and procedures will comply with the Bureau's Reimbursement Methodologies as stated in Chapter 600 of the West Virginia provider's manual.

3.1.20 Participate in readiness review if requested by the bureau

We have participated in readiness reviews for other states, most recently with Pennsylvania. We will gladly participate in this process with West Virginia upon request.

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3.1.21 Develop a timeline for implementation and revise based on readiness review if needed

The most important elements of any new program are communication and the time spent with program stakeholders. We have developed a time tested approach to program implementation (or start-up) that places a strong initial emphasis on these two components of our plan. These elements allow us to develop an understanding of both the philosophy and the mechanics of the program and the population. We bring a wealth of knowledge based on our vast experiences but realize that we are just a piece of the program. We look forward to working with the people of West Virginia and the Bureau to develop the best program possible while complying with all federal, state, local and program specific rules, regulations and laws.

Our typical transition plan generally assumes 90 days from the notification of contract award to the first date of service; also know as the Operational Start Date. We typically view this period in three distinct phases. Attachment D provides a visual representation of the typical implementation timeline process described here. We understand that there will be time constraints associated with the transitional activities between the out going vendor and Acumen and we are able to accelerate the implementation plan/timeline accordingly. We would like to the Bureau to know, we have considerable experience in picking up from an outgoing provider and a history of working cooperatively to achieve a transition that is seamless and smooth as possible for the members.

Most programs can begin services in less than 90 days, such as our recent start-up in Louisiana, which was fully implemented in 45 days. However, some programs, such as Pennsylvania where there were a large number of participants and a complex program model, a staggered roll out taking considerably more time was deemed most appropriate.

Our experiences have taught us that a successful implementation is multifaceted and all parties and systems involved must mutually achieve a level of readiness in concert with one another. We are committed to the partnership this contract will forge. To that end, we will work cooperatively with the Bureau in identifying timelines and deadlines that are in the best interest of the program and will maintain flexibility during the implementation process as a key component to a successful launch.

Phase I: Knowledge and Relationship Building

Phase I of our implementation process is the period of Knowledge and Relationship Building. This process begins upon notification of contract award and typically takes 30 days. Our first step will be to conduct an internal meeting of key Acumen staff led by Acumen's Implementation Manager to ensure a comprehensive understanding of the scope of work. At which point, we will determine what, if any, additional resources are required to begin implementation. This will ensure that all necessary steps for working in West Virginia, such as obtaining and providing certification of registration with the Secretary of State's Office as well as other registrations, business licenses and/or insurance certificates as required, have been completed. We will make decisions concerning appropriate staff assignments and recruit, hire and train for new positions including resource consultants. Additionally we will actively pursue appropriate office space that meets the needs of the program. Additionally during Phase I, there

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is an assessment of any equipment and systems compatibility actions that may be required. Key Acumen personnel assigned to work directly with the Bureau will continue to make these assessments throughout the duration of the program, such that any additional resources that are required to meet either a new or changing need will be quickly identified and steps will be taken to respond to that need. For example, in Pennsylvania we discovered that there was a need for training on our web time entry system. In response, we worked with our state partners to determine the best format and venue for trainings and then reallocated staff from across departments to develop and facilitate training sessions in every region.

Upon contract award, we will begin working with the Bureau to establish solid communication with key players and the development of business rules. Within 15 days of the contract award date, our implementation team will schedule a "kick-off" meeting. This will give us an opportunity to meet with as many key stakeholders as possible. The way this meeting is structured varies from program to program. For example, our kick-off meeting in Montana was actually a series of meetings where we spent the morning with all key staff members from across the agency, in the afternoon met with case managers and then in the late afternoon worked only with the program administrators. In other situations, like our Oklahoma kick-off meeting, we met for a half day with all program staff and then returned for meetings with additional stakeholders once more of the program decisions had been made. What is most important is that the initial meeting provides an opportunity for our implementation team to spend time with contract managers, financial representatives, case management representatives, program staff and representatives of the population to be served.

During the kick-off meeting, we will confirm business rules in efforts to initiate the development of the program specific policies and procedures. Typically we aim to discuss the program vision, the mechanics and constraints of the contract and financial groups and the involvement of case management. Our team will ask specific questions to build the business rules as they pertain to the role of the FE/A and the Resource Consultants. Throughout this process we will provide examples of different approaches we have taken throughout our more than 14 year history, as well as suggestions based on best practices. Generally this meeting lasts for several hours and concludes with both Acumen and the Bureau walking away with some assignments/tasks that must be completed.

One of the tasks that both the Bureau and Acumen will likely be involved in is participation in a series of subgroup meetings. Orchestrated by our Implementation Manager, these will likely occur by phone within the first two weeks after the kick-off meeting. These subgroup meetings will allow staff from both Acumen and the Bureau to come together to discuss specific topics, such as the Billing process, IT issues, referrals, enrollment, training, budgets, payroll schedules, reporting formats and paperwork. These subgroup meetings will provide us with the added information necessary to assign all remaining tasks and timelines. During this same time period, we will establish the appropriate tax accounts and set up our system to ensure proper payment. If both sides complete their assigned tasks, including the subgroup meetings, it will allow us to have a realistic, Bureau approved, timeline within 10 business days of the kick-off meeting.

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Phase II: Teamwork and Development

Typically by the end of the first month we have entered into Phase II, the Teamwork and Development phase. During this period we would expect that all the business rules related to the program are developed and any remaining subgroup assignments have been completed. This includes, but is not limited to:

- A process for transitioning members and new referrals into the program including the Resource Consultant's direct involvement with these processes
- Documentation required for participant or employee enrollment and termination
- Rules regarding authorized expenses and budgets
- Payment schedule
- Billing process

Many of these rules will be determined by looking at a combination of the laws for the State of West Virginia, stipulations set forth in the waiver and the Department of Labor laws. In addition, some of these rules may be determined by us, in conjunction with the Bureau, based upon what will be most efficient to manage within the confines of the existing structure and guidelines. Phase II is usually accomplished by the end of day 60.

A key component of Phase II is the development of the start-up packet. Many of the established business rules are reflected and reinforced in our enrollment paperwork and start-up packet information. In 1997, we pioneered the development of what is now universally referred to as "a start-up packet". Early on it became clear that participants had the right to expect a document that clearly laid out the expectations and responsibilities of becoming an employer. As our participants are frequently inexperienced employers, we aim to make the process as user friendly as possible while still ensuring that participants are fully compliant with all applicable laws, regulations and program specific rules. To that end, we develop program specific start-up packets. A sample start-up packet is included as Attachment C. The packet provides all participant, employer and employee paperwork required for the program in one, color coded, informative packet. Within the packet, the employer section is pink, the employee section is cream, the vendor section is green and the special section on paying your supports is blue. Finally, the gold section at the back of the packet provides samples of correctly completed forms. The start-up packet also allows us to share important program related information on the front and back cover of each section.

The establishment of business rules and forms is instrumental in the development of appropriate training materials and an agreed upon training schedule. Training is a key component of any successful implementation and another area that we are able to leverage our tremendous experience and flexibility. During Phase II, we will work with the Bureau to determine frequency and audience for trainings/information-sharing sessions. Sessions will typically cover our company history, appropriate contact individuals, contact information, enrollment process, our website and web portal and frequently asked questions. Additionally, it is during phase II that any transitioning participants are contacted and transition protocols and paperwork requirements are reviewed to ensure a seamless transition and uninterrupted service that could occur due to missing paperwork and/or uncertainty of what is involved with transitioning. In addition to

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written notifications, our preferred method of ensuring receipt of required paperwork and a clear understanding of the transition is to hold “town hall” style meetings for all the transitioning members. These meetings not only allow us to assist participants in completing required transition paperwork, but also give us the opportunity to formally introduce ourselves and address any questions or concerns. We also highlight the process flow and clarify the responsibilities of the participant, the program and Acumen in these meetings. Attachment I is a prototype of a handout that we will modify, upon contract award, and will provide to assist with clarification.

Phase III: Program Integrity and Rollout

During the final stage of implementation, we will focus on the simultaneous processes of assessing preparedness and completion of training in anticipation of an operational start date within 30 days. Once all business rules and protocols for interfacing with the Consumer Directed Module are established, we will finalize the customization of our systems. This will involve:

- Entering the proper service codes
- Building the budget structure
- Creating allocations
- Entering all information and requirements from the participant, employer and employee paperwork
- Confirming and integrating any program rules that dictate limits on what can be authorized for payment to ensure payments are made based on what is allowable

At this time, we will complete testing of our internal systems. Once testing is complete, our systems will be fully capable of processing all participant, employer and employee paperwork, including authorizations, timesheets and vendor requests. We will then schedule and complete a readiness review at the Bureau’s request. We will also complete all of our internal staff training.

Within 15 days after the readiness review, we will have resolved any issues identified and will be fully able to focus exclusively on providing services. We would then expect to have all necessary paperwork and information for the existing/transitioning group of participants entered into our payroll system and be prepared to accept any new referrals. This will provide sufficient time for our employees to identify any issues with participants, employers or employees submitting incorrect or incomplete paperwork and have it corrected prior to the operational start date. Once all paperwork has been completed, either for the participant, employer or employee, we will contact the employer/participant and confirm that they or their employee is “good to go” to participate in the program.

All participants who are “good to go” and have employees that have been confirmed “good to go” will be permitted to commence services on the operational start date. This will be the first permissible service date for the program. When the service period ends, payment requests will be submitted to us. These payment requests will include timesheets for payroll services and vendor request forms for non-payroll goods and services. Submissions will be made by using a state/program specific toll free fax for timesheets or vendor requests or via our web portal for

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time only. We will then confirm that the payment requests are made properly and the services were authorized. Upon confirmation, payments will be generated in accordance with the agreed upon payment schedule. Once payments have been made, our employees will interface with the Consumer Directed Module as agreed upon. Finally, our billing staff will bill for "pass-thru" services and administrative fees as agreed upon protocols dictate.

Once we have completed the entire process, we will hold a meeting with the Bureau specifically to access the need for any modifications to the program specific policies and procedure manual.

3.1.22 Operate a call center for members or members direct care workers to access needed information concerning the program

Acumen takes great pride in offering the premier customer service experience of any FE/A in the country. The mechanics of offering FE/A services relative to the state, local and federal regulations have in fact changed over the years; however, we have experienced perhaps the most significant changes, as a company, in our delivery of customer service. We appreciate and respect the vast differences in those we serve. Our dedicated customer service specialists (CSRs) are specifically trained to address inquiries from participants, direct care workers and state/program administrators, all of who bring different perspectives, knowledge, orientation and sophistication relative to their self-directed services program and our role as FE/A. Our goal is simple; to provide a process that is easy and efficient for the people we serve. How we achieve that goal is a bit more complicated.

We operate a fully dedicated customer service center out of our Mesa, Arizona corporate headquarters. This allows CSRs immediate access to all other departments associated with the contract and resulting scope of work including payroll, enrollment, budgeting, billing and contract management. This allows them access to all of the knowledge and onsite resources required to answer the variety of questions they encounter. To streamline communication and provide individualized contract services, each contract served has unique toll free phone and fax numbers specific to their program. CSRs address questions and concerns from participants, direct care workers, case managers and other stakeholders.

CSRs communicate with participants by phone, email, fax and mail, and transfer information back and forth via our web portal. The goal is to make communication as easy and convenient as possible in the language and manner of the customer's choice. Calls are answered promptly by our fully trained CSRs who are available from 5:00am to 5:00pm Arizona Time. We are pleased that we currently answer over 80% of all calls that come into our office without significant time on hold; all other callers are given the option of holding for the next available CSR or leaving a voicemail message. Hold times for those who choose to wait are generally less than three (3) minutes. In cases where participants choose to leave a voicemail, we are committed to returning all calls within one (1) business day. Data from our automated phone system detailing number of calls, length of calls, and average hold time is available upon request after contract award. Upon answering a call our CSRs are well equipped to provide polite, professional, knowledgeable responses. Because our data collection and payroll systems are available to CSRs, they are able to address questions related to timesheet issues, payment questions, current allocation and budget information and new enrollment paperwork. All staff are fully HIPAA

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trained and following each inquiry our staff logs each call into our system by inserting a note into a member or employee file. At that time, any follow-up that is required is also logged into our system and assigned to the proper staff member with a date and time for follow-up. Our years of experience have allowed us to redefine the internal controls necessary to minimize confusion, inaccuracies and frustration that can be the result of poor customer service. We know that there will be mistakes, however our history has taught us that an ability to quickly, accurately and professionally respond to questions/issues is the key to a quality customer service experience.

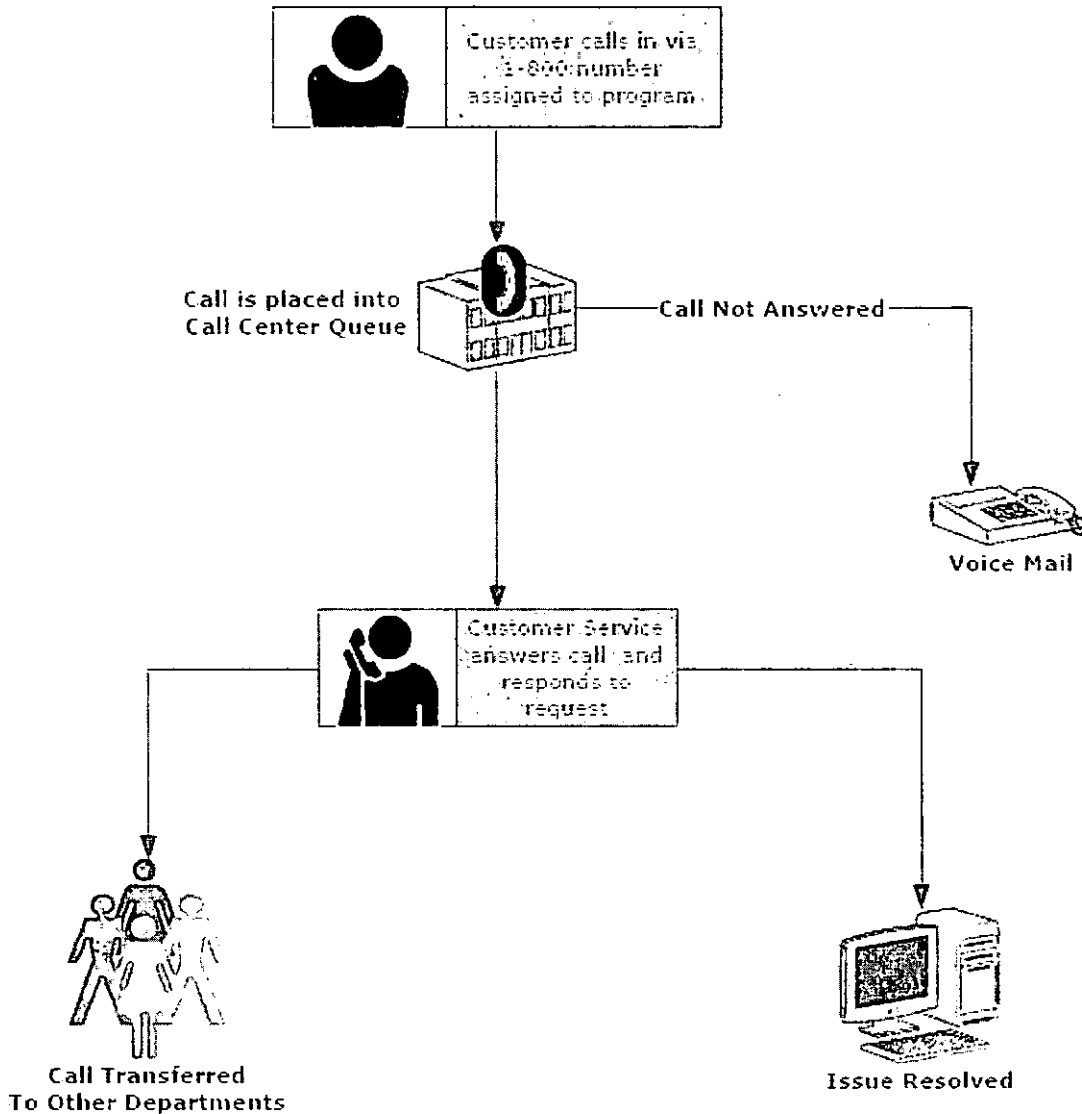
To allow our staff to provide service throughout the nation, in a variety of locations, to individuals of many cultures, all of our staff are thoroughly trained in issues related to diversity, cultural competence and in the disabilities and aging fields (see Attachment J). Our CSRs include bilingual specialists able to communicate in Spanish and English as needed. We provide access to translation services in up to 175 different languages through our contract with Language Line Services. We have extensive experience working with the Mexican-American culture in many of our states, as well as several of the Native American Nations through contracts with a number of Pueblos and Chapter Houses in the Southwest. We have conducted orientation training in English, Spanish, Russian and Chinese and look forward to broadening our experiences.

We operate a traditional inbound call center focusing on customer service and issue resolution. The Acumen Call Queue Workflow can be seen below in Figure 5. We maintain a staff of CSRs who are well-trained and can provide solutions to most problems. CSRs are provided monthly training and never read from scripts. Additionally, all calls are recorded for training purposes.

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Figure 5

Acumen Call Queue Workflow



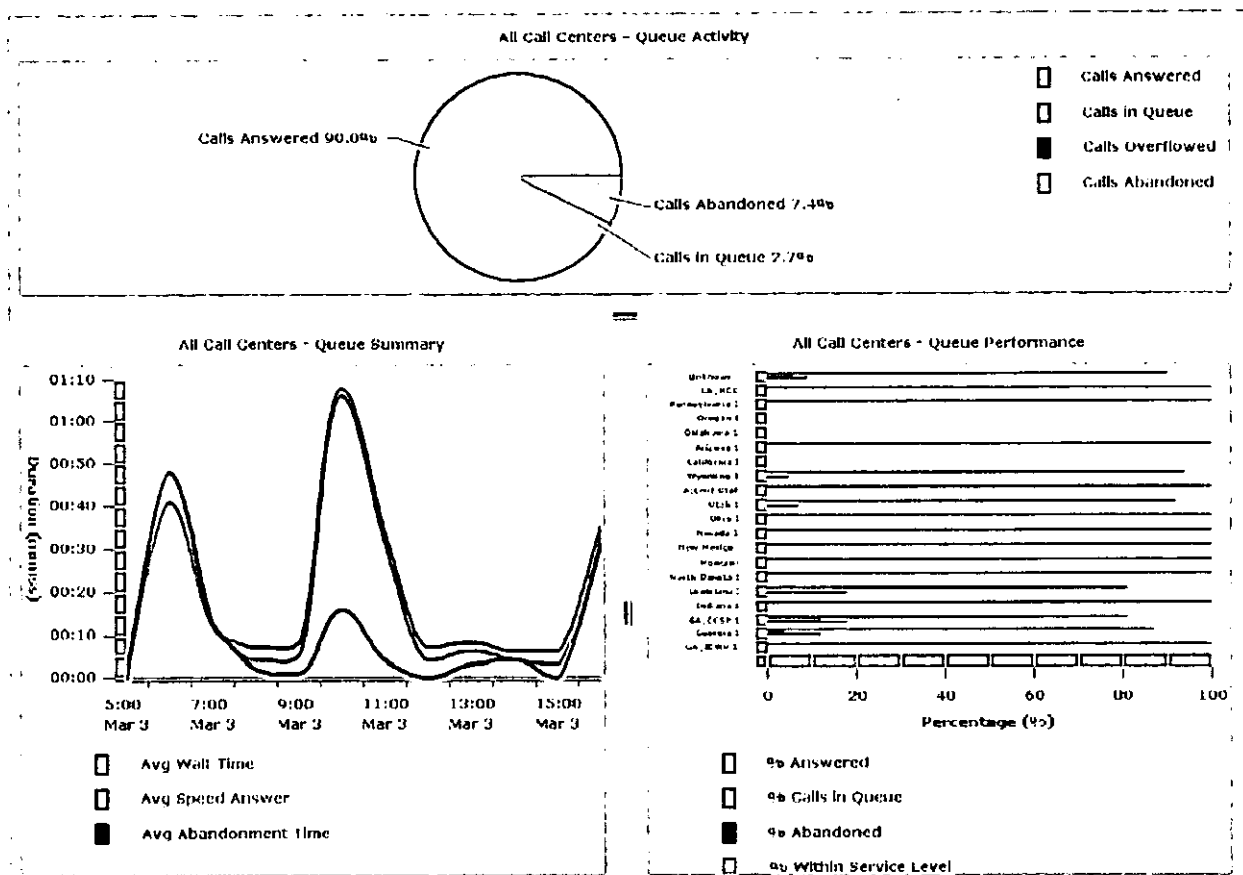
1. **Customer Calls** – Each program is assigned a 1-800 number. This allows us to track call statistics. Reports can be provided to show average hold times, call volume, and the percentage of calls answered (see Figure 6).
2. **Call placed into Call Center Queue** - The call queue is similar to a waiting room. This is the point where you wait for an available CSR to assist with the call. The customer will be given the option to leave a voicemail message. If the call is placed outside normal business hours of 5:00AM – 5:00PM (Arizona Time) Monday – Friday or on a designated holiday, the customer will immediately be transferred to voicemail. Customers will receive a return call in one (1) business day.

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3. **Customer Service Fields Request** – The CSR will field the request, resulting in one of the following scenarios:
 - a. **Issue Resolved** – The call will be resolved, notes will be entered into the call tracking system (see Figure 7).
 - b. **Call Transferred** – These are generally return or follow-up calls where the customer is calling in to speak with a specialist or another department. Calls can also be transferred if they are escalated, which usually occurs when a customer asks to speak with management.

Call Reporting

Figure 6



We can provide call center statistics which can be used to monitor wait times and call volume.

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Call Tracking

Figure 7

Client: WILSON, CARVIN

Search | Details | Employer | Notes | Attachments | Employees | Contacts | CheckList | Service Codes | Checks | Required Taxes | Billing

Urgent - Immediate - Please to go by the system

Date	Type	Status	Priority	Created By	Assigned To
08/12/2009 04:06 PM	Client - EE Paperwork	Open	Urgent	itarak	famberj
08/05/2009 07:58 AM	Good to Go			teresat	
07/31/2009 03:25 PM	General			teresat	
06/04/2009 03:20 PM	Customer Service			leslen	
06/04/2009 10:37 AM	Customer Service			nancym	
05/06/2009 12:04 PM	Client - Payroll			yvonneb	
04/20/2009 10:56 AM	Background Check			xylnal	
04/20/2009 10:54 AM	Background Check			xylnal	

Type: Client - EE Paperwork
 Status: Open
 Priority: Urgent
 Call Back Date: 10/03/2009
 Call Back Time: 08:00 AM
 Assigned To: Amber Jones

Called about new employee paperwork for Ivan Wilson

Our software system has an integrated call tracking module that allows CSRs to track and manage calls. Since this process is integrated, the CSR can easily access all the necessary information for the caller while they are on the phone. The following information is provided as an overview for the process:

1. The customer is located in the system.
2. The CSR enters the call into the system. If the issue is resolved, the status of the call is changed to Resolved and the issue is closed. If the issue is not resolved, the status is changed to Open and the call is assigned to another department by changing the Type field to one of the following values:
 - a. Vendor/Payroll – Needs follow-up from payroll.
 - b. Employee/Payroll – Needs follow-up from payroll.
 - c. Client/Payroll – Needs follow-up from payroll.
 - d. Enrollment – Needs follow-up from enrollment.
 - e. Budgeting – Needs follow-up from budgeting.
3. Once a department receives an escalated call the status is changed to Working.
4. The call generally closes in one business day or less. The CSR will follow-up with the customer to make sure the issue is resolved. This call takes place even if a department outside of customer service marks the call Resolved.

The customer service manager monitors the call system hourly to ensure that call backs are performed and calls are escalated accordingly.

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New participants will be treated to an exceptional level of service from our enrollment department. This group is specifically trained to deal with the unique needs of the new employer. They understand one of the most difficult parts of using an FE/A in self-direction is getting started. Often there is anxiety related to the paperwork or with the difficulty of managing the change. We have learned over the years that the change for participants from traditional methods of service to self-direction or simply entering services for the first time is sometimes overwhelming. Our enrollment staff understands that many of our participants have never been employers and that working with this population of new employers will require extra care and support.

3.1.23 Submit policy and procedures manual changes to the bureau for approval

The program specific policies and procedures manual will be developed during our initial implementation of the program and submitted to the Bureau for approval. When the MR/DD program comes online we will complete their program specific policy and procedure manual will be finalized and submitted for approval within 30 days of the waiver approval. All policies and procedures will be reviewed and updated at least annually and submitted to the Bureau for approval should there be any changes for the duration of the contract.

3.1.24 Maintain the capacity to receive funds by electronic funds transfer

We routinely receive funds by electronic funds transfer from other states and is willing and able to do so for West Virginia.

3.1.25 Not bill the bureau in advance for participant directed goods or services.

We have internal controls in place that enable us to disallow payments on goods and services prior to the service date. To enforce this restriction, we ask that the Bureau work with our CSRs and Resource Consultants to continually reinforce the expectation that payment requests are not submitted prior to the delivery of goods or services.

3.2 Scope of Work

3.2.2 A plan to implement policies and procedures to perform FE/A and Resource Consultant tasks, as the Subagent, listed in this section and in accordance with state and federal regulations, including how adjustments will be made to respond to Agency needs as well as any changes in state or federal tax regulations.

Within 30 days of contract award we will begin drafting a customized policies and procedures manual for both FE/A-Subagent and Resource Consulting responsibilities. We will present this manual to the Bureau prior to the operational start date as previously stated in the implementation plan and timeline. We are accustomed to developing program specific policies and procedures and once all the appropriate business rules have been confirmed it will be a relatively easy process for us. Our implementation plan includes a period of relationship building and knowledge acquisition to ensure that we have a strong understanding of the needs of the Bureau and the people of West Virginia. We will integrate this vital information into our

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program specific policies and procedures. We will review the program specific policies and procedures with the Bureau at least annually and any updates/changes will be presented to the Bureau for approval prior to implementation. A sample table of contents for our typical policies and procedures manual can be found as Attachment G.

Many of the program specific policies and procedures are based on our corporate policies and procedures that have been developed as a result of lessons learned during our more than 14 years of experience in empowering individuals to self-direct their own supports. Our corporate policies and procedures are continually updated to ensure that they are in accordance with all relevant federal and state regulations.

3.2.3 A plan to implement internal controls/Quality Management to ensure that the policies and procedures for each task are performed accurately and within required timeframes.

Our internal controls/Quality Management vary between manual and automated processes related to the different steps associated with providing FE/A and Resource Consulting Services. Our typical state specific policy and procedure manual includes a section that addresses internal controls related to each specific topic or policy area. For an example, Attachment F highlights the internal controls that specifically address the payment process. Each chapter of the policies and procedures manual will highlight the internal controls that are specific to that area.

Our quality management plan continuously grows and evolves. Our goal is to create environments where quality assurance data is continually being collected and utilized to most effectively improve processes and performance. Upon discovering an area that is in need of improvement, we will utilize additional quality assurance resources to further research and provide solutions. Our typical quality management plan includes continuous customer satisfaction surveys, telephone interviews with program administrators, case management, members and families and internal audits of enrollment and payroll documentation. In addition to our internal quality management program, we also employ an outside accounting firm to conduct a complete Yellow Book Audit annually. A copy of our most recent Yellow Book audit is available upon request.

3.2.4 An ongoing staff development plan including best practices in self-directed services

We are a company that was founded on, and is still focused on, services for individuals with disabilities and the aging populations. We have regular training sessions for staff in all levels of the company. Training covers a range of topics from software upgrades to tax law changes to the latest developments in the disabilities and aging communities. All new hires are required to participate in a New Employee Orientation Training Program. The course requirements can be seen in Attachment J. This training program, in conjunction with our corporate culture and vision, is what allows us to continue to provide our services to those in pursuit of self-directed services.

Our training program is continually changing and designed to address the needs of each department. However, one of the facets that remains consistent is an ongoing focus on the people we serve and the history of self-direction. We have discovered that understanding and valuing

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the role we play in peoples lives will always lead to greater investment on the part of each staff member. Additionally, we encourage staff to become members of various national trade associations, service membership organizations and to present and attend national conferences. The most valuable aspect of providing this national exposure is the ability that staff then has to share their knowledge and understanding with others within the organization.

3.2.5 A current member enrollment packet for each member participant and how that packet will be produced, distributed and maintained

We were the initial developer of the start-up packet. In our early years of experience it became clear that participants had the right to expect a document that clearly laid out the expectations and responsibilities of becoming an employer. Our participants are frequently not experienced employers so we try to make the process as user friendly as possible while still ensuring that participants are fully compliant with all applicable laws. To that end we have developed the following sample start-up packet found in Attachment C.

We take great pride that each program start-up packet is unique to that programs needs and services. Upon contract award, we will work with the Bureau to ensure that the start-up packet is designed to provide all participants with the best possible start to working with Acumen. The start-up packet typically includes all required new employer and employee paperwork. While there are some forms that are required by IRS (such as a W-4) or USCIS (I-9 form), there are other pieces of the packet that will be based entirely on the requirements of the program. We have the ability to customize our packets to meet your needs.

We are committed to working with the department to ensure that the start-up packet not only meets the needs of the required paperwork but serves as a valuable informational tool as well. Due to the ongoing improvements it is possible that the look of the packet may be somewhat different upon the start of the West Virginia program. Once we have completed a final draft of the packet and it has been approved by the Bureau, we will work with the Bureau to develop a process for distributing the packets. Typically packets are provided to case managers upon program initiation and then subsequently upon request, so that we can ensure that only individuals who are authorized to participate in the program request and receive a packet. However, we are willing to modify this process if necessary to meet the needs of the Bureau.

We also know that both programmatic and federal changes will require occasional updates to the packet. Our staff will be responsible for tracking federal and state requirements and ensuring that they are completed. Our staff will also work with the Bureau to address programmatic changes when they become necessary. We will take responsibility for ensuring that all updates are completed so that new packets include the most up-to-date information.

3.2.6 A plan to develop and maintain a registry of qualified direct care workers

We will develop and maintain a registry of qualified direct care workers. We have done this for other states where we have provided services, most recently in Colorado. This registry will be posted on Acumen's West Virginia specific web portal. We will include a question in the employee packet asking employee's if they are interested in being included in the registry (see

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Attachment C). Only direct care workers who consent to having their information posted on the registry will be included. The Resource Consulting Manager will work to maintain the registry and ensure that direct care workers have a mechanism for updating their information as necessary.

3.2.7 A plan to provide resource consulting services to member participants statewide

Our first priority upon contract award will be to hire a full time Resource Consulting Manager to be located in West Virginia (see Attachment A). The Resource Consulting Manager will be tasked with ensuring that there is adequate staff in West Virginia to meet the need for Resource Consultants. The Resource Consulting Manager will use a combination of full and part-time staff located both in West Virginia and across the country. We know that there are some topics that are best covered through in-person, face-to-face interaction and there are others that can just as easily be addressed by phone or through electronic communication. Our current Montana training program has been designed to maximize our corporate expertise located across the country, and taking full advantage of those who are physically present in Montana. This approach allows us to provide our members with access to more of our staff via phone or internet yet still address the issues that are best dealt with in person in that way.

The specifics of implementation will be developed to meet the needs of the Bureau, but our preferred model will include the Resource Consulting Manager, in conjunction with our training team. Together they will develop West Virginia specific resources that provide guidance on Human Resource issues, budgeting and where to find resources in the community. These resources will be available to all participants through multiple modalities, which may include paper copies, online documents, PowerPoint presentations and CDs. The Resource Consultant Manager will provide additional assistance through a combination of in-person, web-based and telephone consultation both individually and in groups.

3.2.8 A direct care worker employment packet for each hire and how that packet will be produced, distributed and maintained

Upon contract award, we will work with the Bureau to ensure that the start-up packet is designed to provide all direct care workers the best possible start to working with us. The start-up packet typically includes all required new employer and employee paperwork. While there are some forms that are required by the IRS (such as a W-4) or USCIS (I-9 form), there are other pieces of the packet that will be based entirely on the requirements of the program. We have the ability to customize our packets to meet your needs.

Over the years, this start-up packet has evolved as a result of constructive and valuable feedback from the field. Some of the improvements that have been implemented over the years include forms that are partially filled out with instructions and examples and color coding sections of the packet. The start-up packet typically includes an outside folder that contains individual color-coded sections. Within this folder, employer packets are pink, employee packets are cream, the vendor payment section is green and the special section on paying supports is blue. Finally, the gold section at the back of the packet provides samples of correctly completed forms. The start-up packet also allows us to share important program related information on the front and back

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cover of each section. Typically, this is where important information regarding labor and workers' compensation rules are posted. In addition, these pages will frequently contain a checklist of items that need to be returned to us prior to beginning the program. It is important to ensure that all of the participants completely understand all program related rules so that they can follow them. The information on the packet covers serve as a reminder of the information shared during the trainings.

We are committed to working with the Bureau to ensure that the start-up packet not only meets the needs of the required paperwork, but serves as a valuable information tool as well. Due to the ongoing improvements, it is possible that the look of the packet may be somewhat different upon the start of the West Virginia program. Once we have completed a final draft of the packet and it has been approved by the Bureau, we will work with the Bureau to develop a process for distributing the packets. Typically members are provided two employment packets for new employees upon program initiation and then subsequently upon request, so that we can ensure that only individuals who are authorized to participate in the program request and receive a packet. Additionally members can obtain all forms on the West Virginia specific page of the Acumen website (www.acumenfiscalagent.com). However, we are willing to modify this process if necessary to meet the needs of the Bureau.

We also know that both programmatic and federal changes will require occasional updates to the packet. Our staff will be responsible for tracking federal and state requirements and ensuring that they are completed. Our staff will also work with the Bureau to address programmatic changes when they become necessary. We will take responsibility for ensuring that all updates are completed so that new packets include the most up to date information.

3.2.9 A plan to produce, distribute, verify and maintain timesheets and documentation of services for all member direct hires

We have created a system for collecting and storing timesheet information that is simple, straightforward and well-tested. We have designed a customizable paper timesheet for each of our existing state waiver programs and we will do the same for West Virginia. In addition we are very pleased to be able to offer West Virginia a fully-functional web time entry portal. Both our paper timesheets and web-based entries include the same information. Generally they include the name of the member and their identifying number, the name of the employee providing the service and an identifying number for them. For each service period, the timesheets also includes the date, the beginning and ending times for the service and the service code for the type of service rendered. A sample paper timesheet is included in each packet and can be seen in Attachment C. Upon program enrollment, participants are asked if they would like to receive paper timesheets or exclusively use our web time entry portal. If they opt to receive paper timesheets, we will pre-fill them with names and ID numbers and mail them to the participant. If they prefer web time entry, we will mail or email web entry instructions to the participant. A copy of our web time entry portal procedures can be seen as Attachment K.

To use the web time entry portal participants and direct care workers must provide an identifying number, which is provided to them upon program enrollment and corresponds to the number that would be listed on the paper timesheet, their name and password. Once registered, users are

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required to use their identifying number and password to access the site. If the user provides an email address during registration, the system sends a confirmation email to them.

Employers have the ability to view, change and approve/disapprove entries made by their direct care workers. Direct care workers can only view or change their own entries. As with paper timesheets each entry includes service codes, service dates and check-in and check-out times (Figure 8).

Figure 8

ACUMEN FISCAL AGENT WEBTIME ENTRY

Home Hours Employees Account Reports Contact Us Sign Out Forms Help Forgot Password?

Manage Hours

I certify, under penalty of removal from the program, prosecution, and repayment of funds, that this is an accurate record of the services this employee has provided.

Employee: AUER, RANDY

Service Code: T2025 - Community Access Services Individual Self-Directed

Service Date: 10/01/2009

Check In Time: 10 : 00 AM PM

Check Out Time: 11 : 00 AM PM

Comments/Notes: Test

Save Add Delete

Copyright © 2007 - 2009 Acumen Fiscal Agent

In addition to being able to enter information online, employers and direct care workers may view the time entered just as they would on a paper timesheet through the Timesheet Report. The timesheet report shows timesheet information that has not yet been processed by Acumen and can be seen in Attachment K.

Once the time has been processed the following reports are available through the web time entry portal.

1. **Payroll Detail Report** – shows detailed payroll information by employee for all time entries, whether paid or not - this information remains available even after we have pulled your information for processing (available to both the employer and the employee)
2. **Check Register Simple** – shows basic check register information by employee for all paid entries (only available to employers)
3. **Check Register Detail** – shows detailed check register information by employee for all paid entries (only available to employers)

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4. **Note Report** - shows all notes that have been entered during time entry (only available to employers)
5. **Account Statement** – shows all activity information.

We understand that some of this information may not be necessary due to the CDM and we will work with the Bureau in deciding any necessary modification to best suit the programs needs and minimize any redundancies.

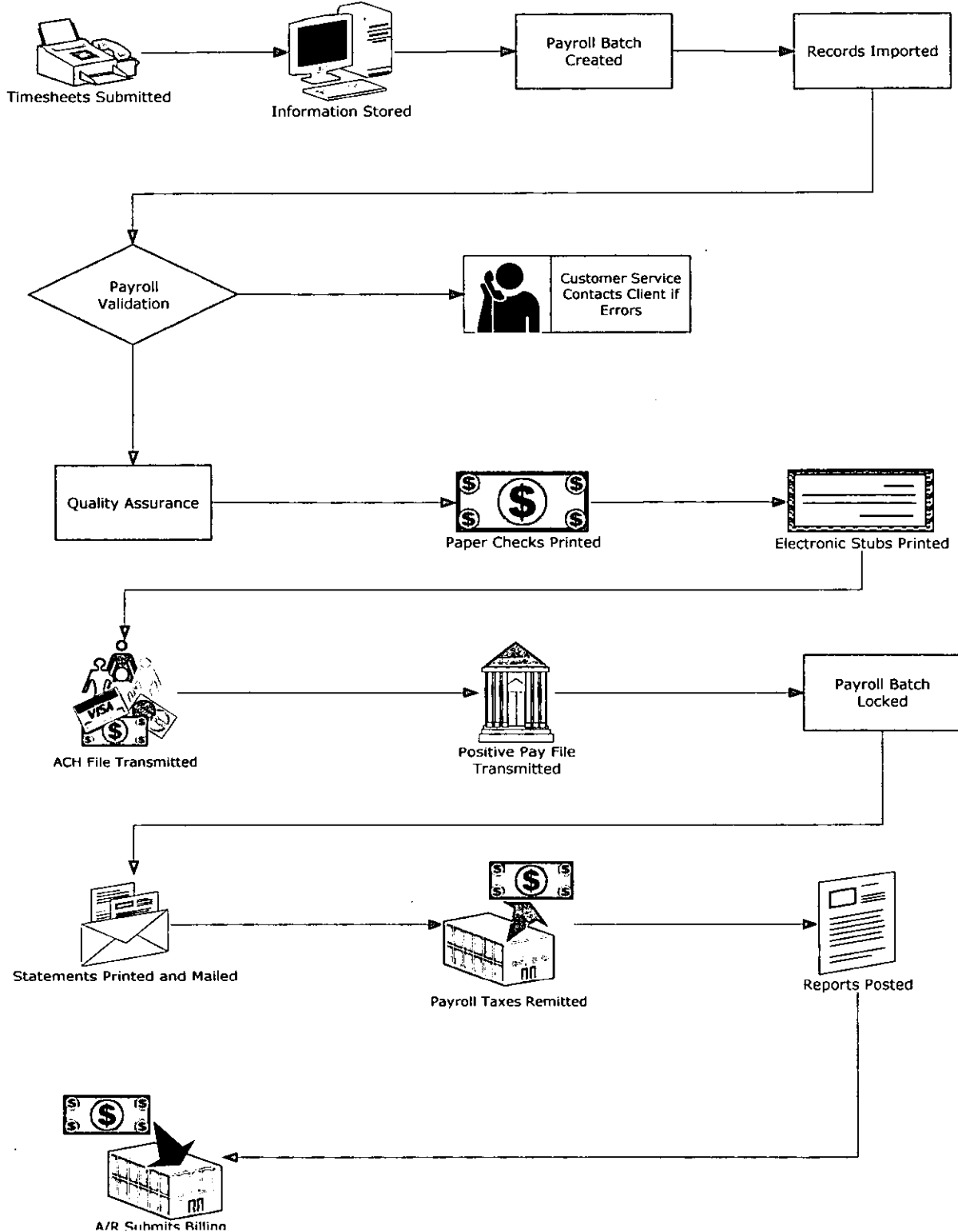
Currently many of our clients prefer using the web time entry versus paper timesheets; however, we are happy to offer both options. The paper timesheets are designed to be faxed into our sophisticated secure faxing system. This system meets current HIPAA guidelines. In addition, our faxing protocol has been reviewed directly by federal Centers for Medicare and Medicaid Services (CMS) representatives in Colorado and Florida as part of the state's waivers. Our procedures met with their approval and were within Patient Medical Information Privacy guidelines.

Once the time has been submitted to Acumen, we have developed a payroll workflow that describes the payroll process from the submittal of a timesheet or payment request all the way through receiving reimbursement from the state for the payment. A diagram of the entire process can be seen below in Figure 9.

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Figure 9

Acumen Payroll Workflow



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Timesheets Submitted – we allow for timesheets to be submitted via web time entry portal or fax. Our web time entry portal is the preferred method because it significantly reduces entry errors and provides the client with real-time reporting and confirmation.

Information Stored - All information received is digitally stored. We use Laserfiche (<http://www.laserfiche.com/>) for record management. The system features scanning, document management and work flow integration that allows us to manage the large quantity of electronic information flowing throughout the company.

We have been a mostly “paper free” office for over six (6) years and pride ourselves not only on the ease and efficiency of our system, but on reducing our environmental footprint as well. Not only is the information stored for legal retention, it is also used on a daily basis for active, working files and is structured to resemble a basic filing cabinet. Permissions to confidential information are only granted to those who need the information to complete their jobs effectively.

Participant, employer and employee paperwork, in addition to all applicable payroll, vendor and mileage request forms, IRS/tax (I-9, W-4 SS-4 etc.) and reporting documents are kept in Laserfiche either indefinitely or with a destroy date according to IRS and state regulations on document retention. When a document has been scanned, the original is shredded.

Laserfiche controls access to the system down to the page level. Once a user logs into the database, Laserfiche associates the user with a group that restricts the level of security access rights. Within the database, Laserfiche can monitor the status of documents and folders independently from the actions of users. Data is physically separated per contract serviced.

The imaging and Laserfiche servers are maintained in a physically and environmentally secured atmosphere with power conditioned spaces, accessible only to personnel with appropriate security clearances. All images are backed up at least daily and copies are stored offsite in securely locked facilities indefinitely.

As appropriate, state departments may remotely review or audit this system. Login and password information will be provided based on a mutually agreed upon format.

Payroll Batch Created - Each program is assigned a payroll cut date, after this date we create a payroll batch. This is the beginning of the payroll cycle.

Records Import - Once the batch is created, both faxed timesheets and web entries are imported into the payroll batch.

Payroll Validation - This process consists of validating information on timesheets for completeness and consistency with the program defined business rules. Hours worked must have accompanying service codes. Employers must have signed and completed the other required information on the timesheet. Additionally, we have a rules validation engine that allows for fast and easy implementation of the program rules. One of the most important rules is our ability not to let the client exceed the authorized amount of funds allocated.

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As requested by the Bureau and consistent with our policies and procedures, all payment requests must include an approved timesheet, web entry or vendor request form, all of which must include either a digital or actual signature from the participant/employer. If the signature is missing, the claim will not be processed. All claims submitted must be in accordance with the authorization on file and all accompanying program requirements.

Our software captures a wealth of information about the participant, such as the service codes they are authorized for and their relationship with staff. Another key part of our system is its ability to track what funds a participant has and to put limits in place so that the participant cannot spend more money than what has been allotted. Our allotment tracking process makes this functionality possible. The system can keep track of allotments on a unit or dollar basis.

Equally as important is our ability to enforce specific program rules at multiple points throughout the process. We have internal controls in place that disallow payroll from being processed without specific approvals in place and rules being followed. We will gladly work with the Bureau to establish those rules and implement them.

3.2.10 To prevent claims submission exceeding the member budget or services not included in the members budget

All claims submitted must be in accordance with the authorization on file and all accompanying program requirements or they will not be paid. Our Resource Consultants and CSRs will work with the Bureau to continue to reinforce the need to stay within the services authorized. We will inform members that, as the employer, it is their responsibility to ensure that direct care workers are not working hours that are outside of their authorization or providing services that are not authorized in their plan. We will let them know that while we cannot pay for services outside of an authorization, as the employer if they allow their employee to work beyond program available funds or provide services that were not approved in the plan, they are still obligated to pay them. This will be a key training component to the services provided by our Resource Consultant and documented within our payment system's notes feature. We will work with the Bureau to determine at what point and by what means the Bureau would like to be made aware of any member repeatedly requesting payments beyond the funding authorization, despite consultation and training to ensure a solid understanding of this program requirement.

Ultimately, our software provides the internal controls so payment that is beyond the members authorized budget and remaining allocation is not released.

3.2.11 To assure Policies and Procedures are reviewed and updated by the Vendor, whenever changes in Federal and State labor and employment tax rules and/or operations change or as requested by the Agency

Our policies and procedures are continually updated to ensure that they are in accordance with all relevant federal and state regulations. We have staff specifically assigned to contract management, including the responsibility of ensuring that our policies and procedures are up-to-date and being utilized.

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3.2.12 To execute a “simplified” Medicaid provider agreement with each member’s direct care worker

The execution of all required paperwork, including the “simplified” Medicaid provider agreement, will be documented in the program specific policies and procedures manual. Our start-up packet for West Virginia will include a “simplified” Medicaid provider agreement.

Our payment software provides the internal controls, as it has been specifically designed to disallow payment if all required documentation has not been submitted. This will include documentation required by the government, the program and Acumen. We allow members to view missing documentation for their direct care workers and themselves through our web portal.

3.2.13 To collect and maintain a signed informed consent statement regarding the Government FE/As use of a Vendor Subagent from every member in accordance with Internal Revenue Service (IRS) Proposed Notice 2003-70

The process to collect and maintain a signed informed consent statement regarding the Government FE/As use of a Vendor Subagent from every member in accordance with Internal Revenue Service (IRS) Proposed Notice 2003-70 will be documented in the program specific policies and procedures manual. Our start-up packet for West Virginia will include a consent form for members to sign authorizing the use of a Vendor Subagent in accordance with IRS 2003-70 (see Attachment C).

Our payment software provides the internal controls to disallow payment if all required documentation has not been submitted. This will include documentation required by the government, the program and Acumen. We allow members to view their missing documentation and also their direct care workers missing documentation via the web time entry portal (see Figure 4).

Our enrollment process includes a process for collecting and maintaining all required enrollment paperwork, including a signed consent statement. This process can be seen in Figure 10 and includes the following steps:

Program Packet Received – Depending upon program rules, individuals receive a packet from case management by mail or by using their state specific web portal.

Customer Completes Program Packet – Individuals must complete the program packet. In many cases the Resource Consultant or Case Manager will assist with this task. We offer assistance for the completion of required forms through face-to-face trainings, telephone or email support.

Information Sent – Individuals typically fax the completed paperwork to us. However, we can also accept documents via mail, e-mail or as an upload file from the funding agency.

Images Stored – All documents received are stored as digital images within our document management system, Laserfiche. We employ dedicated image specialists who monitor electronic faxes and notify the enrollment department when new enrollment paperwork is received.

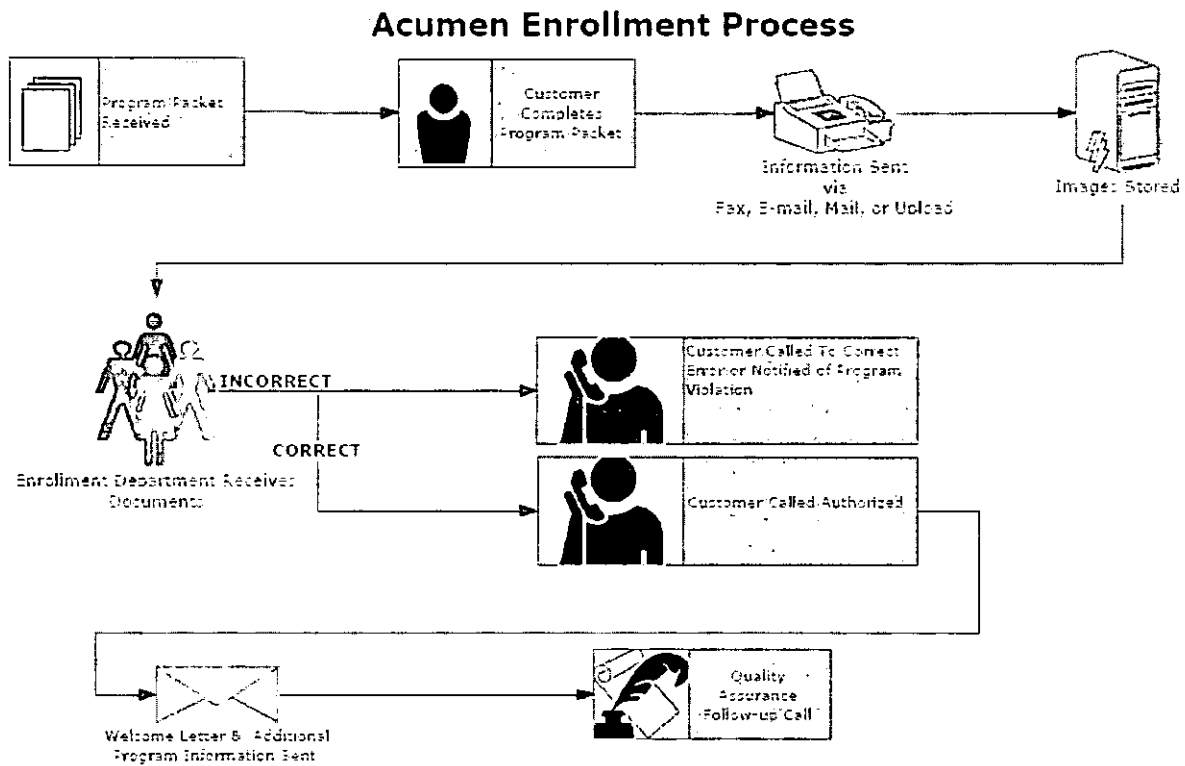
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Enrollment Department Receives Documents – The enrollment department is responsible for making sure that the program enrollment rules are followed and the forms are completed correctly. Upon receipt of new employee paperwork, we complete all applicable background checks, including a comparison with the Medicaid exclusion list, if required. If a program rule is violated or a form is incorrect the individual is contacted. Once all information is received, the individual is contacted and informed that their paperwork has been entered and a welcome letter is on the way.

Welcome Letter & Additional Program Information Sent – Individual is sent time sheets and vendor request forms, if applicable. They are given web time entry portal instructions and provided with an instructional CD-ROM on how to use our web time entry portal to enter hours, generate account statements and perform other task related to managing their account.

Quality Assurance Follow-Up Call – Individual is contacted one week after program entry to make sure all Acumen related concerns have been addressed.

Figure 10



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3.2.14 To obtain a Federal Employer Identification Number (FEIN) for each member enrolled in self-direction and for maintaining copies of the IRS FEIN notification letter (or the FEIN if subagent did not receive a letter from the IRS) and the filed Form SS-4 in each member's file. The proposed system should address the retirement of the FEIN number, monitoring receipt and retirement and maintaining the documentation.

We have procedures in place for obtaining a Federal Employer Identification Number (FEIN) for each employer. Our start-up packet, as seen in Attachment C, contains the Acumen Authorization Form. This form provides Acumen with a limited power of attorney that authorizes us to file Form SS-4 on the employer's behalf. We will file the SS-4 and obtain the FEIN for each employer we represent. We will maintain copies of the FEIN, FEIN notification letter and the filed Form SS-4 in Laserfiche. We also have the internal controls in place to monitor the FEIN process and disallow payments on behalf of the participant until the process has been completed.

In the event the employer requests in writing the retirement of his/her FEIN, we will indicate within our payroll system that the FEIN has been retired. A letter shall then be sent within five (5) business days to the regional service office requesting the retirement of the FEIN along with a confirmation notice. Upon receipt of the confirmation notice, the notice, along with the original request documentation and any other related information, will be stored in Laserfiche.

3.2.15 To process all state and Federal required tax forms including but not limited to IRS form 2678, IRS form 8821, West Virginia State Tax Department Form WV/2848, Power of Attorney and Form WV/ARI-001, Authorization to Release.

Paperwork is a necessary component to establish the relationships between all parties. In instances where we are operating as a sub-agent of the state, our first step is to properly execute a 2678 appointing Acumen as a sub-agent of West Virginia. This will give us the authority to file returns and make deposits on behalf of the state. This will also address the relationship between Acumen and the state of West Virginia. Typically this is sufficient to operate under Rev Proc 2003-70. If the Bureau requires a different process, we will be happy to accommodate.

Our start-up packet will include all the paperwork requirements and instructions for the participant, employer and the employee. Attachment C is a draft sample of a West Virginia start-up packet. This packet will provide the foundation to build the West Virginia start-up packet upon contract award. Typically the packet contains all of the information to set up one employer and two (2) employees. Additional forms can easily be obtained from our website, the web portal or mailed to the requester.

Our policies and procedures manual documents the execution of all required paperwork including all state and Federal required tax forms including but not limited to IRS form 2678, IRS form 8821, West Virginia State Tax Department Form WV/2848, Power of Attorney and Form WV/ARI-001 Authorization to Release. Copies of these completed forms will be kept in the participants' electronic files.

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Our internal controls rely on our software system that has been specifically designed to disallow payment if all required documentation has not been submitted. This will include documentation required by the government, the program and Acumen. We allow members to view their missing documents and also their employees missing documents via our web time entry portal (See Figure 4). Our enrollment process includes a process for collecting and maintaining all required enrollment paperwork.

We will file all state and federal taxes on behalf of all participants in accordance to all state and federal laws governing such action as detailed on the IRS website at www.irs.gov and the West Virginia State Tax Department <http://www.wvtax.gov/index.html>.

3.2.16 To perform FE/A services with regards to making claims and payments and maintain compliance with the 42 CFR part 447 including, but not limited to the requirements for timely payment to direct care workers, set forth in 42 C.F.R. § 447.453.1

We have been performing FE/A services for over 14 years and have experience working in close to two dozen states. As we have demonstrated in Table 1, we are currently providing all of the services required and are able to fully comply with 42 CFR part 447.

3.2.17 To develop, produce, distribute and maintain enrollment packets

We take great pride that each program start-up packet is unique to that program's needs and services. Upon contract award, we will work with the Bureau to ensure that the start-up packet is designed to provide all members the best possible start to working with us. The start-up packet typically includes all required new employer and employee paperwork. While there are some forms that are required by IRS (such as a W-4) or USCIS (I-9 form), there are other pieces of the packet that will be based entirely on the requirements of the program. We have the ability to customize our packets to meet your needs.

Over the years, this start-up packet has evolved as a result of constructive and valuable feedback from the field. For example, we include many forms that are partially filled out with instructions and examples. This includes the I-9 and W-4 forms. The start-up packet typically includes an outside folder that contains individual color-coded sections. Within this folder, employer packets are pink, employee packets are cream, the vendor payment section is green and the special section on paying supports is blue. Finally, the gold section at the back of the packet provides samples of correctly completed forms. The start-up packet also allows us to share important program related information on the front and back cover of each section. Typically, this is where important information regarding labor and workers compensation rules are posted. In addition, these pages will frequently contain a checklist of items that need to be returned to us prior to beginning the program. It is important to ensure that all of the participants completely understand all program related rules so that they can be followed. The information on the packet covers serves as a reminder of the information shared during the trainings. We are committed to working with the Bureau to ensure that the start-up packet not only meets the needs of the required paperwork, but serves as a valuable informational tool as well.

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Our enrollment department is responsible for ensuring the production and distribution of the start-up packet as well as the processing of all completed enrollment forms. All paperwork is scanned into Laserfiche and stored indefinitely or destroyed appropriately and in compliance to file retention guidelines.

We also know that both programmatic and federal changes will require occasional updates to the packet. Our staff will be responsible for tracking federal and state requirements and ensuring the packets are updated. Our staff will work with the Bureau to address programmatic changes when they become necessary. We will take responsibility for ensuring that all updates are completed so that new packets include the most up to date information.

3.2.18 To produce, distribute, process, and maintain direct care worker employment packets for member's direct care workers containing all the required forms including but not limited to applications, agreements and consent documents needed to enroll direct care workers as members' direct care workers

We take great pride that each program start-up packet is unique to that program's needs and services. Upon contract award, we will work with the Bureau to ensure the start-up packet is designed to provide all members the best possible start to working with us. The start-up packet typically includes all required new employer and employee paperwork. While there are some forms that are required by IRS (such as a W-4) or USCIS (I-9 form), there are other pieces of the packet that will be based entirely on the requirements of the program. We have the ability to customize our packets to meet your needs.

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Our enrollment department is responsible for ensuring the production and distribution of the start-up packet as well as the processing of all completed enrollment forms. All paperwork is scanned into Laserfiche and stored indefinitely or destroyed appropriately and in compliance to file retention guidelines.

We also know that both programmatic and federal changes will require occasional updates to the packet. Our staff will be responsible for tracking federal and state requirements and ensuring

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that they are complete. Our staff will also work with the Bureau to address programmatic changes when they become necessary. We will take responsibility for ensuring that all updates are completed so that new packets include the most up-to-date information.

3.2.19 To ensure that the amount claimed does not exceed the members approved appealing plan and address over billing occurrences pursuant to policy

All claims submitted must be in accordance with the authorization on file and all accompanying program requirements or they will not be paid. Our Resource Consultants and CSRs will work with participants to ensure a clear understanding of reports and remaining funds for the given authorization period. We have policies and procedures as well as both manual and technological internal controls that will enforce this. Our software will track what the funds a member has, and put limits in place accordingly.

We will enforce specific program rules at multiple points throughout the process. We have internal controls in place that disallow payroll from being processed without specific approval in place or rules being followed. We will gladly work with the Bureau to establish those rules and implement them. By policy if we overspend a member's allotment we will absorb the cost. Should over billing situations occur, we will address those occurrences pursuant to policy as stated.

3.2.20 To process and maintain direct care workers timesheets

We have policies and procedures on processing direct care workers' timesheet submittals regardless of the submittal modality i.e., fax or via our web time entry portal. All submittals are time stamped and paid in accordance to the established payment schedule. All related documentation is maintained in our payroll system and also in Laserfiche. A sample timesheet is provided in our start-up packet as is information pertaining to the web time entry option.

3.2.21 To develop, produce and implement practical skills training curricula and materials that address such issues as hiring, managing and terminating direct care workers, problem solving, and conflict resolution and updating the curricula and materials, as needed

We have experience in developing, producing and implementing a skills training curriculum to address hiring, managing and terminating direct care workers, problem solving, and conflict resolution and updating the curricula and materials. We have previously trained over 900 participants in Colorado and are currently in the process of developing a program for nearly 1000 participants in Pennsylvania.

In Colorado, we partnered with the state in developing a curriculum for all new employers. We opted to implement a peer training model in that state. In that instance, prior to starting in the program, employers were required to complete training. The training included modules on:

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- Being an employer/supervisor
 - Recruiting
 - Hiring
 - Training
- Conflict resolution and problem solving
- Having a backup plan
- Roles and responsibilities within the program
- Community resources
- Developing and adhering to a budget (see Attachment E)

Following a completion of this training, all new employers were required to complete and pass an assessment and show documentation of their budget and staffing plan. In Pennsylvania we anticipate we will be using a modular system where a single module will be rolled out to all participants prior to the roll out of the next module.

We will task our Resource Consulting Manager, in conjunction with the Bureau, in determining the best approach to meeting the needs of the program. Typically we prefer to allow participants the opportunity to receive training either in-person, by phone, via the internet or through written or electronic materials. We have found, and know that research on adult learning supports, that people learn differently and allowing people to utilize the same materials via different modalities will maximize the likelihood of information being digested and applied.

Regardless of how the materials are implemented, our training team, which will consist of Implementation Manager Greg Murphy, Quality Specialist Marilyn Bown, Director of Legal and Human Resources Lorie Birk, Project Specialist Tiffany Renner and the Resource Consulting Manager will work together to develop materials that will meet the needs of both the Bureau and the members.

3.2.22 To assist members to develop Resource Management Plans and Spending Plans and to be maintained in members files

We understand that the key to self-direction is empowering individuals to direct their own supports. One of the most important components to being a successful employer is having the information necessary to manage your budget and staff efficiently. Therefore, we are committing to ensuring that members have enough information to be successful and then, being available should they require additional assistance.

As we have done previously in Colorado, we will be developing a West Virginia specific support module that addresses the program rules and budget restrictions in the program. We will then develop Resource Management and Budgeting tools that will be disseminated to all new members prior to activating them within the program. Using these tools, our Resource Consultants will work with members to ensure they complete both a Resource Management and Spending Plan. Our Resource Consultant will evaluate these plans and confirm that they are reasonable. If they have cause for concern, they will contact the participant and work together to revise the plans. If the plans demonstrate a clear understanding of how the member will implement their program, the Resource Management Consultant will file it into the participant's

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electronic file and mark off the requirements as being complete in our electronic checklist system.

3.2.23 To manage employment documentation, payroll, and Federal and State tax requirements for the direct care worker the member (common-law employer) hires directly

Our enrollment process includes a process for collecting and maintaining all required enrollment paperwork. This process can be seen in Figure 10 and includes the following steps:

Program Packet Received – Depending upon program rules, individuals receive a packet from case management by mail or by using their state specific web portal.

Customer Completes Program Packet – Individuals must complete the program packet. In many cases the Resource Consultant or Case Manager will assist with this task. We offer assistance for the completion of required forms through face-to-face trainings, telephone or email support.

Information Sent – Individuals typically fax the completed paperwork to us. However, we can also accept documents via mail, e-mail or as an upload file from the funding agency.

Images Stored – All documents received are stored as digital images within our document management system, Laserfiche. We employ dedicated image specialists who monitor electronic faxes and notify the enrollment department when new enrollment paperwork is received.

Enrollment Department Receives Documents – The enrollment department is responsible for making sure that the program enrollment rules are followed and the forms are completed correctly. Upon receipt of new employee paperwork, we complete all applicable background checks, including a comparison with the Medicaid exclusion list, if required. If a program rule is violated or a form is incorrect the individual is contacted. Once all information is received, the individual is contacted and informed that their paperwork has been entered and a welcome letter is on the way.

We will file all state and federal taxes on behalf of all participants in accordance to all state and federal laws governing such action as detailed on the IRS website at www.irs.gov and the West Virginia State Tax Department <http://www.wvtax.gov/index.html>.

3.2.24 To collect, process and maintain the required human resources documentation from members and their direct care workers in order to process payroll for direct care workers, which will include the verification of social security numbers

Our payment software has been specifically designed to disallow payment if all required documentation has not been provided to us. This will include documentation required by the government, the program and Acumen. We allow employers to view their missing documents and also their direct care workers documents via our web portal (see Figure 4). Our enrollment process includes a process for collecting and maintaining all required enrollment paperwork including a signed consent statement. This process can be seen in Figure 10 and includes the following steps:

Project Approach and Solution

Program Packet Received – Depending upon program rules, individuals receive a packet from case management by mail or by using their state specific web portal.

Customer Completes Program Packet – Individuals must complete the program packet. In many cases the Resource Consultant or Case Manager will assist with this task. We offer assistance for the completion of required forms through face-to-face trainings, telephone or email support.

Information Sent – Individuals typically fax the completed paperwork to us. However, we can also accept documents via mail, e-mail or as an upload file from the funding agency.

Images Stored – All documents received are stored as digital images within our document management system, Laserfiche. We employ dedicated image specialists who monitor electronic faxes and notify the enrollment department when new enrollment paperwork is received.

Enrollment Department Receives Documents – The enrollment department is responsible for making sure that the program enrollment rules are followed and the forms are completed correctly. Upon receipt of new employee paperwork, we complete all applicable background checks, including a comparison with the Medicaid exclusion list, if required. If a program rule is violated or a form is incorrect the individual is contacted. Once all information is received, the individual is contacted and informed that their paperwork has been entered and a welcome letter is on the way.

Welcome Letter & Additional Program Information Sent – Individual is sent time sheets and vendor request forms, if applicable. They are given web time entry portal instructions and provided with an instructional CD-ROM on how to use our web time entry portal to enter hours, generate account statements and perform other task related to managing their account.

Quality Assurance Follow-Up Call – Individual is contacted one week after program entry to make sure all Acumen related concerns have been addressed.

Upon receipt of documents, the enrollment department will verify all social security numbers as submitted on Form I-9 found within the enrollment packet (see Attachment C) using the online process outlined by the Social Security Administration at <http://www.ssa.gov/employer/ssnv.htm>.

3.2.25 To verify direct care workers' citizenship and alien status by collecting and maintaining completed United States Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification, for every member's direct care worker it processes payroll for in each direct care worker's file

The UCSIS requires all employers to verify the identity and work eligibility of U.S. citizens or aliens authorized to work in the United States. This is also known as Form I-9. This form establishes both identity and employment eligibility. This form is completed both by the employee as well as the employer. The employee completes section one and the employer completes section two. The form, along with helpful hints on proper completion, is included with our standard employee paperwork in our enrollment packet.

Project Approach and Solution

We know from our experience that successful completion of Form I-9 will likely be the most difficult part of the enrollment process for most direct care workers. Our CSRs are accustomed to providing support in the completion of this form. Once it is completed correctly and submitted, we will maintain it using the same process and system that we use for all other enrollment forms as seen in Figure 10.

3.2.26 To process a criminal background check for each member's direct care worker(s), tracking the findings, maintaining the information in each direct care worker's file, and provide findings to the Resource Consultant

We are able to provide the required background check authorization forms in the start-up packet. Once the business rules associated with this topic are confirmed, we will implement the process. We understand that it will be the participant and/or their direct care workers responsibility to deal with payment issues on these background checks.

We will process background checks and file them in the direct care workers' individual files within Laserfiche. The findings from the background checks will be shared with the Resource Consulting Manager through this same system. The Resource Consulting Manager will work with the Bureau to enforce program rules regarding who can work as a direct care worker in this program.

3.2.27 To report new hires per West Virginia requirements (www.newhirereporting.com/wv-newhire/default.asp)

In 1996, Congress enacted a law called the *Personal Responsibility and Work Opportunity Reconciliation Act* (PRWORA), as part of the Welfare Reform. This legislation created the requirement for employers in all fifty (50) states to report their new hires and re-hires to a state directory. Our Special Operations department routinely completes this function in other states and will do the same in West Virginia. We will complete new hire reporting as required using the State of West Virginia's online site.

3.2.28 To pay member's direct care workers in compliance with Federal and State Department of Labor wage and hour rules and within maximum payment caps for services established by the Bureau

We understand and will comply with both West Virginia and Federal wage and hour laws. We understand the need to enforce programmatic obligations, as well as Federal and State Law. We will ensure that all direct care workers are paid at least minimum wage (currently \$7.25 per hour) and below the maximum cap by service code. Our software system is designed automatically cap service codes per program rules developed by the Bureau.

3.2.28 To determine if the direct care worker is a family member who may be exempt from filing and paying Federal Insurance Contributions Act (FICA), and/or Federal Unemployment Tax Act (FUTA) and State Unemployment Tax Act (SUTA) and maintaining relevant documentation in each direct care worker's file

Project Approach and Solution

We require each direct care worker to submit a packet of enrollment information. Completion of all of the required forms allows for the direct care worker to begin working. The employee information form included within this packet includes an opportunity to make us aware of relationships between the employee and employer. This form along with the entire sample packet can be found as Attachment C. Upon receipt of this form, with an indication of a qualifying relationship, we will mark them as exempt within our payroll system and make subsequent computations accordingly. The employee information form will be collected and maintained as are all other enrollment forms (Figure 10).

3.2.29 To determine if a direct care worker resides outside of West Virginia and for maintaining relevant documentation in the direct care worker's file

We require each direct care worker to submit a packet of enrollment information. Completion of all of the required forms allows for the direct care worker to begin working. The employee information form included within this packet requires direct care workers to submit their current address. This form along, with the entire sample packet, can be found as Attachment C. The employee information form will be collected and maintained as are all other enrollment forms (Figure 10).

3.2.30 To pay the members' direct care workers in full for net wages earned, not to exceed the authorized number of hours approved

Our payroll software was specifically designed to track attendant qualifications and funding allocations by service code for individuals receiving services. Unlike traditional payroll systems, our software is specifically designed to perform payroll and track participants and employees for the self-directed care market.

Our software captures a wealth of information about the participant, the service codes they are authorized for and their relationship to their employees. We are able to track what funds a participant has available and put limits in place so they cannot pay workers for more hours/dollars than have been approved.

Payments are generated through receipt of a properly completed timesheet, web time entry submission or vendor request form. If participants use our secure web time entry portal to submit time, once the time has been entered by the employee, it is then up to the participant/employer to approve the time. Once the time has been approved, the employee will not be able to alter or add to the entry without the participant changing it back to "unapproved" first. Our payroll processors will then import all approved hours into the payroll system on the due date noted on the payment schedule.

Participants may also choose to use a preprinted paper timesheet and mail or fax it in to a toll free fax number. If mailed, our staff will receipt, log and then scan the document into Laserfiche. The electronic image (a .tiff file), created when a document is scanned, is routed automatically to Teleform, our Optical Character/Mark Recognition (OCR/OMR) system. Teleform reads timesheets and compares the information to expected data, verifies both the participant and the employee and uploads the data into our payroll system. This process requires manual verification of mandatory data fields, such as signatures.

Project Approach and Solution

We ensure that, regardless of submission method, all timesheets are validated, using our proprietary rules-based engine, against both participant and employee data and authorizations that are maintained in our payroll software. Within our secure web time entry portal, an employee will not be able to create an entry for a service that the client has not been authorized to receive. If any of the components of the service claim fall outside the parameters of the service authorization, the claim will not be paid. If an attendant bills for services using a paper timesheet, upon scan, Teleform validates for the participant, employee, service, rate, start and end date and remaining balance from the authorization.

If a payment cannot be made, a CSR will immediately contact the affected employer in an attempt to remedy the error. In some cases we must return the timesheet to the employer for review, in others we are able to accept a replacement timesheet that is faxed in immediately. If we are unable to make contact with the employer, we leave a message that informs them what is needed and/or what action we've taken in efforts to facilitate processing. These types of business rules will be established with the Bureau and enforced in every payroll cycle.

Once a claim is validated against an authorization and found to be properly authorized and billable, payment is generated and all payment and withholding information is captured within our payroll system.

3.2.31 To manage Federal Advanced Earned Income Credit (EIC) for each eligible direct care worker in an accurate and timely manner and to maintain the relevant documentation in the direct care worker's files

We make EIC payments to direct care workers who appropriately complete an IRS Form W-5 as a part of their regular pay process. If an employee, after reading the IRS Publication 797 that was supplied in their employee packet, decides that they should fill out IRS Form W-5, they may request a copy of the form and forward it to our enrollment team. Upon receipt of Form W-5, the receipt date and the information from the form is entered into the payroll system. The original form is scanned and filed electronically for storage.

3.2.32 To file the WV/BUS-APP, Business Registration and obtaining the appropriate State Employer Identification Number from the West Virginia State Tax Department for State income tax withholding filing and payment purposes for all members it represents and maintaining the relevant documentation in the member's files

We will include the WV/BUS-APP within our enrollment packet. As this form is fairly complicated, we will provide guidance on the document itself regarding how to best complete it, as we have done with other enrollment forms. When the application is processed, the West Virginia State Tax Department will assign a state identification number to the participant and issue a Business Registration Certificate. The state identification number will be based on the FEIN, which is assigned by the IRS. We maintain all relevant documentation in the employer's electronic file in Laserfiche.

Project Approach and Solution

3.2.33 To retire the member's State Income Tax Withholding Identification Number with the State Tax Department when the member is no longer in the program

We will work with the Bureau to develop a process for terminating employer's participation in the program. A piece of this process will involve retiring the members State Tax Income Withholding Identification Number within the program. Upon notification, we will proceed in retiring the members State Tax Income Withholding Identification Number within the program.

3.2.34 To file and monitor the WV/BUS-APP, Business Registration and obtaining the appropriate State employer identification number from the West Virginia State Tax Department for State income tax withholding filing and payment purposes and retiring it, when appropriate, for all members it represents and maintaining the relevant documentation in the member's files

We will include the WV/BUS-APP within our enrollment packet. As this form is fairly complicated, we will provide guidance on the document itself regarding how to best complete it, as we have done with other enrollment forms. When the application is processed, the West Virginia State Tax Department will assign a state identification number to the participant and issue a Business Registration Certificate. The state identification number will be based on the FEIN, which is assigned by the IRS. We maintain all relevant documentation in the employers' electronic file in Laserfiche.

We will work with the Bureau to develop a process for terminating employers' and participants' participation in the program. A piece of this process will involve retiring the participants' state employer identification number; therefore, upon notification, we will proceed in retiring the participants' state employer identification number.

3.2.35 To file the WV/BUS-APP, Business Registration and obtaining the appropriate State Employer Identification Number from the West Virginia State Bureau of Employment Programs for State Unemployment Insurance Tax filing and payment purposes for all members it represents and maintaining the relevant documentation in the member's files

We will include the WV/BUS-APP within our enrollment packet. Completing section B of this form will register the employer to receive an Employer Identification Number that will allow for the filing of State Unemployment Tax. As this form is fairly complicated, we will provide guidance on the document itself regarding how to best complete it, as we have done with other enrollment forms. When the application is processed, the West Virginia State Tax Department will assign a state identification number to the participant and issue a Business Registration Certificate. The state identification number will be based on the FEIN, which is assigned by the IRS. We maintain all relevant documentation in the employers' file in Laserfiche.

3.2.36 To retire the member's State Unemployment Insurance Tax Identification Number with the State Bureau of Employment Programs when the member is no longer in the program

We will work with the Bureau to develop a process for terminating employers' participation in the program. A piece of this process will involve retiring the Participants' State Unemployment Insurance Tax Identification Number with the State Bureau of Employment Programs. Upon

Project Approach and Solution

notification, we will proceed in retiring the members State Unemployment Insurance Tax Identification Number within the program.

3.2.37 To manage the application of all garnishments, levies and liens on member direct care workers' payroll checks in an accurate and timely manner and to maintain the relevant documentation in the direct care worker's file

All requested garnishments, levies and liens can be entered, as received, into our payroll software to ensure proper payment. These deductions are shown on the paycheck extended stub as well as the regular accounting reporting that goes out to the employers. All garnishments, levies and liens are processed as they are received. These requested deductions are stored in the direct care workers' electronic files. Our policy is that this information is entered and stored within three business days.

3.2.38 To process all required municipality/ city taxes/fees for members' direct hires

We will obtain all required information necessary to determine appropriate taxation as part of the enrollment packet. All municipal/city taxes and fees can be entered into our payroll software to ensure proper payment. These deductions are shown on the paycheck extended stub as well as the regular reporting that goes out to the employers.

3.2.39 To pay members' direct care workers within the time period required by the State Department of Labor (e.g., per State "Payday" requirement)

We will make payments within the West Virginia Division of Labor guidelines and will generate payroll checks/direct deposits every two weeks. Upon contract award, we will work with the Bureau to establish a mutually agreeable payment schedule that is consistent with West Virginia Code. Upon establishing this payment schedule it will be included in start-up documentation provided to each participant and also posted on West Virginia's state specific page of our website.

3.2.40 To process direct deposit and to maintain the relevant documents in the direct care worker's file

We provide direct care workers with the option of direct deposit, pay card or a live check. We strongly encourage direct care workers to utilize pay cards and direct deposit. All direct care workers will be given the option to select one of these pay options upon completion of the enrollment packet. The completed enrollment forms will be processed and maintained according to established policies and procedures (Figure 10).

Once direct care workers are fully enrolled in the program and providing services, direct deposits and pay card files are transmitted to the appropriate locations two business days prior to the pay date, thus ensuring funds are available on the pay day established on the payment schedule.

3.2.41 To process wage information requests from federal and state agencies and other qualified entities and to maintain copies of relevant documentation in each direct care worker's file

Project Approach and Solution

To help maintain confidentiality and reduce filing errors, all information processed or received by us is entered into Laserfiche within three business days of receipt. We store all documents electronically in Laserfiche, which is routinely backed up, including:

- Enrollment forms
- Information change forms
- Phone logs
- Summaries of complaints with resolution noted
- Verification of individuals' payment of
 - FICA
 - FUTA
 - SUTA
 - Federal
 - State
 - Local taxes
 - Wages

Copies of all the documents that we process on behalf of participants and employees are available to authorized Bureau staff within two days of request, if the request is not prohibited by statute. We have been a HIPAA compliant partner in other states for several years. We understood, long before HIPAA that payroll and financial information is private and needs to be guarded as a basic, professional responsibility. Any request for information will be discussed with the Bureau and we agree to fully comply with all legal requirements. We will fully comply with HIPAA guidelines and are willing to enter into a Business Associate Agreement at no additional cost to the Bureau.

3.2.42 To fulfill all mandatory reporting requirements

Our employees will refer non-Acumen related complaints and/or reports to the Bureau regarding situations involving:

- Financial fraud
- Reports of abuse
- Neglect
- Exploitation of the participant
- Program related services

Documentation of the communication will be kept on file. All of our employees are provided with a copy of our corporate fraud and abuse policy (see Attachment L), as well as annual training on reporting suspected fraud and abuse.

3.2.43 To verify that the employment packet is completed accurately and copies of the required information are processed and maintained in the Vendor's files prior to authorizing payment to a direct care worker

Project Approach and Solution

We have an established system to produce enrollment packets (see Attachment C) for direct care workers. We, as the payroll agent representing the participant, are required to collect, process and maintain all appropriate human resource documentation (e.g., employment application, W-4, I-9, background check permission) from direct care workers to accurately produce payroll. This requirement includes disbursing employee packets (which contain required forms, information, applications, agreements and consent documents) monitoring and verifying of returned data and forms and auditing of participant and employee files against both the enrollment documents checklist and the data system logic to ensure readiness. Until all items in the data system are completed, the system prohibits the generation of payroll or payments. All completed forms and any related documents are mailed or faxed to us and then scanned into Laserfiche for storage. Upon contract award, we will meet with the Bureau to suggest and develop the business rules to best meet the needs of this program.

3.2.44 To verify that the member is actively enrolled in Medicaid self-directed waiver program prior to authorizing payment to a direct care worker, independent contractor or other vendor of approved goods and services

We understand that the Bureau of Senior Services verifies eligibility for Aged and Disabled Waiver services upon the referral to the self-directed option. Further verification of ongoing waiver eligibility will be our responsibility prior to releasing a payment. The authorization information will be captured in our software, which has been specifically designed to deny payment unless a valid authorization has been entered into the system. Authorizations will be stored in Laserfiche.

3.2.45 To process the approved payment of direct care workers, independent contractors and other vendors of approved goods and services based on the requirements/regulations and to maintain relevant documentation in each member's file based on the requirements/regulations

We are accustomed to establishing certain service codes associated with funding limits, as well as other criterion (i.e., CPR, First aid training, etc.). Therefore, in order to process payments, there needs not be any conflict between what is being requested and what was approved in participants' budget plans. This will ensure compliance with the requirements and regulations set forth in the business rules and resulting policies and procedures.

The authorization information will be captured in our software, which has been specifically designed to deny payment unless a valid authorization has been entered into the system. Our system can track either units or dollars to ensure that the member will not overspend what has been authorized. Additionally, our software has the capacity to build customizable program rules into the management module. In other words, our West Virginia database can be programmed to create automatic funding cutoffs when a member reaches a dollar or unit cutoff. These rules and regulations can be customized by service code.

3.2.46 To investigate and resolve the situation when any check for payment to members' direct care workers (e.g., FICA refunds) are not successfully received by the member's worker(s) and to process any checks undeliverable to the State agency responsible for implementing the West Virginia Unclaimed Property Law

Project Approach and Solution

We have policies and procedures for dealing with replacement checks that are said to be undelivered or lost. This includes issuing a stop payment on the original check and issuing a replacement check. All of this is captured in our payroll system and validated prior to payment.

As part of our bank reconciliation process, outstanding checks are reviewed to see if they are unclaimed property according to West Virginia's Code, Section 36-8-2. This code classifies wages or other compensation for personal services as being presumed abandoned one year after the compensation becomes payable. Vendor or independent contractor checks will be considered Unclaimed Property after five years. Once we have identified unclaimed property it is reported to the West Virginia State Treasurer and then turned over as required in West Virginia Code Section 36-8-7 and 36-8-8.

3.2.48 To address improperly cashed or issued checks, stop payments on checks, and to re-issue lost checks or improperly issued checks at no expense to the bureau and to maintain relevant documentation in the Vendor's files. The Vendor will maintain a history of these transactions. The bureau will not be liable for any overdrafts or charges that result in the processing of payroll

We have policies and procedures in place to deal with many of the irregularities that will occur when processing payment. These policies will not result in additional fees for the Bureau, but may require payment from the direct care worker or employer in the event their behaviors contribute to the need for continual reprocessing of payments. In the event that a check was issued for the incorrect amount at the fault of Acumen, the check will be voided and reissued for the correct amount immediately. If the direct care worker was underpaid, a check for the amount underpaid will be issued without the original check being voided.

If the check has been placed in the mail and the United States Postal Service has not delivered it on time, the direct care worker must wait five mailing days after the check date until another check will be issued. If a check is received by the support service worker, then lost, stolen or otherwise unable to be cashed, a new check will be issued for a fee. Prior to re-issue, we will:

- Verify with the bank that the original check has not been cashed
- Issue a stop payment request with the bank if the check has not been cashed
- Void the original check in the payroll software
- Issue a new check

We strongly encourage the use of Direct Deposit or paycards as these payment methods make corrections significantly easier and faster to process. Regardless of the payment method, our system will maintain a history of all transactions and corrections that occur in the employees' payment history.

3.2.49 To reconcile payroll differences and unusual items with designated bureau staff and provide a history of all reconciliation and items discussed with the bureau and maintain relevant documentation in each member's file

Project Approach and Solution

We believe in working in partnership with the Bureau as we do with all of our programmatic partners across the country. We believe that this approach begins at contract award and will continue throughout the life of the program. Our typical approach to new programs is to try to spend the time prior to the formal program start date, to develop as much clarity as possible about program rules. We will utilize our extensive experience with other programs as well as knowledge of both federal and state regulations regarding employment, payroll and taxes to give suggestions and make recommendations. However, to the extent possible, we will do our best to allow this to be your program. Once these rules are established we will use them to establish our West Virginia specific policies and procedures manual. This will serve as the guide for our employees regarding your program. When issues arise that fall outside of the scope of the manual, West Virginia's State Director will work with the designated Bureau staff to address the questionable issues. Upon resolution, notes will be stored within our note software regarding the situation, while all other relevant documentation will be stored indefinitely in Laserfiche.

3.2.50 To prepare and distribute a copy of the monthly statement from the dedicated payroll bank account to the bureau and to maintain relevant documentation in the Vendor's files

We can prepare and provide to the Bureau monthly statements for all payroll activity generated through our payroll system. However, proving bank account information to any outside party that is not an owner on that account is against our policy, as it exposes the company to unnecessary risk and potential fraudulent behavior. Our financial audits attest to our fiduciary ability. Upon contract award, we will work with the Bureau in providing the information requested while not compromising the integrity of our account information. All bank account and audit documentation is kept in Laserfiche per strict policy.

3.2.51 To investigate and resolve the situation when checks have not been cashed. This procedure shall ensure due diligence is exercised in accordance with CFR42 Part 433 Section 40 (Treatment of Uncashed or Cancelled [voided] Medicaid Checks). The Vendor will submit a list of uncashed or cancelled (voided) checks (beyond a period of 180 days after issuance) each quarter to the bureau

We are committed to investigating and resolving all situations where checks have not been cashed. To address this concern we will submit a list of uncashed or cancelled checks beyond 180 days to the Bureau each quarter. We will work with the Bureau to conduct due diligence as required by West Virginia's Unclaimed Property Act.

3.2.52 To process any unclaimed funds for direct care workers, independent contractors or other vendors of approved goods and services in accordance with WV's Unclaimed Property Act, when appropriate and to maintain relevant documentation in each direct care worker, independent contractor or other vendor of approved goods and services' file

We currently comply with Unclaimed Property laws in every state in which we do business. As part of our bank reconciliation process, outstanding checks are reviewed to see if they are unclaimed property according to state Unclaimed Property Law. In accordance with West Virginia Code Section 36-8-2, wages or other compensation for personal services are presumed abandoned one year after the compensation becomes payable. Vendor or independent contractor

Project Approach and Solution

checks will be considered Unclaimed Property after five years. Once we have identified unclaimed property it is reported to the West Virginia State Treasurer and then turned over as required in West Virginia Code Section 36-8-7 and 36-8-8.

3.2.53 To notify members when the results of a criminal background check do not comply with Waiver Provider Policy and to assist members in acquiring qualified staff

We have experience in processing background checks in many other programs and have policies and procedures in place to enforce the business rules associated with this process. This includes notifying the member of the results of the background check pertaining to their potential staff. We will apply the criteria in compliance to the Waiver Provider Policy set forth, and disallow the hiring of any individual that does not meet that criterion. The findings from the background checks will be documented in the members' electronic files and shared with the Resource Consulting Manager through this same system. The Resource Consulting Manager will consult the member to evaluate other options for potential direct care workers, including use of the direct care worker registry that we will administer.

3.2.54 To monitor quality through a minimum of monthly phone contacts and six month face to face visits.

We understand that the key to a successful self-directed program is communication between all of the stakeholders. Our state directors monitor their contracts through a combination of telephone, email and face-to-face meetings that exceed the requirements stated above. Our state directors will use the communication with the Bureau staff as an additional opportunity to monitor the quality of our performance and work with operational staff to refine processes and make improvements if necessary. We know that during the early phases of a contract, communication is more frequent. We will gladly comply with the request to monitor quality through phone contact at least monthly and face-to-face visits every six months.

Acumen's approach to contract management is such that West Virginia's State Director will be the Bureau's first point of contact and responsible for ensuring the overall quality of the work being performed within Acumen. However in addition to assigning a state director, we have also assigned quality assurance staff to the task of monitoring the performance of the state directors. We have just begun our 2010 assessment. At this time, we have contacted 26% of our state program administrators, representing 15 of our 57 current contracts in six states. This group has indicated 100% satisfaction with the state director assigned to their contract. When asked about their overall experience with Acumen, their rating is 4.2 out of 5, indicating a high level of overall satisfaction in working with us.

Vendor Staffing

Our employees are well-qualified to fulfill the requirements outlined in this RFP. We were founded by human service professionals to support individuals and their families in directing their own supports. This is our sole mission. Our founders, Dr. Gerald Nebeker and Randy Auer had worked for and with state and local governments supporting individuals with disabilities and their families for decades prior to partnering with the state of Utah to develop the model for fiscal agent services that we employ today. Over the past 14 years, we have continued to work with other state partners, participants and families from around the nation to improve this model. We have continued to utilize the resources available to us through IRS, CMS and others to ensure that we are proactively responding to changes in the law. We have worked diligently with Information Technology (IT) consultants to ensure that we are using the latest available technology to best meet the needs of our clients. This keeps us in the forefront of our business and on the edge of innovation and best practices. Our ability to draw from past and current experiences from across the country results in lower overall costs and a comprehensive knowledge base for the industry as a whole. We have made mistakes, learned from them and continue to be recognized as a trail blazer of innovation and improved efficiency within our field. As we innovate and change we continue to keep our participants as our primary focus.

We are unique among national fiscal agents in that we came to this work with a focus on the participants first. From our inception, we have known that the key to being a successful fiscal agent would require a blending of human service professionals with individuals proficient in finance, accounting, payroll and IT. This intentional approach has allowed us to develop into a strong, well-rounded organization. Our employees bring a vast amount of experience in payroll, customer service, contract management, IT and accounting. Figure 11 shows the number of years of experience our current employees possess in each of those key areas.

Figure 11

Department	Average Years of Relevant Experience
Payroll and Tax	13
Customer Service	12.3
Contract Management	9.5
Information Technology	14
Accounting	13.3

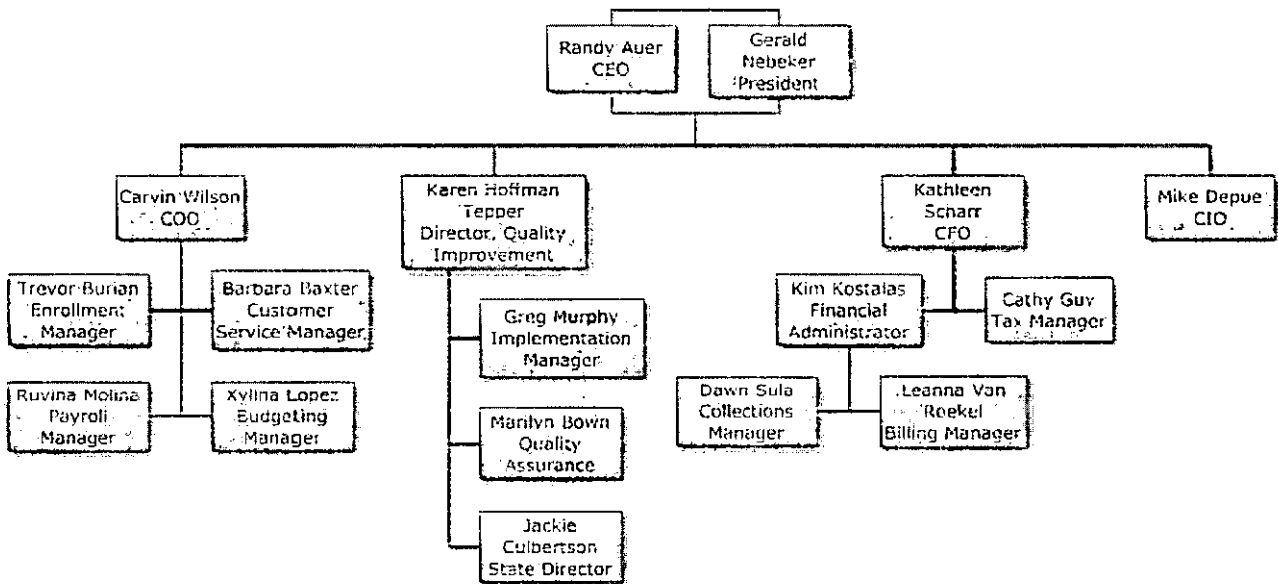
In addition to the expertise highlighted above, our management team bring over 100 combined years of experience working in the aging and disabilities fields. We are proud of our employees and all of their experience. All potential employees are recruited specifically to serve our mission of empowering people as employers to have freedom of choice by providing exemplary fiscal agent support. Once hired, we believe in the value of supporting all employees through training, which brings together the many facets of this business and allows for each of them to benefit from the knowledge and experience of others. All employees are required to participate in a New Employee Orientation Training Program as outlined in Attachment F. All existing employees, including senior management, are also required to participate in these regularly occurring trainings and workshops to learn new technology and operations improvements and share their experiences from the different state programs.

Vendor Staffing

In addition to increasing the potential of our employees by providing training, we also want to protect them from harm. We provide workers' compensation insurance for all of our employees. A copy of our workers' compensation and employers' liability insurance certificate can be seen in section titled Special Terms and Conditions of this proposal.

Our co-founder and CEO, Randy Auer, is still responsible for the strategic vision of the organization and ensures that we do not stray from the values that we were founded upon. Our organizational structure for West Virginia will be focused on providing you with the support and expertise that you and the participants require to be successful. Our operational employees are housed, along with senior management, in Mesa, Arizona. Project managers and training and development staff are located strategically across the country allowing easy access to West Virginia. The ability to have a local presence that is in constant contact with operational staff allows us to be consistently responsive to the needs of the program. Jackie Culbertson, the State Director for West Virginia, will ensure that each of our departments are trained specifically on your program and staff will be allocated accordingly. Figure 12 details the management team that will be working on the West Virginia contract.

Figure 12



Jackie and the Resource Consulting Manager will be the primary contacts for all program related issues and changes. They will be coordinating activities with the operations staff in Mesa, will be in charge of the program and will be empowered to make decisions and commitments on behalf of the company. They will work to ensure that any resources that are required are available to correct the issue or request.

After program start-up, the members and their direct care workers will primarily interact with our customer service center. We maintain a full service customer service center with office hours from 5:00am to 5:00pm (Arizona time), Monday through Friday excluding federal holidays. Participants and direct care workers have the option of communicating with our professional,

Vendor Staffing

courteous CSRs via phone, fax or email. Additionally, we will provide individualized account and employee information via the secure West Virginia web portal.

Our CSRs are able to assist with questions or concerns on any aspect of the process. They are prepared to support new participants and direct care workers with the completion of enrollment paperwork including what is required, how to complete it properly and why it is necessary. CSRs will also work with participants and direct care workers to correctly complete and submit timesheets in accordance with program rules and payroll schedules. They will also provide technical assistance regarding web based report generation and time entry. Our CSRs will also instigate communication with participants and direct care workers whenever necessary and appropriate. For example, upon receipt of new enrollment paperwork, our CSRs will initiate a phone call or email with the participant/employer to inform them that the paperwork has been received and either confirm its accuracy or indicate what steps need to be taken for it to be corrected. Additionally, if a timesheet is submitted that can not be paid due to lack of funds or budget issues, our CSRs will contact the participant promptly so there are no surprises when a payment is not received. They will work with the participant to develop a plan to ensure whenever properly authorized work is done payment is able to be made.

Our budgeting and enrollment departments are focused on entering the completed enrollment and budgeting paperwork. While they will rarely directly interact with participants or direct care workers, they may have frequent dealings with Case Managers regarding authorizations and budget issues. Our payroll, tax and special operations departments exist to ensure that:

- Payroll and vendor payments are made
- Records are accurate
- Taxes are paid accurately and timely
- Our software continues to meet the needs of our contracts

While the employees in these departments will be working hard for you day in and day out, they will likely have minimal interaction with the participants and direct care workers you serve.

Finally, Our Accounts Receivable Department will be responsible for billing Medicaid and collecting both reimbursements on the pass-through payroll and administrative fees for services. This department will primarily interface with the Bureau in the event an encounter that falls within the guidelines of approved services is problematic.

Key staff will be assigned to this project in two phases. We will begin by assigning a program start-up team led by Acumen's Implementation Manager, Greg Murphy. Greg will work with Jackie Culbertson, the State Director for West Virginia to conduct the initial meetings with the Bureau as well as families and stakeholders. These meetings will result in a finalized Implementation Timeline (see Attachment B) with achievable goals and measurable objectives for the program. Greg and Jackie will work with our operational staff to ensure all personnel have received appropriate training specific to West Virginia. They will also work with department managers to assure adequate staffing to complete all program requirements. Additionally, they will coordinate the completion of all internal and external tasks. This will include the development and dissemination of enrollment materials and completion of local

Vendor Staffing

trainings. Lastly, they will be responsible for working with Quality Assurance Specialist, Marilyn Bown, to establish a West Virginia Resource Consulting Office, hire a Resource Consulting Manager and establish the Resource Consulting portion of the program.

Upon recognition by the Bureau that the implementation phase of the program is complete, Jackie will continue to serve as West Virginia's "go to" person, while Greg is phased out. She will work with the newly hired Resource Consulting Manager and all of Acumen's senior managers. Resumes for key employees are included as Attachment K. We have included brief bios of those key staff members who will support this program.

Gerald Nebeker, Ph. D., President

Gerald is both a pioneer and a national expert in self-determination and fiscal intermediary services. He has twenty five years of experience in providing leadership within the fields of developmental disabilities, aging and mental health. He began work in self-determination in 1995, designing and implementing the first statewide self-directed program for the disabled in the country. Committed to the philosophy and future success of self-determination programs, he formed Acumen the same year to provide services to the state of Utah. Prior to founding Acumen, Gerald founded RISE in 1987. RISE is a nonprofit organization that serves thousands of individuals in three states, specializing in home and community-based support services for children and adults with developmental and other disabilities, children with mental health challenges and aging adults. He has served as President and CEO of RISE since its inception. Prior to founding RISE, his professional experience included such positions as behavioral consultant, program director and school psychologist.

Randy Auer, Chief Executive Officer and Co-Founder

Randy has been working in the fields of aging and disabilities for 33 years. He brings a background of state case management and service provision management, as well as state waiver development as a consultant with Touche Ross. Randy is an advocate for participant-direction and makes presentations nationally on a regular basis on the role of Financial Management Service organizations.

Karen Hoffman Tepper, Ph. D., Director of Quality Improvement

Karen has over twelve years of experience in the human services fields. She has worked in government, non-profit, for profit and university settings. She brings a specific focus on the intersection of policy and programs as it relates to health and human services as well as expertise in organizational change, contract management and evaluation. Karen provides oversight to all quality improvement and training activities.

Kathleen Scharr, M.S., Chief Financial Officer

Kathleen is responsible for the overall management of Acumen's financial and accounting functions. Since joining Acumen in 2002, Kathleen has been responsible for instituting a system of internal controls and process automation. Kathleen oversees the flow of cash, financial investments, contracts and profitability. She brings a nearly 30 year history of excellence in accounting and financial management in the private sector.

Vendor Staffing

Michael DePue, Chief Information Officer

Michael has 28 years of experience first in state case management, then as the network specialist for the Arizona Division of Developmental Disabilities. Coming to Acumen in 1998, he has been responsible for developing and managing our software and hardware systems. He has upgraded all of our financial management systems and pioneered the use of web portals and real time reporting for consumer directed programs.

Carvin Wilson, Chief of Operations

Carvin oversees all aspects of daily payroll, and customer service activities for approximately \$100 million in services and supports. Working with project managers, Carvin directs payroll operations employees to execute program goals and to meet deliverable targets from start-up to implementation and program maintenance. Prior to joining Acumen as COO, he was CEO of Carvin Software, a company providing the temporary staffing industry with software and management consulting, payroll and accounting services for businesses nationwide, and was the chief architect of Acumen's proprietary payroll software.

Greg Murphy, Implementation Manager

Greg came to Acumen with 13 years of experience from a traditional service provider background in the Northeast. His experiences have run the gamut from case management to Fiscal Management for private non-profit agencies, all of whom served individuals with varying disabilities. Over the past 7 years Greg has played a key role in program start-up and implementation, as well as program expansion and development. Greg has worked as a Senior Program Manager on the Vermont, Louisiana, North Dakota, Georgia, Oklahoma and Colorado projects.

Jackie Culbertson, State Director

Jackie will help coordinate the program launch team. Jackie has recently provided leadership and support for the launch of our programs in Pennsylvania as well as leadership to existing programs in both Ohio and Nevada. She is currently planning the expansion of the Pennsylvania program, in addition to new endeavors in New York and New Hampshire. She brings over ten years of experience in the arena of disabilities. Her work demonstrates a consistent attention to detail and superior communication skills, which are necessary to ensure case managers, members and their families, are fully engaged and knowledgeable about their individual budgets.

Marilyn Bown, Quality Assurance Representative

Marilyn came to Acumen in 2000 with over 30 years of experience as a professional in the field of disabilities. Prior to joining Acumen, she worked as an employee of the state of Utah to help develop and streamline the model for self-directed services that Acumen still uses today. Marilyn has been directly involved in new programs or initiatives in over 15 states. She will be involved with the implementation of the Resource Consulting portion of the program. She will work with the Resource Consulting Manager to ensure that the needs of the participants are being met and that they have access to all of the training and resources required to make their program successful.

Special Terms and Conditions

Certificate of Liability Insurance

Vendor Confirmation Letter

Debarment, Suspension, Ineligibility or Voluntary Exclusion Certification Form

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
03/02/2010

PRODUCER (404)351-8434 FAX (404)351-3923
Johnson & Bryan, Inc.
P.O. Box 20138
Atlanta, GA 30325
Susan Lovick

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED Acumen Fiscal Agent, LLC
4542 East Inverness Ave
STE 210
Mesa, AZ 85206

INSURERS AFFORDING COVERAGE	NAIC #
INSURER A: Wausau Insurance Companies	
INSURER B:	
INSURER C:	
INSURER D:	
INSURER E:	

COVERAGES

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. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR ADD'L LTR INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS
	GENERAL LIABILITY <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				EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$
	AUTOMOBILE LIABILITY <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				COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$
	EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE DEDUCTIBLE RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$ \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below OTHER	WCJ-Z91-450446-019	10/01/2009	10/01/2010	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> 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

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

CERTIFICATE HOLDER

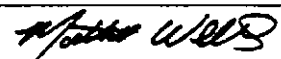
WV Department of Health and Human Resources
Office of Purchasing
One Davis Square, Suite 100
Charleston, WV 25301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

Matt Wells/JUDY



IMPORTANT

If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

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).

DISCLAIMER

The Certificate of Insurance on the reverse side of this form does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.

STATE OF WEST VIRGINIA
DEPARTMENT OF ADMINISTRATION
PURCHASING DIVISION
2019 WASHINGTON STREET, EAST
POST OFFICE BOX 50130
CHARLESTON, WEST VIRGINIA 25305-0130
03/19/2009

RANDY AUER
ACUMEN FISCAL AGENT LLC
4542 E INVERNESS AVE STE 210

MESA AZ 85206

THIS IS TO CONFIRM RECEIPT OF YOUR VENDOR REGISTRATION FEE. PAYMENT OF THE FEE ENABLES YOU TO PARTICIPATE IN THE PURCHASING DIVISION'S COMPETITIVE BID PROCESS AND ENTITLES YOU TO A ONE-YEAR SUBSCRIPTION TO THE WEST VIRGINIA PURCHASING BULLETIN. A NEW ISSUE OF THE WEST VIRGINIA PURCHASING BULLETIN IS POSTED ON OUR WEB SITE EACH WEEK. BID OPPORTUNITIES ESTIMATED AT \$25,000 OR MORE ARE ADVERTISED IN THIS PUBLICATION. WE ENCOURAGE YOU TO LOG ON AND VIEW THE BULLETIN EVERY FRIDAY SO AS NOT TO MISS IMPORTANT BIDDING OPPORTUNITIES. OUR WEB ADDRESS IS:

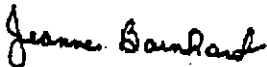
[HTTP://WWW.STATE.WV.US/ADMIN/PURCHASE](http://www.state.wv.us/admin/purchase)

IN ORDER TO ACCESS THE WEST VIRGINIA PURCHASING BULLETIN, YOU WILL NEED YOUR VENDOR NUMBER, GROUP NUMBER (IF ANY), AND YOUR PASSWORD WHICH ARE PRINTED BELOW. YOUR ACCESS WILL BECOME EFFECTIVE ON THE FIRST MONDAY AFTER 03/19/2009, STATE HOLIDAYS EXCLUDED.

HELPFUL TIPS: YOUR COMPUTER-GENERATED VENDOR NUMBER BEGINS WITH AN ASTERISK, BUT DO NOT USE THE ASTERISK WHEN LOGGING IN. ALSO, OUR LOGIN SCRIPT IS CASE SENSITIVE. THEREFORE, IF YOUR VENDOR NUMBER CONTAINS A CHARACTER LIKE A, B, OR C, PLEASE TYPE IT IN UPPER CASE.

IF YOU HAVE QUESTIONS, FEEL FREE TO CONTACT US AT 304-558-2311 OR JEANNE.B.BARNHART@WV.GOV. THANK YOU.

SINCERELY YOURS,



VENDOR REGISTRATION

VENDOR NUMBER : *319104122
GROUP NUMBER :
PASSWORD : 1198

Debarment, Suspension, Ineligibility or Voluntary Exclusion Certification Form

NAME Acumen Fiscal Agent, LLC		Doing business as (DBA)	
ADDRESS 4542 E. Inverness Ave., Ste. 210 Mesa, AZ 85206	Applicable Procurement or Solicitation #, if any: MED10001	Federal Employer Tax Identification #: 87-0547889	
This certification is submitted as part of a request to contract.			

Instructions For Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions

READ CAREFULLY BEFORE SIGNING THE CERTIFICATION. Federal regulations require contractors and bidders to sign and abide by the terms of this certification, without modification, in order to participate in certain transactions directly or indirectly involving federal funds.

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the department, institution or office to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or had become erroneous by reason of changed circumstances.
4. The terms covered transaction, debarred, suspended, ineligible, lower tier covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meaning set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under the applicable CFR, debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not proposed for debarment under applicable CFR, debarred, suspended, ineligible, or voluntarily excluded from covered transactions, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the List of Parties Excluded from Federal Procurement and Non-procurement Programs.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business activity.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is proposed for debarment under applicable CFR, suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions

The prospective lower tier participant certifies, by submission of this proposal or contract, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this form.

Bidder or Contractor Signature: RA

Date: 3/9/10

Print Name and Title: Randy Auer, CEO

Signed Forms

Request for Quotation Form
MED Purchasing Affidavit
Vendor Preference Certificate
Articles of Organization



Request for Quotation

State of West Virginia
 Department of Health & Human Resources
 Office of Purchasing
 One Davis Square, Suite 100
 Charleston, WV 25301

RFQ NUMBER
 MED10001

PAGE
 1

ADDRESS CORRESPONDENCE TO ATTENTION OF
 BRYAN ROSEN
 304-558-0953

VENDOR
 Acumen Fiscal Agent, LLC
 4542 E. Inverness Ave., Suite 210
 Mesa, AZ 85206

SHIP TO
 BUREAU FOR MEDICAL SERVICES
 350 CAPITOL STREET, ROOM 251
 CHARLESTON, WV 25301-3706

DATE PRINTED: TERMS OF SALE: SHIP VIA: F.O.B.: FUND:

BID OPENING DATE: 3/11/2010 BID OPENING TIME: 1:30 PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
				ADDENDUM NO. 1		
1. QUESTIONS AND ANSWERS ARE ATTACHED. 2. ADDENDUM ACKNOWLEDGEMENT IS ATTACHED. THIS DOCUMENT SHOULD BE SIGNED AND RETURNED WITH YOUR BID. FAILURE TO SIGN AND RETURN MAY RESULT IN DISQUALIFICATION OF YOUR PROPOSAL.						
REQUISITION NO.: MED10001						
ADDENDUM ACKNOWLEDGEMENT I HEREBY ACKNOWLEDGE RECEIPT OF THE FOLLOWING CHECKED ADDENDUM(S) AND HAVE MADE THE NECESSARY REVISIONS TO MY PROPOSAL, PLANS AND/OR SPECIFICATION, ETC.						
ADDENDUM NO.'S" NO. 1 <u> X </u> NO. 2 _____ NO. 3 _____ NO. 4 _____ NO. 5 _____						
I UNDERSTAND THAT FAILURE TO CONFIRM THE RECEIPT OF THE ADDENDUM(S) MAY BE CAUSE FOR REJECTION OF PROPOSAL.						

SEE REVERSE FOR TERMS AND CONDITIONS

SIGNATURE RA TELEPHONE (888) 211-3738 DATE 3/9/10
 TITLE CEO FEIN 87-0547889 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFP, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED "VENDOR"



Request for Quotation

State of West Virginia
 Department of Health & Human Resources
 Office of Purchasing
 One Davis Square, Suite 100
 Charleston, WV 25301

RFQ NUMBER
 MED10001

PAGE
 2


ADDRESS CORRESPONDENCE TO ATTENTION OF
 BRYAN ROSEN
 304-558-0953

VENDOR
 Acumen Fiscal Agent, LLC
 4542 E. Inverness Ave., Suite 210
 Mesa, AZ 85206

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 O
 BUREAU FOR MEDICAL SERVICES
 350 CAPITOL STREET, ROOM 251
 CHARLESTON, WV 25301-3706

DATE PRINTED TERMS OF SALE SHIP VIA F.O.B. FUND

BID OPENING DATE: 3/11/2010 BID OPENING TIME: 1:30 PM

LINE	QUANTITY	UOP	CAT. NO.	ITEM NUMBER	UNIT PRICE	AMOUNT
<p>VENDOR MUST CLEARLY UNDERSTAND THAT ANY VERBAL REPRESENTATION MADE OR ASSUMED TO BE MADE DURING ANY ORAL DISCUSSION HELD BETWEEN VENDOR'S REPRESENTATIVES AND ANY STATE PERSONNEL IS NOT BINDING. ONLY THE INFORMATION ISSUED IN WRITING AND ADDED TO THE SPECIFICATIONS BY AN OFFICIAL ADDENDUM IS BINDING.</p>						
				 SIGNATURE		
				Acumen Fiscal Agent, LLC COMPANY		
				3/9/10 DATE		
<p>END OF ADDENDUM NO. 1</p>						

SEE REVERSE FOR TERMS AND CONDITIONS

SIGNATURE TELEPHONE (888) 211-3738 DATE 3/9/10

TITLE CEO RA FEIN 87-0547889 ADDRESS CHANGES TO BE NOTED ABOVE

WHEN RESPONDING TO RFP, INSERT NAME AND ADDRESS IN SPACE ABOVE LABELED "VENDOR"

BUREAU FOR MEDICAL SERVICES

MED PURCHASING AFFIDAVIT

West Virginia Code §5A-3-10a states: No contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and the debt owned is an amount greater than one thousand dollars in the aggregate

DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Debtor" means any individual, corporation, partnership, association, Limited Liability Company or any other form or business association owing a debt to the state or any of its political subdivisions. "Political subdivision" means any county commission; municipality; county board of education; any instrumentality established by a county or municipality; any separate corporation or instrumentality established by one or more counties or municipalities, as permitted by law; or any public body charged by law with the performance of a government function or whose jurisdiction is coextensive with one or more counties or municipalities. "Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

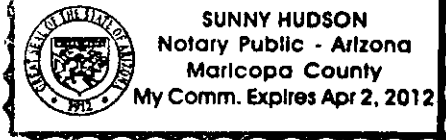
EXCEPTION: The prohibition of this section does not apply where a vendor has contested any tax administered pursuant to chapter eleven of this code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

Under penalty of law for false swearing (*West Virginia Code* §61-5-3), it is hereby certified that the vendor affirms and acknowledges the information in this affidavit and is in compliance with the requirements as stated.

WITNESS THE FOLLOWING SIGNATUREVendor's Name: Acumen Fiscal Agent, LLCAuthorized Signature: *RA* Date: 3/19/10State of ArizonaCounty of Maricopa, to-wit:Taken, subscribed, and sworn to before me this 9 day of March, 2010.My Commission expires April 2, 2012

AFFIX SEAL HERE

NOTARY PUBLIC



Bureau for Medical Services

VENDOR PREFERENCE CERTIFICATE

Certification and application* is hereby made for Preference in accordance with *West Virginia Code*, §5A-3-37. (Does not apply to construction contracts). *West Virginia Code*, §5A-3-37, provides an opportunity for qualifying vendors to request (at the time of bid) preference for their residency status. Such preference is an evaluation method only and will be applied only to the cost bid in accordance with the *West Virginia Code*. This certificate for application is to be used to request such preference. The Purchasing Division will make the determination of the Resident Vendor Preference, if applicable.

1. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is an individual resident vendor and has resided continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,
 Bidder is a partnership, association or corporation resident vendor and has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or 80% of the ownership interest of Bidder is held by another individual, partnership, association or corporation resident vendor who has maintained its headquarters or principal place of business continuously in West Virginia for four (4) years immediately preceding the date of this certification; or,
 Bidder is a nonresident vendor which has an affiliate or subsidiary which employs a minimum of one hundred state residents and which has maintained its headquarters or principal place of business within West Virginia continuously for the four (4) years immediately preceding the date of this certification; or,
2. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is a resident vendor who certifies that, during the life of the contract, on average at least 75% of the employees working on the project being bid are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
3. **Application is made for 2.5% resident vendor preference for the reason checked:**
 Bidder is a nonresident vendor employing a minimum of one hundred state residents or is a nonresident vendor with an affiliate or subsidiary which maintains its headquarters or principal place of business within West Virginia employing a minimum of one hundred state residents who certifies that, during the life of the contract, on average at least 75% of the employees or Bidder's affiliate's or subsidiary's employees are residents of West Virginia who have resided in the state continuously for the two years immediately preceding submission of this bid; or,
4. **Application is made for 5% resident vendor preference for the reason checked:**
 Bidder meets either the requirement of both subdivisions (1) and (2) or subdivision (1) and (3) as stated above; or,
5. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is an individual resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard and has resided in West Virginia continuously for the four years immediately preceding the date on which the bid is submitted; or,
6. **Application is made for 3.5% resident vendor preference who is a veteran for the reason checked:**
 Bidder is a resident vendor who is a veteran of the United States armed forces, the reserves or the National Guard, if, for purposes of producing or distributing the commodities or completing the project which is the subject of the vendor's bid and continuously over the entire term of the project, on average at least seventy-five percent of the vendor's employees are residents of West Virginia who have resided in the state continuously for the two immediately preceding years.

Bidder understands if the Secretary of Revenue determines that a Bidder receiving preference has failed to continue to meet the requirements for such preference, the Secretary may order the Director of Purchasing to: (a) reject the bid; or (b) assess a penalty against such Bidder in an amount not to exceed 5% of the bid amount and that such penalty will be paid to the contracting agency or deducted from any unpaid balance on the contract or purchase order.

By submission of this certificate, Bidder agrees to disclose any reasonably requested information to the Purchasing Division and authorizes the Department of Revenue to disclose to the Director of Purchasing appropriate information verifying that Bidder has paid the required business taxes, provided that such information does not contain the amounts of taxes paid nor any other information deemed by the Tax Commissioner to be confidential.

Under penalty of law for false swearing (*West Virginia Code*, §61 -5-3), Bidder hereby certifies that this certificate is true and accurate in all respects; and that if a contract is issued to Bidder and if anything contained within this certificate changes during the term of the contract, Bidder will notify the Purchasing Division in writing immediately.

Bidder: Acumen Fiscal Agent, LLC

Signed: 

Date: 3/9/10

Title: CEO

*Check any combination of preference consideration(s) indicated above, which you are entitled to receive

I hereby certify that the foregoing has been filed
and approved on the 21st day of February 1998
in the office of this Division and hereby issue
this Certificate thereof.

Examiner K.T. Date 2/10/98



Korla T. Woods
KORLA T. WOODS
Division Director

LC# 025031



98 FEB -5 11 7:18

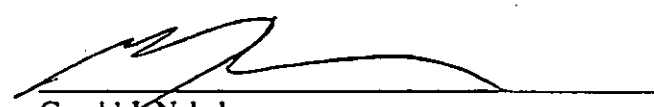
ARTICLES OF ORGANIZATION
OF
ACUMEN FISCAL AGENT, L.L.C.

The undersigned persons acting as Members of this Utah Limited Liability Company (the "Company") under the Utah Limited Liability Company Act, adopt the Articles of Organization for the Company as follows:

1. The name of the Company is **ACUMEN FISCAL AGENT, L.L.C.**
2. The latest date upon which the Company is to be dissolved is January 1, 2040.
3. The principal business purpose for which the Company is formed is to transact any and all lawful business for which limited liability companies may be organized under the Act.
4. The street address of the Company's registered office and the name and street address of the registered agent and the principal place of business where the records required to be maintained are to be kept are as follows:

Acumen Fiscal Agent
c/o Gerald J. Nebeker
1561 N. Grandview Ln.
Provo, Utah 84604-1019

I hereby consent to be named as the registered agent of the Company.


Gerald J. Nebeker

5. The Company appoints the director of the Division of Corporations and Commercial Code of the Utah Department of Commerce as agent for service of process of the Company if the appointed registered agent has resigned, the registered agent's authority has been revoked, or if the agent cannot be found or served with the exercise of reasonable diligence.
6. The business and affairs of the Company shall be managed by Managers. The name and address of the Manager of the Company is as follows:

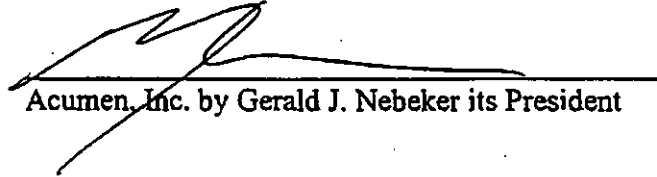
Acumen, Inc.
1561 N. Grandview Lane
Provo, Utah 84604-1019

2011020114

DATED this 3rd day of February, 1998.

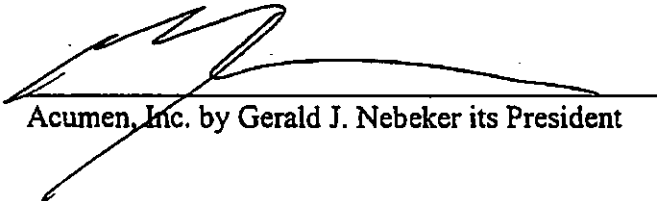
MANAGER:

Acumen Fiscal Agent, L.L.C.



Acumen, Inc. by Gerald J. Nebeker its President

MEMBERS:



Acumen, Inc. by Gerald J. Nebeker its President

LL 025031
20416791



AMMENDMENT to the ARTICLES OF ORGANIZATION
OF
ACUMEN FISCAL AGENT, L.L.C.

The undersigned persons acting as Members of this Utah Limited Liability Company (the "Company") under the Utah Limited Liability Company Act, amend the Articles of Organization for the Company as follows:

6. The business and affairs of the Company shall be managed by Managers. The name and address of the Manager of the Company is as follows:

Gerald J. Nebeker
215 N. 200 E.
Lindon, UT 84042

FILED
NOV 13 2000
Utah Div. Of Corp. & Comm. Code

DATED this 3rd day of November 2000.

State of Utah
Department of Commerce
Division of Corporations and Commercial Code
I hereby certify that the foregoing has been filed
and approved on this 13 day of Nov 2000
in the office of this Division and hereby issue
this Certificate thereof.

Examiner: [Signature] Date 12/13/00



[Signature]
RIC CAMPBELL
ACTING DIRECTOR

MANAGER:

[Signature]
Gerald J. Nebeker

MEMBERS:

[Signature]
Randal V. Auer

[Signature]
Gerald J. Nebeker

AMENDED ACUMEN FISCAL AGENT, L.L.C. OPERATING AGREEMENT

Pursuant to the original Acumen Fiscal Agent, L.L.C., Agreement entered into February 3, 1998. The Members of the Company do hereby amend the Agreement. All the original Recitals, Agreements, and Articles shall remain in force with the exception of those amended herein.

ARTICLE 4. MEMBERS OF THE COMPANY

4.1 Members. The names, addresses, and percentage Interests of the Members of the Company as of the date of this Agreement are as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>INTEREST</u>
Randal V. Auer	1561 Sagebrush Court Gilbert, AZ 85234	50%
Gerald J. Nebeker	215 N 200 E Lindon, UT 84042	50%

FILED

NOV 13 2000

Utah Div. Of Corp. & Comm. Code

ARTICLE 8. MANAGEMENT OF THE COMPANY

8.1 Management. The business, operations, and properties of the Company shall be managed by a Manager. Gerald J. Nebeker shall be the Manager and shall serve until January 1, 2040, or until otherwise replaced as set forth in this Agreement. Upon the withdrawal of the above named Manager a successor Manager may be elected by the affirmative vote of the Members owning more than eighty percent (80%) of the Interests owned by the then outstanding Members at a regular or special meeting of the Members called for that purpose. Notwithstanding the foregoing, any Manager may be required to resign and a new Manager or Managers may be elected by the affirmative vote of the Members owning more than eighty percent (80%) of the Interests owned by the then outstanding Members.

DATED: 3rd of November, 2000

MEMBERS:



Randal V. Auer



Gerald J. Nebeker

Date: 12/12/2000

Receipt Number: 167141

Amount Paid: \$35.00

RECEIVED

FEB 26 2003

Utah Div. of Corp. & Comm. Serv.

AMENDMENT

AMENDED ACUMEN FISCAL AGENT, L.L.C. OPERATING AGREEMENT

Pursuant to the original Acumen Fiscal Agent, L.L.C. Agreement entered into February 3, 1998. The Members of the Company do hereby amend the Agreement. All the original Recitals, Agreements, and articles shall remain in force with the exception of those amended herein.

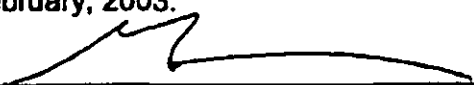
ARTICLE 4. MEMBERS OF THE COMPANY

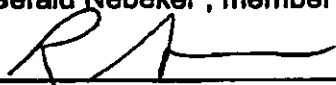
4.1 Members. The names, addresses, and percentage interests of the Members of the Company as of the of this Agreement are as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>INTEREST</u>
Laurel, Jensen and Von, LLC	215 N. 200 E. Lindon, UT 84042	100%

Adoption of Amendment. The amendment referred to in Article 4 was adopted by unanimous consent of all members entitled to vote on the amendments.

Dated this 19th day of February, 2003.

By: 
 Gerald Nebeker, member


 Randy Auer, member

ARTICLE 8. MANAGEMENT OF THE COMPANY

8.1 Management. The business, operations, and properties of the Company shall be managed by Laurel, Jensen and Von, LLC. The Managers of Laurel, Jensen and Von, LLC shall be Gerald Nebeker and Randy Auer. Gerald and Randy shall serve as Managers until January 1, 2040, or until otherwise replaced as set forth in this Agreement. Upon the withdrawal of the above named Managers a successor Manager may be elected by the affirmative vote of the Members owning more that eighty percent (80%) of the Interests owned by the then outstanding Members at a regular or special meeting of the Members called for that purpose. Notwithstanding the foregoing, any Manager may be required to resign and a new Manager or Managers may be elected by the affirmative vote of the Members owning more that eighty percent (80%) of the Interests owned by the then outstanding Members.


05-21-03A11:07 RCVD

Dated: 2/19/03

Members:



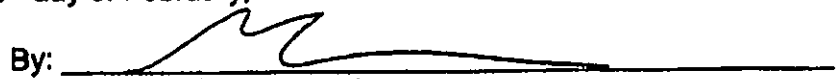
Laurel, Jensen and Von, LLC by Gerald Nebeker, its Manager




Laurel, Jensen and Von, LLC by Randy Auer, its Manager

Adoption of Amendment. The amendment referred to in Article 8 was adopted by unanimous consent of all members entitled to vote on the amendment.

Dated this 19th day of February, 2003.

By: 

Gerald Nebeker, member



Randy Auer, member

State of Utah
Department of Commerce
Division of Corporations and Commercial Code
I hereby certified that the foregoing has been filed
and approved on this 21st day of May 2003
In this office of this division and hereby issued
this Certificate of thereof.

Examiner Jenni B. Redding Date 06/13/03





Kathy Berg
Division Director

05-21-03A11:07 RCVD

Attachments

- Attachment A - Resource Consulting Manager Job Description
- Attachment B - Resumes
- Attachment C - Sample Start-Up Packet
- Attachment D - Implementation Timeline
- Attachment E - Training Manual Table of Contents
- Attachment F - Payroll Policies and Procedures
- Attachment G - Sample Policies and Procedures Table of Contents
- Attachment H - Disaster Recovery Plan Table of Contents
- Attachment I - Roles and Responsibilities
- Attachment J - Internal Training Curriculum
- Attachment K - Web Time Entry Portal Instructions
- Attachment L - Fraud and Abuse Policy

Attachment A: Resource Consulting Manager Job Description

Title: Resource Consulting Manager

Reports to: State Director

Supervises Resource Consultants across the state of West Virginia and ensures they are well trained in all aspects of self-directed services, including the policies the procedures that ensure best practices.

Assists participants with properly utilizing the community resources made available to them through the waiver. Provides participants the opportunity to direct their own supports, by identifying the support they need and creating avenues that enable that person to utilize those supports to maintain their independence and quality of life in the community in which they choose to live.

Planning and Budgeting

The Resource Consulting Manager is expected to:

- Initiate, coordinate and help develop a participant's plan regarding the supports, services and budget resources available
- Be well informed and proficient in implementing a variety of person-centered planning/thinking tools
- Assist in the monitoring and review of each participant's budget
- Have a thorough understanding of:
 - West Virginia's State and Federal funding streams for this self-directed program
 - How funding flows and works together with Acumen systems to ensure the participant's eligibility for funding is maintained
 - Tax requirements and DOL regulations so they are met

Training and Support

The Resource Consultant is expected to:

- Assist individuals in all aspects of the self-directed process
- Provide training regarding the best practices on how to recruit, hire, train and managing employees
- Have the knowledge and skills to assist the individual as needed to meet their responsibilities for eligibility in the program
- Have the skills and knowledge to appropriately support an individual to find the resources they need to resolve a conflict regarding employer/employee related issues

Attachment A: Resource Consulting Manager Job Description

Knowledge of Community Resources

The Resource Consultant is expected to:

- Have an extensive knowledge of the community resources in all counties, towns or cities in West Virginia, including paid and natural supports
- Network with community resources in order to maintain a registry of qualified employees or direct care workers in specific areas
- Be aware of a variety of community activities which can strengthen participant's social relationships and enhance their presence in the community
- Have a proficient understanding of what community resources are available to support a participant beyond the self-directed program that the individual is eligible for
 - Examples: Physical, Occupational, Speech and other types of therapies, adaptive equipment, communication devices, etc.
- Promote a relationship with West Virginia's Aging and Disability Resource Centers (ADRCs)

Resource Consultant Minimum Requirements

Applicants are required to meet the following requirements:

- Eighteen (18) years of age
- Skills and knowledge typically gained by completing college courses
- Has at least 3 years experience with target population
- Is a current/has the ability to become a WV Notary Public
- Computer literate
- Has a passion to support people live self-directed lives.

Attachment B: Resumes



Acumen Fiscal Agent

Gerald J. Nebeker, Ph.D.

Address: 1358 West Business Park Dr., Orem, UT 84058

Phone: (801) 852-4551 ♦ Email: gnebker@acumen2.net

Key Accomplishments

- ♦ Co-Founder and President of Acumen, Inc., a nationally recognized Financial Management Services company processing in excess of \$100 million in payments to employees and vendors across the nation
- ♦ Provides leadership to advance innovation and growth while preserving and ensuring company philosophy, mission and values
- ♦ Directly responsible for the betterment of thousands of peoples lives who self-direct their services using Acumen's services
- ♦ Brings 25 years experience and a doctorate in Human Services
- ♦ Has conducted extensive research specific to service delivery options relevant to community based services for individuals with Developmental Disabilities

Acumen Fiscal Agent, LLC

Co-Founder and President

Orem, UT

1994 to Present

- Acumen is the leading fiscal employer agent organization in the nation.
- Administrator and consultant in overseeing company operations to ensure and advance the company's missions and objectives while promoting efficiency, quality and service.
- Developed national model.
- Provide leadership to the company while developing strategic plans to ensure innovation and growth.

Rise, Inc.

Founder and President

Orem, UT

1987-Present

- RISE is a nonprofit organization providing residential, supported living, hourly, and vocational support to people with developmental disabilities and older person in Oregon, Utah and Arizona.
- Administrator and director of program and personnel services.
- Staff development and training, budget accountability, quality assurance.

Lindon Care and Training Center

Program Director

Orem, UT

1987

- Brought facility to "active treatment" standards.
- Multidisciplinary team leader and coordinator.
- Developed IPPs and wrote behavioral and ADL programs.
- Evaluated programs for suitability in order to assess the need for changes and confer with staff to discuss issues.

Acumen Fiscal Agent, LLC
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Phone: (877) 211-3738 • (888) 249-7023

Attachment B: Resumes



Acumen Fiscal Agent

Randy Auer

Address: 4542 E Inverness Avenue, Suite 210 Mesa, AZ 85206

Phone: (480) 295-3309 ♦ Email: randya@acumen2.net

Key Accomplishments

- ♦ Co-Founder and CEO of Acumen, Inc., A nationally recognized Financial Management Services Company providing supports for self direction in over 20+ states since 1995.
- ♦ Brings 30+ years experience dedicated in the field of Human Services and Disabilities working in the state, private, and non-profit sectors.
- ♦ Has provided Medicaid Waiver development training and consultation to several states to enable self directed services options.
- ♦ Possesses extensive Medicaid Waivers and State Systems knowledge.
- ♦ Possesses expertise in strategic planning, policy and leverage partnerships.

Acumen Fiscal Agent, LLC

Chief Executive Officer and Co-Founder

Mesa, AZ

1994 to Present

- Co-Founded and developed Acumen.
- Leads 120 staff and handles in excess of \$70 million dollars annually as a fiscal employer agent to thousands of people participating in self-directed initiatives in 13-states.
- Administers operations, strategies, and policies.
- Establishes management teams, budgets, and partnerships.
- Sets business direction by continuously improving and innovating company performance.

Division of Developmental Disability

Assistant District Program Manager

Phoenix, AZ

1982-1994

- Supervised a four-county services area.
- Managed 25 management staff directly including training and development.
- Wrote and implemented Title XIX funding waiver for Arizona.
- Implemented the Division's goals and initiatives of supporting eligible individuals with developmental disabilities achieve self-sufficiency and independence.

Mare Center

Group Home Manager

Mesa, AZ

1977-1982

- Managed daily operations for community living for people with developmental disabilities.
- Ensured the proper implementation of programs to meet the individual goals of the residents.
- Coordinated all life in the group home, including coordinating the activities of both staff and employees, implementing behavior programs, reviewing the medical needs of the residents, and ensuring that residents complete personal care routines on a daily basis.

Acumen Fiscal Agent, LLC

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Attachment B: Resumes



Karen Hoffman Tepper, Ph.D.

Address: 4542 E Inverness Avenue, Suite 210 Mesa, AZ 85206

Phone: (480) 295-3364 ♦ Email: karenht@acumen2.net

Key Accomplishments

- ♦ Brings 14+ years experience in building strong/balanced teams at the local, state and national level
- ♦ Expertise in written communication including policies and procedures, federal grants and national/state proposals
- ♦ Development and implemented Acumen's 360 degree Quality Assurance model including the development of Acumen's internal training and documentation department
- ♦ Supervises regional Contract Management staff who managed contracts processing over \$100 million annually in employee and vendor payments
- ♦ Has conducted extensive research on community based initiatives

Acumen Fiscal Agent, LLC

Director, Quality Improvement

Mesa, AZ

2008 to Present

- Provides operational leadership of all contracted services.
- Provides oversight of regional contract management staff.
- Oversee internal quality assurance activities and customer services.
- Develops and disseminates innovative approaches to the provision of fiscal agent services.
- Establishes and implements policies and procedures for the analysis of performance and customer services data to carry out a quality improvement program.
- Leads, educates, and trains staff and business associates in accordance with state and federal laws and regulations, and the company mission.

University of Arizona

Project Director/ Research Scientist

Tucson, AZ

2000-2008

- Managed program logistics, led staff, directed federal grants, established daily procedures, managed workflow, and controlled and tracked the budget to ensure goals were met.
- Sourced new grants and managed grant writing, compliance, and reporting efforts.
- Conducted grant reviews for the federal government.
- Established program-delivery and resource goals, developed work plans, and solicit participant feedback to improve effectiveness.
- Developed marketing initiatives and network to promote programs.
- Served on multiple national-level communities.
- Built strong relationships with national, state, and local organizations.

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Phone: (877) 211-3738 • (888) 249-7023

Attachment B: Resumes



Acumen Fiscal Agent

Kathleen Scharr, M.S.

Address: 4542 E Inverness Avenue, Suite 210 Mesa, AZ 85206

Phone: (480) 295-3324 ♦ E-mail: kathleens@acumen2.net

Key Accomplishments

- ♦ Brings over 20 years financial management experience
- ♦ Instrumental in establishing Acumen's fiscal integrity and stability growing from a 300,000 pass through company to currently processing in excess of \$100 million annually in payroll & vendor payments
- ♦ Oversight & management of Acumen's financial operations center
- ♦ Procured a \$4 million credit line and established relationships with the nation's largest banks to ensure payment reliability and expand electronic solutions
- ♦ Converted hard copy reporting to electronic multi-company, multi-state financial reporting platform
- ♦ Procured yellow book audits with no internal control management items

Acumen Fiscal Agent, LLC

Chief Financial Officer

Mesa, AZ

2001 to Present

- Oversees company accounting practices, financial investments, contracts and profitability.
- Manages accounting software efficiency, utilization and upgrade.
- Maintains financial internal controls, policies, and procedures.
- Directs the preparation and issuance of monthly financial statements, oversight, and budgets.
- Manages independent audits in accordance with state regulations.

Leap Source, Inc.

Controller for Investment Banker

Tempe, AZ

2000-2001

- Responsible for processing stabilization of accounting functions and financial reporting to a Shared Service Center Bank Office ER platform.
- Manager of Application Software Support across clients.
- Administrator of client's database security.
- Directed and coordinated budget management functions, debt financing, and company financial planning.
- Managed office annual reports of revenues, transfers, and expenses.
- Established departmental goals, staffing, objectives, policies, and operating procedures.

Attachment B: Resumes



Mike DePue, B.A.

Address: 4542 E Inverness Avenue, Suite 210 Mesa, AZ 85206

Phone: (480) 295-3333 ♦ E-mail: miked@acumen2.net

Key Accomplishments

- ♦ Brings 25+ years experience in software management & development specific to the field of Human Services
- ♦ Pioneered Acumen's use of web portals, real time reporting, and becoming as paperless as possible
- ♦ Supervises staff responsible for all technology systems regarding support, maintenance and innovation including remote users and securities features
- ♦ Developed and supervises the staff responsible for implementation of Acumen's Disaster Recovery/Preparedness protocols, policies and procedures regarding Acumen's IT infrastructure

Acumen Fiscal Agent, LLC

Chief of Informational Operations

Mesa, AZ

1996 to Present

- Supervise eight staff members within the IT department in the areas of Network Lan/Wan management, telecommunications, automated time capture solutions, PC repair, web design and internet data capture, and end user technical support.

Division of Developmental Disabilities

Network Specialist

Phoenix, AZ

1989-1996

- Researched, developed, implemented, and trained staff in database software programs related to tracking the Department's \$45 million dollar annual budget.
- Involved in the development and setup of the Division's Local Area Network utilizing Novell Netware versions 2.11, 3.11 and 4 including integration of existing IBM mainframe system.
- Network administrator for the Division's administrative office.

Division of Developmental Disabilities

Program Coordinator

Phoenix, AZ

1988-1989

- Designed and implemented client tracking systems revolving around service utilization and service needs.
- Tracking systems encompassed budget analysis, contract management, and contract negotiations.
- Involved in the development and implementation of an electronic service authorization/ billing system with contracted providers.
- Instituted an automated tracking system for re-licensing and certifying contracted provided and foster homes.

Attachment B: Resumes



Acumen Fiscal Agent

Carvin Wilson

Address: 4542 E Inverness Avenue, Suite 210 Mesa, AZ 85206

Phone: (480) 295-3313 ♦ E-mail: carvin@acumen2.net

Key Accomplishments

- ♦ Brings 20+ years experience in field of Finance, Payroll and Taxes
- ♦ Restructured Acumen's operations. Redefined business rules and procedures to achieve consistency, productivity and accuracy while maintaining Acumen's competitive edge in the FMS industry
- ♦ Developed the software used by Acumen Fiscal Agent specifically designed for self directed services programs
- ♦ Oversees department heads who are responsible for overall Enrollment, Payroll, Customer Service and Tax operations currently processing in excess of \$100 million in Employee and Vendor related payments
- ♦ Expertise in analytical Operations, Technology and Procedure
- ♦

Acumen Fiscal Agent, LLC

Chief of Operations

Mesa, AZ

2009 to Present

- Design, develop, code, test and debug new software or significant enhancements to existing software to increase the effectiveness of information technology support and application for business operations.
- Manage and direct the company's network planning, engineering and architecture.
- Ensure the integrity of operations, maintenance, and compliance of infrastructure devices as well as designated department.
- Create scalable payroll system for vertical market as well as assisting staff with a variety of programming tasks.
- Implement software development models and standard programming process.
- Certifications in MSCD, American Staffing Associate, and MS SQL Server Professional.

Carvin Wilson Software, LLC

Owner and Software Developer/Consultant

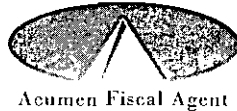
Tempe, AZ

2004-2009

- Consulted and collaborated with wide-ranging audiences, effectively leading/influencing technical topics.
- Understood and incorporated the broader impact of payroll work efforts across architectural system components, critical business processes and applications.
- Established technology directions and determine architectural approaches to achieve business needs.

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Attachment B: Resumes



Greg Murphy, B.S.

Address: 4542 E Inverness Avenue, Suite 210 Mesa, AZ 85206

Phone: (480) 295-3321 ♦ E-mail: gregm@acumen2.net

Key Accomplishments

- ♦ Brings over 19 years experience in the field of Human Services
- ♦ Expertise in program development and implementation. Start ups in over 11 states and 20 programs including transitions between FMS service providers and readiness reviews
- ♦ Extensive experience in not for profit human services agencies and community based services
- ♦ Trainer, Facilitator and Presenter at local, state and national levels
- ♦ Supervised State Directors who managed contracts with over \$60 million in employee and vendor payments

Acumen Fiscal Agent, LLC

Development Manager / Project Manager

Chester, VT

2002 to Present

- Solicit new developments and expansion opportunities, proposal writing, contract and scope of work negotiations.
- Emphasis on program integrity, Quality Assurance measures and implementation.
- Ensure open lines of communication with key state representatives as it relates to contracted services.
- Customer support/services to families and individuals interested in and/or using Acumen's services.
- Present at regional and national conferences on the use of fiscal employer agent services and self-direction.

Lincoln St., Inc.

Director, Children and Family Services

Springfield, VT

1999-2002

- Supported children and adults with developmental disabilities in a variety of community settings.
- Clinical responsibilities for the development of individualized treatment plans and supervision of staff that implemented individualized program goals.
- Administrative responsibilities included ensuring compliance with all state and federal regulations, fiscal responsibilities associate with individualized budget and overall program costs.
- Worked closely with families to identify and secure support services in efforts to provide stability and family preservation.
- Collaborated with school systems, state agencies and other social service providers.
- Intake Coordinator for all agency referrals.
- Chair of the Human Rights Committee.

Attachment B: Resumes



Jacqueline Culbertson, B.A.

Address: 4542 E Inverness Avenue, Suite 210 Mesa, AZ 85206

Phone: (480) 295-3302 ♦ E-mail: jackiec@acumen2.net

Key Accomplishments

- ♦ Brings over 15 years of service in the field of Human Services with expertise in Person Centered Planning, Budget development and Brokering
- ♦ Instrumental in transforming the state of Pennsylvania from having 26 inconsistent self directed services delivery programs to having consistency throughout the state
- ♦ Assistant Director IM4Q project, Temple University Centers for Excellence on Disabilities Independent Monitoring for Quality
- ♦ Recipient of 2007 ARC of Delaware county "Outstanding professional for People with Disabilities award
- ♦ Serves as direct point of contact for program administrators in 3 states encompassing 7 programs serving over 2000 individuals and families

Acumen Fiscal Agent, LLC

State Director/ Project Manager

Berwyn, PA

2008 to Present

- Provide management and supervision of management team in a manner that meets and exceeds the expectation of Acumen customers.
- Knowledgeable of and assures that programs meet company expectations, all requirements of funding agencies and state policies and procedures.
- Assures that employees effectively perform the essential functions of their positions and ensures that assistance provided to people receiving support is done through the implementation of the company mission, vision, and values according to the supports Acumen is contracted to provide.

Values Into Action

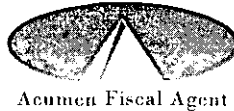
Managing Director of Operations

Media, PA

2007-2008

- Supervised and supported the leadership team who oversaw self-directed services for individuals with disabilities in a four-county area.
- Developed budget agreements and contracts with local administrative entities and maintain those contracts annually.
- Developed, reviewed and analyzed the profit/ loss statement and budgets.
- Ensured compliance with wage and hour and all employment and I-9 laws.
- Monitored and provided oversight to all services ensuring compliance with waiver and licensing regulations.

Attachment B: Resumes



Marilyn Bown

M.S. Business Administration

◆ Address: 4542 E Inverness Avenue, Mesa, AZ 85206
Phone: (480) 295-3302 ◆ E-mail: marilyn@acumen2.net

Key Accomplishments

- ◆ Over 40 years experience in supporting people with disabilities with expertise in Person Centered Planning, Budget Development and Brokering
- ◆ As part of the Acumen Fiscal Agent team has generated over 100 million dollars in contract funding, resulting in thousands of individuals across the country having the ability to self-direct their supports
- ◆ Have worked extensively in supporting individuals in maximizing government funding and utilizing community resources
- ◆ Created the Professional Parent Model, successfully implemented in the State of Utah in 1986, State of California in 1988 and now recognized as a national model.
- ◆ Pioneered Statewide change for Division of Services for People with Disabilities in implementing person/family centered planning.

Acumen Fiscal Agent, LLC Quality Assurance Specialist

Salt Lake City, UT

2000 to Present

- Solicit new developments and expansion opportunities, proposal writing, contract and scope of work negotiations.
- Emphasis on program integrity, Quality Assurance measures and implementation.
- Ensure open lines of communication with state representatives as it relates to contracted services.
- Customer support/services to families and individuals interested in or using Acumen's services.
- Present at regional and national conferences on the use of fiscal employer agent services and self-direction.

State of Utah Department of Human Services

State Liaison

Salt Lake City, UT

1998-2000

- Advocated for improved public policy in the arenas of child welfare, juvenile justice, disabilities, aging, mental health, and substance abuse.
- Served on the action team leader to coordinate services in the communities for children at risk.
- Responsible for program support and technical assistance to families, agencies (including for-profit and non-profit) as well as allied governmental agencies.

State of Utah Division of Services for People with Disabilities

Support Specialist

Salt Lake City, UT

1990-1998

- Coordinated services for individuals with disabilities and their families;
- Provided training, technical assistance, and program development to meet the needs of individuals with disabilities and their families.

Acumen Fiscal Agent, LLC
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Phone: (877) 211-3738 • (888) 249-7023

Attachment C: Sample Start-Up Packet

This is a sample packet only a specific packet will be designed for this program

Sample Employee Packet Cover

(The employer should keep this folder and all forms submitted to Acumen for their records)

You will need to complete the following steps in order to hire a Employee or Support Worker .

- **Interview applicants and decide who you think would be the best fit according to your particular needs.**
- **Have the person that you decide to hire fill out and provide the following forms and information to Acumen.**

- I-9 Employment Eligibility Verification
Your employee fills out section I
As the Employer, you fill out section II of this form
- Copies of identification documents that satisfy the I-9 requirements. (please see the back of the I-9)
- W-4 Employee's Withholding Allowance
- Certificate Back Ground Check *Must be provided prior to the employees providing service.*
- Employee Application and Registry Consent Sheet
- Pay Selection Agreement
- Authorization for Direct Deposit (optional)
- Employment Application (optional)
- Blank Job Description (optional)
- Other required forms as directed by funding agent contract

Examples of these completed forms can be found in the back of the packet on gold paper. Please photocopy the blank forms so you can use them for future employees, or go to our state specific website www.acumenfiscalagent.com to print additional copies. You may also call and we will gladly furnish you with more copies.

State Requirement:

- Medicaid Simplified Provider Agreement / Service Agreement
- Any other Qualification Form (To be completed by the employee or for the employer)

Statement about additional background check clearance forms such as drivers licenses checks. This information is here. .

Fax or mail completed forms and requirements to Acumen. Keep a copy of all forms (required and optional). Acumen will notify you when your employee can begin working, at that time please contact your supports coordinator. Do not allow any work to be performed prior to this notification.

Sample EE Packet
March 2010

Attachment C: Sample Start-Up Packet

For Your Records:

Employee's Name _____ Date Hired _____

Phone # _____ Address _____

____ I-9 _____ Photocopies of SS Card & ID Card _____ W-4

____ Medicaid Simplified Provider Agreement _____ Pay Selection

____ Qualification Form _____ Back Ground Check _____ Rate Sheet

Comments: _____

_____ Date Terminated _____

Employee's Name _____ Date Hired _____

Phone # _____ Address _____

____ I-9 _____ Photocopies of SS Card & ID Card _____ W-4

____ Medicaid Simplified Provider Agreement _____ Pay Selection

____ Qualification Form _____ Back Ground Check _____ Rate Sheet

Comments: _____

_____ Date Terminated _____

Employee's Name _____ Date Hired _____

Phone # _____ Address _____

____ I-9 _____ Photocopies of SS Card & ID Card _____ W-4

____ Medicaid Simplified Provider Agreement _____ Pay Selection

____ Qualification Form _____ Back Ground Check _____ Rate Sheet

Comments: _____

_____ Date Terminated _____

Employee's Name _____ Date Hired _____

Phone # _____ Address _____

____ I-9 _____ Photocopies of SS Card & ID Card _____ W-4

____ Medicaid Simplified Provider Agreement _____ Pay Selection

____ Qualification Form _____ Back Ground Check _____ Rate Sheet

Comments: _____

_____ Date Terminated _____

Employee's Name _____ Date Hired _____

Phone # _____ Address _____

____ I-9 _____ Photocopies of SS Card & ID Card _____ W-4

____ Medicaid Simplified Provider Agreement _____ Pay Selection

____ Qualification Form _____ Back Ground Check _____ Rate Sheet

Comments: _____

_____ Date Terminated _____

Employee's Name _____ Date Hired _____

Phone # _____ Address _____

____ I-9 _____ Photocopies of SS Card & ID Card _____ W-4

____ Medicaid Simplified Provider Agreement _____ Pay Selection

____ Qualification Form _____ Back Ground Check _____ Rate Sheet

Comments: _____

_____ Date Terminated _____

If you have questions, you can e-mail customerservice@acumen2.net or call XXX-XXX-XXXX to speak with a representative.

Attachment C: Sample Start-Up Packet

Employee Change/Termination

Complete the top section of the Employee Change/Termination Form if an employee changes name or address. Complete the Termination Notice section when terminating an employee. Fax or mail this form to Acumen.

Employee Files

We recommend that you maintain a current and accurate file on each employee hired. This file should contain all employee documentation, including but not limited to the following: W-4, I-9, copies of completed timesheets.

Confidentiality and Protection of Records

Employees must not disclose or knowingly permit the disclosure of any information concerning the participant, the employer, or his/her family to any unauthorized person.

Fraud

Fraud is committed when an EMPLOYER or EMPLOYEE is untruthful regarding services provided, in order to obtain improper payment. Fraud is a felony and conviction can lead to substantial penalties. Additionally, individuals convicted of fraud can be excluded from any employment with a program or facility receiving program funding.

Examples of Fraud include:

- Submitting timesheets for services not actually provided (e.g., signing or submitting a timesheet for services which were not actually provided)
- Submitting timesheets for services provided by a different person (e.g., signing or submitting a timesheet for services provided by a different person)
- Submitting twice for the same service (e.g., signing or submitting a timesheet for services which were reimbursed by another source, or signing or submitting a duplicate timesheet for reimbursement from the same source)

As required by the State of _____ suspected cases of fraud will be referred to _____ for further investigation and possible prosecution.

Attachment C: Sample Start-Up Packet

Acumen Letter of Notification Process

“Getting the Green Light to Start”

You will receive a written notification from Acumen indicating when employees can begin rendering services. Please do not allow your employee(s) to begin working until you have been notified by Acumen that the employees are qualified and may begin submitting time sheets. You also must be notified by your supports coordinator.

Below is the outline for obtaining a letter of notification and getting the green light for your employee to begin. You will receive notification for every employee enrolled with Acumen

Employee Paperwork (Cream Color Packet)

- † I-9 Employment Eligibility
- † Copies of documents to satisfy I-9 requirements (please reference the back of I-9)
- † W-4 Employee Withholding Allowance Certificate
- † Medicaid Simplified Provider Agreement
- † Rate Sheet
- † Pay Selection Agreement Form
- † Support Service Worker Agreement Form (if required)
- † Criminal Background Checks

Any funding agent requirements needed

Letter of Notification (To be sent by Acumen)

- † Letter listing employees eligible to start
- † Qualification form returned to employer from Acumen Inc.
- † Time sheets for each qualified employee

This page is funding agency specific. All funding agency required forms will be included in this section.

Attachment C: Sample Start-Up Packet

Employee Information

Name: _____ Social Security Number: _____

Physical Address: _____

Mailing Address (if different): _____

City/State/Zip: _____ County: _____

Phone Number: _____ Email (optional) _____

Employer: _____ Client: _____

There are some tax exemptions given to certain domestic employer/employee relationships. Please mark any of the below boxes if the relationship exists.

Is the employee the:

- Parent,
- Spouse, or
- Child, under the age of 21

of the **employer**? This is the relationship between the employee and the employer not the employee and the client.

The fine print - under IRS guidelines, Publication 15 (Circular E) Section 3, employees are not subject to Social Security, Medicare and federal unemployment tax (FUTA) if these relationships exist. The exemptions are as follows:

- A. Child employed by parents – Payments for work other than in a trade or business, such as domestic work in the parent's private home, are not subject to Social Security, Medicare, and FUTA tax until the child reaches age 21. (*IRS Pub.15, Section 3, Paragraph 1*)
- B. One spouse employed by another – Payments for services of one spouse employed by another in other than a trade or business, such as domestic service in a private home, are not subject to Social Security, Medicare, and FUTA tax. (*IRS Pub.15, Section 3, Paragraph 2*)
- C. Parent employed by child – Payments for the services of a parent employed by his or her child in other than a trade or business, such as domestic services, are not subject to Social Security, Medicare and FUTA tax. (*IRS Pub.15, Section 3, Paragraph 4*)

If the employee falls into any of the three categories outlined above, Social Security and Medicare tax will not be withheld from the employee's checks. The employer will not be charged for their half of Social Security and Medicare or FUTA and SUTA withholdings.

Attachment C: Sample Start-Up Packet EMPLOYMENT & REGISTRY APPLICATION

PARTICIPANT'S NAME: _____

APPLICANT'S NAME: _____ DATE: _____

STREET ADDRESS: _____ CITY: _____

STATE: _____ ZIP: _____ SOCIAL SECURITY # _____

HOME PHONE NUMBER: _____ OTHER: _____

E-MAIL: _____

Date available for employment: _____

How many hours a week can you work? _____

Are you interested in serving as a: (Check each that applies.)

Full-time employee? Part-time employee? Backup employee?

**WILL YOU GIVE YOUR CONSENT TO HAVE THIS APPLICATION ON
THE REGISTRY OF DIRECT CARE WORKERS FOR OTHERS USING
THIS PROGRAM TO CONTACT YOU?**

YES _____ **Initial & Date**

If you are not interested in working for others in this program please do not sign the above statement

ANSWER THE FOLLOWING QUESTIONS:

1) Have you ever been convicted of a crime, plead guilty or no contest to a crime, or received deferred adjudication for any offense? If so, please explain.

2) Do you have a valid driver's license? YES NO

3) Are you current in 1st Aid? YES NO if yes expiration date _____

4) Are you current in CPR Certification? YES NO if yes expiration date _____

LIST ALL JOBS YOU HAVE HAD BEGINNING WITH THE MOST RECENT:

EMPLOYER'S NAME: _____

DATES OF EMPLOYMENT: _____

EMPLOYER'S ADDRESS: _____

SUPERVISOR'S NAME: _____ PHONE NUMBER: _____

DESCRIPTION OF WORK
DUTIES: _____

REASON FOR LEAVING: _____

Attachment C: Sample Start-Up Packet

Employment Application / Page 2 of 2

EMPLOYER'S NAME: _____

DATES OF EMPLOYMENT: _____

EMPLOYER'S ADDRESS: _____

SUPERVISOR'S NAME: _____ PHONE NUMBER: _____

DESCRIPTION OF WORK
DUTIES: _____

REASON FOR LEAVING: _____

EMPLOYER'S NAME: _____

DATES OF EMPLOYMENT: _____

EMPLOYER'S ADDRESS: _____

SUPERVISOR'S NAME: _____ PHONE NUMBER: _____

DESCRIPTION OF WORK
DUTIES: _____

REASON FOR LEAVING: _____

LIST THREE PERSONAL REFERENCES:

1. _____
(Name) (Address) (Phone Number)

2. _____
(Name) (Address) (Phone Number)

3. _____
(Name) (Address) (Phone Number)

Applicant Acknowledgement:

You ___ may ___ **may not** contact my current employer. If not, reason

If offered a position, will you be able to be at work on time and according to the schedule discussed?

___ Yes ___ No Comments _____

I, _____ (print name), the applicant, verify that the *information provided is true and correct* to the best of my knowledge. I also acknowledge that a *background check is required* and that some convictions prevent employment.

Signature: _____ Date: _____

Attachment C: Sample Start-Up Packet

OMB No. 1515-0047; Expires 05/31/12

Department of Homeland Security
U.S. Citizenship and Immigration Services

Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employer Information and Verification (To be completed and signed by employer at the time employment begins.)

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (mm/dd/yyyy)
City	State	Zip Code	Social Security #

Employee print your name here.

Employee write your address here.

Employee write your date of birth here.

Employee write the date here.

Employee sign here.

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- A citizen of the United States
- A national (citizen) of the United States (see instructions)
- A lawful permanent resident (Alien C)
- An alien authorized to work (Alien B of Admission B) until expiration date, if applicable = mm/dd/yyyy

Employee write your Social Security number here.

Employer examine one document from list A or B & C on back of this form for your employee. Record title, number and expiration date if any here.

Employer print your name here.

Sign your name here.

Employer write your address here.

Preparer and/or Translator Certification (To be completed and signed (Section 1 is required by a person other than the employer) if a preparer or translator is used in the completion of this form and that to the best of my knowledge the information is true and correct.)

Preparer/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	
Date (mm/dd/yyyy)	

Employee check one box.

Employer examine one document from list A or from list B & C on the back of this form for your employee. Record title, number and expiration date if any here.

Section 2. Employer Review and Verification (To be completed and signed by employer. Examine one document from List A OR examine one document from List B or one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)

LIST A	OR	LIST B	AND	LIST C
Document title:	OR			
Issuing authority:				
Document #:				
Expiration Date (if any):				

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (mm/dd/yyyy) at the best of my knowledge the employee is authorized to work in the United States. (State employee's expiration date if any.)

Signature of Employer or Authorized Representative	Print Name	Title
Address (Street Name and Number, City, State, Zip Code)		Date (mm/dd/yyyy)

Employer write the date the employee began employment here.

Section 3. Updating and Re-verification (To be completed and signed by the employer.)

A. How many (if applicable) _____ (B. Date of latest re-verification (if applicable) _____)

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document #1:	Document #2:	Expiration (date if any):
--------------	--------------	---------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative _____ Date (mm/dd/yyyy) _____

Employer write the date here.

Attachment C: Sample Start-Up Packet

Form W-4 (2010)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2010 expires February 16, 2011. See Pub. 506, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$250 and includes more than \$500 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on his or her tax return.

Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheet on page 2 further adjusts your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a fair amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in finding your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the Personal Allowances Worksheet below. See Pub. 919, How Do I Adjust My Tax.

Withholding. For information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax, if you have pension or annuity income. See Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1325, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, see Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2010. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$191,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent A _____

B Enter "1" if:
 • You are single and have only one job; or
 • You are married, have only one job, and your spouse does not work; or
 • Your wages from a second job or your spouse's wages (for the total of both) are \$1,600 or less. B _____

C Enter "1" for your spouse. But, you may choose to enter "0" if you are married and have either a working spouse or more than one job. (Entering "0" may help you avoid having too little tax withheld.) C _____

D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return D _____

E Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) E _____

F Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit F _____
 (Note: Do not include child support payments. See Pub. 589, Child and Dependent Care Expenses, for details.)

G **Child Tax Credit** (including additional child tax credit). See Pub. 970, Child Tax Credit, for more information.
 • If your total income will be less than \$61,000 (\$68,000 if married), enter "2" for each eligible child; less "1" if you have three or more eligible children.
 • If your total income will be between \$61,000 and \$84,000 (\$68,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children. G _____

H Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.) ▶ H _____

For accuracy, complete all worksheets that apply:
 • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
 • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.
 • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4		Employee's Withholding Allowance Certificate		OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		▶ Whether you are entitled to claim a certain number of allowances or an exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2010
1 Type or print your first name and middle initial. Last name		2 Your social security number #		
3 Home address (number and street or rural route)		4 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate (note: if married, but locally separated, or spouse is a nonresident alien, check the "Single" box.)		
5 City or town, state, and ZIP code		6 <input type="checkbox"/> If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1215 for a replacement card. <input type="checkbox"/>		
7 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		E		
8 Additional amount, if any, you want withheld from each paycheck		6 \$		
9 I claim exemption from withholding for 2010, and I certify that I meet both of the following conditions for exemption: • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here		7		
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (Form is not valid unless you sign it) ▶		Date ▶		
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office address (optional)	10 Employer identification number (EIN)	

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Get No. 10290C

Form W-4 (2010)

Employee write your last name here and your first name here

Employee write your address here

Employee sign your name here

Employee and lines A-C Write the number here

Employee write your Social Security number here

Employee mark a box here

Employee write answer from Line H above here

Employee write the date here

Attachment C: Sample Start-Up Packet

PAY SELECTION OPTION FOR EMPLOYEE

Acumen Fiscal Agent offers three pay receipt options.
You may choose a check, pay card or personal direct deposit.

Pay cards are available to every employee and are a convenient way to access your pay and ensure that your pay will be available each payday morning without being at work to pick up a paper check. To take advantage of the safety, dependability and convenience of pay cards, check the paycard option below and sign the authorization statement.

Paper Check Option

_____ I choose to have my pay sent to me by the US Postal Service in the form of a paper check.

Pay Card Option

_____ I choose to have my pay deposited directly to my **pay card**. My Money Network Visa pay card and information kit will be mailed to my home address. My net pay will be deposited onto the pay card each payday. I understand that I am responsible for notifying Acumen when my pay card is activated. My pay card is not valid until this notification is complete.

Direct Deposit Option

_____ I choose to have my paycheck deposited directly into my **checking/savings** account. I will complete the Authorization for Direct Deposits and return to payroll along with this Pay Selection Agreement.

I hereby authorize Acumen Fiscal Agent, LLC. (here in after "Company") to deposit any amount owed to me for wages by initiation of credit entries to my account at the financial institution (hereinafter "Bank") handling my choice indicated above. Further, I authorize Bank to accept and credit any credit entries indicated by Company to my account. In the event that Company deposits funds erroneously into my account, I authorize Company to debit my account for an amount not to exceed the original amount of the erroneous credit. This authorization is to remain in full force and effect until Company receives written notice from me of its termination in such time and in such a manner as to afford a reasonable opportunity to act on it.

Employee Signature _____ Date _____

Name _____

Address _____

City _____ State _____ Zip _____

Social Security Number _____

Birth date ____/____/____ Cell Phone # _____

Home Phone # _____ Home Fax # _____

ALWAYS CHECK YOUR PAY STUB OR YOUR ACCOUNT TO VERIFY THAT YOUR DEPOSIT HAS POSTED.

+++++For Payroll Use Only+++++

Paycard ABA # 084003997 Paycard # _____

Acumen Fiscal Agent, LLC
4542 E. Inverness Ave., Suite 210 • Mesa, AZ 85206
Phone: (877) 211-3738 • (888) 249-7023

Attachment C: Sample Start-Up Packet

AUTHORIZATION FOR DIRECT DEPOSIT

Payroll Agent: Acumen Fiscal Agent, LLC
4542 E. Inverness Ave., Suite 210

Phone: 866-795-7162
Fax: 866-708-3440

I hereby authorize Acumen Fiscal Agent, LLC, hereinafter called Company, to initiate credit entries and, if necessary, debit entries for the purpose of correcting an erroneous credit previously initiated to my account indicated below. I further authorize the Financial Institution named below to accept such entries and to credit or debit the amount thereof to such account.

You can have your check deposited into more than one account. Please be sure to indicate the **percentage** of your check you want deposited to each account. Attach a **voided check** for checking account(s) or contact your bank for the routing number on savings accounts. Please note: When depositing to multiple accounts, the percentage total must be 100%. Any changes to your account(s) must be submitted immediately! *When you submit a change, please be aware the next 1-2 paychecks will **not** be direct deposited to your old account. Paper checks will mailed to your address of record until the new account is authorized.*

<input type="checkbox"/> New Account	<input type="checkbox"/> Change of Account	<input type="checkbox"/> Cancellation
<input type="checkbox"/> checking (attach a voided check)		
<input type="checkbox"/> savings (Please contact your bank for the routing number. Do not use a deposit slip)		
Financial Institution Name		Branch Name and Phone Number
Address	City	State Zip
Account Routing Number	Account Number	% of check to be deposited

<input type="checkbox"/> New Account	<input type="checkbox"/> Change of Account	<input type="checkbox"/> Cancellation
<input type="checkbox"/> checking (attach a voided check)		
<input type="checkbox"/> savings (Please contact your bank for the routing number. Do not use a deposit slip)		
Financial Institution Name		Branch Name and Phone Number
Address	City	State Zip
Account Routing Number	Account Number	% of check to be deposited

This authority is to remain in full force and effect until Company and Financial Institution have received written notification from me of its termination in such time and manner as to afford Company and Financial Institution a reasonable opportunity to act upon it.

Print Name

Social Security Number

Signature

Date

Phone Number

Authorization will take effect not less than 10 days after acceptance by Financial Institution.

Acumen Fiscal Agent, LLC
4542 E. Inverness Ave., Suite 210 • Mesa, AZ 85206
Phone: (877) 211-3738 • (888) 249-7023

Attachment C: Sample Start-Up Packet

EMPLOYEE CHANGE/TERMINATION FORM

UPDATE EMPLOYEE INFORMATION

Complete this section when there is any change in your employee's information. For a change in name fax or mail a copy of the social security card with this form.

Check One: Change in Name Address

NAME

ADDRESS

CITY/ST/ZIP

PHONE NO ()

AUTHORIZED SIGNATURE

DATE

TERMINATION NOTICE

Complete this section when terminating an employee.

EMPLOYEE

TERMINATION DATE

CHECK ONE

VOLUNTARY

INVOLUNTARY

REASON FOR TERMINATION

FORWARDING ADDRESS

CITY/ST/ZIP

INSTRUCTIONS FOR LAST PAY CHECK

EMPLOYER NAME

EMPLOYER SIGNATURE

DATE

EMPLOYER IS TO COMPLETE THE NECESSARY SECTION FOR EMPLOYEE. PLEASE FAX OR MAIL COMPLETED AND SIGNED FORM TO:

FAX: 1-XXX-XXX-XXXX

ACUMEN

4542 E INVERNESS AVE STE 210 MESA, AZ 85206

1-XXX-XXX-XXXX

Acumen Fiscal Agent, LLC

4542 E. Inverness Ave., Suite 210 • Mesa, AZ 85206

Phone: (877) 211-3738 • (888) 249-7023

Attachment C: Sample Start-Up Packet

This is a sample packet only a specific packet will be designed for this program

Sample Employer Packet Cover (Keep this cover for your records)

Congratulations on selecting the option to self-direct your services. We are excited to take part in this process with you and West Virginia's the Bureau of Medical Services . Acumen Fiscal Agent, LLC (Acumen) is one of the oldest and most experienced Fiscal Employer/ Agent FE/A in the nation. We have been helping people to self-direct their own supports since 1995.

Becoming an Employer: inside this folder you will find the necessary forms and instructions that authorize Acumen to act in your behalf. These forms relate to the withholding and filing of employer and employee-related taxes. This folder cover provides you with reference information to assist you in being an employer.

The following forms are needed to authorize Acumen to act as your Fiscal Employer/Agent FE/A. Please complete them and return to Acumen. Examples of these completed forms can be found in the back of the packet on yellow paper. Please check and note date mailed or faxed to Acumen.

- Acumen Authorization Form _____
Date Sent _____
- Tax information Authorization Form 8821 _____
Date Sent _____
- Employer Agreement Form _____
Date Sent _____
- Authorizing Power of Attorney Form WV _____
Date Sent _____
- Authorizing Release of Information Form WV ARI-001 _____
Date Sent _____

Once Acumen has received the above completed information they will fill Form WV/Bus/App Business Registration Form for you to review and sign.

Fax or Mail Information to Acumen

Fax: xxx-xxx-xxxx

Acumen

4542 E Inverness Avenue Suite 210 Mesa, AZ 85206

Toll Free: xxx-xxx-xxxx or payroll-STt@acumen2.net

www.acumenfiscalagent.com

Attachment C: Sample Start-Up Packet

Basic Employment Law

Employment law is complicated. It is considered a specialty area in the legal profession. The purpose of this overview is to briefly review some requirements in a general way. **This overview should in no way be considered a substitute for competent legal counsel.**

When You Hire an Employee:

1. It is important to not discriminate against an applicant because of their age, race, color, religion, sex, national origin, or disability.
2. You must hire people who are authorized to work in the United States – citizens and legal aliens with proper documentation. You are required to complete a Form I-9 to verify their authorization to work.
3. Your workers will be classified as employees. If you have a unique situation and have questions, please call us at 877-824-9356.

After You Hire an Employee:

1. The work environment must be “free from recognized hazards that are causing or are likely to cause death or serious physical harm.”
2. Your employees should not be subjected to circumstances that would create a “hostile work environment.” Such an environment can be many things, but an employee should never be subjected to sexual harassment or belittlement, jokes, or prejudice because of their age, race, color, religion, sex, national origin, or disability.
3. You must pay your employees at least minimum wage and overtime pay for work performed over 40 hours in a work week as prescribed by the West Virginia Code 21-5C exemption.

Specific State Code Annotated 39-3-406(p) states that certain employers are exempt from paying minimum wage and overtime if an employee is employed in domestic service employment to provide companionship services, as defined in 29 CFR 552.6, or respite care for individuals who, because of age or infirmity, are unable to care for themselves as provided under section 213(a)(15) of the Fair Labor Standards Act, 29 U.S.C. 213, when the person providing the service is employed directly by a family member or an individual who is a legal guardian.

If You Need to Terminate Employment:

It is important that you treat people professionally and fairly and you cannot terminate or lay off an employee because of their age, race, color, religion, sex, national origin, or disability. Please refer to the West Virginia Division of Labor website below for other important information.

More Information:

1. For free information you can access:
 - Federal Department of Labor: www.dol.gov
 - They issue a *Small Business Handbook* which is helpful. It can be viewed and downloaded for free.
 - West Virginia Division of Labor: <http://www.wvlabor.org>

Acumen Fiscal Agent, LLC
4542 E. Inverness Ave., Suite 210 • Mesa, AZ 85206
Phone: (877) 211-3738 • Fax (888) 249-7023

Attachment C: Sample Start-Up Packet

- West Virginia Department of Revenue: <http://www.wvrevenue.gov>
2. Recommended Reading: *The Employer's Legal Handbook*, published by Nolo. This book can be purchased online at www.nolo.com or from area bookstores.

Worker's Compensation

This program with Acumen requires that the employer have worker's compensation. Your employees are automatically covered by worker's compensation insurance by an "A" rated company upon enrollment. Funding is included in the rate to cover this cost. You can do your part to prevent injury and keep the cost of this worker's compensation insurance down by providing a safe, hazard free work place and by training your employees on how best to support you. Please report all work related injuries to Acumen within 24 hours. For more information or to report an injury, please call at 877-824-9356.

Medicaid Fraud

Medicaid fraud is committed when an EMPLOYER or EMPLOYEE is untruthful regarding services provided, in order to obtain improper payment. The Medicaid Fraud Unit investigates and prosecutes people who commit fraud. Medicaid fraud is a felony and conviction can lead to substantial penalties. Additionally, individuals convicted of Medicaid fraud can be excluded from any employment with a program or facility receiving Medicaid funding.

Examples of Medicaid Fraud include:

- Signing/submitting a timesheet for services which were not actually provided
- Signing/submitting a timesheet for services provided by a different person
- Signing/submitting a timesheet for services reimbursed by another source
- Signing/submitting a duplicate timesheet for reimbursement from same source

Administration Fee

Acumen's monthly administration fee is described here..

Communication

As Acumen is committed to good communication:

1. If you have a question you can email customerservice@acumen.net or call **XXX-XXX-XXXX** to speak with a representative. Remember the call is toll-free, and we'd love to hear from you. (TTY 888-835-0010)
2. If you have a problem, complaint or suggestion, please leave a message for Acumen's President. You will receive a response within two business days. Call toll-free 888-530-7473.

Reports

We will provide you with a report after a check is sent from your account. The report summarizes your employee's time, your annual allocation and a declining balance, so you are aware of the remaining amount after each payment. It is important to read these reports and to call us with any questions that you may have.

Attachment C: Sample Start-Up Packet

This is a Sample Only



Acumen Authorization Form

I hereby authorize Acumen Fiscal Agent, LLC (Acumen) to file form SS-4 on my behalf to obtain an Employer Identification Number (EIN), if I do not already have one, and that the IRS will mail EIN information to Acumen once obtained. I understand that Acumen will handle all correspondence regarding employer tax reporting issues. I authorize Acumen to be my Full Service Agent for unemployment tax purposes and therefore Acumen shall provide all services for the employer (tax, benefits and appeals) and shall receive all documents related to the employer's State unemployment and withholding tax account that would otherwise have been sent to me. I authorize Acumen, subject to revocation; to receive confidential information and to perform any and all acts the employer can perform relating to matters pertaining to State's Unemployment Compensation Law and state tax withholding regulations effective signature date forward. Any limitations to this authorization must be specifically stated and attached. This authorization revokes all earlier authorizations and powers of attorney on file, and shall remain in effect until receipt of a written notice of revocation or a subsequent authorization or power of attorney by the _____ (State/Funding agency) Department of Labor and Industry and the State Department of Revenue.

*Here's the
"fine print."*

Your appointment grants Acumen Fiscal Agent, LLC a limited power of attorney to act as your agent for acts required under Section 3504 and Chapters 21, 22, 24, and/or 25 of Subchapter C of the Internal Revenue Code, and for taxes required under 3301. Furthermore, you are appointing Acumen to act as your agent for the State Department of Labor and Industry and the _____ State Department of Revenue in the fulfilling of domestic employer responsibilities relative to the employing of persons through initiatives funded by the State of State, Department of Public Health and Human Services.

Your signature also indicates that you have received and understand your responsibilities.

Please Print Employer's Full Name

Employer's Social Security Number

Street Address

Mailing Address (if different)

City/State/Zip

Phone Number

E-mail Address

County of Residence

Consumer Name (if different than employer)

Consumer Date of Birth

Signature of Employer

Date

Complete each item and fax XXX-XXX-XXX or mail to Acumen. Please call XXX-XXX-XXX if you have any questions.

March 2010

This is ONLY a sample an Exact Agreement will be in place

Acumen Fiscal Agent, LLC
4542 E. Inverness Ave., Suite 210 • Mesa, AZ 85206
Phone: (877) 211-3738 • Fax (888) 249-7023

Attachment C: Sample Start-Up Packet

This is ONLY a sample an Exact Agreement will be in place
Medicaid Employer Agreement Form

The consumer, parent or legal guardian elects and accepts the responsibility for self directing or managing those supports and services. The consumer, parent or legal guardian is therefore recognized as the "Employer."

The following questions are asked to help Acumen determine the relationship between the consumer and the employer. This relationship determines whether the exemptions for overtime and minimum wage should be in effect. This is explained further on the Employer Packet cover.

- Y N Are you the parent of the consumer who is under age 18?
Y N Are you the legal guardian of the consumer?
Y N Are you the consumer?

As the Employer, the consumer, parent or legal guardian assumes full and legal responsibility to:

1. Enroll with Acumen and complete all the state, federal and program-required paperwork found in the Acumen start-up packet.
2. Recruit, interview, hire and train employees.
3. Hire employees that are 16 years of age or older.
4. Ensure employees have Criminal Back Ground Check .
5. Pay at least minimum wage and overtime pay for work performed over 40 hours in a work week, if employer does not meet the requirements of 39-3-406 exemption. This exemption is explained on the employer packet cover.
6. Review, approve and sign timesheets to ensure accuracy.
7. Only allow employee(s) to begin performing work after Acumen has notified me that employee(s) is active in their system.
8. Report all worker workplace injuries immediately to Acumen at 877-824-9356.

Consumer Name: _____ ID #: _____

Employer Name (if different): _____

Employer Signature: _____ Date: _____

Attachment C: Sample Start-Up Packet

Form **8821**
 (Rev. August 2009)
 Department of the Treasury
 Internal Revenue Service

Tax Information Authorization

- ▶ Do not sign this form unless all applicable lines have been completed.
- ▶ Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.

OMB No. 1545-0047
 For IRS Use Only

Revised by: _____
 Name: _____
 Telephone: _____
 Fax: _____
 Date: ____/____/____

1 Taxpayer information. Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)		Social security number(s)	Employer identification number
		Daytime telephone number	Plan number (if applicable)



2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address Acumen Fiscal Agent, LLC 4542 E Inverness Ave. Ste. 210 Mesa AZ 85206	CAF No. 0305-91435R Telephone No. 866-717-6251 Fax No. 866-571-3682 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
--	--

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
Employment, Income Tax w/h	941, 940	2006-2010	Tax Liability

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6.

5 Disclosure of tax information (you must check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box

b If you do not want any copies of notices or communications sent to your appointee, check this box

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you must attach a copy of any authorizations you want to remain in effect and check this box
 To revoke this tax information authorization, see the instructions on page 4.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.



Signature _____	Date _____	Signature _____	Date _____
Household Employer			
Print Name _____	Title (if applicable) _____	Print Name _____	Title (if applicable) _____

PIN number for electronic signature

PIN number for electronic signature

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cat. No. 11590P

Form 8821 (Rev. 8-2008)

Attachment C: Sample Start-Up Packet

WV-2848
Rev. 01/05

West Virginia State Tax Department Authorization of Power of Attorney

(An authorization giving the person you name on this form specified powers to act for you in dealing with the West Virginia State Tax Department.)

Please type or print the information you provide on this form

Your name (or name of business if applicable)	Your Social Security Number (or WV Tax ID Number)	Daytime Telephone	
Spouse's name (if applicable)	Spouse's Social Security Number (if applicable)	Daytime Telephone	
Street Address	City or Town	State	Zip Code
Name of person you are giving power of attorney	Social Security or WV Tax ID number	Daytime Telephone	
Street address	City or Town	State	Zip Code

I limit the powers which I am authorizing on this form to the following types of tax returns for the following periods:

Type of Tax (personal income, estate, etc.)	Tax Form Number (IT-140, EST-76, etc.)	Month, Quarter and/or Year of Return (date of death if estate tax)
--	---	---

I hereby give the person I have named above only the following powers to act for me in dealing with the West Virginia State Tax Department in connection with the tax returns I have listed above:

Check each applicable box	Your signature for each power you give
<input type="checkbox"/> to receive (but not to endorse or cash) any checks issued by the West Virginia State Tax Department	_____
<input type="checkbox"/> to receive confidential tax information concerning me	_____
<input type="checkbox"/> to extend the period during which I am liable for assessment or payment of any state tax	_____
<input type="checkbox"/> to sign tax returns and forms	_____
<input type="checkbox"/> to make and sign agreements settling matters in dispute between the West Virginia State Tax Department	_____
<input type="checkbox"/> to assign this power of attorney to another person approved by me in writing	_____
<input type="checkbox"/> the following other power or powers (if none, state "none"):	_____

This form is continued on the reverse side.

Attachment C: Sample Start-Up Packet

I understand that in authorizing this power of attorney I am also giving the person I have named above the power to receive private and nonpublic information concerning my State taxes from the West Virginia State Tax Department.

I certify that no other person holds these powers for me. I understand that I have the right to revoke these powers at any time by notifying in writing both the person named above and the West Virginia State Tax Department.

This power of attorney revoked any earlier Authorization of Power of Attorney for the same types of taxes and periods covered by this power of attorney, but only to that extent.

Signature of or for taxpayer(s)

Your signature	Date	Daytime Telephone
Spouse's signature (if any returns listed above are joint returns)	Date	Daytime Telephone
Signature and title of corporate officer, partner or fiduciary authorized to execute this power of attorney on your behalf	Date	Daytime Telephone

If the power of attorney is granted to a person other than an attorney or certified public accountant, the taxpayer(s) signature must be witnessed or notarized below.

The person signing as or for the taxpayer(s): (Check and complete only one of the following sections.)

is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

(Signature of Witness)	(Date)
(Signature of Witness)	(Date)

appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Witness: _____
(Signature of Notary)

NOTARIAL SEAL

(Date)

Mail to: West Virginia State Tax Department
Revenue Division
Post Office Box 2389
Charleston, West Virginia 25328-2389

Attachment C: Sample Start-Up Packet

To: The West Virginia State Tax Commissioner

WV-ARI-001
(Rev. 02/05)

Authorization to Release Information

Name of Taxpayer _____ Date _____

Address _____ Daytime Telephone _____

City _____ State _____ Zip Code _____

West Virginia Identification, SSN, FEIN or Other _____

The above named taxpayer does hereby waive the confidentiality provisions of West Virginia Code § 11-10-5d and/or § 11-1A-23 to the following extent:

1. Persons to whom information may be released:

Name _____ Capacity _____

Address _____ Daytime Telephone _____

City, _____ State _____ Zip Code _____

2. Effective period of this waiver:

_____ authorization terminates _____
month day year

_____ until my liability for the delinquent tax or taxes checked in paragraph 3, below, is satisfied

_____ other (explain) _____

3. Taxes and/or credits to which this waiver applies:

	W. Va. Code		W. Va. Code
_____ Beer Barrel Tax	11-16	_____ Minimum Severance Tax on Coal	11-12E
_____ Business and Occupation Tax	11-13	_____ Motor Carrier Road Tax	11-14A
_____ Business Franchise Tax	11-23	_____ Personal Income Tax	11-21
_____ Business Registration Tax	11-12	_____ Property Taxes	
_____ Charitable Raffle Boards & Games	47-23	_____ Severance Tax	11-13A
_____ Consumers Sales & Service Tax	11-15	_____ Solid Waste Fee	20-5F
_____ Corporate License Tax	11-12C	_____ Soft Drink Tax	11-19
_____ Corporate Net Income Tax	11-24	_____ Strategic Research and Development Tax Credit	11-13R
_____ Economic Opportunity Tax Credit	11-13Q	_____ Telecommunications Tax	11-13E
_____ Employers Withholding Tax	11-10	_____ Tobacco Products Excise Tax	11-17
_____ Estate Tax	11-11	_____ Use Tax	11-15A
_____ Gasoline & Special Fuel Excise Tax	11-14	_____ Wine Liter Tax	60-5
_____ Health Care Provider Taxes	11-27	_____ All of the above applicable to the taxpayer.	
_____ IFTA	11-14B	_____ Other Taxes (as listed below)	
_____ Manufacturing Investment Tax Credit	11-13S		

4. Information to be released: (describe specifically)

Attachment C: Sample Start-Up Packet

5. Reason(s) why information is to be released:

This waiver will be effective only to the extent explained above and any other release of information is not permitted without additional authorization. Additionally, information will be released only to the extent the Tax Commissioner believes disclosure is necessary to comply with this Authorization to disclose information, and will not be disclosed to the extent the Tax Commissioner determines that disclosure would seriously impair administration of this State's tax laws.

This authorization must be signed by the taxpayer, or taxpayer's authorized representative, and the signature of the person signing the authorization must be notarized.

Authorization is for:

- release of a jointly filed personal income tax return, the authorization must be signed by either the husband or the wife
- release of a return filed by a business that is a sole proprietorship, the authorization must be signed by the owner of the business or by an employee of the business, or other person, who is authorized to sign the authorization.
- a corporation, the authorization must be signed by its president, vice president, treasurer, assistant treasurer, chief accounting officer or other person duly authorized to sign the authorization.
- release of a return filed by a partnership, as defined for federal income tax purposes, the authorization must be signed by the managing partner, or tax matters partner, or any other partner or employee of the partnership authorized to sign the authorization.
- release of a return filed by a limited liability company, the authorization must be signed by the managing member, tax matters member, or any other member or employee of the limited liability company authorized to sign the authorization.
- a return filed by an estate or trust, the authorization must be signed by the executor or executrix of the estate, or the trustee of the trust.
- for information other than a tax return, the authorization must be signed by a person who could authorize release of taxpayer's tax return.

Print Name

Signature

Capacity

Date

State of West Virginia,

County of _____, to-wit,

This day appeared before me, the undersigned notary public, _____ who
acknowledge under oath the signature above. Print Taxpayer's Name

Notary Public

Date

My commission expires _____

Attachment C: Sample Start-Up Packet

SECTION A: COMPLETE THIS SECTION TO REGISTER WITH THE WEST VIRGINIA STATE TAX DEPARTMENT

1. WEST VIRGINIA TAXPAYER IDENTIFICATION NUMBER:
If you are a Federal Employer Identification Number owner, enter L (All partnerships, corporations and sole owners.
 All other owners must have a FEIN) (Sole-owners enter only), enter social security number.

--	--	--	--	--	--	--	--	--	--

2. BUSINESS NAME AND ACTUAL PHYSICAL LOCATION	3. MAILING ADDRESS (Where returns are to be sent)
Legal Business Or Corporate Name (Type or Print Using Blue/Black Ink)	Name (Type Or Print Using Blue/Black Ink)
DBA Division, Subsidiary or Trade Name	Additional Space For Name If Needed:
Owner's Name (If Sole Owner)	
Address (Street) DO NOT USE A POST OFFICE BOX NUMBER	Address (Street Or P.O. Box)
City State Zip Code	City State Zip Code

4. BUSINESS CLASS DESCRIPTION (FROM PAGES 18 THROUGH 21):

Enter primary business class:

 Description of your business activity: _____

and secondary business class

5. BUSINESS DATA:

A. Beginning date of business in West Virginia for the location entered in item 2 on this application: _____

B. County where business is located. NOTE: County must match city in item 2 above.

C. Person completing this application: Name: _____ Telephone #: _____

D. Business telephone number: _____

E. Estimated annual gross income for this location: 0 - \$20,000 over \$20,000

F. Previous name of this business, if any, owner's name and location: _____

G. Are you now or have you ever been registered to do business in West Virginia? Yes _____ No _____
 If yes, give name and West Virginia Identification Number: _____

H. If you have other locations registered or multiple business locations being registered, do you desire to file consolidated tax returns?
 Yes _____ No _____ If yes, enter taxes to be consolidated and West Virginia Identification Number you desire to file under: _____

I. Taxable year end for Federal Tax purposes - Enter month: _____

J. If nonprofit, do you have 501 C exemption status from the IRS? If yes, attach copy of determination letter. Yes _____ No _____

K. Enter 5-digit Control Number assigned by the Secretary of State's Office, if applicable

You must have a control number to submit this application.

6. ENTER TYPE OF BUSINESS OWNERSHIP:

<input type="checkbox"/> A Sole-Owner	<input type="checkbox"/> D1 General Partnership	<input type="checkbox"/> E Joint Venture	<input type="checkbox"/> Z Other (Specify below)
<input type="checkbox"/> B Domestic Corporation	<input type="checkbox"/> D2 Limited Partnership	<input type="checkbox"/> F Association	
<input type="checkbox"/> C Foreign Corporation	<input type="checkbox"/> D3 Limited Liability Partnership	<input type="checkbox"/> G Limited Liability Company	

PARTNERS - MEMBERS - OFFICERS - OWNERS:

NAME	HOME ADDRESS	SOCIAL SECURITY NUMBER	HOME TELEPHONE NUMBER

7. CHECK APPROPRIATE BLOCKS:

<input type="checkbox"/> A Operate a collection agency	<input type="checkbox"/> E Sell tangible personal property to consumers at retail level and do not maintain an established place of business in West Virginia (transient vendor)
<input type="checkbox"/> B Operate an employment agency	<input type="checkbox"/> F Use commercial weighing or measuring devices (i.e. scales, gas pumps, etc.)
<input type="checkbox"/> C Make consumer loans	<input type="checkbox"/> G Offer or sell goods or services to West Virginia Consumers by Telemarketing
<input type="checkbox"/> D Make supervised loans (loans pursuant to a revolving loan account or take assignments)	<input type="checkbox"/> H None of the Preceding

8. TYPE OF ACTIVITY:

<input type="checkbox"/> A Service	<input type="checkbox"/> C Wholesale	<input type="checkbox"/> E Construction	<input type="checkbox"/> G Manufacturing
<input type="checkbox"/> B Retail	<input type="checkbox"/> D Both (Retail & Wholesale)	<input type="checkbox"/> F Rental	<input type="checkbox"/> Z Other (Specify - Attach Information)

I certify this application to be true and correct to the best of my knowledge.

SIGNATURE _____
(SIGNATURE REQUIRED)

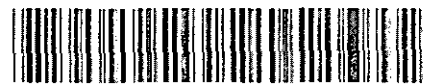
TITLE _____ DATE _____



Attachment C: Sample Start-Up Packet

SECTION A: TO REGISTER WITH THE WEST VIRGINIA STATE TAX DEPARTMENT CONTINUED		Page 2 of 4
9.	BEER BARREL TAX: Will you hold a license to sell beer to licensed beer distributors? Yes _____ No _____ (9)	5
	A. Will you hold a license to sell beer to licensed beer retailers? Yes _____ No _____ (9A)	6
10.	BUSINESS AND OCCUPATION TAX: Will you be providing the following: Public Utilities? Yes _____ No _____ (10)	1
	A. Generating Electric Power for sale? Yes _____ No _____ (10A)	1
	B. Operate a natural gas storage reservoir Yes _____ No _____ (10B)	1
11.	TOBACCO PRODUCTS TAX: Will you stamp and sell cigarettes at the wholesale level? Yes _____ No _____ (11)	1
	A. Will you sell other tobacco products at the wholesale level? Yes _____ No _____ (11A)	5
	B. Will you sell both cigarettes and other tobacco products at the wholesale level? Yes _____ No _____ (11B)	9
	C. Will you sell cigarettes at the retail level? Yes _____ No _____ (11C)	2
	D. Will you sell other tobacco products at the retail level? Yes _____ No _____ (11D)	7
	E. Will you sell both cigarettes and other tobacco products at the retail level? Yes _____ No _____ (11E)	8
12.	CONSUMERS SALES/SERVICE TAX: Do you have a business location in WV from which you will make retail sales or do any service or maintenance work? Yes _____ No _____ (12)	2
13.	CORPORATION NET INCOME/BUSINESS FRANCHISE TAX: Are you registered with the West Virginia Secretary of State? Yes _____ No _____ (13)	2
	A. Will you file your corporation tax returns in West Virginia on a consolidated basis under your parent corporation? Yes _____ No _____ (13A)	2
	B. If yes, enter parent's FEIN, name and address: _____ (13B)	2
	C. If S corporation, enter first year to which subchapter S status applies: _____ (13C)	2
	D. If partnership, enter date elected not to be treated as a partnership under Section 761 of the Internal Revenue Code (13D)	2
14.	MOTOR FUEL EXCISE TAX: Will you purchase, sell or transport fuel in West Virginia? If yes, you must complete West Virginia Motor Fuel Excise Tax License Application. Yes _____ No _____ (14)	2
	A. Will you sell tax paid gasoline at the retail level? Yes _____ No _____ (14A)	2
	B. Will you sell tax paid special fuel at the retail level? Yes _____ No _____ (14B)	8
	C. Will you operate aircraft, watercraft or locomotives which haul freight or passengers within West Virginia? Yes _____ No _____ (14C)	2
15.	LIQUOR/WINE RETAIL TAXES: As a retailer, will you hold a license to sell liquor and/or wine by the bottle? Yes _____ No _____ (15)	2
	(Does not apply when sold in clubs, bars or restaurants.)	2
16.	SEVERANCE TAX: Will you hold title to or have an economic interest in the activity of severing, extracting, reducing to possession and producing for sale, profit or commercial use, any natural resource product? Yes _____ No _____ (16)	2
	A. Will you produce or process coal only? Yes _____ No _____ (16A)	2
	B. Will you produce timber? Yes _____ No _____ (16B)	2
17.	SOFT DRINK TAX: Will you sell bottled/canned soft drinks/syrups and/or powders? If yes, in what capacity? Yes _____ No _____ (17)	2
	A. Bottler? Yes _____ No _____ (17A)	3
	B. Wholesale? Yes _____ No _____ (17B)	1
	C. Will you purchase soft drinks, Excise Tax not paid, from a bottler/wholesaler? Yes _____ No _____ (17C)	4
	D. Will you purchase soft drinks, Excise Tax paid, from a bottler/wholesaler? Yes _____ No _____ (17D)	2
18.	TELECOMMUNICATIONS TAX: Will you be selling or furnishing local telegraph, telephone or other telecommunication services subject to regulation from Public Service Commission and not in competition with other firms? Yes _____ No _____ (18)	2
19.	USE TAX: Will you make purchases from outside of West Virginia for use in West Virginia (other than for resale)? Yes _____ No _____ (19)	2
	A. Will you have salesmen or property located within West Virginia and/or advertise locally and/or deliver from out-of-state into West Virginia in your own vehicles? Yes _____ No _____ (19A)	2
	B. If a foreign retailer will you be collecting West Virginia use tax on sales or services to West Virginia customers? Yes _____ No _____ (19B)	2
20.	WINE LITER TAX: Have you registered with the ABCO to sell wine to licensed wine distributors? Yes _____ No _____ (20)	4
	A. To licensed wine retailers? Yes _____ No _____ (20A)	3
	B. Will you sell wine products to West Virginia registered wine suppliers? Yes _____ No _____ (20B)	3
21.	WITHHOLDING TAX: Will you have West Virginia employees? Yes _____ No _____ (21)	3
	A. Date you began or will begin withholding West Virginia income tax from employees (21A)	3
	B. Number of employees subject to West Virginia income tax. Do not include owner or partners (21B)	3
	C. Will you withhold more than \$250.00 of West Virginia income tax per month? Yes _____ No _____ (21C)	3
	D. Are you an out-of-state business registering to report withholding tax only? Yes _____ No _____ (21D)	3
22.	HEALTH CARE TAXES:	3
	A. Are you a behavioral health center? Yes _____ No _____ (22A)	3
	B. Will you provide a health care service (includes ambulance)? Yes _____ No _____ (22B)	3
If your gross income is over \$4,000.00 in all states for the previous filing year, a \$30.00 registration fee is due with this application.		
FOR THIS APPLICATION TO BE VALID AND TO AVOID DELAY IN PROCESSING, ALL PAGES MUST BE COMPLETED AND APPLICATION SIGNED.		
MAIL APPLICATION TO: West Virginia State Tax Department P.O. Box 11425, Charleston, WV 25339		

This application may be photocopied as proof of registration until your Certificate(s) are issued.



Attachment C: Sample Start-Up Packet

INSTRUCTIONS FOR COMPLETION ARE FOUND ON PAGE 10 OF THIS BOOKLET		Page 3 of 4
SECTION 2: COMPLETE THIS SECTION TO REGISTER FOR AN UNEMPLOYMENT COMPENSATION ACCOUNT		
PART 1: All new businesses are required to complete this section.		
<p>1. Reason for applying:</p> <p><input type="checkbox"/> New Business <input type="checkbox"/> Additional location(s)</p> <p><input type="checkbox"/> Merger <input type="checkbox"/> Purchased business</p> <p><input type="checkbox"/> Change of entity <input type="checkbox"/> Reorganization</p> <p><input type="checkbox"/> Other (describe): _____</p>	<p>2. Name, street address, telephone number and person to contact where payroll records are maintained:</p> <p>Name _____</p> <p>Address (Street Or P.O. Box) _____</p> <p>City _____ State _____ Zip Code _____</p> <p>Telephone Number _____</p> <p>Contact Person _____</p>	
<p>3. Date first wages paid to employees performing services in West Virginia. Write N/A if no services performed in West Virginia: _____</p>	<p>4. Number of employees in West Virginia: _____</p> <p>Number of employees in other States: _____</p>	<p>5. Estimated gross wages paid in first calendar quarter of operations: _____</p>
<p>6. If the reason for registering is due to the purchase of a business, merger, reorganization, or change of legal entity, provide the following information, including percent of assets acquired (if needed, attach additional explanation of the transaction):</p> <p>a. Percentage of assets acquired from former business: _____ %</p> <p>b. Date former business was acquired by current business: _____</p> <p>c. Unemployment compensation number of former business, if known: _____</p> <p>d. Predecessor Signature: _____</p>		
<p>7. Have you or do you expect to employ at least ONE worker in 20 different calendar weeks during calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, in what earliest month and year will the 20th week occur? Month: _____ Year: _____</p>	<p>8. Have you or do you expect to have a quarterly payroll of \$10,000? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, in what earliest quarter and year will the quarter occur? Quarter: _____ Year: _____</p>	
<p>9. For employers of domestic help only:</p> <p>Have you or will you have an individual or social college card, college fraternity or sorority a total payroll of \$1,000 or more in the State of West Virginia during any calendar quarter? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, indicate the earliest quarter and calendar year. Quarter: _____ Year: _____</p>	<p>10. For agricultural operations only:</p> <p>Have you or will you have 10 or more workers for 20 weeks or more in any calendar year or have you paid or will you pay \$20,000 or more in wages during any calendar quarter? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, indicate the earliest quarter and calendar year. Quarter: _____ Year: _____</p>	
<p>11. Are you liable for the Federal Unemployment Tax? If yes, in what year did you become liable? _____</p> <p>In what state? _____</p>		
<p>12. Certification. This report must be signed by owner if business is operated as an individual proprietorship; by all members of a partnership if business is operated as a partnership or joint venture; or by an authorized officer of an incorporated business.</p> <p>Date: _____ Signature: _____ Title: _____</p> <p>Date: _____ Signature: _____ Title: _____</p> <p>Date: _____ Signature: _____ Title: _____</p> <p>Date: _____ Signature: _____ Title: _____</p>		
PART 2: COMPLETE THIS PART IF YOU ARE A NON-PROFIT ORGANIZATION OR GOVERNMENT ENTITY		
<p>1. If you are a nonprofit organization with a 501 (c) (3) exemption, have you or do you expect to employ four or more workers in 20 different calendar weeks during a calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, in what earliest month and year will the 20th week occur? Month: _____ Year: _____</p>		
<p>2. Elections for unemployment compensation coverage. <input type="checkbox"/> Contributions <input type="checkbox"/> Reimbursement of benefits (See instructions on page 10)</p>		
DO NOT WRITE IN THIS SECTION		
Effective Date:	Federal ID Number:	
Liable Date:	State ID Number:	
Provision:	Rate: _____ Month Year _____	
Decision By: _____	Date: _____	

Attachment C: Sample Start-Up Packet

INFORMATION ON OBTAINING WORKERS' COMPENSATION COVERAGE

If you are registering a new business, reopening an old business, or purchasing an existing business, in whole or in part, State law requires employers to obtain workers' compensation coverage for its employees in case of workplace injury. Basic business registration for a new business with the State no longer includes registration for workers' compensation coverage from a state fund. Employers must now apply directly to a private carrier for this insurance coverage. Until July 1, 2009, employers must purchase workers' compensation insurance from BrickStreet Mutual Insurance Company. After July 1, 2009, workers' compensation insurance will be available from other insurers licensed in this state to provide such coverage. For information regarding available insurers, contact the Office of the West Virginia Insurance Commissioner. Current application for Workers' Compensation Insurance and other business licenses and permits applicable to your business may be accessed via the internet at www.business4wv.com.

WEST VIRGINIA EMPLOYERS REQUIRED TO HAVE COVERAGE - If you employ even one person in West Virginia, except in very rare circumstances, you are required by law to obtain workers' compensation insurance coverage. Failure to obtain and maintain proper Workers' Compensation Insurance coverage will subject you to a number of consequences, including the following:

- Administrative fines by the Insurance Commissioner up to \$10,000;
- Loss of immunity against civil liability (you may be sued by your employee);
- Immediate revocation of business license and permits;
- Business may be enjoined from continuing operation;
- Business and personal liability for all workers' compensation claims paid plus attorneys fees.

Specific requirements for obtaining Workers' Compensation Insurance coverage may be answered by the private insurance carrier.

For General Questions Regarding Workers' Compensation coverage contact:

Offices of the Insurance Commissioner
Employer Coverage Unit
1124 Smith Street
Post Office Box 11652
Charleston, West Virginia 25309-1652
Web site: <http://www.wvinsurance.gov>
Telephone: (304) 556-8276, Ext. 1202

DIVISION OF WEST VIRGINIA DEVELOPMENT OFFICE FOR INFORMATION REGARDING SMALL BUSINESS DEVELOPMENT

1900 Kanawha Boulevard, Capitol Complex, Building 8, Room 652 Charleston, WV 25305
Telephone: (304)556-2960; Toll-free: 1-888-WVA-SBDC (1-888-982-7232); Fax: (304) 556-0127
Web site: <http://www.sbdcwv.org>

SATELLITE OFFICES

OFFICE	ADDRESS	TELEPHONE	FAX
Charleston Subcenter	1900 Kanawha Boulevard, Building 8 Room 652 Charleston, WV 25305	556-2960	556-0127
College of West Virginia	PO Box AG, Beckley, WV 25802	255-4022	252-6694
Eastern WV Comm. & Tech. College	HC 65 Box 402, Moorefield, WV 26036	434-8000	434-7601
Elkins Satellite	10 Eleventh Street, Ste. 1, Elkins, WV 26241	637-7265	637-4602
Fairmont/WVU	1000 Technology Drive, Fairmont, WV 26554	367-2712	367-2717
Glenville State College	246 Skidmore Lane, Guyton, WV 26001	765-7300	765-7724
Marshall University	2600 Seventh Avenue, Huntington, WV 25702-1527	696-6248	696-4995
McDowell Satellite	PO Box 158, State Hwy. 103, Wilcox, WV 24385	445-2119; ext. 28	445-3297
Shepherd College	315 West Stephen Street, Martinsburg, WV 25401	260-4385	260-4386
Southern Community & Tech. College	Post Office Box 2990, Mt. Gay, WV 26037	792-7160; ext.295	792-7046
WVU Institute of Technology	Oak Hill Center, 612 E Main St., Oak Hill, WV 26001	469-9832	469-3631
WV Northern Community College	College Squares, Wheeling, WV 26003	233-5900; ext 4355	232-3919
WVU (Fairmont/WVU)	PO Box 6025, Morgantown, WV 26506	293-6936	293-8605
WVU/Parkersburg	Route 5, Box 167-A, Parkersburg, WV 26101	424-8277	424-8286

Attachment C: Sample Start-Up Packet

This is a sample packet only a specific packet will be designed for this program

Paying Your Employees For Your Supports Packet Cover

Payroll Schedule

A Payroll Schedule has been provided in this folder. Please remember to follow this schedule so your employees get paid on time. Late submissions will be processed in the next payroll cycle according to the schedule. Paychecks will be mailed to you. You are responsible to give them to your employee(s).

Reporting Employees' Time

Anytime your employee performs work, you and the employee need to report that work to Acumen. There are two ways you can report work performed to Acumen.

Web Time Entry

You can report the time on the Acumen Web Time Entry site on the Internet. Many clients and their employees have begun using the web site to enter employees' time. Feedback from users has been generally positive. If you choose to use the web site, you do not need to use paper timesheets. If you are interested in using the web to submit time, go to www.Acumenfiscalagent.com to download the Web Time Entry Instructions. Just click on Forms, choose your state. The Web Time Entry Instructions will be listed with your other state forms.

Employee Timesheets

You can send a paper timesheet by fax or mail. If you are faxing the timesheet, please fax to

XXX-XXX-XXXX according to the Payroll Schedule. You should review it for accuracy, sign it and fax. Be sure to check that the comment line was completed.

Feel free to photocopy the timesheets you receive from Acumen so you have extras for future use. You can also go to our website www.acumenfiscalagent.com to print more.

On the inside of this folder and on the back of the timesheet you will find instructions as to how to correctly fill out a timesheet. An example timesheet has been provided in the yellow section of this packet.

Remember, only hours that are approved by your funding source representative will be paid in this program. As an employer, if you cause work to be performed over and above your approved hours, **you** are responsible for paying your employee(s) for those hours.

When a new employee is set up in the Acumen system, a pre-filled timesheet with the consumer's Acumen assigned ID number will be sent to you. Feel free to use a blank timesheet until it arrives.

Employee Pay Rate

This may be the set rate or a calculation sheet as the example in file

Attachment C: Sample Start-Up Packet

This is a sample only a specific Timesheet will be designed for this program

Sample Timesheet Instructions

Make sure all fields are filled out completely and correctly with all entries made within the lines or inside the boxes. If the letters or numbers are not within the boxes or are not readable, the timesheet will not be able to be processed and **will not be paid**. Additionally, if the timesheet is not signed by the employee and the employer, it cannot be paid. You must resubmit the corrections before payment is made.

If any of the following fields are not completed, the entire timesheet will be rejected and you will be required to resubmit before any payments can be made. Please use each line, no skipping lines, ONE SERVICE CODE PER LINE.

1. Employee Name (LAST NAME FIRST NAME)
2. Employee ID (Social Security Number)
3. Consumer Name (LAST NAME FIRST NAME)
4. Acumen Consumer ID (4-digit Acumen assigned number)
5. The Employee's signature and date
6. The Consumer or Representative's (Employer) signature and date
7. Service Date - The date the employee worked (Month/Day/Year)
8. The Time, in local time, the employee began work (With AM or PM filled in)
9. The Time, in local time, the employee finished work (With AM or PM filled in)
(noon = 12PM, midnight = 12AM)
10. Service is one of the following three letter codes:
 - A: XXX - includes bathing, grooming, dressing, hair and nail care, toileting, transferring, ambulation, changing bed linens, meal prep including menu planning, grocery shopping, storing, preparing, serving food, assisting to eat and meal cleanup (washing dishes, storing left-over)
 - B: XXX - includes preparing, reminding, or assisting with meds, therapeutic exercise, travel time to and from medical apt., picking up meds and medical supplies, travel to the hospital or to emergency care, bowel or bladder care programs beyond normal toileting routine.
 - C: XXX - non-medically related travel when the consumer accompanies (post office, banking, etc.)
 - D: XXX - includes light housekeeping (vacuuming, dusting, general light cleaning) laundry, kitchen cleaning and dishes when self-help assistant did not prepare the meal.
 - E: XXX - includes non-medically related errands and tasks not previously listed above when the consumer does not accompany (post office, banking, etc.)
11. Comment - Brief description of what was done by the employee. There must be a comment for every time entry or the entire timesheet **WILL NOT** be paid. **DO NOT** send in a separate comment sheet.

Pay periods are the 1st-15th and the 16th-end of the month. Time Sheets are due by the 3rd and 18th of each month.

.....

There may be times that the employee comes to work and begins to provide their normally scheduled service tasks but the Consumer they are working for needs to go into the hospital, nursing home, hospice, etc. In these cases please enter the time the employee worked as normal, then on the next available line:

1. Enter the Service Date - The date the employee began working
 2. Nothing in the Check-In Time
 3. Nothing in the Check-Out Time
 4. Enter **HOS** in the "Service" field
 5. Enter a brief description of why the consumer had to go into more intensive care
-

If you have questions, as always, feel free to give us a call at XXX-XXX-XXXX to reach a friendly, helpful Acumen Customer Support Specialist. Example instruction only instructions will be designed for WV

Attachment C: Sample Start-Up Packet

Earned Income Credit

Some employees are eligible for Earned Income Credit (EIC). It has been our experience that most do not qualify. The following information is provided to help employees decide if they may be eligible or not. Employers of eligible employees are welcome to contact Acumen to receive IRS form W-5 for their employees to complete.

What is the EIC?

The EIC is a credit for certain workers.

You are eligible to get advance EIC payments if you can answer yes to all of the following five questions:

1. Do you expect that your 2009 investment income will be less than \$3,100?
2. Do you expect to have a qualifying child?
3. Neither you nor your spouse if filing a joint return, will be a qualifying child of another person for 2009?
4. You do not expect your 2009 filing status to be married filing a separate return?
5. Do you expect that your *total* 2009 earned income and AGI will each be less than: \$35,463 (\$40,463 if married filing jointly) if you expect to have 1 qualifying child; \$40,295 (\$45,295 if married filing jointly) if you expect to have 2 qualifying children; or \$43,279 (\$48,279 if married filing jointly) if you expect to have 3 or more qualifying children?

Information taken from IRS form W-5.

Form W-5 expires on December 31st of each year. If you are eligible to get advance EIC Payments for 2010, you must file a new Form W-5 next year.

Attachment C: Sample Start-Up Packet



Acumen

4542 E Inverness Ave, Suite 210

Mesa, AZ 85206

Toll Free: XXX-XXX-XXXX

Fax: XXX-XXX-XXXX

www.Acumenfiscalagent.com

Acumen Fiscal Agent, LLC
4542 E. Inverness Ave., Suite 210 • Mesa, AZ 85206
Phone: (877) 211-3738 • (888) 249-7023

Sample
March 2010

Attachment C: Sample Start-Up Packet

Show Me the Money

Many people are familiar with taxes that come out of an employee's check. What many people don't know is that it costs you more to employ someone than just their wages. Federal law mandates the employer to pay into employee Social Security and Medicare, and Federal Unemployment (FUTA). State law governs State Unemployment (SUTA) and Workers' Compensation.

The amount you pay for each of these is a percentage of payroll, and are as follows:

Social Security	- 6.20%
Medicare	- 1.45%
Federal Unemployment	- .80%
State Unemployment	- 2.70%
Worker's Compensation	- 3.25%

The following table is provided so you will know the hourly cost to employ someone, based on various wage amounts. The "Cost to You" column is simply the wage multiplied by the total of the percentages listed above. You are free to pay your employees other amounts than those listed in the table; just multiply the amount you want to pay by 1.144, and you will get the Cost to You, or give us a call, we will help you know your costs. Remember these costs are paid from the approved Plan of Care budget.

What this means is that for every \$1.00 you pay in wages, you have to additionally pay approximately 14c in taxes and Worker's Compensation. **You do not need to worry about the calculations or actually paying these amounts. This is an automatic process which Acumen takes care of on your behalf.**

Employee Hourly Wage	Cost to You
\$7.25	\$8.29
\$7.50	\$8.58
\$8.00	\$9.15
\$8.50	\$9.72
\$9.00	\$10.30
\$9.50	\$10.87
\$10.00	\$11.44
\$10.50	\$12.01
\$10.75	\$12.30
\$11.00	\$12.58
\$11.25	\$12.87
\$11.50	\$13.16
\$12.00	\$13.73
\$12.50	\$14.30
\$12.75	\$14.59
\$13.00	\$14.87

Employee Hourly Wage	Cost to You
\$13.50	\$15.44
\$14.00	\$16.02
\$14.25	\$16.30
\$14.50	\$16.59
\$15.00	\$17.16
\$15.50	\$17.73
\$15.75	\$18.02
\$16.00	\$18.30
\$16.50	\$18.89
\$17.00	\$19.45
\$17.50	\$20.02
\$18.00	\$20.59
\$18.50	\$21.16
\$19.00	\$21.74
\$19.50	\$22.31
\$20.00	\$22.89



W/V Feb 10

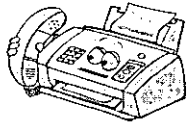
Attachment C: Sample Start-Up Packet

This is a sample specific Schedule will be designed for this program

PAYMENT SCHEDULE

Any timesheets received by Acumen after the Payment Schedule due date will be paid on the next pay date. Make sure to get verification from the fax machine that your fax was successfully sent.

FAXING THE TIMESHEET WILL HELP ENSURE IT GETS TO OUR OFFICES BY THE DUE DATE.



Fax: (program specific)

If you should have any questions or concerns, contact our Customer Call Center at (program specific).

<u>MONTH</u>	<u>Payroll Period Start Date</u>	<u>Payroll Period End Date</u>	<u>Timecards Due NO. Later Than</u>	<u>PAYDATE</u>	<u>PAYDAY</u>
APRIL	04/01/2010	04/15/2010	04/21/2010	04/30/2010	Friday
	04/16/2010	04/30/2010	05/06/2010	05/14/2010	Friday
MAY	05/01/2010	05/15/2010	05/20/2010	05/28/2010	Friday
	05/16/2010	05/31/2010	06/04/2010	06/15/2010	Tuesday
JUNE	06/01/2010	06/15/2010	06/21/2010	06/30/2010	Wednesday
	06/16/2010	06/30/2010	07/07/2010	07/15/2010	Thursday
JULY	07-01-2010	07-15-2010	07-21-2010	07-30-2010	Thursday
	07-16-2010	07-31-2010	08-06-2010	08-14-2010	Friday
AUGUST	08-01-2010	08-15-2010	08-20-2010	08-31-2010	Monday
	08-16-2010	08-31-2010	09-04-2010	09-15-2010	Tuesday
SEPTEMBER	09-01-2010	09-15-2010	09-21-2010	09-30-2010	Wednesday
	09-16-2010	09-30-2010	10-06-2010	10-15-2010	Thursday
OCTOBER	10-01-2010	10-15-2010	10-21-2010	10-30-2010	Friday
	10-16-2010	10-31-2010	11-05-2010	11-16-2010	Monday
NOVEMBER	11-01-2010	11-15-2010	11-19-2010	11-30-2010	Monday
	11-16-2010	11-30-2010	12-04-2010	12-15-2010	Tuesday
DECEMBER	12-01-2010	12-15-2010	12-21-2010	12-30-2010	Wednesday
	12-16-2010	12-31-2010	01-07-2011	01-15-2011	Friday

You may also mail your time card to:
Acumen Fiscal Agent, LLC
4542 E Inverness Ave Suite 210
Mesa, AZ 85206



program
name here

Acumen Fiscal Agent, LLC
 4542 E. Inverness Ave., Suite 210 • Mesa, AZ 85206
 Phone: (877) 211-3738 • (888) 249-7023

Attachment C: Sample Start-Up Packet

PROCEDURE Form W-9 (Rev. March 2002)	<h2 style="margin:0;">Request for Taxpayer Identification Number and Certification</h2>	Give form to the requester. Do not send to the IRS.
Please print or type	Name (See Specific Instructions on page 2.)	
	Business name, if different from above. (See Specific Instructions on page 2.)	
	Check appropriate box: <input type="checkbox"/> Individual Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other	
	<input type="checkbox"/> LLC filing as Sole Proprietor <input type="checkbox"/> LLC filing as Corporation <input type="checkbox"/> LLC filing as Partnership	
Address (number, street, and apt. or state no.)		Requester's name and address (optional)
City, state, and ZIP code		
Part I Taxpayer Identification Number (TIN)		Part II For U.S. Payees Exempt From Backup Withholding (See the instructions on page 2.)
Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 2. Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.		
Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 2. Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.		Most account number(s) here (optional)
Part III Certification		
Under penalties of perjury, I certify that:		
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. person (including a U.S. resident alien).		
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 2)		
Sign Here	Signature of U.S. person	Date
Purpose of Form A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to: 1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued), 2. Certify you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If you are a foreign person, use the appropriate Form W-9. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations. Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.		
What is backup withholding? Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and dealer exchange transactions, rents, royalties, non-employee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding. If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. Payments you receive will be subject to backup withholding if: 1. You do not furnish your TIN to the requester, or 2. You do not certify your TIN when required (see the Part III instructions on page 2 for details), or 3. The IRS tells the requester that you furnished an incorrect TIN, or 4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return for reportable interest and dividends only, or 5. You do not certify to the requester that you are not subject to backup withholding under 4. above (for reportable interest and dividend accounts opened after 1995 only). Certain payees and payments are exempt from backup withholding. See the Part II instructions and the separate Instructions for the Requester of Form W-9.		
Penalties Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect. Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty. Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment. Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.		

Signature Form W-9 (Rev. 03-2002)

Attachment C: Sample Start-Up Packet

Sample Vendor Packet Cover

(The employer should keep this folder for their records)

Who is a Vendor?

There are 2 types of vendors, independent contractors and vendors.

Independent Contractor

An independent contractor is not subject to control by the person for whom services are being provided except for the end result. Independent contractors are subject to 1099 tax reporting and are required to complete the W-9. Please contact Acumen to obtain a W-9 to give to your independent contractor. Some of the characteristics of an independent contract are the following:

- Sets own hours.
- Relationship lasts a limited time.
- Paid by the job performed.
- Responsible for incidental reports.
- Has own facilities and tools.
- May work for several firms at once.
- Can subcontract services to another.
- Not required to account for actions.
- Solicits work through advertising.
- Cannot be terminated except for breach of contract.
- Must complete the contract or be responsible for failure to do so.
- Has risk of loss and opportunity for profits.

A small unlicensed provider is an independent contractor.

Vendor

A vendor is an entity that is not an employee or an independent contractor but is providing services or goods. Vendors are not subject to 1099 tax reporting and do not need to complete the W-9. Wal-Mart is an example of a vendor.

NOTE:

If the business you are trying to obtain services from does not know if they need to fill out a W-9 have them complete the SS-8. This form can be found at www.irs.gov.

ALL VENDORS MUST MEET THE QUALIFICATION CRITERIA THAT IS OUTLINE

Attachment C: Sample Start-Up Packet

For Your Records:

Name _____ **Date Obtained** _____

Phone # _____ **Address** _____

Comments: _____

Date Last Used _____

Name _____ **Date Obtained** _____

Phone # _____ **Address** _____

Comments: _____

Date Last Used _____

Name _____ **Date Obtained** _____

Phone # _____ **Address** _____

Comments: _____

Date Last Used _____

Name _____ **Date Obtained** _____

Phone # _____ **Address** _____

Comments: _____

Date Last Used _____

If you have questions, you can e-mail customerservice@acumen2.net or call XXX-XXX-XXXX to speak with a representative.

Attachment C: Sample Start-Up Packet

Vendor Files

We recommend that you maintain a current and accurate file on each Vendor. This file should contain all Vendor forms, including but not limited to the following: qualification form.

Fraud

Fraud is committed when an EMPLOYER or VENDOR is untruthful regarding services and/or goods provided, in order to obtain improper payment. Fraud is a felony and conviction can lead to substantial penalties. Additionally, individuals convicted of fraud can be excluded from any employment with a program or facility receiving program funding.

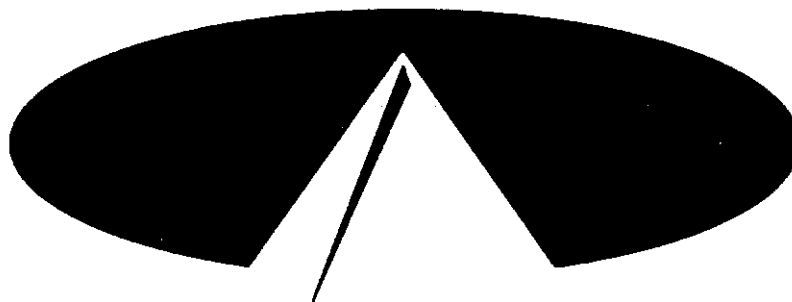
Examples of Fraud include:

- Submitting requests for payment for services not actually provided (e.g., signing or submitting a timesheet for services which were not actually provided)
- Submitting requests for payment for services provided by a different person (e.g., signing or submitting a request for payment for services provided by a different person)
- Submitting twice for the same service (e.g., signing or submitting a request for payment for services which were reimbursed by another source, or signing or submitting a duplicate request for payment from the same source)

As required by the State of Sample , suspected cases of fraud will be referred to PROGRAM for further investigation and possible prosecution.

Attachment C: Sample Start-Up Packet

Acumen
4542 E Inverness Avenue Suite 210
Mesa, AZ 85206
Toll Free Phone: XXX-XXX-XXXX
Toll Free Fax: XXX-XXX-XXXX
TTY: 888-835-0010
customerservice@acumen2.net
www.acumenfiscalagent.com



Acumen Fiscal Agent, LLC
4542 E. Inverness Ave., Suite 210 • Mesa, AZ 85206
Phone: (877) 211-3738 • (888) 249-7023

Attachment C: Sample Start-Up Packet

Region

Acumen Fiscal Intermediary

Request for Vendor Payment

Note: Payment will only be made for items listed and authorized on the both the written Self-Directed Family Support Plan and the Acumen Budget Forms.

	Individuals SS# - ID#:
Parent/Guardian's Name:	Month/Year:

First Receipt Information

Receipt Date	Item Description/Category	Code	Total \$ Amount on Receipt

PAYMENT CHECK

Make Check Payable to:	Send Check To:
Name of Business	Name
	Address
	City/State/Zip

Second Receipt Information

Receipt Date	Item Description/Category	Code	Total \$ Amount on Receipt

PAYMENT CHECK

Make Check Payable to:	Send Check To:
Name of Business	Name
	Address
	City/State/Zip

Please remember to send copy of receipts or bills for ALL purchases.

Individual, Family or Guardian's Signature	Date
Date Faxed/Mailed	Time

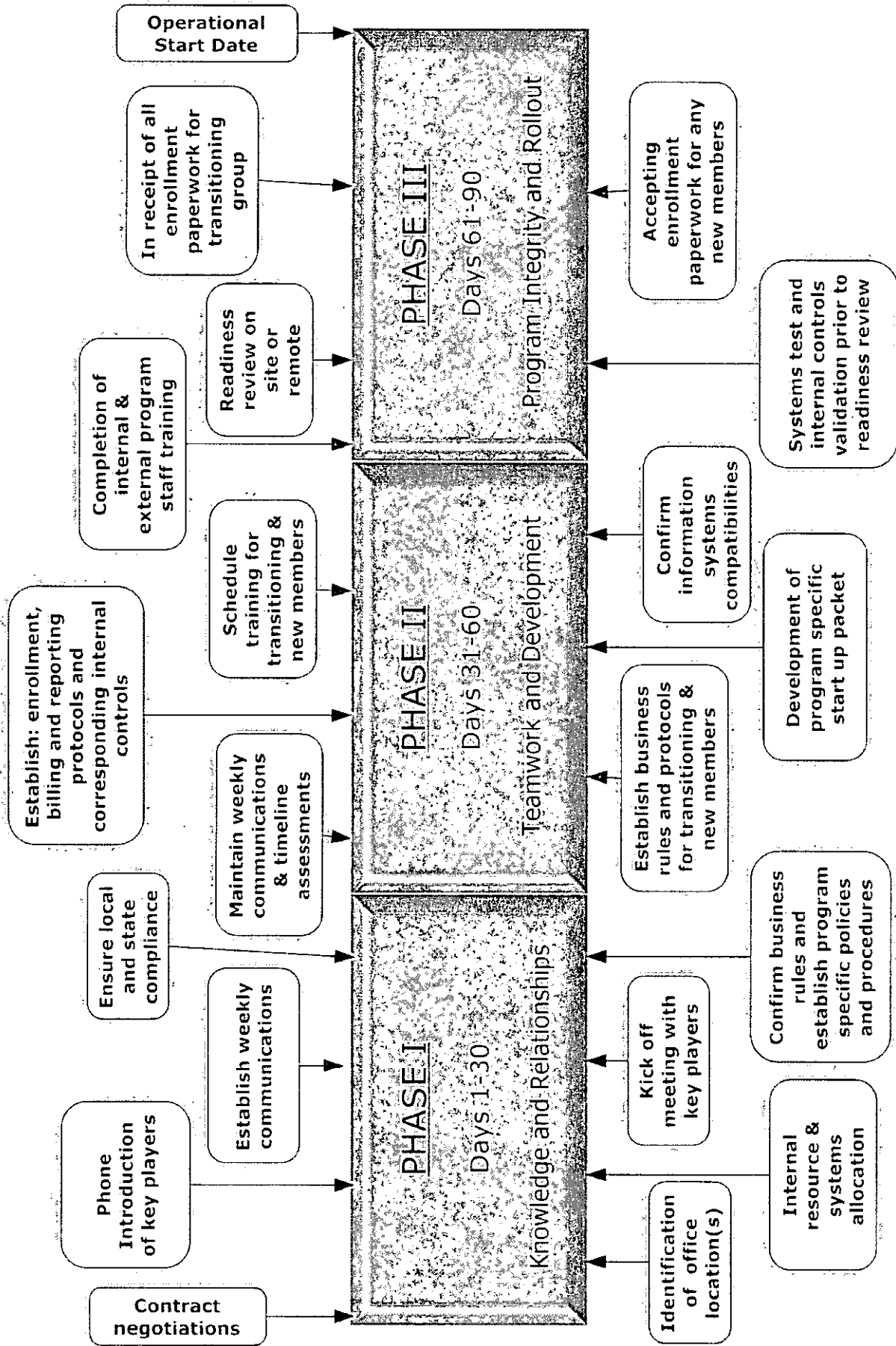
FAX OR MAIL TO:
ACUMEN FISCAL AGENT
 4542 Inverness
 Mesa AZ 85206
PHONE X-XXX-XXX-XXXX
FAX 1-888-XXX-XXXX

Attachment C: Sample Start-Up Packet

Substrate Form W-9 (Rev. March 2002)	<h2 style="margin: 0;">Request for Taxpayer Identification Number and Certification</h2>	Give form to the requester. Do not send to the IRS.																									
Please print or type	Name (See specific instructions on page 2)																										
	Business name, if different from above. (See specific instructions on page 2.)																										
	Check appropriate box: <input type="checkbox"/> Individual Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other																										
	<input type="checkbox"/> LLC filing as Sole Proprietor <input type="checkbox"/> LLC filing as Corporation <input type="checkbox"/> LLC filing as Partnership																										
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)																									
City, state, and ZIP code																											
Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 2. Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.		(List account number(s) here (optional))																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Social security number</td> </tr> <tr> <td style="text-align: center;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table> </td> </tr> <tr> <td style="text-align: center;">or</td> </tr> <tr> <td style="text-align: center;">Employer identification number</td> </tr> <tr> <td style="text-align: center;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table> </td> </tr> </table>		Social security number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table>											or	Employer identification number	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table>											Part II For U.S. Payees Exempt From Backup Withholding (See the instructions on page 2)
Social security number																											
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Part III Certification Under penalties of perjury, I certify that:																											
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. person (including a U.S. resident alien).																											
Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 2)																											
Sign Here	Signature of U.S. person	Date																									
Purpose of Form A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:																											
1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued), 2. Certify you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. exempt payee.																											
If you are a foreign person, use the appropriate Form W-8. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations. Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.																											
What is backup withholding? Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and dealer exchange transactions, rents, royalties, non-employee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding. If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. Payments you receive will be subject to backup withholding if:																											
1. You do not furnish your TIN to the requester, or 2. You do not certify your TIN when required (see the Part III instructions on page 2 for details), or 3. The IRS tells the requester that you furnished an incorrect TIN, or 4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or 5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1995 only).																											
Certain payees and payments are exempt from backup withholding. See the Part II instructions and the separate Instructions for the Requester of Form W-9.																											
Penalties Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect. Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty. Criminal penalty for falsifying information. Willfully falsifying certifications or annotations may subject you to criminal penalties including fines and/or imprisonment. Misuse of TINs. If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.																											

Substitute Form W-9 (Rev. 03-2002)

Attachment D: Implementation Timeline



Acumen Fiscal Agent, LLC

4542 E. Inverness Ave., Suite 210 · Mesa, AZ 85206

Phone: (877) 211-3738 · Fax: (888) 249-7023

Attachment E: Training Manual Table of Contents

Introduction: Terms Defined

Section 1: Program Overview

- 1.1 Purpose of the Program
- 1.2 Purpose of this Manual
- 1.3 Some Terms Defined
- 1.4 How the Program Works

Section 1 Quiz

Section 1 Quiz Answer Key

Section 2: Enrollment

- 2.1 Steps for Enrollment

Section 3: Working with Acumen

- 3.1 Required Paperwork
- 3.2 "Sharing" Attendants
- 3.3 Additional Help

Section 4: Participant Rights

- 4.1 Access to Appropriate Information
- 4.2 Appeal of a Disapproved Attendant Support Management Plan
- 4.3 Manage Your Attendant Support
- 4.4 Receive Support for Financial Management
- 4.5 Withdraw from the Program at Anytime
- 4.6 Maintain Medicaid Eligibility
- 4.7 Return to a Previous Home and Community Based Services (HCBS) Program for Attendant Services

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- 5.1 Demonstrate Required Skills and Ability
- 5.2 Manage Your Health
- 5.3 Act as the Supervising Employer
- 5.4 Manage Your Attendant Support
- 5.5 Reconcile Financial Records
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Section 5 Quiz Answer Key

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- 6.1 Determining Your Attendant Needs
 - 6.1.1 Attendant Tasks

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- 6.1.2 Number of Attendants
- 6.1.3 Job Description
- 6.1.4 Nondiscrimination
- 6.1.5 Attendant Guidelines
- 6.2 Developing an Attendant Support Management Plan
- 6.3 Directing Attendants in Health Maintenance Activities

Section 6 Quiz

Section 6 Quiz Answer Key

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- 7.1 What Do I Need?
- 7.2 What Will The Required Attendant Services Cost?
 - 7.2.1 ISO Services
 - 7.2.2 Wages
 - 7.2.3 Taxes
 - 7.2.4 Worker's Compensation Insurance
 - 7.2.5 Benefits
 - 7.2.6 Unexpected Situations/ Emergencies
- 7.3 How Much Is My Monthly Allocation
 - 7.3.1 Initial Allocation
 - 7.3.2 Adjustments to individual Allocation
- 7.4 What Else Should I Be Aware Of?
- 7.5 Using the Fund for Additional Services
- 7.6 How to Develop a Budget

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Section 7 Quiz Answer Key

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 - 8.1.1 Writing Job Ads
 - 8.1.2 Posting Job Ads
 - 8.1.3 When People Respond
 - 8.1.4 Screening
 - 8.1.5 Interviewing
 - 8.1.6 Checking References
- 8.2 Hiring Guidelines
 - 8.2.1 Background Checks
 - 8.2.2 The Job Offer
 - 8.2.3 Contacting The ISO
 - 8.2.4 The Hiring Agreement
- 8.3 Terminating Your Attendant
 - 8.3.1 Grounds for Termination
 - 8.3.2 Grounds for Immediate Termination
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9.3 Supervising Attendants
9.4 Evaluating Attendants
9.5 Handling Abuse
9.6 Preventing Theft

Section 9 Quiz
Section 9 Quiz Answer Key

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10.2 Negotiating
10.3 Giving Feedback
10.4 Documenting

Section 10 Quiz
Section 10 Quiz Answer Key

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11.1 Managing Your Health

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12.3 Program Staff
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Appendix 2: Program Rules and Regulations
Appendix 3: Eligibility Requirements
Appendix 4: Physician Statement
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Appendix 7: Avoiding Discrimination
Appendix 8: Sample Budget

Attachment E: Training Manual Table of Contents

Appendix 9: Sample Attendant Support Management Plan
Appendix 10: Sample Job Description
Appendix 11: Sample Hiring Agreement
Appendix 12: Task Checklist

Attachment F: Payroll Policies and Procedures

Payroll Policy

Payroll is a payment made to an employee on behalf of the consumer and in accordance with their Plan. All payroll processing done by Acumen will comply with all federal, state and local code and law. All enrollment forms must be completed, no later than the day before the end of the pay period, in order to process payroll for an employee. Acumen will not process any payroll for:

- A consumer for which there is no approved Plan
- A consumer who has not completed the enrollment process
- A consumer that has been made inactive
- An employee that has not completed the enrollment process
- Any request that exceeds the approved budget
- Any request for a service that is not approved in the Plan

If Acumen receives a request for payment that is not approved or that exceeds the units allotted, customer service will contact the employer or case manager to inform them of the circumstance within two (2) business days of the pay date. If the Department increases authorizations in order to pay an employee, the approver must submit a new Plan to Acumen in writing.

Payroll Procedures

Timesheets

Timesheets are used to document services provided and submitted in order to pay employees. Please refer to the start-up enrollment packet for a timesheet, timesheet instructions and payroll schedule. Timesheets are collected by Acumen up to the designated payroll period cut off. Timesheets can be submitted via:

- US Post or equivalent delivery service
- Email
- Fax

Review: Acumen reviews each timesheet for completeness. Hours worked must have accompanying approved service codes. Employers must have signed and completed the other required information on the timesheet.

Processing: Timesheet hours for the designated pay periods are entered into Acumen's AFA3 payroll system. All files will have supporting documentation available upon request. A report is generated from AFA3 to compare entries. Discrepancies are researched and resolved.

Late/Incomplete Timesheets: Any timesheets received after the deadline posted on the payroll schedule, which is located in the start-up enrollment packet, will be processed with the next payroll cycle. Any timesheets received without a signature or that cannot be read will be returned to the employer for correction.

Attachment F: Payroll Policies and Procedures

Web Time Entry

Web time entry is used to record services provided and in order to pay employees. The time entered via web time entry is pulled into Acumen's AFA3 payroll system for processing on the due date that is listed on the payroll schedule. Web time entry is the preferred method for submitting time because it significantly reduces entry errors and provides the consumer with real-time reporting and confirmation.

Review: Acumen reviews each entry for accuracy. Hours worked must have accompanying approved service codes. Employers must have approved the time in order for it to be processed.

Processing: Time submitted via web time entry is pulled into Acumen's AFA3 payroll system for processing. All time submitted will be available via reports on the web time entry site. Only payments that have been approved by the employer on the web time entry site will be paid.

Late Entries: Any entries submitted after the deadline posted on the payroll schedule, located in the start-up enrollment packet, will be processed with the next payroll cycle.

Withholdings

Payroll Withholdings will be handled as stated by law pertaining to withholding requirements for FICA, FUTA and SUTA. Involuntary deductions such as garnishments, liens or levies are entered per each document's instruction. Certain family employees are exempt from FICA, FUTA and SUTA. These include spouse of employer, parent of employer and child of employer under the age of twenty-one (21) and any employee under the age of eighteen (18). This is in accordance with federal standards per IRS Circular E. Upon notification of such conditions, the software will compute these factors. Any prior wages will have to remain subject because computed amounts have already been remitted to the IRS.

Payment Methods

Acumen offers three (3) methods in which an employee can receive their pay:

- Pay card
- Paper check
- Direct deposit

The enrollment packet contains a Pay Selection Agreement form that must be completed and submitted to Acumen. An Acumen representative will contact any employee who has submitted an incomplete and/or incorrect Pay Selection Agreement form. If corrections can not be made over the phone, the selection form will be returned to the employee.

Printing and Distributing Checks

Payroll checks are produced and mailed or funds are directly deposited so that payment is received by the employee on the pay date, which is predetermined based on state law and

Attachment F: Payroll Policies and Procedures

reasonable processing time. Direct deposits are prepared two (2) business days prior to the pay date. Live or actual checks are mailed directly to the employee within the number of days recommended by the U.S. Postal Service to arrive on the pay date.

Late Payroll

In the event that an entire payroll batch is anticipated to be late, an Acumen representative will contact each employer and employee affected and inform them of the delay, explain the reason for the delay and provide a date when they can expect payment.

Checks: Manual (Out of Cycle), Voiding and Re-issue of Incorrect

In the event that a check was issued for the incorrect amount at the fault of Acumen, the check will be voided and reissued for the correct amount in an out of cycle batch. If the employee was underpaid, a check for the amount underpaid will be issued in the out of cycle batch without the original check being voided.

Late Checks

If the check has been placed in the mail and the U.S. Postal Service has not delivered it on time, the employee must wait five (5) mailing days after the check date until another check will be issued. Once that has taken place, Acumen will then:

- Verify with the bank that the original check has not been cashed
- Issue a stop payment request with the bank
- Void the original check in the payroll software
- Issue a new check

Replacement Checks

If the check is received by the employee, then lost, stolen or otherwise unable to be cashed, a new check will be issued for a fee. Acumen will then:

- Verify with the bank that the original check has not been cashed
- Issue a stop payment request with the bank
- Void the original check in the payroll software
- Issue a new check, which will have a deduction of \$10 for the stop payment fee

Internal Controls

Payroll Entry

Payroll entry is done in the AFA3 payroll system that has been tested for accuracy in tax withholdings per federal and state regulations. Warnings are built into the software for dates of service, service codes, duplicate payments, maximum and minimum wage restrictions and

Attachment F: Payroll Policies and Procedures

exceeding allocation. All warnings are researched. Processors will not pay unauthorized services or dates. No payments will be made in excess of allocation.

All payroll entries are double checked for accuracy by a different employee than the one who processed the original entry. The original processor, to ensure training, corrects any and all errors caught during the double check process.

Printing and Distributing Checks

The processor is not the person cutting the checks and only specific employees are given access to do so. Someone other than the processor pressure seals the checks and runs them through the mail machine.

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ACUMEN FISCAL AGENT, Inc

Acumen invokes the protections of the Uniform Trade Secrets Act, 57-3a-1 to 57-3A-7 NMSA 1978 and marks this entire Policy and Procedure Manual as proprietary information. This Manual is not a requirement of the RFP, is submitted for informational purposes only, and contains trade secret information that could be deleterious to our business if made public.

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CONFIDENTIAL

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Attachment I: Roles and Responsibilities

Self Directed Employer Option

Role Delineation

There are 3 major players, each with distinct roles within a self-directed program. Knowing the differences between them can be hard. Please refer to the table below when trying to decide who does what.

Case Manager/Planning Team	Employer (Parent/Legal Guardian/Individual in service)	Acumen Fiscal Agent
<ul style="list-style-type: none"> • Conducts assessments to establish needs • Assesses appropriateness for self direct services • Explains services available to eligible person • Develops Individual Cost Plan (ICP) • Monitors and follows up on services received by the individual • Assists person in services as needed 	<ul style="list-style-type: none"> • Complete all necessary forms for enrollment • Hire and fire employees • Schedule and set wage for employees • Train employees to provide approved services • Provide a safe work environment • Ensure that all timesheets are complete, accurate and signed by both the employee and the employer • Send timesheets to Acumen Fiscal Agent • Keep important records on each employee and keep them confidential • Review account statements from Acumen Fiscal Agent and ensure they are accurate and complete • Manage the service budget • Follow all relevant laws and rules on employment 	<ul style="list-style-type: none"> • Set up individual and employer in the payroll system • Process all employee paperwork • Set up all employees in the payroll system • Conduct criminal background checks • Process timesheets • Pay employees according to the approved budget • Withhold and pay all taxes • Arrange for workers' compensation and other benefits • Provide reports to the employer • Provide reports to the state and case manager • Answer questions about enrollment and payroll • Ensure compliance with other program requirements

Acumen Fiscal Agent, LLC

4542 E. Inverness Ave., Suite 210 · Mesa, AZ 85206

Phone: (877) 211-3738 · Fax (888) 249-7023

Attachment J: Internal Training Curriculum

New Employee Orientation Classes					
Employee Name:		Department:		Manager:	
Level	Topic	Pre-Req	Department	Completion Date	Start Date
100	Company Policy and Procedure	None	HR		
100	Self direction	None	General		
100	Sexual Harassment/Discrimination	None	HR		
100	Acumen Overview/MVV	Complete Population Overview	General		
100	Population Overview	Complete Self direction	General		
200	Acumen II Overview	Complete all 100 level	IT		
200	Customer service	Complete all 100 level	General		
200	HIPAA	Complete all 100 level	General		
200	Professionalism	Complete all 100 level	General		
200	Telephones Telephones	Complete all 100 level	Operations		
300	Enrollment Process Overview	Complete all 200 level	Operations		
300	Fax/Print/Scan/Teleform/LE	Complete all 200 level	IT		
300	Customer Service Dept. Process Overview	Complete all 200 level	Operations		
300	G-Mail and E-mail	Complete all 200 level	IT		
300	Cultural Diversity	Complete Customer service	General		
300	Conflict Resolution	Complete Customer service	General		
400	Payroll Process Overview	Complete AFA3 Overview	Operations		
400	AFA3 Overview	Complete all 300 level	Operations		
400	Web time entry	Complete Payroll Process Overview	Operations		
500	NAFAI Overview	Complete all 400 level	NAFAI		
500	Billing Overview	Complete all 400 level	Billing		
500	Cost Share Overview	Complete Program Funding Overview	Billing		
500	Program Funding Overview	Complete all 400 level	Development		

I certify that all necessary training has been passed and completed on _____.

Employee Signature

Manager Signature

Attachment K: Web Time Entry Portal Procedures



Acumen Fiscal Agent, LLC

Web Portal Instructions

Attachment K: Web Time Entry Portal Procedures

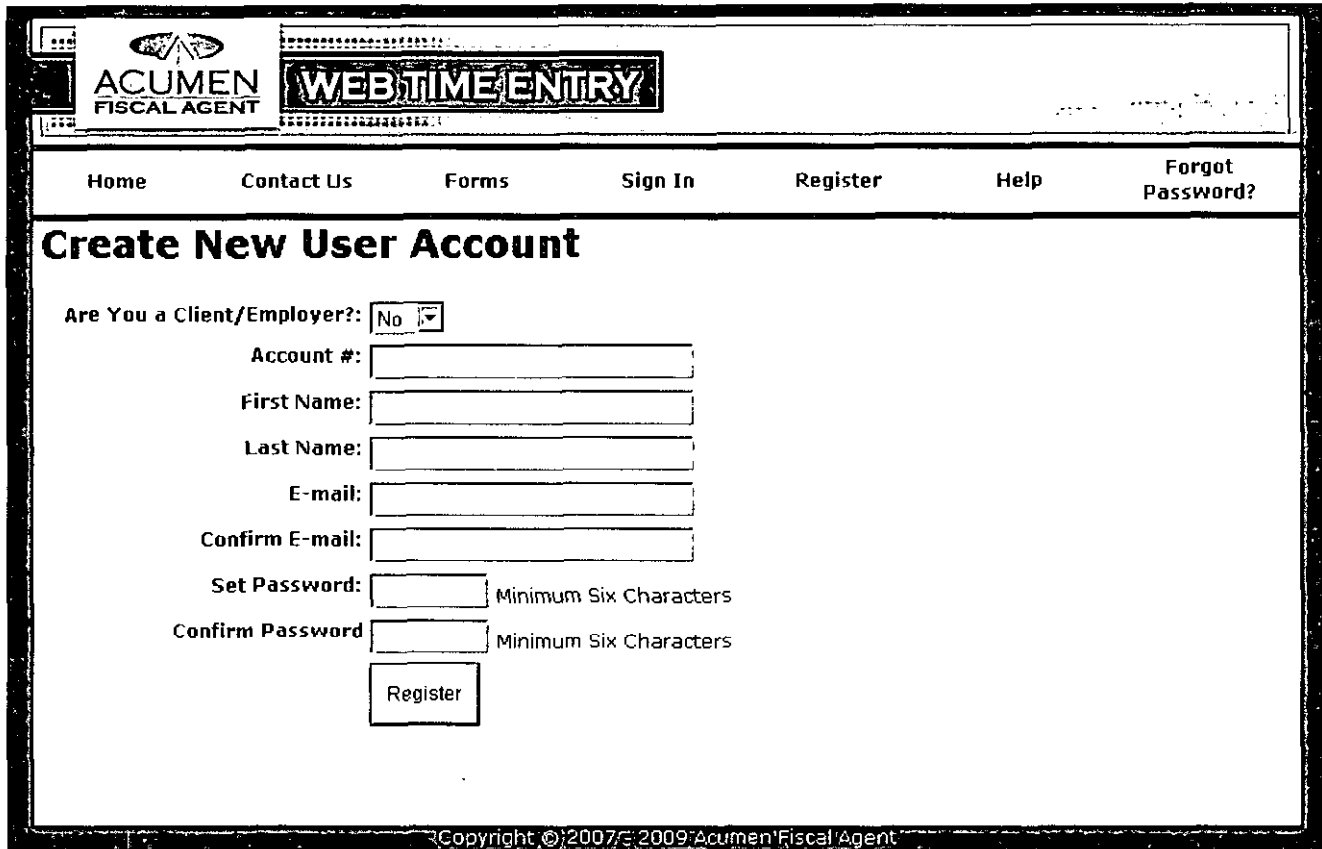
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Attachment K: Web Time Entry Portal Procedures

Registration Screen

Once you are on the website, choose **Register**. The screen below will appear.



The screenshot shows the registration interface for the Web Time Entry portal. At the top left is the Acumen Fiscal Agent logo. To its right is a banner for 'WEB TIME ENTRY'. Below the banner is a navigation menu with links: Home, Contact Us, Forms, Sign In, Register, Help, and Forgot Password?. The main heading is 'Create New User Account'. The first question is 'Are You a Client/Employer?:' with a dropdown menu currently set to 'No'. Below this are input fields for Account #, First Name, Last Name, E-mail, and Confirm E-mail. There are two password fields labeled 'Set Password:' and 'Confirm Password', both with a note 'Minimum Six Characters'. A 'Register' button is located at the bottom of the form. At the very bottom of the page, there is a copyright notice: 'Copyright © 2007-2009 Acumen Fiscal Agent'.

This is where the client/employer and employee register to use the system. Once you have registered, you won't need to do it again. If you are a client/employer, choose **Yes** to the first question. If you are an employee, choose **No** to the first question.

***Note:** if the client/employer is not registered, the employee cannot use the web portal.

Please locate your state in the list below to figure out what account number you need to use to register for and use the web portal:

Attachment K: Web Time Entry Portal Procedures

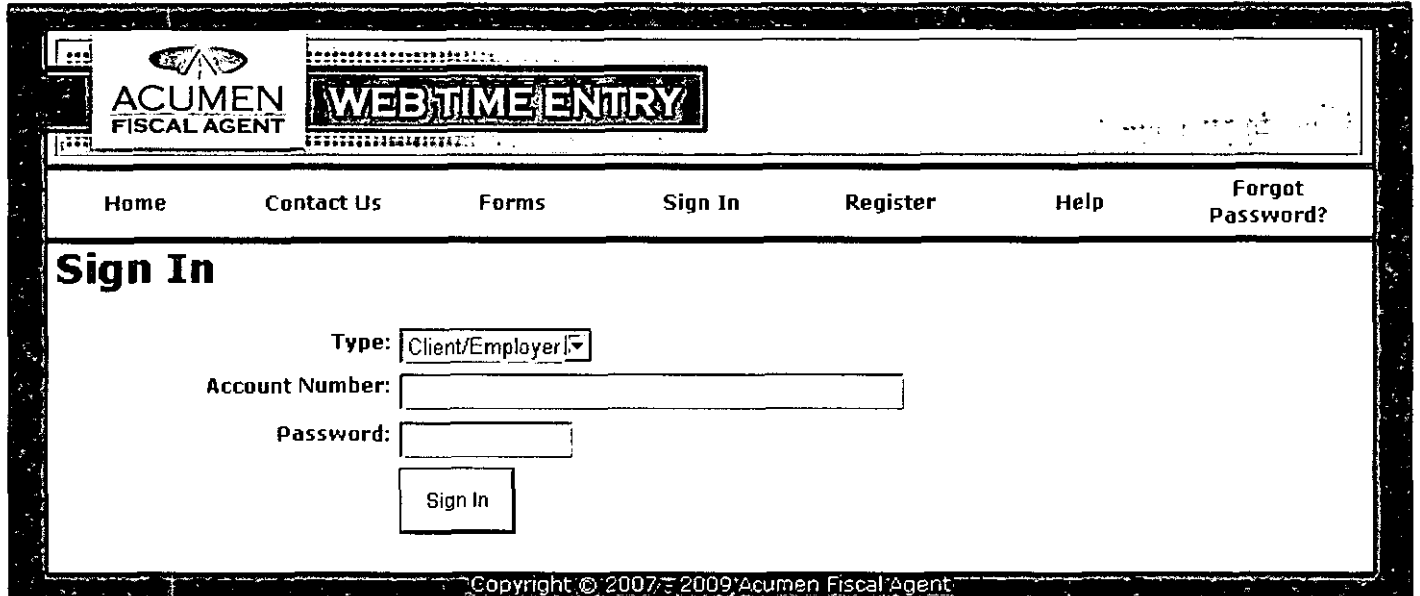
<u>State</u>	<u>Participant ID</u>	<u>Employee ID</u>
Arizona	Acumen Assigned	Acumen Assigned
Georgia	Acumen Assigned	Acumen Assigned
Louisiana	Acumen Assigned	Acumen Assigned
Montana	Client AWACS ID	Acumen Assigned
Oregon	State client ID	Acumen Assigned
Pennsylvania	Acumen Assigned	Acumen Assigned
Utah	State Client ID	Acumen Assigned
Wyoming	Acumen Assigned	Acumen Assigned

The e-mail address is a required field. If you do not have an e-mail address, you can put **N/A**. However, if you do not provide an email address, you will not be able to retrieve your password without contacting Acumen. Please write down your Account Number and Password and store in a safe place.

Attachment K: Web Time Entry Portal Procedures

Sign In Screen

Once you have registered, go to **Sign In**. The screen below will appear.



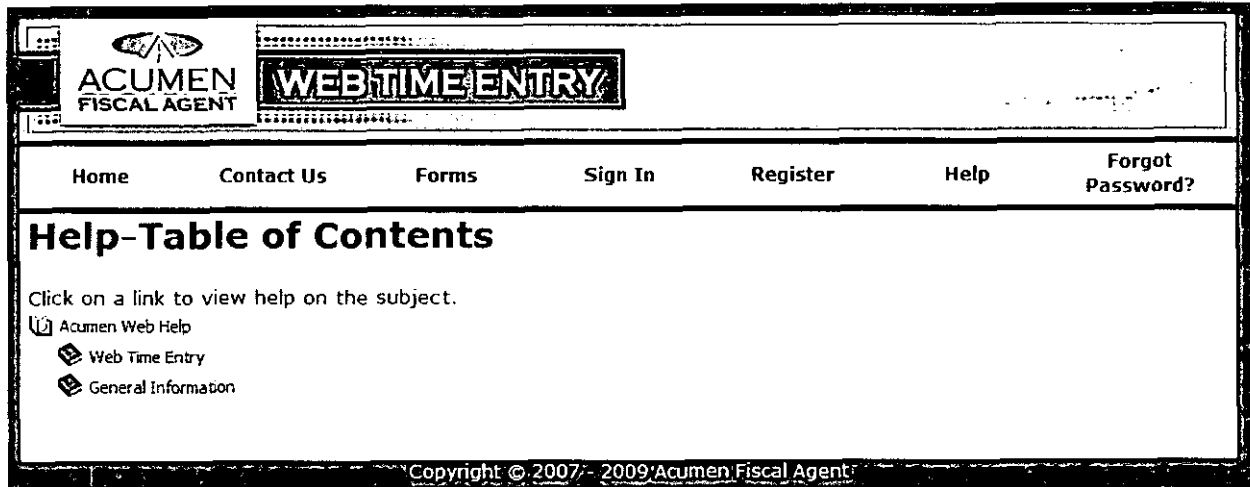
The screenshot shows the Acumen Fiscal Agent Web Time Entry portal. At the top left is the Acumen Fiscal Agent logo. To its right is a banner for 'WEB TIME ENTRY'. Below the banner is a navigation menu with links: Home, Contact Us, Forms, Sign In, Register, Help, and Forgot Password?. The main content area is titled 'Sign In' and contains a form with the following fields: 'Type:' with a dropdown menu showing 'Client/Employer', 'Account Number:' with a text input field, and 'Password:' with a text input field. Below the password field is a 'Sign In' button. At the bottom of the page, there is a copyright notice: 'Copyright © 2007-2009 Acumen Fiscal Agent'.

This is where you actually sign into the system. The site records each time you sign in.

1. Choose whether you are a client/employer or an employee
2. Enter your **Account Number**
3. Enter your **Password**
4. Click the **Sign In** button

Attachment K: Web Time Entry Portal Procedures

Help Screen



The screenshot shows the top navigation bar of the Acumen Web Time Entry portal. It includes the Acumen Fiscal Agent logo and the 'WEB TIME ENTRY' title. The navigation menu contains links for Home, Contact Us, Forms, Sign In, Register, Help, and Forgot Password. Below the navigation bar is a section titled 'Help-Table of Contents' with the instruction 'Click on a link to view help on the subject.' and a list of help topics: Acumen Web Help, Web Time Entry, and General Information. The footer of the screenshot displays the copyright notice: 'Copyright © 2007/- 2009 Acumen Fiscal Agent'.

Go to **Help** at any time to view help topics. Choose the topic that best describes the area in which you need help, and the system will provide instructions for that topic.

Attachment K: Web Time Entry Portal Procedures

Forgot Your Password? Screen

The screenshot shows the 'Forgot Your Password?' screen of the Acumen Fiscal Agent Web Time Entry portal. The header includes the Acumen Fiscal Agent logo and the 'WEB TIME ENTRY' title. A navigation menu contains links for Home, Hours, Employees, Account, Reports, Contact Us, Sign Out, Forms, Help, and Forgot Password?. The main content area is titled 'Forgot Your Password?' and contains a form with a 'Type:' dropdown menu set to 'Client/Employer', an 'Account #' text input field, and a 'Submit' button. The footer displays the copyright notice: 'Copyright © 2007 - 2009 Acumen Fiscal Agent'.

This page will allow you to retrieve your password. For security reasons, the password will be sent to the e-mail address that you provided when you registered. If you did not provide an e-mail address, you will get an error message asking you to call the support line.

Attachment K: Web Time Entry Portal Procedures

Contact Us Screen

ACUMEN FISCAL AGENT **WEB TIME ENTRY**

Home Employees Account Reports Contact Us Sign Out Forms Help **Forgot Password?**

Contact Us

Name:

Email Address:

Subject:

Note:

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Submit questions to Acumen via e-mail concerning the web portal on this screen.

Attachment K: Web Time Entry Portal Procedures

Forms Screen

The screenshot displays the Acumen Fiscal Agent Web Time Entry portal. At the top left is the Acumen Fiscal Agent logo. To its right is a banner for 'WEB TIME ENTRY'. Below the banner is a navigation menu with links: Home, Contact Us, Forms, Sign In, Register, Help, and Forgot Password?. The main content area is titled 'Form Download' and contains a tree view. The tree view is expanded to show a list of forms under the 'General' category. The forms listed are: 2678 Employer Appointment of Agent, Acumen Authorization, Direct Deposit Form, Earned Income Credit Form, Employee Agreement, Employee Change/Termination Form, Employer Agreement, Employment Application, I-9 Form: Employment Eligibility Verification, ND Reciprocal Agreement, Pay Option Agreement, Payroll Schedule 2009 - 2010, Roles, Show Me The Money, Timesheet - Adult, Timesheet - Child, Timesheet Instructions, and W-4 2009. At the bottom of the page, there is a copyright notice: Copyright © 2007-2009 Acumen Fiscal Agent.

There are three possible ways to access forms, depending on the state/program you are in:



- 1) Link that you need to click that will redirect you to Acumen's website that will require you to select your state and program from drop-down lists.
- 2) Like the above example where you need to click on the + next to **General** to expand the list of Forms.

Attachment K: Web Time Entry Portal Procedures

- 3) Offers a list of programs, where you will need to click on the program you are a participant/provider in. Once you expand the list of documents, click on the name of the document you need.

Attachment K: Web Time Entry Portal Procedures

Account Screen



[Home](#) [Employees](#) [Account](#) [Reports](#) [Contact Us](#) [Sign Out](#) [Forms](#) [Help](#) [Forgot Password?](#)

Account

Status: Active
Address: 123 ANYTOWN
Address Cont:
City: GREENVILLE
State: GA
Zip: 30222
County: MERIWETHER
System #: 1370
Reference #: 1370
Medicaid #:
Phone:
Fax:
E-mail:
Password: Minimum Six Characters

Incomplete Checklist Items

Action	Item
View Note	Budget
View Note	Medicaid Number/Prior Authorization

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Once you are signed in as a client/employer or employee, this page will allow you to change your phone number, email address or your password. You can also add a fax number if you have one. To change your phone number, type your new phone number in the **Phone** box and click **Save**. To change your email address, type your new email address in the **E-mail** box and click **Save**. To change your password, type your new password in the **Password** box and click **Save**. Your password will update in the Acumen system automatically.



If a client/employer needs to change their address, they need to contact their state support team (please see the **Contact Us** page of this document for phone and fax contact numbers).

Attachment K: Web Time Entry Portal Procedures

If an employee needs to change their address, they need to fill out and submit an Employee Change/Termination Form. This form can be found either on the **Forms** page of the web portal or on Acumen's website.

Attachment K: Web Time Entry Portal Procedures

Client/Employer Manage Hours Screen



Home Hours Employees Account Reports Contact Us Sign Out Forms Help [Forgot Password?](#)

Manage Hours

I certify, under penalty of removal from the program, prosecution, and repayment of funds, that this is an accurate record of the services this employee has provided.

Group By:

Action	Code	Date	Hours	Status
Employee: Test, Employee (Sum=32)				
Edit	RSP	10/1/2009	8.00	Approved
Edit	RSP	10/2/2009	8.00	Approved
Edit	RSP	10/3/2009	8.00	Approved
Edit	RSP	10/4/2009	8.00	Not Approved
Employee: Test, Employee2 (Sum=24)				
Edit	RSP	10/5/2009	8.00	Approved
Edit	RSP	10/6/2009	8.00	Not Approved
Edit	RSP	10/7/2009	8.00	Approved
				Sum=56

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Once you, a client/employer, have been validated by the system, you will see all entries that have not been sent to Acumen for processing. You will see entries for each employee who works for you. From this screen, you can manage your hours by doing the following:

Attachment K: Web Time Entry Portal Procedures

1. **Add hours** – click on the **Add Record** button
2. **Approve Hours** – You can approve or unapprove a single entry by clicking on **Not Approved/Approved** or you can approve or unapprove all by using the **Approve All/UnApprove All** buttons - once you have approved hours, your employee will no longer be able to edit the entry

***Note:** Not all states allow users to utilize the **Approve All/Unapprove All** buttons so this feature may not be available to you

3. **Edit Hours** - To edit an entry, click on the employee name of the line you wish to edit, then click **Edit** on the line you wish to edit

Please notice the fraud statement in red. This statement varies according to the state you are in. The graphic above is just an example of a statement. By approving, adding or editing hours you certify that the hours are indeed accurate. In any case where hours are submitted fraudulently, meaning they were not worked, both the employer and employee may be removed from the program or be prosecuted for repayment.

If you are entering overnight hours that cross midnight, you must enter hours for each day, meaning you must enter the end time as 11:59pm for the first day and 12:00 am to the end time on the second day.

Only approved hours are sent to Acumen. If the status box shows **Approved**, these hours will be sent to Acumen for payment. At the end of the day of the payroll due date, Acumen will pull all approved entries for payment. Once Acumen has pulled your file to start processing payroll, you will be unable to edit any approved hours. Make sure that when you approve hours, they are accurate. If you would like physical proof of the hours you approved, go to the **Reports** page and print the **Payroll Detail** report. This will be described later in these instructions.

Attachment K: Web Time Entry Portal Procedures

Client/Employer Add Record Screen

ACUMEN FISCAL AGENT WEB TIME ENTRY

Home Hours Employees Account Reports Contact Us Sign Out Forms Help [Forgot Password?](#)

Manage Hours

I certify, under penalty of removal from the program, prosecution, and repayment of funds, that this is an accurate record of the services this employee has provided.

Employee: AUER, RANDY

Service Code: T2025 - Community Access Services Individual Self-Directed

Service Date: 10/01/2009

Check In Time: 10:00 AM

Check Out Time: 11:00 AM

Comments/Notes: Test

Save Add Delete

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The employee and service code information is pulled directly from Acumen's system. Only active employees and service codes that you are eligible for will be displayed. In order to enter time, do the following:

1. Choose your **Employee**
2. Choose your **Service Code**
3. Choose the **Service Date**
4. Enter the **Check In Time** (Some states/programs do not require in and out times. If this is the case in your state/program, please enter the total time worked rather than a start and end time)
5. Enter the **Check Out Time**
6. You may need to enter a note to describe the activities performed, depending on what your state/program requires. If you have questions concerning this, please call the Acumen support line listed on the **Contact Us** page and ask.

Attachment K: Web Time Entry Portal Procedures

7. Save *Record*

***Note** – Some states/programs require that the client/employer or employee enters a rate for each entry. This field will be present on the sites for the states/programs where this is a requirement. If this information is not entered and it is required, you will not be able to save the entry.

Attachment K: Web Time Entry Portal Procedures

Client/Employer Edit Hours Screen

ACUMEN FISCAL AGENT **WEB TIME ENTRY**

Home Hours Employees Account Reports Contact Us Sign Out Forms Help [Forgot Password?](#)

Manage Hours

I certify, under penalty of removal from the program, prosecution, and repayment of funds, that this is an accurate record of the services this employee has provided.

Employee: AUER, RANDY ▾

Service Code: T2025 - Community Access Services Individual Self-Directed ▾

Service Date: 10/01/2009 ▾

Check In Time: 10 : 00 AM AM PM

Check Out Time: 11 : 00 AM AM PM

Comments/Notes: Test

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You can edit all fields in this screen.

Make sure you **Save** your changes.

You also have the option to delete a record by clicking the **Delete** button.

Attachment K: Web Time Entry Portal Procedures



Employee Information Screen

		WEB TIME ENTRY							
Home	Hours	Employees	Account	Reports	Contact Us	Sign Out	Forms	Help	Forgot Password?
Employee Information									
Action	Employee	Status	Emp #	Phone	City	State			
View	Test, Employee	Active	1945		MISSOULA	MT			
View	Test, Employee2	Active	1946		BIG TIMBER	MT			
View	Test, Employee3	Active	1947		AUGUSTA	MT			
Incomplete Checklist Items									
Action	Item								
<input checked="" type="checkbox"/>	Employee: Test, Employee (Count=2)								
<input checked="" type="checkbox"/>	Employee: Test, Employee2 (Count=8)								
<input checked="" type="checkbox"/>	Employee: Test, Employee3 (Count=11)								
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View basic employee information.

Attachment K: Web Time Entry Portal Procedures



Employee Information Incomplete Checklist Items

 						
Home Hours Employees Account Reports Contact Us Sign Out Forms Help Forgot Password?						
<h3>Employee Information</h3>						
Action	Employee	Status	Emp #	Phone	City	State
View	Test, Employee	Active	1945		MISSOULA	MT
View	Test, Employee2	Active	1946		BIG TIMBER	MT
View	Test, Employee3	Active	1947		AUGUSTA	MT
<h3>Incomplete Checklist Items</h3>						
<input type="checkbox"/>	Action	Item				
<input type="checkbox"/>	Employee: Test, Employee (Count=2)					
	View Note	ID				
	View Note	Criminal B/G Check Submitted				
<input type="checkbox"/>	Employee: Test, Employee2 (Count=8) (Continued on the next page)					
	View Note	SS				
	View Note	Pay Selection Agreement				
	View Note	LEIE/MED Background Check				
	View Note	W4				
	View Note	I9				
	View Note	Criminal B/G Check Submitted				
Page 1 of 2 (13 items) <input type="button" value="Previous"/> <input type="button" value="1"/> <input type="button" value="Next"/>						
Copyright © 2007 - 2009 Acumen Fiscal Agent						

As required paperwork is received by Acumen, each complete and correct item is marked off of a checklist. Acumen refers to these required forms as **Checklist Items**. Expand the list under **Incomplete Checklist Items** to see which employees have not completed their checklist items. Click **View Note** to see any notes that have been entered for that incomplete checklist item. These notes will give explanations as to why these items are deemed incomplete.

Attachment K: Web Time Entry Portal Procedures

View Employee Screen



Home Hours Employees Account Reports Contact Us Sign Out Forms Help [Forgot Password?](#)

View Employee

Name: Test, Employee2	Status: Active
Phone:	Alt Phone:
Email: testemployee2@gmail.com	Address: 123 Ruby Slippers Lane
City: BIG TIMBER	State: MT
Zip: 59011	Employee #: 1946
Hire Date:	Date of Birth:
First Aid Expire:	CPR Expire:
Background Date:	Good To Go:

Employee Service Codes

Code	Description	Start	End	Rate
RSP		10/1/2009	9/30/2010	10.00

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View detailed employee information. If this information is incorrect, the employee will need to fill out and submit an Employee Change/Termination Form. This form can be found either on the **Forms** page of the web portal or on Acumen's website.

Attachment K: Web Time Entry Portal Procedures

Employee Manage Hours Screen

ACUMEN FISCAL AGENT WEBTIME ENTRY

Home Hours Account Reports Contact Us Sign Out Forms Help Forgot Password?

Manage Hours

I certify, under penalty of removal from the program, prosecution, and repayment of funds, that this is an accurate record of the services this employee has provided.

Action	Code	Date	Hours	Status
Client: Test, ClientA (Sum=24)				
Edit	RSP	10/5/2009	8.00	Approved
Edit	RSP	10/6/2009	8.00	Not Approved
Edit	RSP	10/7/2009	8.00	Approved
Client: Test1, Client (Sum=24)				
Edit	RSP	10/19/2009	8.00	Not Approved
Edit	RSP	10/27/2009	8.00	Not Approved
Edit	RSP	10/28/2009	8.00	Not Approved
Sum=48				

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Once an employee has been validated by the system, they will see all entries for all of the clients they provide services for that have not been sent to Acumen for processing. From this screen the employee can manage the hours by doing the following:

1. **Add hours** – click on the **Add Record** button
2. **Edit Hours** - To edit an entry, click on the client name on the line you wish to edit, then click **Edit** on the line you wish to edit - if the client/employer has approved an entry, the employee can no longer edit the entry

Attachment K: Web Time Entry Portal Procedures

Please notice the fraud statement in red. This statement varies according to the state/program you are providing services in. The graphic above is just an example of a statement. By approving, adding or editing hours you certify that the hours are indeed accurate. In any case where hours are submitted fraudulently, meaning they were not worked, both the employer and employee may be removed from the program or be prosecuted for repayment.

Attachment K: Web Time Entry Portal Procedures

Reports Screen

ACUMEN FISCAL AGENT WEB TIME ENTRY

Home Hours Account Reports Contact Us Sign Out Forms Help Forgot Password?

Reports

ReportName: Timesheet

Start Date: 12/27/2008

End Date: 01/26/2009

Client: --All--

Preview

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The filters on this screen will apply based on the report you select and whether you are a client/employer or an employee. At present, there are six reports:

1. **Timesheet Report**– shows all time entries that have not been sent to Acumen for processing, whether approved or not (available to both the client/employer and the employee)
2. **Payroll Detail Report** – shows detailed payroll information by employee for all time entries, whether paid or not - this information remains available even after Acumen has pulled your information for processing (available to both the client/employer and the employee)
3. **Check Register Simple** – shows basic check register information by employee for all paid entries (only available to clients/employers)
4. **Check Register Detail** – shows detailed check register information by employee for all paid entries (only available to clients/employers)
5. **Note Report** - shows all notes that have been entered during time entry (only available to clients/employers)

Attachment K: Web Time Entry Portal Procedures



6. **Account Statement** – shows all information that is provided on the account statement that you receive in the mail (only available to clients/employers)

If you want physical proof of the hours that you have submitted and approved, print the **Payroll Detail** report. To print the reports:

1. Choose the report that you wish to print
2. Enter the start and end dates – these are the dates the service was performed
3. Choose an individual employee's name or -All--, depending on what you want to see
4. Click **Preview**

Attachment K: Web Time Entry Portal Procedures

Timesheet Report Example



[Home](#) [Hours](#) [Employees](#) [Account](#) [Reports](#) [Contact Us](#) [Sign Out](#) [Forms](#) [Help](#) [Forgot Password?](#)

Page 1 of 2 Pdf

Employee Timesheet

Client/Employer: Test, ClientA
Employee: Test, Employee

Service Date	Time IN	Time OUT	Code	Hours
10/01/2009	08:00 AM	04:00 PM	RSP	8.00
10/02/2009	08:00 AM	04:00 PM	RSP	8.00
10/03/2009	08:00 AM	04:00 PM	RSP	8.00
10/04/2009	08:00 AM	04:00 PM	RSP	8.00
Total Hours:				32

I hereby certify that the above report accurately reflects the hours I have worked.



Employee Signature
Tuesday, November 24, 2009

Client/Employer Signature
Tuesday, November 24, 2009

Acumen recommends that clients/employers print out the timesheet report and have employees sign it. It is also suggested that employees keep these reports for their own records; however they do not need to provide the report to Acumen.

Attachment K: Web Time Entry Portal Procedures

Payroll Detail Report Example



[Home](#) [Hours](#) [Employees](#) [Account](#) [Reports](#) [Contact Us](#) [Sign Out](#) [Forms](#) [Help](#) [Forgot Password?](#)

Page 1 of 1 Pdf

Payroll Detail

Test, Employee

Code	Submitted Date	Check In	Check Out	Service Date	Hours
RSP	11/24/2009 16:19	08:00 AM	04:00 PM	10/01/2009	8.00
RSP	11/24/2009 16:19	08:00 AM	04:00 PM	10/02/2009	8.00
RSP	11/24/2009 16:19	08:00 AM	04:00 PM	10/03/2009	8.00
RSP	11/24/2009 16:19	08:00 AM	04:00 PM	10/04/2009	8.00
Total Hours:					32

Test, Employee2

Code	Submitted Date	Check In	Check Out	Service Date	Hours
RSP	11/24/2009 16:19	08:00 AM	04:00 PM	10/05/2009	8.00
RSP	11/24/2009 16:19	08:00 AM	04:00 PM	10/06/2009	8.00
RSP	11/24/2009 16:19	08:00 AM	04:00 PM	10/07/2009	8.00
Total Hours:					24

This report shows the **Submitted Date**, which is the date and time the client/employer approved the hours.

Attachment K: Web Time Entry Portal Procedures

Check Register Simple Report Example

Check Register Simple

Check Number	Check Date	Check Type	Name on Check	Check Amount
0000001	03/16/2009	Direct Deposit	SAMPLE, EMPLOYEE	\$208.64
0000002	02/27/2009	Direct Deposit	SAMPLE, EMPLOYEE	\$208.64
0000003	02/13/2009	Check	SAMPLE, EMPLOYEE	\$208.64
0000004	01/30/2009	Direct Deposit	SAMPLE, EMPLOYEE	\$198.55
0000005	01/21/2009	Check	SAMPLE, EMPLOYEE	\$208.64
				\$1033.11

Attachment K: Web Time Entry Portal Procedures

Check Register Detail Report Example

Check Register Detail

EMPLOYEE, SAMPLE

Check Number 00000001

Check Date 02/13/2009

Check Type Check

Period Start 01/16/2009

Period End 01/31/2009

Total Hours 20.00

Check Amount \$208.64

Check Address SAMPLE EMPLOYEE, P.O. BOX
1234, ANYWHERE, USA 12345

Check Number 00000002

Check Date 01/21/2009

Check Type Check

Period Start 12/16/2008

Period End 12/31/2008

Total Hours 20.00

Check Amount \$208.64

Check Address SAMPLE EMPLOYEE, P.O. BOX
1234, ANYWHERE, USA 12345

Check Number 00000003

Check Date 03/16/2009

Check Type Direct Deposit

Period Start 02/16/2009

Period End 02/28/2009

Total Hours 20.00

Check Amount \$208.64

Check Address SAMPLE EMPLOYEE, P.O. BOX
1234, ANYWHERE, USA 12345

Attachment K: Web Time Entry Portal Procedures

Note Report Example

Note Report

Date	Employee	Note
05/15/2009	TEST, EMPLOYEEA	administered meds
05/15/2009	TEST, EMPLOYEEA	bathing, dressing
05/15/2009	TEST, EMPLOYEEB	dishes, make bed, clean up after meal
05/15/2009	TEST, EMPLOYEEB	dress for bed

Attachment K: Web Time Entry Portal Procedures

Account Statement Example



Acumen Fiscal Agent Account Statement

Activity 09/01/2009 to 10/09/2009

Prepared For
WILSON, CARVIN
NOW

AMBER JONES
123 MAIN ST
GILBERT, AZ 85296

Account Information

Account	Total Deposits	Period Spending	Total Spending	Balance
ACUMEN FEE 07/01/09 - 12/31/09	\$450.00	\$0.00	\$0.00	\$450.00
COMMUNITY ACCESS INDV. 07/01/09 - 12/31/09	\$5,227.20	\$0.00	\$4,046.22	\$1,180.98
COMMUNITY LIVING SUPPORT 07/01/09 - 12/31/09	\$11,460.80	\$0.00	\$8,855.37	\$2,605.44
GOODS/SERVICES 07/01/09 - 12/31/09	\$750.00	\$0.00	\$0.00	\$750.00
RESPIRE CARE	\$5,000.00	\$0.00	\$0.00	\$5,000.00
RESPIRE OVERNIGHT 07/01/09 - 12/31/09	\$576.00	\$0.00	\$0.00	\$576.00
SPECIALIZED SUPPLIES 07/01/09 - 12/31/09	\$887.00	\$0.00	\$0.00	\$887.00
	\$24,331.00	\$0.00	\$12,701.59	\$11,629.42

Employee Information

Last Name	First Name	Pay Type	Status	Employee #	First Aid Expire	Hire Date	CPR Expire
AUER	RANDY	Check	Active	3524	02/02/2010	03/22/2009	02/02/2010
BOWN	MARILYN	Check	Active	2955	02/17/2010	10/28/2008	05/17/2010
HOLMAN	LAURA	Direct Deposit	Active	3526	08/01/2010	04/20/2008	05/01/2010
MURPHY	GREG	Check	Active	2966	03/21/2009	11/08/2008	03/21/2009
TEPPER	KAREN	Direct Deposit	Active	4063	07/31/2011	07/13/2009	07/31/2011

Payroll Summary YTD

Last Name	First Name	Gross	FICA	Medicare	FUTA	SUTA	Comp	Local
AUER	RANDY	\$300.42	\$15.63	\$4.38	\$2.40	\$5.11	\$30.04	\$0.00
BOWN	MARILYN	\$4,539.37	\$281.46	\$65.83	\$36.32	\$122.57	\$453.93	\$0.00
HOLMAN	LAURA	\$1,598.65	\$79.13	\$23.12	\$12.79	\$43.18	\$159.88	\$0.00
		\$6,438.64	\$399.22	\$93.38	\$51.51	\$173.86	\$643.85	\$0.00

Vendor Summary YTD

Vendor	Amount
BREA'S PLAY AND LEARN	\$157.50
PERSPECTIVES PSYCHOLOGICAL AND BEHAVIORAL SVCS	\$1,000.00
PROMED	\$208.00
SPECIAL EQUESTRIANS OF GEORGIA, INC.	\$174.00
THERABEAT, INC	\$423.00
	\$2,960.50

Code and Rate Information

Last Name	First Name	Code	Description	Start Date	End Date	Rate
AUER	RANDY	CLH	Community Living Support Self-Dir. - 15 minutes	04/01/2009	05/30/2009	\$12.54
AUER	RANDY	CAI	Community Access Services Individual Self-Directed	04/01/2009	05/30/2009	\$15.00
AUER	RANDY	CLH	Community Living Support Self-Dir. - 15 minutes	07/01/2009	12/31/2009	\$12.54
AUER	RANDY	RSO	Respite Services - Overnight Self-Directed	07/01/2009	12/31/2009	\$79.24
AUER	RANDY	RSO	Respite Services - Overnight Self-Directed	04/01/2009	05/30/2009	\$79.24
AUER	RANDY	RSO	Respite Services Self-Directed - 15 minutes	04/01/2009	05/30/2009	\$9.00
BOWN	MARILYN	RSO	Respite Services - Overnight Self-Directed	07/01/2009	12/31/2009	\$79.24
BOWN	MARILYN	CLH	Community Living Support Self-Dir. - 15 minutes	04/01/2009	05/30/2009	\$12.54

Attachment K: Web Time Entry Portal Procedures

Code and Rate Information

Last Name	First Name	Code	Description	Start Date	End Date	Rate
BOWN	MARILYN	CLH	Community Living Support Self-Dir. - 15 minutes	07/01/2009	12/31/2009	\$12.54
BOWN	MARILYN	RSO	Respite Services - Overnight Self-Directed	04/01/2009	05/30/2009	\$79.22
BOWN	MARILYN	RSH	Respite Services Self-Directed - 15 minutes	04/01/2009	05/30/2009	\$12.00
HOLMAN	LAURA	RSO	Respite Services - Overnight Self-Directed	04/01/2009	05/30/2009	\$79.24
HOLMAN	LAURA	RSO	Respite Services - Overnight Self-Directed	07/01/2009	12/31/2009	\$79.24
HOLMAN	LAURA	RSH	Respite Services Self-Directed - 15 minutes	04/01/2009	05/30/2009	\$9.90
HOLMAN	LAURA	CAI	Community Access Services Individual Self-Directed	04/01/2009	05/30/2009	\$15.00
HOLMAN	LAURA	CLH	Community Living Support Self-Dir. - 15 minutes	04/01/2009	05/30/2009	\$12.54
HOLMAN	LAURA	CLH	Community Living Support Self-Dir. - 15 minutes	07/01/2009	12/31/2009	\$12.54
MURPHY	GREG	CLH	Community Living Support Self-Dir. - 15 minutes	04/01/2009	05/30/2009	\$12.54

Legend

Program Code	Acumen Code	Description
S5151 UC	RSO	Respite Services - Overnight Self-Directed
T2025 U5/UC	CLH	Community Living Support Self-Dir. - 15 minutes
T2025 U7/UC	GNS	Individual Directed Goods and Services Self-Directed
T2025 U6/UC	CAI	Community Access Services Individual Self-Directed
T2029 UC	SMS	Specialized Medical Supplies Self-Directed
T2040	N/A	Financial Support Services

Attachment L: Fraud and Abuse Policy

Company: Acumen Fiscal Agent, LLC
Policy: False Claims Policy
Owner: Legal

Purpose:

Acumen Fiscal Agent, LLC ("Acumen") is committed to complying with all applicable laws and regulations. The purpose of this policy is to provide information about certain federal and state laws concerning the submission of false and fraudulent claims for payment to the government. These laws play a central role in the government's efforts to prevent and detect fraud, waste and abuse in federal health care programs.

Scope:

This policy applies to all Acumen employees, contractors and agents ("Colleagues").

Definitions:

Fraud is defined as an intentional deception or misrepresentation made by an individual with the knowledge that the deception could result in an unauthorized benefit to the individual or some other person.

Abuse is defined as practices that are inconsistent with good fiscal, business or medical practices, and that result in an unnecessary cost to government programs, or in seeking reimbursement for goods or services that are not medically necessary or that fail to meet professionally recognized standards for healthcare. It also includes practices that result in unnecessary cost to government programs.

Policy:

Acumen must ensure that all Colleagues are educated regarding the federal and state false claims statutes and the role of such laws in preventing and detecting fraud, waste and abuse in federal health care programs.

False Claims Laws

One of the primary purposes of false claims laws is to combat fraud and abuse in government health care programs. False claims laws do this by making it possible for the government to bring civil actions to recover damages and penalties when individuals submit false claims. There is a

Attachment L: Fraud and Abuse Policy

federal False Claims Act, Program Fraud Civil Remedies Act of 1986, and state laws that address fraud and abuse in the state's Medicaid program.

Federal False Claims Act

Under the federal False Claims Act ("FCA"), any person or entity that knowingly submits false or fraudulent claims, causing such claims to be submitted, making a false record or statement in order to obtain payment from a federally funded program for such a claim, or conspiring to get such claim allowed or paid is liable for significant penalties and fines. The civil fines include a penalty of up to three times the cost of the claim, plus penalties ranging from \$5,500 to \$11,000 per false claim, and the costs of the civil action against the person or entity that submitted the false claims.

The FCA applies to Medicare and Medicaid reimbursement and prohibits the following:

- Billing for services not rendered
- Billing for undocumented services
- Billing for services outside the scope of the Medicaid program
- Billing for unnecessary services
- Characterizing non-covered services or costs in a way that secures reimbursement

The above list does not include the list of all prohibited activities.

The FCA also allows a private person with knowledge of a false claim to bring a civil action on behalf of the United States Government, to recover the funds paid by the government as a result of the false claims. The person who initiates the lawsuit is generally referred to as the "whistleblower". The United States Government may choose to intervene in the lawsuit and assume primary responsibility for the lawsuit. If the government chooses not to intervene then the whistleblower has the right to conduct the action. If the suit is ultimately successful, the whistleblower that initially brought the lawsuit may be awarded a percentage of the funds recovered.

The FCA also contains a provision that protects a whistleblower from retaliation by his employer. If an employee is discharged, demoted, suspended, threatened, harassed, or discriminated against in terms and conditions of employment because of bringing a false claims action that employee may bring an action in federal court seeking reinstatement, two times the amount of back pay plus interest, and other costs, damages and fees.

Attachment L: Fraud and Abuse Policy

Federal Program Fraud Civil Remedies Act of 1986

A similar law is the federal Program Fraud Civil Remedies Act of 1986 ("PFCRA"). It provides for administrative remedies against any person who presents or causes to be presented a claim or written statement that the person knows or has reason to know is false, fictitious, or fraudulent due to an assertion or omission to certain federal agencies (including the Department of Health and Human Services). A violation of the PFCRA may result in a maximum civil penalty of \$5,000 per claim plus an assessment of up to twice the amount of each false or fraudulent claim.

State Law

States have adopted a Medicaid anti-fraud statute that is intended to prevent the submission of false and fraudulent claims to the state's Medicaid program. The statute makes it unlawful for any person to make a false representation of material fact, present a false claim for payment or approval, or present a false cost document in connection with a claim for payment or reimbursement from the state's Medicaid program. Violations of this law will result in significant monetary civil penalties.

Responsibility

1. All colleagues must conduct themselves in an ethical and legal manner.
2. All colleagues are responsible for being familiar with this policy.
3. All colleagues are responsible for reporting potential or suspected incidents of fraud and abuse, and other wrongdoing of Acumen directly to their supervisor, executive management or the corporate attorney.
4. Acumen shall educate employees about fraud and abuse, including federal and state laws pertaining to fraud and abuse.
5. The corporate attorney has responsibility for receiving and acting upon all information suggesting the existence of possible fraud, abuse or wrongdoing; and directing all investigations arising from this information.

Attachment L: Fraud and Abuse Policy

Procedure

1. All colleagues will be provided with this policy within 30 days of commencing the Colleagues engagement with Acumen.
2. Acumen's handbook, when developed, will include a detailed summary of this policy.
3. The corporate attorney will provide all employees with a copy of this policy and make it available on Acumen's intranet.
4. All colleagues will knowledge of potential fraud and abuse situations must report them through any of the following methods, as applicable:
 - Notifying executive management
 - Notifying the corporate attorney at (480) 347-1416
 - Calling the president's hotline at 888-530-7473
5. Only the corporate attorney, in conjunction with outside counsel if needed, shall direct or conduct fraud and abuse investigations.
6. The corporate attorney will assess when it is appropriate to report allegations of fraud and abuse to law enforcement officials.
7. Acumen will cooperate with federal and state agencies that conduct healthcare fraud and abuse investigations.

Violations of this Policy

Acumen will take appropriate disciplinary and enforcement action (i.e, corrective action plans, employment termination or contract termination) against Colleagues found to have committed fraud and abuse violations or not acting in compliance with this policy.

Retaliation

Retaliation against anyone who reports "good faith" fraud and abuse issues is strictly prohibited. In addition, retaliation against anyone who participates in any fraud or abuse investigations is strictly prohibited. Acumen will take appropriate disciplinary action against anyone who is found to have committed an act of retaliation.