

SERVICES

Audit Services

Case Management

Chief Medical Officer
Services

Clinical Advisory Services

Coding & Compliance

Fair Market Value
Compensation

Financial Consulting

Health Information
Management (HIM)

Hospital Compliance
Services

Human Resources

Internal Audit

Litigation Support

Managed Care

Medical Economics

Mergers and Acquisitions

Performance
Improvement

Physician Coding
Compliance

Physician Services

Quality Management

Real Estate

Reimbursement

Retirement Plan
Consulting

Revenue Cycle

Strategic Planning

Tax Services

Valuation Services

For over twenty-five years, PYA has been providing independent and objective valuation and other services to many of the leading healthcare organizations and their legal counsel across the United States.

Our valuation analysts understand the healthcare industry and its complex regulatory environment. Additionally, PYA's healthcare consulting practice provides our valuation team with a depth of resources not available to many other firms.

We have substantial experience with valuing a broad range of healthcare entities, intangible assets, and professional service arrangements including:

- Ambulatory surgery centers
- Cancer centers
- Dialysis centers
- Hospitals and health systems
- Diagnostic imaging centers
- Nursing homes/long-term care facilities
- Physician practices
- Physician compensation arrangements such as medical directorships, call coverage agreements and management agreements



Our Valuation Leadership Team provides business valuation and consulting services to a wide variety of organizations in the healthcare industry.

With expertise in valuation, economic damages analysis, forensic accounting, mergers and acquisitions, and fair value measurements for financial reporting, PYA is equipped with the knowledge and experience to meet your needs.



W. James (Jim) Lloyd is a shareholder and valuation services practice

leader for the firm. Jim has valued hundreds of businesses and related intangible assets spanning a broad range of industries including healthcare, banking, manufacturing, real estate, and wholesale distribution among others. Expert testimony experience includes federal and various state and local courts and arbitration proceedings across the United States. Jim is a frequent speaker at national and regional conferences on valuation related topics and holds leadership roles with several appraisal organizations including the American Institute of CPAs and the American Society of Appraisers.

- Certified Public Accountant (CPA) - licensed in the state of Tennessee
- Accredited in Business Valuation (ABV) - American Institute of Certified Public Accountants
- Accredited Senior Appraiser (ASA) - American Society of Appraisers
- Certified Business Appraiser (CBA) - Institute of Business Appraisers
- Certified Fraud Examiner (CFE) - Association of Certified Fraud Examiners
- Certified in Financial Forensics (CFF) - American Institute of Certified Public Accountants



Carol Carden is a shareholder and senior member of PYA's Valuation

Services Team. Carol provides business valuation and related consulting services to a wide variety of business organizations, primarily in the healthcare industry. Carol's primary areas of expertise are finance, business valuation, managed care and revenue cycle operations for healthcare organizations.

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- Accredited in Business Valuation (ABV) - American Institute of Certified Public Accountants
- Accredited Senior Appraiser (ASA) - American Society of Appraisers
- Certified Fraud Examiner (CFE) - Association of Certified Fraud Examiners



Marty Brown, shareholder and co-leader of PYA's healthcare consulting

practice, has vast experience and expertise in healthcare and has performed a multitude of projects for small and large physician groups as well as health systems related to compensation plans, clinic profitability analyses, overhead analyses and financial oversight, physician billing, Stark II analyses, valuations, strategic planning, and business office reviews. He has lead over 1,000 fair market value compensation analyses covering all physician specialties and has performed well over 200 business valuations in his career in many different industries, including construction, healthcare, manufacturing, and professional services.

- Certified Public Accountant (CPA) - licensed in the state of Tennessee



David McMillan, shareholder, has extensive expertise in providing financial,

strategic, and analysis services for hospitals and health systems. David's areas of concentration are: feasibility studies; certificate of need preparation, support, and litigation; mergers and acquisitions support; strategic planning and forecasting, debt financings; valuations, and operational analysis.

- Certified Public Accountant (CPA) - licensed in the state of Tennessee

