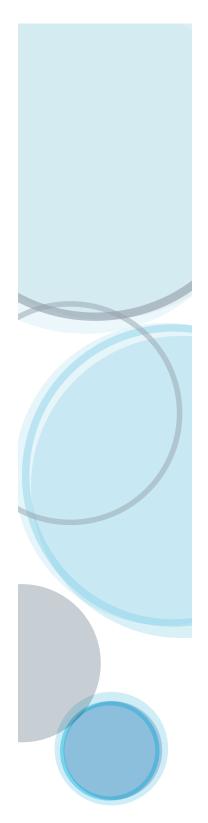
Audit & Accounting Services



Why consider PYA for Healthcare Audit and Accounting Services?

Mountain States Health Alliance has utilized PYA as auditors since the early 1990s. 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, Senior Vice President and Chief Financial Officer,
Mountain States Health Alliance

Northeast Georgia Health System transitioned from a national size firm to PYA. This decision has resulted in seasoned and knowledgeable auditors staffing our engagements, added value from ongoing inquiries and incredible responsiveness. The value from this decision has been a great benefit to Northeast Georgia Health System. If you are looking for improvement, PYA is a strong firm and should be considered.

 Tony Herdener, Chief Financial Officer, Northeast Georgia Health System

Many accounting practitioners provide audit services. However, most practitioners do not understand the healthcare industry well enough to focus on the areas of greatest risk to your organization. Pershing Yoakley & Associates, P.C. (PYA) has a comprehensive understanding of the dynamic operating environment of healthcare, which is the essential tool in providing quality financial auditing and accounting services to healthcare entities.



WHY CONSIDER PYA?



PYA has served the healthcare industry for more than 25 years. More than 90% of our practice is composed of healthcare engagements. PYA is ranked the 8th largest auditor of large hospital systems in the United States*. We are auditors to healthcare entities, including healthcare systems, hospitals, physician practices and long-term care facilities in numerous states. These entities vary in size from rural hospitals to multi-hospital systems with over \$1 billion in net revenue.



PYA offers extensive industry experience.

Our professional audit staff average over ten years of healthcare accounting experience. In addition, PYA has professionals with extensive healthcare credentials, including Medical Doctor, Registered Nurse, Masters in Healthcare Administration, Registered Records Administrator, Certified Coding Specialist, Masters in Public Health, Certified Managed Care Professional and Fellow, Healthcare Financial Management Association.



PYA is committed to superior client service.

Our structure and commitment to client service allows our senior executives more time with our clients, providing them with more meaningful business information.



PYA provides financial services unmatched in the healthcare industry. Our expertise in areas such as reimbursement, coding and tax issues allows us to effectively address audit issues and to assist our clients in areas beyond financial reporting. In addition, our audit professionals have served as auditors of record 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 you.

*ARGI Propriety Research Dec 2012 Industry List 16, Multi-System Hospitals

For More Information Regarding Healthcare Audit Services, Please Call (800) 270-9629.

