

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

PYA provides a full range of valuation services to a broad spectrum of businesses, healthcare organizations, non-profit entities, and individuals across the United States.

Our valuation professionals have broad industry experience and highly regarded credentials from organizations such as the American Institute of Certified Public Accountants and the American Society of Appraisers. Additionally, our practice leaders are also thought leaders in the valuation profession and frequently present at national and regional conferences on valuation related topics.

For independent and objective valuation opinions that you can count on, call us today.

- Tax Related Valuation Services
- Financial Reporting Valuation Services
- Healthcare Industry Valuation Services
- Transaction Related Valuation Services
- Litigation and Dispute Valuation Services



Our Valuation Leadership Team provides a full range of valuation services to a broad spectrum of businesses, healthcare organizations, non-profit entities, and individuals across the United States.

Our valuation professionals have broad industry experience and highly regarded credentials from organizations such as the American Institute of Certified Public Accountants and the American Society of Appraisers.



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. Carol's primary of expertise are in finance

and business valuation.

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- Certified Fraud Examiner (CFE) – Association of Certified Fraud Examiners

