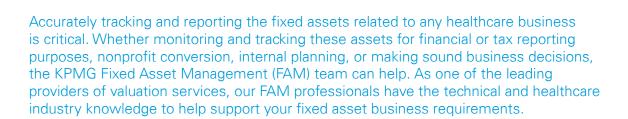


# Valuation & Business Modeling Services

### Fixed Asset Management services for healthcare providers



KPMG Healthcare FAM professionals are available to help your company determine if fixed assets retained in the financial and tax ledgers are accurate. The results of FAM activities can improve business performance as well as influence daily financial accounting practices. Additionally, our clients typically require services that affect financial and tax-related issues including nonprofit conversion, third-party cost reporting, insurable values, Medicare and Medicaid reimbursement requirements, Meaningful Use requirements, Stark compliance, SOX compliance, property tax reporting, and real property development planning.



#### A flexible approach

Every business tends to structure its fixed asset accounting differently. Based on your specific structure and logistical preferences, we will work with you to develop the most appropriate approach to your fixed asset requirements so that the resulting analysis and documentation meets your needs.



### Highly experienced tangible asset healthcare professionals

In today's industry environment, it is more important than ever to have a team of valuation professionals with specific healthcare industry knowledge and experience. KPMG has a committed team of valuation professionals with the right experience to provide practical and timely guidance on a wide array of FAM issues. These professionals are highly specialized and experienced in fixed asset and valuation requirements across the healthcare sector.

## Our healthcare FAM professionals can assist organizations when the following situations arise:

- Inventory management issues arising from insufficient tracking of asset additions and retirements making it difficult to reconcile asset ledger entries to physical assets on site
- Inaccurate asset ledgers inherited from prior transactions resulting in a lack of uniformity in fixed asset reporting
- Clinical engineering maintenance inventories that cannot be reconciled with accounting asset ledgers
- Implementation of a new fixed asset depreciation or ERP system
- Inconsistent componentization and tracking of fixed equipment and building systems.



#### **Fixed asset management services**

Our Healthcare FAM professionals can assist clients with:

- Mapping historical tax fixed assets ledgers to current book and inventory listings of the assets
- Identification of excess or underutilized real property assets
- Developing and implementing updated fixed asset ledger(s) that are custom tailored for your business requirements
- Validating and physical tagging of major movable equipment
- Preparing depreciable life studies
- Developing and implementing fixed asset policies and procedures that are designed to maintain the accuracy of the records on a prospective basis
- Evaluating alternatives for obsolete real property assets, considering local market trends and urban growth patterns that may affect these holdings
- Assisting with related valuation services such as determining fair value, fair market value, and orderly liquidation value of component assets for internal management use such as property tax, retirements/disposals, retirement obligations, transfers, and other related business needs.



### Contact us

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Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

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The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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