



# Healthcare Financial Audit & Accounting Services

Founded in 1983, PYA was recently profiled in an *Accounting Today* special report—“[Inside the Top 100-Profiles of Four of the Most Successful Firms in the Profession.](#)” Unlike firms that specialize only in public accounting, PYA is differentiated by the breadth and depth of our **healthcare** expertise. Our healthcare auditors are precisely that—healthcare auditors. As one of the largest auditors of multi-hospital health systems in the U.S., our team consists of professionals that spend virtually all their time in the healthcare industry, which eliminates the burden of our clients having to train their auditors.



Many accounting firms provide audit services; however, few understand the healthcare industry well enough to focus on the areas of greatest risk to your organization. PYA has a comprehensive understanding of the dynamic operating environment of healthcare, which is the essential element in providing quality financial auditing and accounting services to healthcare enterprises.



With clients in 50 states, PYA provides services for healthcare entities ranging from small physician practices and tertiary providers to multi-state integrated healthcare organizations with net patient service revenue exceeding \$2 billion. We believe in quickly identifying the financial reporting areas representing the greatest risk to an organization, while efficiently and effectively performing audit and accounting services. We purposefully structure our audit teams to allow our most-senior and experienced executives active engagement with each client relationship.

PYA's experience with healthcare providers is such that the demands on our personnel are reduced and the audit is both effective and efficient. Our long-term relationship with PYA is evidence of their focus on timely, committed client service.

— Marvin Eichorn,  
Chief Operating Officer,  
Ballad Health



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## Why Consider PYA?

**PYA has served the healthcare industry for more than three decades.** More than 85% of our practice is composed of healthcare engagements. We are auditors to healthcare entities that include healthcare systems, hospitals, physician practices, and long-term care facilities in numerous states.

**PYA offers extensive industry experience.** Our professional audit staff average more than ten years of healthcare accounting experience. PYA's professionals hold credentials that include medical doctor, registered nurse, master in healthcare administration, registered records administrator, certified coding specialist, master in public health, certified managed care professional and fellow, and Healthcare Financial Management Association membership.

**PYA is committed to superior client service.** Our structure and commitment to client service allows our senior executives more meaningful time engaging clients to address their needs.

**PYA provides financial services unmatched in the healthcare industry.** Our expertise in areas such as reimbursement, coding, and tax allows us to effectively address audit issues and assist our clients in areas beyond financial reporting. In addition, we have served as auditors on more than \$2 billion in outstanding financing transactions. We are nationally recognized healthcare auditors by underwriters, rating agencies, and investors.

**PYA provides service with integrity.** PYA audit professionals understand that a commitment to doing things the right way is the only acceptable way to serve clients.

## Below is a partial list of the types of audit and accounting services PYA offers:

- Audits, reviews, and compilations of financial statements
- Employee benefit plan audits, including defined benefit plans, defined contribution plans, and 403(b) plans
- Audits in accordance with Government Auditing Standards and Uniform Guidance Audits
- Internal control reviews and risk assessments
- Impairment testing of intangible assets
- Agreed-upon procedure reports and special reporting
- Transaction accounting assistance, including allocation of purchase price
- New accounting standard implementation
- Forensic accounting and dispute resolution
- Outsourcing of internal audit functions
- Accounting policy and procedure manual development
- Due diligence in connection with affiliations

