

# Appendix A

## L. Lamar Blount, CPA

### Professional Experience

- |                       |   |                                 |
|-----------------------|---|---------------------------------|
| <b>2003 – Present</b> | <b>Health Law Network, Inc. (HLN)</b>   | <b>President &amp; Founder</b>  |
|                       | <ul style="list-style-type: none"><li>• Directs consulting firm which includes CPAs, CFEs, MBAs, Revenue Cycle Managers, Credentialed Coding Professionals, Statisticians, and Valuation Experts. We focus on: medical billing, cost of care, reasonable medical charges, life care plan pricing, reasonable value of medical services, ICD &amp; CPT coding, facility &amp; professional fee billing, provider &amp; managed care payment disputes, clinical documentation, Medicare &amp; Medicaid compliance, FCA, statistical sampling, medical &amp; economic damages, health insurance, and forensic accounting.</li><li>• Served as consulting expert in 500+ cases in 43 states and provided plaintiff and defense expert testimony in multiple US District Courts and State Courts and testimony upheld in multiple Appellate Courts. Clients include privately held and publicly traded organizations, hospitals &amp; health systems, physicians, insurance companies, government agencies and plaintiff and defense law firms nationwide.</li></ul> |                                 |
| <b>2003 – 2023</b>    | <b>American Benefit Advisors, Inc. (ABA)</b>  | <b>Chairman &amp; Founder</b>   |
|                       | <ul style="list-style-type: none"><li>• Independent insurance broker and benefits consulting firm providing innovative solutions to employers through improved benefit plan designs and communications, including Health, Disability, Life, Dental, LTC and other benefits for privately held and public organizations with 2 to 1,000+ employees &amp; individuals. Licensed in multiple states. President 2003 – 2019.</li></ul>  |                                 |
| <b>1990 – 2002</b>    | <b>Healthcare Management Advisors</b>   | <b>Chairman &amp; Founder</b>   |
|                       | <ul style="list-style-type: none"><li>• Developed national consulting firm, which included MD, RN, RHIA, JD, MHA, and CPA consultants who served more than 1,600 hospitals and healthcare providers in all 50 states.</li><li>• Directed 100+ person staff who provided: training for physicians, coders, and billers; DRG and APC reviews; Medicare compliance services; Medicare &amp; Medicaid appeals; medical record, UR &amp; QA consulting services; reimbursement planning and appeals; operational reviews; contract coding; and litigation support.</li><li>• Clients included Memorial Hermann Health System, Emory Healthcare, Hospital Corporation of America, Veterans Administration, American Medical International, HealthSouth, Tenet, North Broward Hospital District, Inova Health System, Baptist Health System, Methodist Healthcare, Scott &amp; White Medical Center, and other organizations and law firms nationwide.</li></ul>   |                                 |
| <b>1981 – 1990</b>    | <b>Hyatt, Imler, Ott &amp; Blount – Atlanta</b>   | <b>Partner &amp; Co-Founder</b> |
|                       | <ul style="list-style-type: none"><li>• Co-founding partner of the tenth largest CPA firm in Atlanta (as of 1990). Developed the firm's audit and healthcare financial consulting practice, including DRG optimization, financial projections, medical record and utilization reviews, receivables management, litigation support, CON assistance, rate setting, chargemaster analysis, and financial feasibility studies.</li><li>• President of HOSPLAN Micro Systems (an affiliate) which developed and sold medical records, budgeting, rate setting and reimbursement software to 600+ hospitals nationwide. Designed RatePlan procedural rate optimization system in 1983 and used by 3M Consulting through 2010.</li></ul>   |                                 |

# Appendix A

## L. Lamar Blount, CPA

1974 – 1981

Ernst & Young - Atlanta

Healthcare Audit Manager

- Supervised substantially all financial audits and reimbursement consulting engagements of Georgia healthcare clients as well as Hospital Corporation of America (HCA) and Adventist Health System. Served as office coordinator for the firm's computerized cost report system and assisted national office in revisions of the KOSTPAK system and user support material.

### Education/Licenses/Certifications

- BBA with Major in Accounting - 1974 - Georgia Southern University
- Certified Public Accountant - 1976 - Georgia # 3625
- Certified Healthcare Financial Professional (HFMA) – 1997
- Fellow Healthcare Financial Management Association (HFMA) – 1998
- Property & Casualty Insurance Agent – 2001 - Georgia # 595707
- Life, Accident & Sickness Insurance Agent – 2002 - Georgia # 595707
- Certified in Financial Forensics (AICPA) - 2010 - # 4509

### Professional Societies and Associations

- American Academy of Economic and Financial Experts
- American Institute of CPAs
- Association of Healthcare Auditors and Educators
- Georgia Society of CPAs
  - Life Member - 2023
  - Healthcare Advisory Council - 2016 - 2020
  - Forensics & Valuations Task Force - 2013
  - Ethics Committee - 1995-1997
- Healthcare Financial Management Association
  - Georgia Board Member 1988-1989
  - Awards - Follmer Bronze, Reeves Silver, Muncie Gold, and Founders Medal of Honor

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## L. Lamar Blount, CPA

### Publications

- *Mastering the Reimbursement Process* – Second & Third Edition books - Co-author for AMA
- *Medical Office Manager* - Newsletter Editorial Board 1992 - 2020
- *HMA Strategy Advisor* – Newsletter Editor and Publisher 1990 - 2002
- *Strategy Advisor News* – Newsletter Editor and Publisher 2003 - 2004
- *Medical Records Briefing* - Newsletter Editorial Advisory Board 1992 - 2001
- *Report on Medicare Compliance* - Newsletter Editorial Advisory Board 1997 - 2001

### Lectures & Seminars Presented

- “Code of Conduct & Compliance Training” – June 2002, Neurology Associates
- “Compliance & Benefit Solutions” – February 2002, HBA & Colonial Life
- “Compliance – Getting Physicians’ Buy-In” – April 2000, HMA
- “Compliance Issues Ending in Court Cases” - 2011 National AHCAE Conference
- “Compliance Risks & Solutions for MDs” – July 2003, MCCG Family Practice Residency
- “Controlling Compliance Risks” – 2002, Association of American Physicians & Surgeons
- “Employee Benefit & ERISA Compliance Issues” – January 2013, Georgia HFMA
- “Hot Topics in Compliance” – January 2000, GHA; and February 2001, GA HFMA
- “Improving Coding Accuracy & Compliance” – September 2000, Covenant Health System
- “Knowing and Avoiding the OIG Compliance Targets” – January 2003, Georgia HFMA
- “Medicaid Forum – CFO Update” – December 1999, Georgia HFMA
- “Medical Billing Overview” – June 2019, MGC Atlanta Workers Comp & Litigation Seminar
- “Minimizing HIM Fraud and False Claim Risks” – March 1999, multiple HMA clients
- “ObamaCare – Employers Beware” – August 2013, Atlanta CPA Alliance
- “OIG & Auditing Issues” – 2010, National AHCAE Conference
- “OIG Compliance Targets” – February 2002, HFMA Dixie Institute
- “Reducing PFS Compliance Risks” – April 2000, HSI PFS Roundtable
- “Reducing Risks for Providers & CPAs” – August 2000, NY Society of CPAs
- “Self-Disclosure Protocol - Advantages and Pitfalls” – 1998 Health Care Compliance Institute
- “Small Business Survival & ACA Update” – May 2014, MS CPAs
- “Strategic Options for Employers Under the ACA” – May 2015, SHRM Atlanta
- “State of Compliance in Healthcare” – April 1999, Kentucky HFMA