

#	Description	Entity	CMC Responsible Person	DH Responsible Person	Notes	Date Required	Date Documents Uploaded	Review Status	Date Report Completed
A. Corporate Organization and Governance									
A-1.	Articles and Bylaws. Current Articles of Agreement (or Incorporation) or legislative charter and Bylaws and any amendments proposed or otherwise under consideration.								
A-2.	Organizational and Management Charts. Any organizational charts showing the organizational and management structure of CMC and its relationship to all of its subsidiaries and affiliates.								
A-3.	Minutes and Resolutions. Minutes and resolutions of all member/shareholder and all director/trustee meetings and all affiliate leadership meetings for the past two years (including meetings of Executive Finance and Audit Committees).								
A-4.	Officers/Members/Directors. A list of all trustees, directors, officers, members and shareholders, as applicable, and their occupations and/or qualifications.								
A-5.	Joint Ventures/Partnerships/Equity Interests.								
A-5.	a. A list, description and copies of all joint venture, partnership, limited liability company operating, joint operating and similar agreements between CMC entities and any non-CMC entity and all organizational documentation related thereto, including, but not limited to:								
A-5.	(1) a list and description of all non-affiliated entities in which an equity interest is held; (2) copies of any ACO, PHO, or similar organizational documents; and (3) copies of any shared services arrangements. *Please answer the ACO related questions on Schedule 1.								
A-5.	b. A description of, or copy of relevant documents, regarding any joint operating agreements between CMC and its affiliates.								
A-6.	Conflict of Interest Policies and Disclosures. Copies of all conflicts of interest policies adopted pursuant to applicable state or federal tax law, or otherwise, and copies of any disclosure form completed and filed annually or otherwise by trustees, directors or officers pursuant thereto. Description of the process for review of the disclosure forms and evaluation of potential conflicts of interest reported on such forms. Copy of any information or materials that may indicate a potential conflict of interest of any officer or board member of CMC and its affiliates with respect to this proposed affiliation.								
A-7.	Pecuniary Benefit Transaction Filings. Copies of any and all annual or other disclosure forms filed under any applicable pecuniary benefit transaction statute for the last three (3) years.								
A-8.	Consents. A list of any parties whose consent to (or notification of) the proposed transaction between GOH and CMC will or may be required and copies of all relevant documents evidencing the same.								
A-9.	Relationships with Non-Affiliated Hospitals. Description or copies of any memorandum of understanding or similar agreements between CMC and/or its affiliates, with any non-affiliated healthcare organizations relative to collaboration on clinical services planning, financial resources, etc. (exclusive of documents described in A-5(a) above).								
B. Regulatory Matters									

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B-1.	<u>Operating Permits. A list of all material federal, state, local and other governmental or quasi-governmental agencies' operating permits, licenses and approvals, including, but not limited to, registered trade names, hospital, laboratory, clinic, nursing facility and other licenses and certificates of occupancy, including material related to any suspended or revoked governmental or quasi-governmental agency permits, licenses and approvals as well as evidence of timely application for renewal if permit/license has expired.</u>								
B-2.	<u>Accreditation. (a) A copy of the most recent survey and report (including correspondence) by Joint Commission and any other accreditation organization; and (b) Copies of any deficiency reports and plans of correction received from or issued to Joint Commission and any other accreditation organization within the last three years.</u>								
B-3.	<u>Regulatory Compliance. Copies of reports, notices and correspondence received from or issued by any governmental regulatory or licensing agency regarding unresolved regulatory non-compliance with any material rule, regulation or requirement (including deficiency reports and plans of correction), and debarment from federal reimbursement programs, and any pending or ongoing investigations and/or governmental proceedings. Copies of any reports, notices and correspondence sent to any government regulatory or licensing agency regarding any self-disclosure of any potential regulatory non-compliance matter which are unresolved.</u>								
B-4.	<u>Corporate Compliance.</u>								
B-4.	<u>(a) Copies of the Compliance Plan and any related policies and training materials.</u>								
B-4.	<u>(b) A brief description how compliance is handled for CMC affiliates.</u>								
B-4.	<u>(c) A summary of the number and type of compliance related issues arising during the past two years and how the issues were handled along with any corrective action.</u>								
B-5.	<u>Charitable Trust Compliance/Community Benefits Plan. (a) Copies of any registration and annual reporting to a state agency regulating charitable trusts; and (b) any and all community benefits plan(s), related community needs assessments and documentation, including correspondence related thereto, filed in the past two years.</u>								
B-6.	<u>Hill Burton Obligations. List any existing Hill-Burton obligations or other similar obligations relating to any ongoing obligation to provide certain services.</u>								
B-7.	<u>Antitrust Filings. Copies of any Hart-Scott-Rodino filings or any filings with the New Hampshire Attorney General within the past five (5) years, and related approvals and conditions.</u>								
C. Tax and Finance Matters									
C-1.	<u>IRS Determination Letters and Rulings and Tax Returns and Compliance with Internal Revenue Code (IRC) Section 501(f).</u>				For avoidance of doubt, tax requests in Sections C and Q should be understood to relate to all tax-exempt and taxable entities that are subject to the proposed affiliation, as applicable.				
C-1.	<u>(a) Copies of all IRS tax-exempt determination letters.</u>				See Q-15 for missing items as of 4/22		4/22/2019	Partial	
C-1.	<u>(b) Copies of Forms 990 and/or other federal, state and local tax returns including those pertaining to unrelated business income (i.e. IRS Form 990T(s)) filed for the last three (3) fiscal years and Forms PC for CMC and any partnerships and joint ventures. Copies of IRS ruling requests made and rulings received in last three years.</u>				See Q-14 for request for income tax returns for taxable entities in the system. See Q16 for missing items as of 4/22		4/22/2019	Partial	

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C-1.	(c) Copies of written financial assistance policy to comply with IRC Section 501(f).				See Q17 for missing items as of 4/22		4/22/2019	Partial	
C-1.	(d) Copies of the debt collection policy and a description of the manner in which the hospital assures that it makes reasonable efforts to determine whether an individual is eligible for assistance under the hospital's financial assistance policy before engaging in extraordinary collection actions against patients.				See Q18 for missing items as of 4/22		4/22/2019	Partial	
C-1.	(e) Copies of emergency medical care policies to comply with IRC Section 501(f).				See Q19 for missing items as of 4/22		4/22/2019	Partial	
C-2.	Audited Annual Financial Statements. Copies of audited annual combined financial statements with associated or independent auditors' reports and management letters of recommendation, lawyers' letters, side letters from auditors and responses thereto, including discussion of disclosed and undisclosed material liabilities for the last three (3) fiscal years, together with any correspondence responsive thereto.								
C-3.	Interim Financial Statements. Most recent interim combined financial statements and all quarterly combined financial statements for CMC and affiliates for the last year, including statistical comparisons, corresponding financial summaries and/or analyses prepared by management.				See N-6 for additional requests on Internal F/S				
C-4.	IRS Audits. Copies of all correspondence, findings and reports regarding any IRS audit, Attorney General audit or state revenue agency audit conducted during the last three years.								
C-5.	Indebtedness Agreements. A list, description and copies of all documents and agreements evidencing indebtedness incurred pursuant to bond issues, commercial loans or otherwise, including bonds, trust indentures, debentures, letters of credit, loan and credit agreements, promissory notes, and operating leases, and all security agreements and mortgages, and guarantees delivered in connection therewith.								
C-6.	Operating Budget								
C-6.	(a) Operating budgets for the current fiscal year.								
C-6.	(b) Combined/combined operating budget summary for all organizations.								
C-6.	(c) Board presentation materials related to above.								
C-7.	Capital Budgets								
C-7.	(a) Capital budgets for the current fiscal year.								
C-7.	(b) Listing of total capital budget amounts for smaller organizations.								
C-7.	(c) Board presentation materials related to above.								
C-8.	Official Statements, Etc. Copy of most recent official statement, offering memorandum, prospectus, or similar disclosure documents utilized in connection with tax-exempt bond financings or other debt issuances.								
C-9.	Compliance with Debt Covenants. A description of the effects of the proposed affiliation, if any, on debt covenants or tests (including covenants relating to permitted reorganizations, permitted indebtedness, additional indebtedness and debt service coverage), and description of consent that may be necessary from banks, trustees, authorities, bondholders, bond insurers, liquidity facility providers or others.								
C-10.	Financing Plans. Plans for new short and long-term financing and refinancing of existing debt.								
C-11.	Investments. Copy of significant investment policies, including investment policies for board designated, donor restricted and pension funds (if any). Copies of current investment allocations and statement of investments for significant investment funds.								

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C-12	<u>Donor-Restricted Funds and Endowment Funds. A list of donor-restricted funds, including the nature of the restriction, the original principal amount, current fair market value and any related spending policies, and a listing of non-donor restricted endowment funds with current fair market value and any related spending policies.</u>								
C-13.	<u>General Finance Matters. Documentation regarding the following:</u>								
C-13.	<u>(a) Access to independent auditor workpapers for most recent financial audit. Additional financial due diligence materials may be requested by GOH's independent financial consultant.</u>								
C-13.	<u>(b) Reports, studies and projections prepared by CMC management regarding the business, financial condition or operation of CMC and its affiliates, including any budgets, business plans and capital spending plans.</u>								
C-13.	<u>(c) Reports and studies prepared by outside consultants on the financial condition or operations of CMC and its affiliates, including credit reports by banks or other services as well as copies of all ratings and related correspondence from nationally recognized rating agencies which have examined the credit of the organization.</u>								
C-13.	<u>(d) Description of restatements, asset write-downs, severance and other charges exceeding \$100,000.</u>								
C-13.	<u>(e) Description of all guarantees, commitments, indemnification agreements and other agreements to which CMC and its affiliates are a party and copies of all such documents relating to such arrangements.</u>								
D. Payor Matters									
D-1.	<u>Payor/Service Mix. A list of service mix (inpatient, outpatient, etc.) and payor mix (by revenue and payor category) for the last three years.</u>								
D-2.	<u>Agreements. A list, summary of the status of, and copies of all current contracts/participation agreements with Medicare, Medicaid, Blue Cross, and any other third party payor, HMO, PPO, or self-insured employer for the current year, including any contracts involving medical staff or PHOs. Price or other sensitive information contained in agreements with managed care or other third party payor plans, which are subject to non-disclosure provisions, may be redacted.</u>								
D-3.	<u>Medicare Cost Reports. Medicare cost reports for the last three years, including a summary of assumptions and reserves established for each open/unaudited cost report year.</u>				See O-3 for additional requests relating to cost reports				
D-4.	<u>Audit Adjustments. Copies of documentation and correspondence concerning any Medicaid and Medicare audit adjustments during the last three years.</u>								
D-5.	<u>Reimbursement Appeals. Copies of documentation and correspondence concerning any pending appeals of reimbursement determinations issued during the last three years including status of pending rate of reimbursement appeals and/or exception or adjustment requests and amounts in controversy.</u>								
D-6.	<u>Intermediary Exit Conference. Intermediary exit conference summaries and reports from most recent audit.</u>								
D-7.	<u>Utilization Data. Summary of utilization data by department over the last three years, with explanations for any significant changes.</u>								
D-8.	<u>Liabilities. Analysis of third party liabilities and reserves for third party payors (including government payors) by year, and any other material threatened liability.</u>								
D-9.	<u>Special Reimbursement. Evidence of any special reimbursement designation (e.g., PPS exempt units, DSH, etc).</u>								

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E. Planning Data									
E-1	Service Area. A description, map (or relevant documentation) of service areas.								
E-2	Strategic Plans. Copies of all current strategic plans including long and short term capital expenditure objectives, service initiatives, financings, and refinancing.								
F. Contracts									
F-1.	Management/Consulting Agreements. A list, description and copies of all management, consulting or operating agreements, including without limitation contracts where the organization is managed by an outside entity, or where the organization manages another entity.								
F-2.	Exclusive Contracts. A list, description and copies of all exclusive contracts with physicians, suppliers, managed care plans, etc.								
F-3.	Independent Provider Agreements. (a) A list and description of all employment or other agreements with licensed providers, including the name of the provider, the date of the agreement, a description of the services obtained, a description of the financial obligations, a description of billing arrangements, description of nature and amount of compensation provided to providers (including without limitation salary, incentive payments, all benefits, tail insurance purchase agreements, etc.) and a statement of the status of any such financial obligation. (b) Copies of any such agreements including documentation related thereto (i.e., correspondence, letters of intent, security agreements, promissory notes, etc.).								
F-4.	Other Provider Contracts. A list, description and copies of all other agreements with other licensed providers of health care services, including but not limited to those for the purchase or sale of goods, services, stock or other assets (including real estate).								
F-5.	Significant Contracts. A list, description and copies of any contract or other arrangement imposing a significant (i.e. in excess of \$100,000) or unusual commitment outside of the ordinary course of business.								
F-6.	Non-Compete Agreements. Copies of secrecy, confidentiality or non-compete agreements.								
F-7.	Group Purchasing Agreements. Copies of significant group or joint purchasing agreements, including the basis for all discounts, and any covenants or exclusivity provisions.								
F-8.	Government Contracts and Subcontracts. All agreements and correspondence related to contracts and/or subcontracts with federal or state governmental entities.								
G. Insurance									
G-1.	Policies. (a) A list and description of all insurance policies, policy amounts and schedule of premiums including schedules showing summary of coverages, deductibles and policy limits. (b) Copies of all policies, including certificates of insurance. (c) Each insurance company's most recent claims report or "claims log" with loss reserves established for each claim for the past five (5) years related to professional liability, anti-trust, directors and officers, employment practices liability and federal or state billing related investigations, and. (d) A list of any insurance contracts and/or policies which were canceled during the last five (5) years.								
G-2.	Self-insurance. Any self-insurance documents and actuaries' reports thereon (including related financial statements).								
H. Physical Plant and Real Assets									

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H-1.	<u>Facilities List.</u> List of all owned real property, identified by location and deed references or legal descriptions, and names of all mortgagees.								
H-2.	<u>Property Leases.</u> A list and copies of all real property leases and sub-leases for real property leased by GCH or its affiliates identifying landlord (and specifically noting any landlord who is a physician or family member of a physician), location, rent (and any other amounts paid), term, renewal, extension, purchase rights, and principal use.								
H-3.	<u>Capital and Equipment Leases.</u> A list and copies of all capital leases, other major equipment leases, real estate leases, installment purchases, purchase options (as grantor or grantee), and long-term and/or material contracts of any kind.								
H-4.	<u>Real Estate Tax Exemption Matters.</u> Copies of correspondence with municipal officials regarding exemption from local real estate taxes and any other documentation related thereto, including without limitation any payments in lieu of taxes (PILOT) agreements.								
H-5.	<u>Safety.</u> Description of facility safety program, including monitoring and reporting procedures.								
H-6.	<u>Real Property Matters.</u> Documentation regarding the following:								
H-6.	(a) Maintenance and update plans and schedules, and construction contracts for proposed or ongoing construction.								
H-6.	(b) List of fixed assets and equipment, including ownership status.								
H-6.	(c) Copy of any UCC, State and Federal Tax Lien and Bankruptcy Search completed within the last 12 months.								
H-6.	(d) Existing zoning opinions pertaining to the CMC and its affiliates' property.								
H-6.	(e) Copies of all variances, special permits, other similar approvals and decisions.								
H-6.	(f) Historic district approvals or determinations, if any.								
H-6.	(g) Environmental permits (federal, state and local), including stormwater permits, wastewater permits, storage tank licenses/registrations, air emission approvals, registrations, and permits, nuclear regulatory commission permits, etc.								
H-6.	(h) Right to Know Law (Form R) and Toxic Use Reduction Act (Form S) filings.								
H-6.	(i) Notices of release of hazardous materials or oils, list of transformers containing PCBs and locations where asbestos insulation is present, and all PCB inspection reports and asbestos surveys.								
H-6.	(j) Copies of any environmental site assessments, surveys or questionnaires relating to CMC completed internally or by third parties and including documentation and correspondence related thereto.								
H-6.	(k) Title matters, including source deed(s), most recent title insurance policy or title abstract with copies of all encumbrances, and most recent boundary and as-built surveys (if any).								
I. Medical Staff									
I-1.	<u>Bylaws, Regulations, Policies.</u> Copies of medical staff bylaws (including any amendments proposed or otherwise under consideration), rules and regulations and any medical staff policies.								
I-2.	<u>Minutes.</u> Medical staff minutes for last two years, including minutes for all medical staff committees.								

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I-3.	Grievances. Description of the nature and disposition of all administrative proceedings involving the refusal, suspension or termination of medical staff privileges within the last three years, including, but not limited to, a list of all pending disciplinary actions involving members of the professional staff and all actions completed within the past 18 months.								
I-4.	Site Location of CMC Physicians. A list of all locations outside Lebanon, NH, at which CMC physicians practice, and a description of whether the off-site practice is full-time, part-time or on an occasional basis. A list of specialties involved and description of medical staff affiliations and whether clinical privileges at hospitals other than CMC are "active", "consulting", etc.								
J. Personnel									
J-1.	Benefit Plans. Provide a description of all employee benefit plans, including both pension and welfare plans, including, but not limited to:								
J-1.	(a) qualified pension plans, including defined benefit and defined contribution plans;								
J-1.	(b) 403(b) plans;								
J-1.	(c) bonus plans;								
J-1.	(d) non-qualified deferred-compensation plans;								
J-1.	(e) non-qualified retirement plans; and								
J-1.	(f) welfare benefit plans.								
J-1.	For each identified plan, please provide copies of the following: IRS favorable determination letters for all pension plans, plan documents (including summary plan descriptions) and any adoption agreements, description of method of funding, any trust documents, any group annuity contracts, summary plan descriptions, Form 5500 filings including schedules for last two years, and copies of audited financial statements for each such plan for the last three years.								
J-2.	Collective Bargaining Agreements. Copies of all collective bargaining or other labor agreements, including any side letters or written or unwritten understandings regarding the same.								
J-3.	Investigations and Grievances. Documentation regarding the following:								
J-3.	(a) Affirmative action plans, policies and investigations and complaints.								
J-3.	(b) Description of grievance procedures.								
J-3.	(c) Identification of all pending employee grievances and grievance procedures concluded within the last 12 months, indicating the nature of the grievance and either the status of pending grievances or the resolution of those concluded.								
J-4.	Employment Regulatory Issues. All correspondence with and reports to federal and state agencies and other regulatory authorities relating to any employee dispute or complaint for the last three (3) years, including but not limited to OSHA, the State Department of Labor, the State Commission for Human Rights, and the Equal Employment Opportunity Commission.								

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J-5.	Key Executive Employment Contracts. (a) Copies of any agreements, including unwritten commitments or understandings or transactions not otherwise applicable to employees, with officers, directors or senior personnel relating to their employment or services including perquisites, compensation, insurance, incentives, indemnification, loans or guaranties, severance (including those triggered by a change of control or other affiliation), or other special or targeted benefits; and (b) A description of the Compensation Committee or other established methodology, if any, for determining level of executive compensation and a copy of any policy regarding executive compensation.								
J-6.	Handbooks. Copies of all employee handbooks and/or other written policies/policy statements, regarding the rights, privileges and obligations of employees.								
J-7.	Personnel Contracts and Other Arrangements. Copies of the following information: (a) a summary of any recent disputes with employees; (b) severance agreements in excess of \$100,000; and (c) loans and guaranties to or from directors, officers or employees or any related party								
J-8.	Incentive Programs. List of incentive programs and pay-out criteria (including service awards.)								
J-9.	Employee Background Checks. Description of CMC's process for conducting background checks on all prospective employees or contractors involved with patient care or with access to patients or patients' property.								
K. Material Litigation									
K-1.	Audit Responses. Copies of audit letter responses from law firms for the last three years.								
K-2.	Threatened or Pending Litigation and Administrative Proceedings. A list and description of all material (in excess of \$50,000) litigation, arbitration, administrative proceedings or governmental investigations, claims or inquiries, pending or threatened, including but not limited to, the Internal Revenue Service, the U.S. Department of Health Office of the Inspector General, Medicaid Fraud Control Unit, the Environmental Protection Agency, the Equal Employment Opportunity Commission, the Occupational Health and Safety Administration, state agencies with similar jurisdiction to each of the foregoing, insurance carriers (reports regarding pending litigation and incident reports), and private parties. For each such claim provide the name of the claimant, the nature of the claim, the status of the proceedings, copies of all pleadings, files, opinions of counsel, correspondence and analysis of material litigation status, consent decrees, injunctions and other documents relating to any pending litigation and a description of insurance coverage or reserves set aside for each such action and an estimate of potential exposure.								
K-3.	Settlements or Judgments. A list and description of judgments against, or settlements or releases entered into, during the last two years including copies of all settlement documents entered into during the last three years or which are currently in effect as well as copies of any decrees, orders or judgments of courts or governmental agencies issued during the last three years involving CMC and/or its affiliates.								
L. Data Privacy and Security									

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L-1.	Privacy Policies and Procedures. Copies of all Privacy policies and procedures with respect to data held by each entity.								
L-2.	Security Policies and Procedures. Copies of all Security policies and procedures for data held by each entity.								
L-3.	Business Continuity Planning. Description of GOH's business continuity plan, including a description of any testing in connection therewith.								
L-4.	Physical Security. Brief description and diagram of network infrastructure, and copies of documented physical security guidelines to ensure security of any buildings, data centers, computer rooms, critical computer infrastructure, etc.								
L-5.	Potential Data or Security Breaches. Descriptions of all known event(s) which could give rise to a claim as a result of a privacy or information security incident or data breach.								
L-6.	Actual Data or Security Breaches. Summary of all privacy, information security or data breaches for the last three years, including what actions were taken (including reporting) as a result of those breaches.								
L-7.	Retention and Destruction of Records. Copies of all data/information governance policies/guidelines and standards, including information governance categories, retention and destruction policies for each category.								
L-8.	Data Risk Assessment. Summaries of data risk assessment and risk management programs, including copies of any reports issued in connection with such programs for the last two years. Copies of the latest security risk analysis in compliance with HIPAA Security requirements.								
M. Other Documents or Information									
M-1.	Intellectual Property. (a) Copies of all material third party software licenses and description of program to ensure compliance with licensing requirements; and (b) list of any trade marks, patents or other intellectual property registered by CMC, together with copies of such registration.								
M-2.	Patient Satisfaction. Copy of any patient satisfaction survey results or other similar information for the past five years.								
M-3.	Other Information. Any other documents or information not requested above and which are significant to the business or condition, financial or otherwise of the entity making these disclosures.								
M-4.	Please complete the IT Due Diligence Request see Schedule 2.								
N. Financial - PwC (CMCHS, HH, & MHC)									
N-1.	Detailed monthly income statement and balance sheet trial balances by each entity in Microsoft Excel (GraniteOne Health, CMC Healthcare System, Inc., Monadnock Community Hospital, Huggins Hospital, and Eliminations to create the combined FS) from October 2015 through the latest month available in 2019.			PwC	If monthly Management packages can be provided since Oct-16 which include monthly P&Ls for the combined GraniteOne/CMC Healthcare System with all intercompany activity eliminated (as well as individual P&Ls for CMCHS, Monadnock, and Huggins) (request N-6), then this request can be removed. Note that since the 'combination' occurred on December 30, 2016, separate financials/Management packages for each hospital can be provided prior to this date.			Open	
N-2.	Mapping of trial balance accounts to the income statement and balance sheet as presented in the FY18 reviewed combined financial statements of CMC Healthcare System, Inc. and GraniteOne Health and Affiliates. To the extent any adjustments/topside entries are made to the detailed trial balances to tie to the reviewed combined financial statements, please provide those as well on a monthly basis.			PwC	This request may be closed depending on what is provided to satisfy N-1 (i.e. we will need to be able to reconcile and map the monthly financials Management eventually provides to the FY17 and FY18 audited/reviewed financial statements.			Open	

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N-3	Review combined financial statements of CMC Healthcare System, Inc. and Granite Health and Affiliates for the fiscal years ended September 30, 2016, 2017, and 2018. Provide a detailed P&L reviewed by the auditor. Please provide the finalized versions for FY16, FY17, and FY18.			PwC			4/22/2019	Complete	
N-4	Access to the external auditor's audit workpapers for the fiscal years ended September 30, 2017 and 2018.			PwC			5/15/2019	Complete	
N-5.	Detail of accounting policies, including but not limited to: a) revenue recognition b) accounts receivable allowance / bad debt expense c) any other reserves / accruals / subjective accounts / estimates / one-time accounting decisions *Please indicate if there have been any changes to any accounting policies over the past 3 years.			PwC				This can be discussed on a call with Management.	
N-6.	Monthly management / board of directors review packages since FY17, or detail of operating metrics including payer mix, salaries per FTE, operating margins, significant expenses as a percent of net revenues, days cash on hand, etc. Please provide monthly, if available.			PwC	If monthly Management packages can be provided since Oct-16 which include monthly P&Ls for the combined GraniteOne/CMC Healthcare System with all intercompany activity eliminated (as well as individual P&Ls for CIMCHS, Monadnock, and Huggins), then this request can satisfy N-1 as well. Note that since the 'combination' occurred on December 30, 2016, separate financials/Management packages for each hospital can be provided prior to this date.			Open	
N-7.	Management's view of historical EBITDA and any proposed adjustments, one-time income / expenses, non-recurring income / expenses, unusual income / expenses, and non-operational income / expenses			PwC				Open	
N-8.	Accounts receivable aging by payer as of September 30, 2018 and the latest month available in 2019 (please provide on a net accounts receivable basis after the allowance for doubtful accounts, if available).			PwC	Agings were received from the auditors as of Sep 30, 2018. Please provide as of the latest month available.			Partial	
N-9.	If available, accounts receivable credits aging by payer as of September 30, 2018 and the latest month available in 2019 (i.e. only provide the credit balances, not net with any debit balances).			PwC	Agings were received from the auditors as of Sep 30, 2018. Please provide as of the latest month available.			Partial	
N-10.	Days sales outstanding by payer in FY17, FY18, and YTD19.			PwC				Open	
N-11.	Monthly cash receipts reports from October 2017 through the latest month available in 2019. To the extent this is not available, please provide all monthly bank statements where net patient service revenues are deposited from October 2016 through the latest month available in 2019.			PwC	Request updated to only ask for FY18 and YTD19 cash receipts on a monthly basis (i.e. all cash receipts relating to net patient service revenues only).			Open	
N-12.	Detail of "non-operating income" and "non-operating expense" accounts since October 2015, if not at a detailed level in the trial balances requested in N-1.			PwC				This can be discussed on a call with Management.	
N-13.	Detail of any related party transactions since October 2016. Please include nature of charges from related parties and services being provided/received.			PwC	Any related party transactions with D-HH can be ignored for the purposes of this request, to the extent said services are provided at cost without a margin.			Open	

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N-14.	Budget for YTD19, as well as an overview of the Company's budgeting and forecasting process.			PwC	Per the audit workpapers, we understand budget to actual reviews are performed monthly by accounting personnel and the CFO and are reviewed with the Board and/or Finance Committee. If the latest Management package includes a YTD19 budget vs. actual analysis (request N-6), that will satisfy this request as well.			Open	
N-15.	Historical capital expenditures split between growth and maintenance for FY17, FY18, YTD19, and all projected years available.			PwC				Open	
N-16.	Reserve methodology and accounting treatment for the Medicaid Enhancement Tax and Disproportionate Share Hospital payments for the last 3 years.			PwC	Please provide for CMCHS, Monadnock, and Huggins.			Open	
O-1	O. Reimbursement - PwC (CMCHS) Listing of Medicare / Medicaid cost report status by cost report year (i.e., open, NPR'd, appealed, etc.) with dates including cost reports under appeal by year with description of appeal issue(s)			PwC				Open	
O-2	Provide Medicare and Medicaid third party (TP) reserve schedule / roll-forward that reconciles to most recently reported TP AR balances per the financial statements for last two fiscal years and current year to date reporting period. Provide any additional supporting documentation related to the tracking and reporting of balances.			PwC	2018 obtained. Please provide 3rd party due to/ from schedule for FY 2017	4/22/2019		Partial	
O-3	Provide Medicare / Medicaid filed cost reports for 2 most recent fiscal years and supporting documentation.			PwC			4/22/2019	Complete	
O-4	Provide estimates for those cost reports that have not been filed, settlement estimate data, key input factors and other supporting documentation. Including estimates and all assumptions, for the current year estimated Medicare / Medicaid settlement balances (i.e. DSH, BD, IME, etc.)			PwC				Open	
O-5	Provide reconciliation between Roll-Forward Schedules and the internal Financial Statements / Balance Sheet. Additional documentation required to support any variances.			PwC				Complete	
O-6	Provide tentative settlement adjustments, fiscal intermediary proposed and final audit adjustments, Notices of Provider Reimbursement(s), lump sum adjustments, and other documentation supporting the third party balances for the past two fiscal years. (Detailed documentation behind the schedule requested in item #1)			PwC				Open	
O-7	Listing of all supplemental payments received/acrued for, i.e. DSH, HIT, UPL, DSRIP, or any other supplemental governmental payments. Please provide rollover for any accruals specifying payments and changes to reserves in FY17, FY18, and YTD-19. Please provide month and GL accounts in which activity is recorded.			PwC				Open	
O-8	Provide a schedule summarizing any general reserves within the 3rd party settlement accounts for the past two fiscal years and the latest interim period.			PwC				Complete	
O-9	Provide RAC tracking and results summary documentation for the past 2 fiscal years. Please provide detail related to RAC audits and history of appeals. Please provide rollover for any RAC audit accruals specifying payments and changes to reserves in FY17, FY18, and YTD-19. Please provide month and GL accounts in which activity is recorded.			PwC				Open	

#	Description	Entity	CMC Responsible Person	DH Responsible Person	Notes	Date Required	Date Documents Uploaded	Review Status	Date Report Completed
O-10	If applicable, Provide documentation of any open investigations (current and prior), audits, or focused reviews relative to both federal and state government agencies including but not limited to the Fiscal Intermediary, Office Inspector General, Department of Justice, Medical Assistance Program, etc.			PwC				Open	
O-11	Provide documentation to identify any open appeals and related financial impact.			PwC				Complete	
O-12	List, by year, the Medicare and Medicaid Meaningful Use (MU) Incentive payments and any subsequent adjustments to the Medicare/MU Incentive Payments. Provide supporting documentation for meaningful use payments received in 2018 and prior.			PwC				Complete	
O-13	Provide summary of the Medicare IP payment rate and supporting documentation related to Medicare Value Based Payments and adjustments related to Hospital Acquired Conditions and Readmission penalties if applicable			PwC				Open	
O-14	Provide any internal or external reports / analysis performed to date related to reimbursement enhancement strategies and the estimated financial impact with supporting documentation			PwC				Complete	
O-15	Please provide the most recent fiscal year and current year Provider Statistical & Reimbursement Report (PS&R).			PwC				Open	
P. Reimbursement - PwC (HH & MHC)									
P-1	Listing of Medicare / Medicaid cost report status by cost report year (i.e., open, NPRd, appealed, etc.) with dates including cost reports under appeal by year with description of appeal issue(s)			PwC				Open	
P-2	Provide Medicare and Medicaid third party (TP) reserve schedule / roll-forward that reconciles to most recently reported TP AR balances per the financial statements for last two fiscal years and current year to date reporting period. Provide any additional supporting documentation related to the tracking and reporting of balances.			PwC	Huggins - Partial - Rcd FY 2018. Need prior FYs MCH - Complete.			Partial	
P-3	Provide Medicare / Medicaid filed cost reports for 2 most recent fiscal years and supporting documentation.			PwC				Open	
P-4	Provide reconciliation between Roll-Forward Schedules and the Internal Financial Statements / Balance Sheet. Additional documentation required to support any variances.			PwC				Complete	
P-5	Listing of all supplemental payments received/acrued for, i.e. DSH, HIT, UPL, DSRIP, or any other supplemental governmental payments. Please provide rollover for any accruals specifying payments and changes to reserves in FY17, FY18, and YTD-19. Please provide month and GL accounts in which activity is recorded.			PwC				Open	
P-6	Provide a schedule summarizing any general reserves within the 3rd party settlement accounts for the past two fiscal years and the latest interim period.			PwC				Complete	
P-7	Provide RAC tracking and results summary documentation for the past 2 fiscal years. Please provide detail related to RAC audits and history of appeals. Please provide rollover for any RAC audit accruals specifying payments and changes to reserves in FY17, FY18, and YTD-19. Please provide month and GL accounts in which activity is recorded.			PwC				Complete	
P-8	If applicable, Provide documentation of any open investigations (current and prior), audits, or focused reviews relative to both federal and state government agencies including but not limited to the Fiscal Intermediary, Office Inspector General, Department of Justice, Medical Assistance Program, etc.			PwC	JUA - Clawback			Open	
O. Tax - PwC (All tax-exempt and taxable entities that are subject to the proposed affiliation)									

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Q-1	Copies of all requests, memoranda, and other tax-related memoranda prepared internally by the company's tax advisors applicable to any current tax position.			PwC	For accuracy of copies, requests in Spanish and English are provided to state and local tax experts. No additional express notice subject to the privacy affidavit is applicable.			Complete	
Q-2	Details to any position taken on federal, state, and local tax returns for which there is material expertise, including copies of any opinion letters, correspondence, memoranda, or studies prepared by the company or its advisors regarding such tax-sensitive items.			PwC	Can be discussed on call with Management.			Complete	
Q-3	Current agreements involving litigation, arbitration, or settling extensions.			PwC	Can be discussed on call with Management.			Complete	
Q-4	All tax deficiency assessment notices from Federal, State, or local authorities received in the last seven years.			PwC	Can be discussed on call with Management.			Complete	
Q-5	Other notices or inquiries from the IRS or other taxing authorities, including responses and follow-up communications from the organization.			PwC	Can be discussed on call with Management.			Complete	
Q-6	Other notices or inquiries from the IRS or other taxing authorities, including responses and follow-up communications from the organization.			PwC	Can be discussed on call with Management.			Complete	
Q-7	Summary of non-income tax obligations (including sales and use, value added, property, payroll, and unclaimed property) including list of returns filed and taxes due in the past 3 years.			PwC				Open	
Q-8	Copy of tax-exempt bond post-issuance compliance policies.			PwC				Open	
Q-9	Copies of any records, checklists, inventories, internal audit summaries, etc. documenting compliance with IRC Section 501(c)			PwC	Can be discussed on call with Management.			Complete	
Q-10	Description of employee Qualified Transportation Fringe plans or arrangements, including mass transit and employee commuter parking.			PwC	Can be discussed on call with Management.			Open	
Q-11	A listing of individuals who received a Form W-2 and also a Form 1099 from the firm in the same year for the two most recent tax years, as well as an explanation for why both forms were issued.			PwC	Can be discussed on call with Management.			Complete	
Q-12	Policies or description of procedures for determining worker classification status (employee v. independent contractor)			PwC	Please provide policies for Huggins and Fibrabook Hospitals. Can be discussed on call with Management.			Complete	
Q-13	Access to internal personnel and outside advisors to discuss U.S. state and local tax matters.			PwC	Can be discussed on call with Management.			Complete	
Q-14	All federal and state income tax returns (e.g. Forms 1120 and 1065) of all non-essential entities in the state in the two past three years.			PwC				Complete	
Q-15	Copies of all IRS tax-exempt determination letters.			PwC	Original request C-13			Complete	
	<p>Carofrio Medical Center</p> <p>GMC Ancillary Health Services, LLC (GAHS), dissolved in September 2017)</p> <p>GMC Healthcare System, Inc.</p> <p>Huggins Hospital (HH)</p> <p>Monroeville Community Hospital (MCH)</p> <p>Stam's One Health</p> <p>Alliance Ambulatory Services</p> <p>Alliance Resources, Inc.</p> <p>Carofrio Medical Center Physicians Practice Associates</p> <p>SL Patel's Home</p>								

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Q-16	Copies of Forms 990 and/or other federal, state and local tax returns including those pertaining to unrelated business income (i.e. IRS Form 990Ts) filed for the last three (3) fiscal years and Forms PC for CMC and any partnerships and joint ventures. Copies of IRS ruling requests made and rulings received in last three years. Catholic Medical Center (990-T and state return(s) as applicable) CMC Ancillary Health Services, LLC (CAHS) (dissolved in September 2017) Huggins Hospital (HH) Menaheek Community Hospital (MCH) GraniteOne Health McGregor Street MOB LLC (2016 1065) Huggins Senior Housing (State returns as applicable)			PwC	Original request C-1b			Partial - open for listed returns in Column B	
Q-17	Copies of written financial assistance policy to comply with IRC Section 501(r). Huggins Hospital (HH) Menaheek Community Hospital (MCH)			PwC	Original request C-1c			Partial - open for HH	
Q-18	Copies of the debt collection policy and a description of the manner in which the hospital assures that it makes reasonable efforts to determine whether an individual is eligible for assistance under the hospital's financial assistance policy before engaging in extraordinary collection actions against patients. Huggins Hospital (HH) Menaheek Community Hospital (MCH)			PwC	Original request C-1d			Partial - open for HH	
Q-19	(e) Copies of emergency medical care policies to comply with IRC Section 501(r). Huggins Hospital (HH) Menaheek Community Hospital (MCH)			PwC	Original request C-1e			Complete	
R. Coding Compliance - PwC									
R-1.	Most recent 12 months 837I files for CMC Only (required to process coding and financial data through PwC's SMART software and provide a population to select a sample of medical records to perform coding and documentation assessment procedures). Quality Assurance - Historical internal and external quality assessment and audit findings / reports completed within the last 2 years - Documentation of all formalized QA processes including: frequency of assessments, sample size and selection processes, - Non-routine regulatory agency audit results for the previous 5 years - Non-routine payer audit results for the previous 2 years			PwC				Open	
R-2.				PwC				Open	
R-3.	- HIM Organizational charts (Coding Functions) - Full Coding Staff Roster, including Credentials			PwC				Open	
S. HR Due Diligence - PwC (CMCHS, HH, & MHC)									
S-1.	In addition to items specified in J-1(f)(vi), if available, provide actuarial valuation report for cash funding purposes for the 2018 plan year.			PwC				Complete	
S-2.	For the terminated Huggins defined benefit plan, provide the following information and answers to questions as applicable:			PwC				Complete	

#	Description	Entity	CMC Responsible Person	DH Responsible Person	Notes	Date Required	Date Documents Uploaded	Review Status	Date Report Completed
S-2.	(a) Did the plan submit to the IRS a request for a determination letter with respect to the plan's tax qualification status upon termination? Was it approved?			PwC				Complete	
S-2.	(b) Has the plan been subject to a post-distribution audit by the PBGC? If so, when and what was the result?			PwC				Complete	
S-2.	(c) Provide PBGC form 500 Standard Termination Notice Single Employer Plan Termination			PwC				Complete	
S-2.	(d) Provide PBGC form 501 Post-Distribution Certification for Standard Termination			PwC				Complete	
S-2.	(e) Describe the process under which the annuity provider was selected.			PwC				Complete	
S-3.	The requested items for defined benefit plans referenced in this Section and "J. Personal" relate to all relevant entities including Catholic Medical Center, Huggins, and Monadnock, as applicable.			PwC				Complete	
T. Compliance Program Assessment - PwC (CMCHS)									
T-1.	Interview with Chief Compliance Officer (for all entities if separate)			PwC				Open	
T-2.	Copy of the Compliance department organizational chart.			PwC	We were provided a narrative of the department and team. The only thing we can not see from what was provided is the reporting lines of the CCO.		5/21/2019	Partial	
T-3.	Policies, procedures & process documents associated with the core compliance program: <ul style="list-style-type: none"> - Establishment of Compliance Officer - Compliance Committee - Training & Education - Clear Lines of Communication - Auditing & Monitoring - Response to Detected Offenses - Formalized Disciplinary Guidelines 			PwC	We have not received P&P's for the following - Compliance Officer / Committee, Training & Education, Disciplinary Guidelines, Lines of Communication (Hotline / Internal Investigation Policy, etc.)		4/22/2019	Partial	
T-4.	Copies of compliance committee meeting minutes for the previous 3 year period.			PwC				Open	
T-5.	A copy of the hotline (including any other methods utilized to obtain compliance questions / concerns) log over the previous 3 years including current status of each item.			PwC				Open	
T-6.	A copy of the current and prior year compliance audit plan including status of each item.			PwC	We received the Audit Plan and Summary for FY 2019 but nothing to date that indicates what audits have been completed and any observations/findings from those audits. We also have not received anything for the prior year (FY18).		5/21/2019	Partial - May be able to understand through discussion with CCO	
T-7.	Policies, procedures & process documents associated with the following activities: <ul style="list-style-type: none"> - Annual Risk Assessment Process - Excluded Individual & Entities Periodic Assessments - Claim Overpayment Identification & Analysis - Physician Arrangement Execution, Management & Monitoring 			PwC			5/21/2019	Complete	
T-8.	A copy of the current and prior year compliance audit plan including status of each item.			PwC			N/A - Same as T-6 Above	Complete	