

DHG

.....
healthcare

CONSULTING | ASSURANCE | TAX

OUR EXECUTIVE BRIEF
a services and solutions overview



DHG | healthcare

TABLE OF CONTENTS >>>

WHO WE ARE

WHAT WE BELIEVE / RISK CAPABILITY

DHG HEALTHCARE / CONSULTING

DHG HEALTHCARE / ASSURANCE

DHG HEALTHCARE / TAX

GREATER DHG RESOURCES

SIGNATURE EVENTS

DISTINCTIVE PARTNERSHIPS

LEADERSHIP TEAM

FOCUS OFFICES

WHO WE ARE >>>







AN INNOVATIVE HEALTHCARE PARTNER FOR A DYNAMIC INDUSTRY

DHG Healthcare is ranked by Modern Healthcare as the 10th largest privately-held healthcare consultancy and serves the industry with approximately 300 dedicated healthcare industry professionals across consulting, assurance and tax.

DHG Healthcare's consulting business includes a distinctive capabilities and solutions portfolio sharply focused on critical business issues facing healthcare organizations in today's transformative environment. We have aligned our organizational structure to support transformational themes related to the achievement of 'Risk Capability,' which we believe is critical to the successful future of our healthcare clients. By organizing around capabilities and solutions we are able to rapidly deploy multi-functional teams to guide our clients through the key challenges of today and tomorrow.

Capabilities and Transformational Solutions for a Dynamic Industry

Capabilities

-  Enterprise Intelligence
-  Finance
-  National Strategy Practice
-  Reimbursement
-  Regulatory Compliance
-  Revenue Cycle Improvement

Transformational Solutions

-  *iluminus™*
-  *Innovation Acceleration™*
-  *Kē' kē'nekt™*

Assurance and Tax Resources Dedicated to Healthcare

-  Audit
-  Quality Reporting Validation
-  Feasibility Study Reporting
-  HITRUST Certification
-  Other Attestation
-  Tax Compliance and Consulting



Find out more about us >>> *Who We Are and What We Believe*



Look for us on YouTube at [youtube.com/user/DixonHughesGoodman](https://www.youtube.com/user/DixonHughesGoodman)



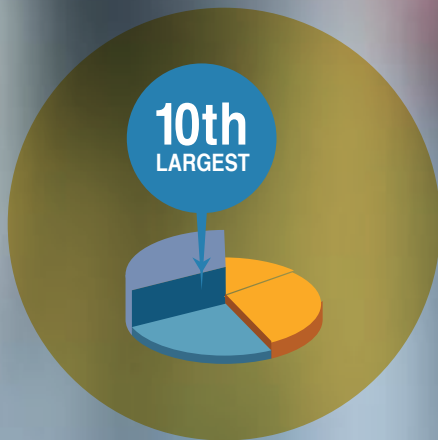
300+

DEDICATED HEALTHCARE
PROFESSIONALS



50+

PARTNERS/PRINCIPALS/
DIRECTORS



10th
LARGEST



A NATIONAL FOOTPRINT

**PRIVATELY-HELD
HEALTHCARE CONSULTING FIRM
RANKED BY MODERN HEALTHCARE**



OUR VISION

**TOGETHER, WE WILL BECOME THE NATION'S PREMIER BOUTIQUE HEALTHCARE SERVICES FIRM,
BRINGING PASSION AND INNOVATION TO OUR CLIENTS AND THE COMMUNITIES THEY SERVE.**

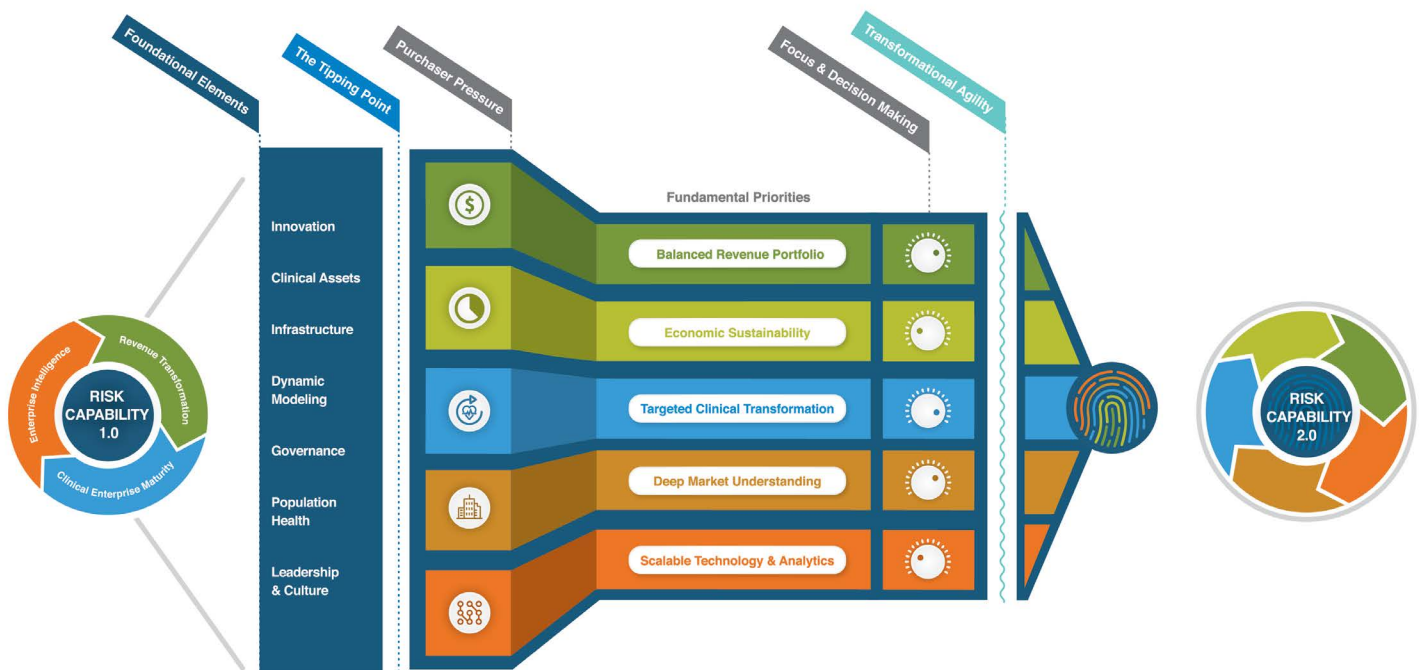
WHAT WE BELIEVE >>>

RISK CAPABILITY

The healthcare ecosystem (including providers, payers and employers) is undergoing a radical shift from a traditional fee-for-service economy towards one that is value-based with vastly increased expectations for quality and cost. While the speed at which individual markets tip from one economy towards the other has varied, we believe that the healthcare industry, as a whole, has passed the tipping point. At this point and beyond, healthcare organizations will be facing greater risk for payment of services despite the impact to the organization, both financially and operationally.

We believe that risk capability is the new measurement by which healthcare providers will thrive or struggle. This demands the creation of operational playbooks that enable organizations in specific markets to advance towards risk capability. As illustrated below, these game plans are unique to each organization and market – and responsive to specific execution beyond the tipping point.

Beyond The Tipping Point // Risk Capability



WHAT WE BELIEVE >>>

RISK CAPABILITY / KEY REQUIREMENTS

- 1. Master of Both //** Risk capability requires organizations to operate in an environment inevitably comprised of both FFS and non-FFS characteristics
- 2. New Lens //** The new economy mandates a fresh, wider-angle lens on organizational focus, encompassing strategic decisiveness and 'real-time' execution
- 3. Revenue Portfolio Construction //** The best revenue portfolio approach optimizes margin and advances organizational interests
- 4. True Partnerships //** Relationship portfolio considerations are crucial to business model evolution in a post-tipping-point marketplace

RISK CAPABILITY / FOUNDATIONAL ELEMENTS & GOALS

Risk capability is not an application, but rather an algorithmic approach used to evaluate an organization's unique position and to determine the most effective trajectory to achieve its desired future state. We believe that in each state, from the current to the transition and into the future, careful planning can enable an organization to thrive. That planning looks carefully at an organization's Foundational Elements through the lens of its future state (Balanced Revenue Portfolio, Economic Sustainability, Targeted Clinical Transformation, Deep Market Understanding and Scalable Technology & Analytics). Each organization will arrive at a Risk Capable solution that is adapted to their unique capacity and transformational agility.

The risk capable organization is one that prioritizes the following critical goals:

- Responsible Confidence in Economic Portfolio Transition
- Thoughtful and Deliberate Response to Market Forces
- Meaningfully Positive Community and Patient Clinical Impacts
- Organizational Preparedness and Transformational Agility
- Committed Governance and Collaborative Culture
- Alignment of Mission and Strategy with Pursuit of Value-based Care

RISK CAPABILITY / TRANSFORMATIONAL AGILITY IS ESSENTIAL

It's Personal

As the pace, volume and intensity of change increases, it is imperative that an organization continually sharpen and maintain its strategic perspective, conclude decisively, and execute efficiently.

It's Liberating

Transformational agility puts an organization on the offensive and provides the ability to directly shape the desired future state and take on the role of the disruptor.

It's Required

Research and intuition prove these dramatic changes are happening more and more frequently. For long-term sustainability, personal, team and organizational agility are required.

DHG HEALTHCARE CONSULTING >>>

We recognize that nearly 20% of our national economy is undergoing a radical operational and financial transformation and we recognize that our clients share the common challenge of navigating this unprecedented journey to higher quality at lower cost. For those healthcare organizations that wish to thrive in this new economy, a new level of dialogue and collaboration will be required where historic competitors will become allies, shared accountability will be the norm and markets will change in an instant. Starting that dialogue with DHG Healthcare is the first step towards a responsible, productive and energizing approach to this shift. It mandates a partner that inspires courage and brings honesty, insight and a forward-thinking point of view.

Read more to learn about the Capabilities and Transformational Solutions we've developed to support organizations as they navigate the path to sustainability.

Enterprise Intelligence

DHG Healthcare's Enterprise Intelligence group helps organizations address the most complex business issues they face by using data to drive direction, efficiently and effectively monitor the performance of value-based care programs and by providing actionable insights across the continuum of care.

Finance

DHG Healthcare Finance brings advanced, sophisticated financial business advisory and dynamic financial modeling capabilities to the finance needs of the healthcare industry continuum. Serving as a financial advisor and feasibility consultant, DHG Healthcare Finance has, over the past 20 years, supported healthcare organizations in transactions totaling over \$20 billion in capital financing.

Reimbursement

The DHG Healthcare Reimbursement team is the nation's best and most-scaled third-party reimbursement practice, providing both traditional cost reporting compliance services and next-generation specialty products designed to ensure both compliance and reimbursement enhancement.

Revenue Cycle and Regulatory Compliance

DHG Healthcare's Revenue Cycle and Compliance team provides the entire suite of revenue cycle and compliance services that address traditional fee-for-service processes while helping healthcare organizations define strategies that will lead them through the transition to value-based care.

National Strategy Practice

The National Strategy Practice of DHG Healthcare focuses on strategic planning, service line growth, managed care optimization and execution excellence. We empower our clients to drive the tangible results and lasting change in an evolving healthcare environment that is rapidly moving toward risk capability and population health management.

iluminus[™]

Innovative employers are actively seeking new solutions to influence how employees and their families seek high-quality, accessible healthcare and transform those interactions to more closely resemble the experiences consumers expect. *iluminus*[™] puts employers and their health plan members at the center of customized healthcare delivery solutions that optimize healthcare investment while improving health outcomes and providing valuable consumer experiences for employees. Our holistic approach to network creation and management focuses on health promotion rather than the fragmented and episodic approach of traditional health plans.

Innovation Acceleration[™]

As the pace, volume and intensity of industry change continues to accelerate, it is imperative that healthcare organizations continually sharpen and maintain their ability to envision a sustainable future state, innovate in areas of opportunity and challenge, conclude with decisiveness and execute efficiently. DHG Healthcare purposely developed its Innovation Acceleration Solution Set: *Innovation Acceleration Experience*[™] (IAE) and *Blue Sky Visioning*[™] (BSV), to assist organizations by bringing focus and discipline to their efforts directed at practical innovation and resolving the industry's most vexing business problems.

kə'nekt[™]

The rush to demonstrate performance and movement against Population Health Management (PHM) goals has created dissonance that drains scarce resources and impedes meaningful progress. Our observations suggest that PHM activities can largely be categorized as those fostering the economic sustainability of an organization, driving advancement in technology and analytics, and promoting clinical innovation and transformation. *kə'nekt*[™] provides a conceptual framework and a practical platform for playbook development that is market-facing, clinically-focused, and responsive to the challenges associated with the ongoing transition to value-based care and population health management.

Look for our spotlight videos at

 [youtube.com/user/DixonHughesGoodman](https://www.youtube.com/user/DixonHughesGoodman)

DHG HEALTHCARE // ASSURANCE >>>

DHG Healthcare has built the reputation of our assurance services on a continuing program of excellence and sound ethical values. We strive to maintain the highest standards of integrity, objectivity and independence as the foundation for our quality control.

Hundreds of healthcare clients across the U.S. rely on our deep healthcare experience in the delivery of assurance services. Our industry structure and depth of resources enable DHG Healthcare to serve clients with an experience-based model, matching our clients' needs with exceptional service team capabilities, a focus on effective utilization of technology, and a risk-based approach that respects time and other priorities. In short, we believe that DHG Healthcare brings credible and differentiated assurance capabilities and knowledge to healthcare clients.

Beyond the traditional audits of financial statements of health systems and other healthcare providers performed in conformity with current applicable professional standards for external and regulatory requirements, DHG Healthcare also provides a wide variety of related assurance/audit services.

Assurance around processes related to business combinations

- Accounting implications with respect to deal structuring
- Due diligence
- Intercompany allocations / transactions
- Working capital calculations / adjustments
- Cash-to-accrual calculations
- Normalization of earnings

Assurance around calculations related to equity / capital

- Buy in / buy out
- Initial capitalization
- Complex corporate structures
- Valuations

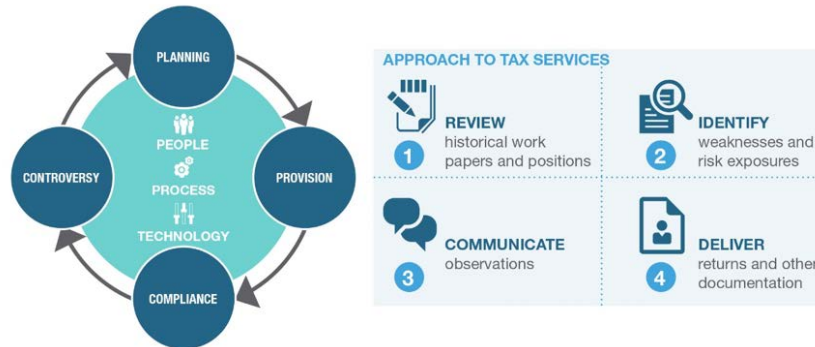
Assurance around non-financial information

- Quality and safety measurements
- SOC 1 Type 2 service organization reports
- Accounting controls, process design and efficacy
- Accounting interfaces
- Consolidation protocols
- Modeling estimates and reserves
- Compliance attributes
- Operational efficiency
- Forensics
- Information systems
- Configuration controls
- Interfaces
- Security

DHG HEALTHCARE // TAX >>>

DHG Healthcare Tax focuses on helping health systems, physician groups, and individual physician practices protect tax exemption assets, become more tax-efficient, and drive financial security. Armed with a solid understanding of the industry, accounting methods and applicable federal, state and local tax laws, the tax professionals of DHG Healthcare work with organizations to help (both through tax compliance and planning) reduce tax liabilities, improve cash flows and protect balance sheets.

TAX LIFE CYCLE



Tax Strategy and Alignment

DHG Healthcare has significant practical, hands-on experience, enabling the practice to deal with any situation quickly and accurately. In addition to the standard service team assigned to each client, we have a large internal network of tax professionals available for support on consulting projects and daily issues.

Tax Planning and Consulting

DHG Healthcare views tax planning as the most important element of our tax services. This emphasis results in close coordination with key management on all tax matters. We stress the formation of a comprehensive tax and financial strategy that anticipates organizational needs and issues. We have extensive experience with tax planning opportunities, such as accounting methods, performing earnings and profit analyses, and cost segregation studies.

Tax Reform

The most significant tax legislation in the past 30 years is now law. Commonly referred to as the Tax Cuts and Jobs Act ("the Act") (P.L. 115-97), this sweeping legislation was signed into law on December 22, 2017 and contains a broad range of provisions affecting corporations. While many of the provisions do not go into effect until 2018, corporations should immediately begin assessing how they will be impacted by tax reform. Our tax practice understands the enormous transformational consequences of the legislation and our DHG Healthcare tax professionals are prepared to assist our healthcare clients in responding to both opportunity and challenge associated with tax reform.

State and Local Tax Services

Our SALT teams bring together healthcare professionals with those that possess a deep understanding of the complexities that accompany SALT. With our comprehensive set of SALT services, clients can expect to successfully manage their unexpected state and local tax challenges while reaching their goals in a tax efficient manner.

- Apportionment Review
- Audit Defense, Voluntary Disclosures & Tax Amnesty Registration
- Entity Restructuring
- Negotiated Incentives
- Nexus Studies
- State & Local Tax Credit Optimization
- Real and Tangible Personal Property Tax Consulting & Compliance
- Reverse Tax Audits & Recovery
- Unclaimed Property

GREATER DHG RESOURCES >>>

DHG SEARCH

DHG Search, an advisory service at Dixon Hughes Goodman, LLP, offers coast-to-coast search and placement services for C-Suite to mid-level management roles in acute care hospitals, hospital and health systems, continuing care retirement communities and medical practice settings.

Commitment to the Healthcare Industry

In service with DHG Healthcare, DHG Search is uniquely positioned to understand the leadership challenges facing healthcare organizations across the country. The resulting proficiency delivers targeted and healthcare-specific recruiting, combining analytics, salary and market expertise and a keen intuition to fulfill critical positions and unmet talent needs in our industry.

EXECUTIVE	ACCOUNTING & FINANCE	INFORMATION TECHNOLOGY
Chief Financial Officer	Vice President of Finance	CIO / CTO
Chief Operations Officer	Vice President of Reimbursement	IT Director and Manager
Chief Human Resources Officer	Vice President of Revenue Cycle	Network Administrator
Chief Compliance Officer	Controller	Application Developer
Chief Quality Officer	Accounting Managers	Clinical Informatics
Chief Medical Officer		
Chief Nursing Officer		

HEALTHCARE TRANSACTION ADVISORY SERVICES

The DHG Healthcare Transaction Advisory group serves today's leaders by navigating the processes associated with mergers, acquisitions, partnerships and accessing new vehicles for capital - all in an effort to assist organizations as they work to acquire new capabilities, achieve synergies and drive scale.

With a renewed approach to the "M&A lifecycle," our DHG Healthcare Transaction Advisory solutions set is positioned to provide the best support for health and healthcare organizations as they work to achieve these goals. Viewed as a series of strategic and transformational decisions that must work together, and not simply a menu of transaction services, they are positioned to drive transactional value both before the event AND on day one post-event.

The DHG Healthcare Transaction Advisory group provides organizational leadership with clarity in defining sought-after value with precision and seamlessly creating that value as the transactional event concludes and execution commences.

SIGNATURE EVENTS >>>

BUILDING FORUMS TO ADDRESS CHANGE & PROVOKE INNOVATION



CONNECTIONS

A comprehensive program aimed at accelerating the acclimation and contribution of all DHG Healthcare new hires regardless of location, level, experience or group. DHG's broader mission – we exist to build valuable careers for our people and to help our clients achieve their goals – is further energized by our DHG Healthcare vision: Together, we will become the nation's premier boutique healthcare services firm, bringing passion and innovation to our clients and the communities they serve.



DHG HEALTHCARE SYMPOSIUM

Approximately 300 executive level healthcare leaders attend each year, representing some of the premier hospitals and health systems, post-acute care facilities, academic institutions and provider organizations. The DHG Healthcare Symposium has been designed to provide healthcare leaders with innovative methods, needed to demonstrate value, build risk capabilities and define a new measure of sustainable, financial performance.



ELEVATE

Designed with the unique technical needs of DHG Healthcare's assurance professionals in mind, our Elevate event combines crucial technical learnings important to the provocative financial accounting, reporting and auditing environment with deep healthcare industry acumen development. DHG Healthcare assurance professionals learn how to couple general technical content with specific healthcare industry applications, which delivers skills necessary to be a terrific assurance professional and a valued industry business advisor to our healthcare assurance clients.



PINNACLE

Pinnacle is an annual DHG Healthcare event, that is custom designed to educate and keep DHG Healthcare professionals apprised of industry dynamics and to provide a unique perspective on transformation in healthcare. In addition to industry education, Pinnacle also provides DHG Healthcare with a setting to immediately demonstrate team dynamics and apply lessons learned in a realistic environment through case study presentations.

DISTINCTIVE PARTNERSHIPS >>>

DHG HEALTHCARE CEO ADVISORS

DHG Healthcare CEO Advisors is a team of highly accomplished healthcare leaders firmly grounded in senior level executive experience. Their passion is to leave a lasting legacy by assisting today's forward looking CEOs and senior executives in leading their organizations on their individualized path toward risk capability. Their collective experience spans virtually every challenge a healthcare leader will experience in a world of dramatic change, and infuses a strong voice of seasoned healthcare executives into the core DHG Healthcare market perspectives and on-the-ground execution.

Having organized complex organizations and participated on some of the leading healthcare boards in the country, the CEO Advisors are organized to:

- Provide confidential sounding board reflection to active CEOs and senior executives dealing with complex problems.
- Provide consultation in an effort to challenge and brainstorm ideas.
- Work side by side with CEOs and senior executives as they implement improvement plans.
- Provide support in educating Boards on transformational strategies.
- Help CEOs and senior executives network with other executives who have experience in implementing related complex strategies.

DOBSONIDAVANZO

DobsonIDaVanzo is a health economics and policy consulting firm based in Washington, D.C. whose focus is helping clients and national organizations understand the economic and clinical value of various healthcare issues. For the last ten years, DobsonIDaVanzo's work has influenced many public policy decisions and the design of demonstrations. DHG Healthcare and DobsonIDaVanzo have partnered to build a range of alternative payment model analytics and national benchmarks. Our partnership continues to create innovative approaches to information development that bring value to clients in this rapidly changing healthcare environment.

ELEKTA

Elekta, a leading oncology treatment technological services company, has partnered with DHG Healthcare to offer a innovative set of solutions known as PRIZM, to envision and drive system-wide strategy, Identify opportunities for growth and optimization and ensure optimal adoption through inevitable change. With this partnership, Elekta and DHG Healthcare combine industry insight and tactical knowledge to bring mutual business value for oncology departments and administrators nationwide.

IBM WATSON HEALTH

IBM Watson Health provides the healthcare industry a protected, cloud-based analytics platform that harnesses big data for clinical integration, predictive analytics, and business intelligence. Our partnership allows DHG Healthcare to utilize IBM Watson Health's deep service line analytics capabilities to identify opportunities to implement care management quality improvement, and cost reduction programs in clinically integrated networks and other provider organizations.

LEADERSHIP TEAM >>>



BRAD BENTON
National Managing Partner
ATLANTA, GA
e: brad.benton@dhg.com
p: 404.681.8228



TRENT MESSICK
Partner-In-Charge // Reimbursement
WINSTON-SALEM, NC
e: trent.messick@dhg.com
p: 336.714.8138



AMY BIBBY
Partner-In-Charge // Tax Services
ASHEVILLE, NC
e: amy.bibby@dhg.com
p: 828.553.2024



KEITH SEELOFF
Partner-In-Charge // Finance
ATLANTA, GA
e: keith.seeloff@dhg.com
p: 404.575.8992



DEBORAH HOLZMARK
Chief Nursing Officer
ASHEVILLE, NC
e: deborah.holzmark@dhg.com
p: 828.775.3687



SCOTT SPOHN
Partner-In-Charge // Strategy
ATLANTA, GA
e: scott.spohn@dhg.com
p: 404.575.8993



KEN KNIGHT
Partner-In-Charge // Assurance Services
TAMPA, FL
e: ken.knight@dhg.com
p: 727.223.6242



EDWARD STALL
Principal-In-Charge // Enterprise Intelligence
GREENVILLE, SC
e: edward.stall@dhg.com
p: 864.312.5515



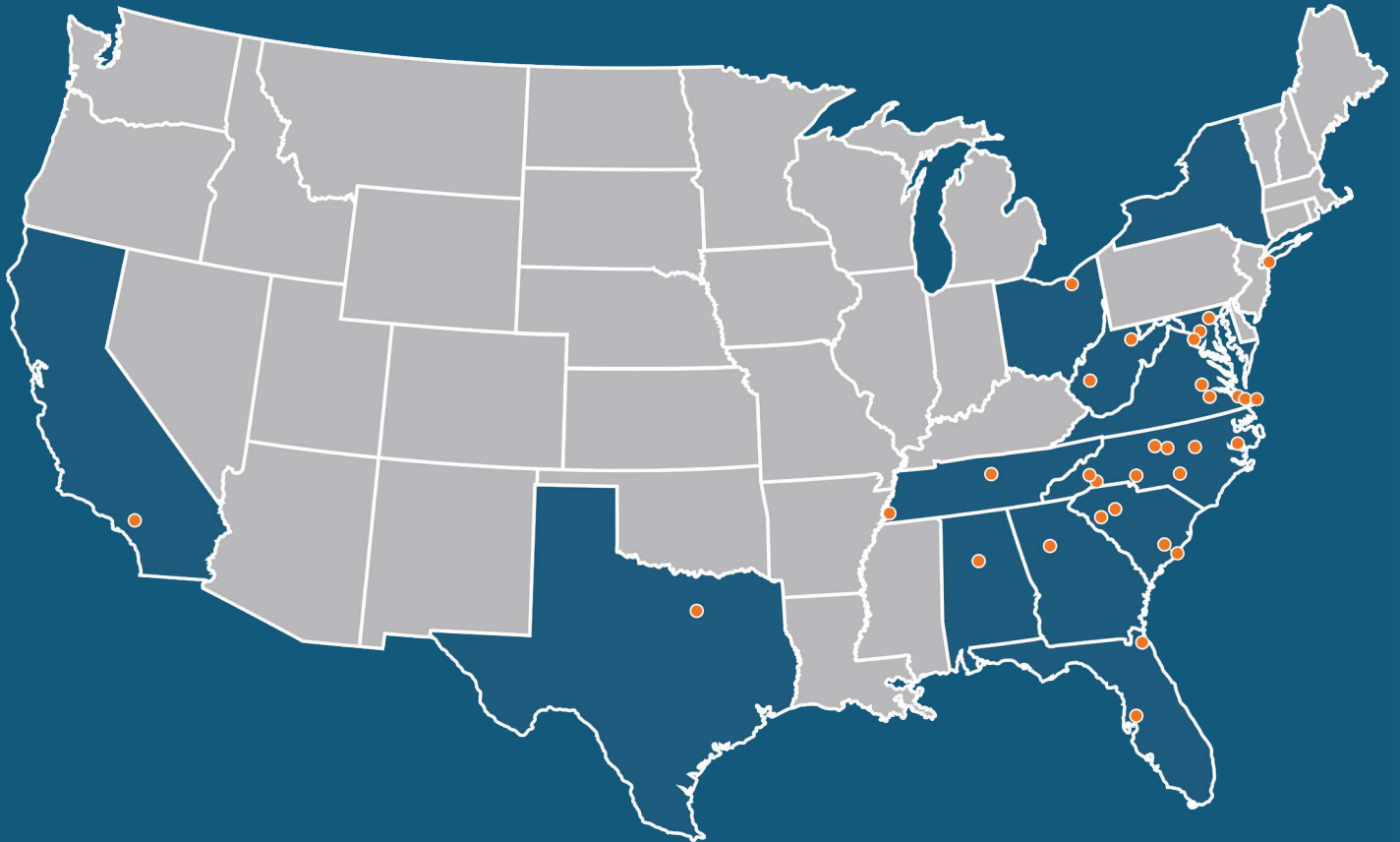
KEVIN LOCKE
Principal-In-Charge // Transformational Solutions
NASHVILLE, TN
e: kevin.locke@dhg.com
p: 615.454.9735



OUR COMMON PURPOSE

We create the very best environment to support our people in leading the transformation of healthcare.

OUR GEOGRAPHIC REACH >>>



Visit dhg.com/about/locations for physical addresses and contact information for an office near you.

DHG

healthcare

191 Peachtree Street NE, Suite 2700
Atlanta, GA 30303

dhg.com/healthcare

DHG
DIXON HUGHES GOODMAN LLP