



Corporate Integrity Services

*Protecting and Enhancing
Your Reputation and
Operations*

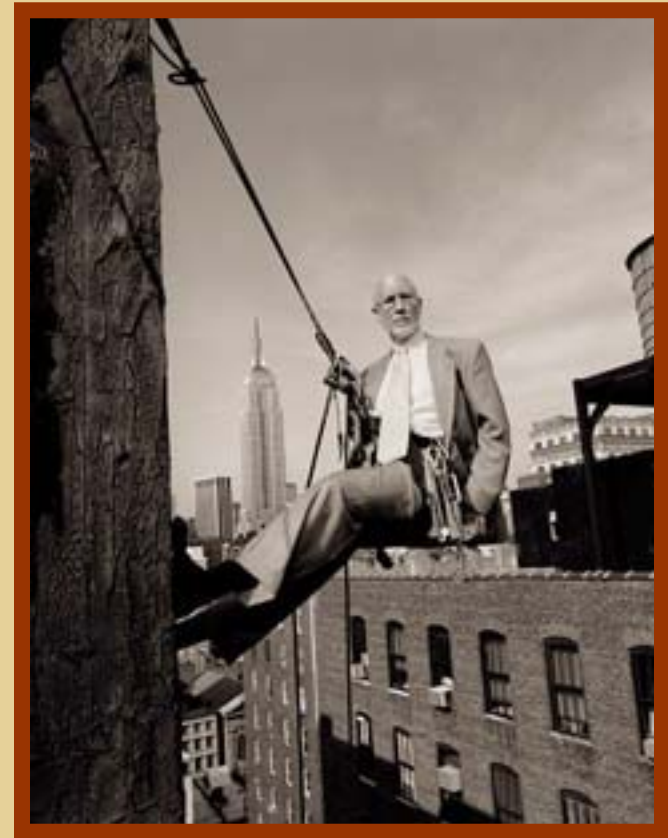
PRICEWATERHOUSECOOPERS 

Navigating the Complexities of Government Investigations

The stakes are high and exposure is everywhere. Not surprisingly, corporate integrity issues are a major concern for all healthcare organizations. Business disruption, strained relationships with regulators, the possibility of significant fines, and the potential for civil and criminal liability are just a few of the hurdles that face healthcare providers confronted by an investigation. How such crises are managed often determines the future of an organization.

PricewaterhouseCoopers has extensive involvement assisting clients and their counsel during investigations brought by the Department of Justice, Office of Inspector General and various state enforcement mechanisms, or through Qui Tam actions. We combine the use of investigative techniques and industry knowledge to evaluate and solve complex healthcare fraud issues. We are experienced in all phases of the internal investigative process and take an active role with counsel in developing investigative strategies. Our interdisciplinary teams can provide a more thorough, timely situation analysis than you could possibly achieve alone.

We have spent years building and nurturing working relationships with all relevant regulatory and accreditation agencies. This means that the clarity and integrity of our work can bring a stabilizing influence to the investigative process as well as enhance your organization's credibility.



Protecting Your Operations with Unmatched Services



Litigation Investigations

PricewaterhouseCoopers provides investigative support to counsel in complex business disputes involving financial or economic performance. Effective gathering of information can alter the outcome of a business dispute. It also gives a strategic advantage to counsel facing large and complex litigation. We provide investigative skills combined with financial and economic acumen to support counsel in pre-litigation, arbitration and mediation, accurate intelligence, and admissible evidence. Our litigation investigation services include:

- Pre-litigation investigations
- Investigative discovery
- Electronic evidence recovery
- Computer forensics
- Forensic accounting
- Witness location and interviewing
- Assessment of opposing experts and witnesses
- Asset identification and recovery
- Special investigations
- Forensic accounting
- Commercial disputes
- Procurement fraud
- Illegal trans-shipment of assets
- Individual and corporate background checks
- Asset identification and recovery
- Court-appointed monitoring

Healthcare Fraud and Abuse

Corporations, whether large or small, private or public, periodically face the daunting task of unraveling a rumor or allegation. Other precipitous situations may involve an issue, event, individual or group. Investigations range from a complex third-party fraud scheme to a more commonplace situation, such as employee embezzlement or a background check. When executives and their counsel need to resolve a rumor or allegation, PricewaterhouseCoopers brings years of experience to serve at this most crucial time.

Healthcare Fraud and Abuse Services

- Internal investigations
- Self-disclosures
- Regulatory research
- Industry practice research
- Medical records review
- Data research and analysis
- Quantification and extrapolation of findings
- Corrective action and compliance implications





Meeting the Challenge of Corporate Integrity Agreements

Increasing numbers of healthcare entities are facing the challenge of implementing a Corporate Integrity Agreement. Others have already had a Corporate Integrity Agreement imposed on them. At the same time, the mix of organizations entering into Corporate Integrity Agreements has shifted from individual hospitals to larger national healthcare providers.

Procedural requisites are also changing. The American Institute of Certified Public Accountants, working with representatives of the Office of the Inspector General, has issued their Statement of Position 99-1 on compliance program effectiveness. For the first time, there are specific procedures that must be followed to satisfy reporting requirements.

Meanwhile, the risks for organizations operating under a Corporate Integrity Agreement are on the rise. The Office of the Inspector General has hired audit teams to review compliance measures and can apply severe penalties for non-compliance. Additionally, many operational areas such as billing, compliance and internal controls are now covered by the agreements.

In response, PricewaterhouseCoopers has established a task force of Corporate Integrity Agreement specialists with deep functional knowledge of the intricacies involved. They will help negotiate the most beneficial language and coverage in the development of an agreement or act as your ongoing advisors during the implementation of one that has already been signed.

PricewaterhouseCoopers can also serve as your Independent Review Organization during the completion of annual reporting requirements.

We draw from the expertise of an international pool of healthcare and corporate integrity professionals to offer you the world-class support services necessary to meet and overcome the challenges posed by Corporate Integrity Agreements.



Enhancing Your Operations with Exceptional Services

Corporate Integrity Advisory Services

Our consultative mindset is honed with experience gained from countless integrity and compliance engagements around the country. We uncover benefits for our clients that are often overlooked by less-seasoned professionals. As pioneers in the field and now the largest and most experienced professional services firm in the country, our team brings extraordinary and unparalleled experience to every engagement. We provide a full range of compliance, investigative and risk management services to help clients manage and mitigate risk, leverage existing compliance activities, as well as identify and analyze vulnerabilities.

Our Corporate Integrity Advisory services include:

- Pre-agreement assessment/audit
- Agreement negotiation and implementation
- Risk quantification
- Negotiation support
- Scope analysis and support
- Statistical design and modeling

Independent Review Organization Services

We provide an integrated solution necessary to meet all your mandated needs. But our approach is to do more than simply meet the required terms of the integrity agreement.

PricewaterhouseCoopers also adds value to your organization by identifying opportunities for cost savings and operational improvements. We are the recognized leader in corporate compliance because our national resources provide objective, cost effective and timely services, when and where they are needed most.

Our Independent Review Organization services include:

- Focused work plan development
- Statistical sampling methodologies
- Functional expertise
- Integrated information technologies solution



PricewaterhouseCoopers —Value-added Services

PricewaterhouseCoopers professionals have served hospitals, third-party administrators, health systems, academic medical centers, managed care organizations, home health agencies, Medicare and Medicaid contractors, independent and hospital based clinical laboratories, renal dialysis facilities and other healthcare providers, payors and industry regulators in the following principal areas:

- Operational controls and process improvement
- Revenue cycle improvement
- Reimbursement and compliance
- Health information management
- Financial and business analysis
- Financial management
- Due-diligence reviews
- Audit services
- Internal audit outsourcing
- Strategic planning
- Payer-specific tax services
- Provider-specific tax services
- Dispute resolution services
- Mergers and acquisitions
- Human resource advisory services
- Internet-based physician training



Rated #1 in Client Satisfaction

In a recent independent survey by the Emerson Research Company, the Healthcare Practice of PricewaterhouseCoopers was rated number one in the delivery of overall client satisfaction.* The Practice had a leadership position (first or second) in more subcategories of Satisfaction than any competitor—a leader in 12 of 14 areas measured. PricewaterhouseCoopers is also a leader in the key driver that determines client satisfaction: understanding client needs and expectations.

Our Practice received more Five Star ratings than any other competitor, including:

- Partner Responsiveness
- Knowledge of Client's Business
- Contribution to Client's Industry

PricewaterhouseCoopers is committed to the healthcare industry. We are grateful to our clients for recognizing our efforts. At the same time, we will continue striving toward best practices that meet and exceed their expectations.

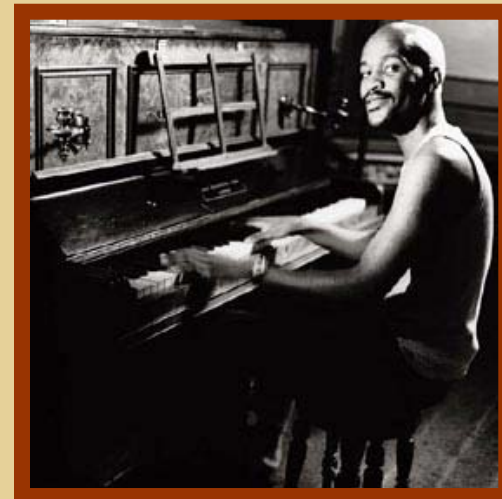
* 99/00 Emerson Big Five Healthcare Industry Client Satisfaction Survey Study.

Note: PricewaterhouseCoopers was one of two firms to tie for overall client satisfaction leadership.

PricewaterhouseCoopers —Committed to Your Success

PricewaterhouseCoopers is the world's leading professional services organization. Drawing on the knowledge and skills of 155,000 people in 150 countries, we help our clients solve complex business problems and measurably enhance their ability to build value, manage risk and improve performance. PricewaterhouseCoopers refers to the U.S. firm of PricewaterhouseCoopers LLP and other members of the worldwide PricewaterhouseCoopers organization.

You can learn more about our services and contact us on the World Wide Web at www.pwcglobal.com/healthcare.



The vessel is a symbol for people from many different worlds working together and sharing knowledge. The shape of each vessel is formed by the classic optical illusion of two facing profiles. Their diversity reflects the many worlds in which PricewaterhouseCoopers people and our clients work together and share knowledge. These worlds are the fundamentals underpinning our organization.

Your worlds



Our people