

COMMUNITY
OPTIONS INC.
CORPORATE
COMPLIANCE PLAN

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CORPORATE COMPLIANCE PLAN

Contents

CORPORATE COMPLIANCE PLAN/CODE OF CONDUCT4

COMPLIANCE OFFICER.....5

COMPLIANCE COMMITTEE CHARTER5

Elements of COI’s Compliance Program6

CONDUCT OF EMPLOYEES, BOARD MEMBERS, VENDORS AND ASSOCIATES6

COMPLIANCE AREA NO. 1: BILLINGS7

Fraud and Abuse Laws8

False Claims Act and Related Statutes8

Questions or Concerns about Billing9

Anti-Kickback Laws9

COMPLIANCE AREA NO. 2: PAYMENTS.....9

COMPLIANCE AREA NO. 3: MEDICAL NECESSITY & QUALITY OF CARE- 10

Medical Necessity..... 10

Quality of Care 10

Quality Assurance and Performance Improvement..... 10

COMPLIANCE AREA NO. 4: GOVERNANCE 10

Conflict of Interest..... 11

Whistleblower Protection 12

Political Activity 12

Not-for-profit and Tax Exemption Considerations 12

Loans and Advances 12

Charitable Contributions 12

Wage and Hour Issues 13

COMPLIANCE AREA NO. 5: MANDATORY REPORTING 13

Reporting Requirements 13

Reporting and Refunding Overpayments: 60-day Rule 14

Reviews, Approvals and Inspections 14

Questions and Concerns About Mandatory Reporting 14

COMPLIANCE AREA NO. 6: CREDENTIALING 14

Professional Licensure and Credentialing 14

Federal and State Exclusion Screening 15

COMPLIANCE AREA NO. 7: BUSINESS OPERATIONS AND EMPLOYMENT MATTERS..... 15

CORPORATE COMPLIANCE PLAN

Harassment, Discrimination and Employment Issues 15

Immigration 16

Corporate Assets 16

Use of Alcohol or Illegal Drugs..... 16

Gifts and Gratuities..... 16

Business Expenses 16

COMPLIANCE AREA NO. 8: EDUCATION & TRAINING 16

COMPLIANCE AREA NO. 9: PROTECTION OF CONFIDENTIAL INFORMATION 17

Security 17

Cyber Security..... 17

Social Networking..... 17

Proprietary Information—Confidential Business Information 18

Employee Privacy..... 18

Accuracy, Retention and Destruction of Records..... 18

Key Component to Compliance: AUDITING) 19

CORPORATE COMPLIANCE PLAN

CORPORATE COMPLIANCE PLAN/CODE OF CONDUCT

POLICY

It is Community Options Inc. (COI) policy to comply with applicable federal, state and local laws and regulations and payer requirements. It is also COI's policy to adhere to the Code of Conduct that is adopted by the Board of Directors, the Chief Executive Officer and the Compliance Committee. The "Code of Conduct" describes the behaviors and practices that are expected by those who work at, or for, COI. The Corporate Compliance Plan operationalizes these expectations. It provides the practices, rules and laws related to each expectation, as well as a description of how an instance of failure to comply, both suspected and actual, is identified, managed, investigated and corrected.

COI's Compliance Program guides the organization's governing body, CEO, managers, clinicians, billing personnel and other employees in the efficient management and operation of an organization relative to its services and programs. The Compliance Program is to be used to augment and complement existing quality assurance and utilization review programs currently in place. It is incumbent upon COI's Senior Management to provide ethical leadership to the organization and to assure that adequate systems are in place to facilitate ethical and legal conduct. The Compliance Program also sends an important message to employees that while COI recognizes that mistakes occur, employees have an affirmative, ethical duty to come forward and report erroneous or fraudulent conduct, so that it may be addressed.

Implementation of this Compliance Program guidance may not entirely eliminate fraud and abuse. It is the responsibility of COI to mold the concepts contained within the program guidance to its individual culture, and institute a program that monitors the individual elements to assure ongoing program effectiveness. The Compliance Program promotes adherence to legal and ethical obligations.

Written Policies and Procedures and Standards of Conduct

COI maintains written policies and procedures, and standards of conduct. Policies and procedures and standards of conduct are presented to the Compliance Committee for review prior to submitting them to the Board of Directors for review and approval.

Annually, the Corporate Compliance Officer conducts an assessment of COI's Compliance Plan, Policies and Procedures, and Standards of Conduct to determine:

- a. If policies, procedures, and standards of conduct have been implemented.
- b. If policies, procedures, and standards of conduct are being followed.
- c. Whether policies, procedures, and standards of conduct are effective.
- d. Whether any updates are required.

Role in Compliance

The COI Compliance program applies to all persons (affected individuals) who are impacted by COI's risk areas including employees, chief executive and senior administrators, managers, governing body, corporate officers, contractors, agents, subcontractors and independent contractors. Employees, contracted practitioners, volunteers, interns, members of the Board of Directors, appointees, vendors, non-employees associated with COI and other affected individuals shall acknowledge that it is their responsibility to report any suspected instances of suspected or known noncompliance to their immediate supervisor or Corporate Compliance Officer. Reports may be made anonymously without fear of retaliation or retribution. Failure to report known noncompliance or making reports which are not in good faith is grounds for disciplinary action, up to and including termination. Reports related to harassment or other workplace-oriented issues are referred to Human Resources

CORPORATE COMPLIANCE PLAN

COMPLIANCE OFFICER

The Corporate Compliance Officer appointed is Lisa Smith, Chief Compliance Officer, who has a direct line of communication to the President of COI and Board of Directors. The Corporate Compliance Officer can help you when you are unable, for any reason, to assure yourself that the conduct in question is in fact appropriate, or if you believe that the problem has not been effectively remedied. Lisa Smith, Chief Compliance Officer may be contacted at:

Community Options Inc.
Telephone: 609-951-9900
Anonymous Reporting Hotline 833-719-0366
Email: Lisa.Smith@comop.org

The Compliance Officer oversees COI's compliance program, including drafting, implementing and updating policies and procedures to comply with federal, state laws and other rules and regulations required by COI's funding and oversight entities. Methods are established that are designed to improve COI's quality of service and reduce the risk of fraud, waste and abuse. Additional responsibilities include:

- Conducting an annual assessment of COI's compliance program effectiveness.
- Updating the COI's Compliance Work Plan annually to reflect the findings of the annual assessment and recommendations made by the Compliance Committee.
- Update COI's Compliance Plan, Standards of Conduct, and policies and procedures as needed based identified needs and changes to federal and state laws and regulations/standards associated with Corporate Compliance.
- Investigate and/or coordinate internal investigations related to COI's compliance, fraud, waste and abuse program.
- On a quarterly basis, the Board of Directors will receive an update on compliance related activities, including any identified areas of risk and/or concern.

COMPLIANCE COMMITTEE CHARTER

The Compliance Officer is the chair of the Compliance Committee. The Committee provides reports to the Board of Directors for any potential areas of non-compliance which require investigating areas of concern raised and remedying any deficiencies. Members of the Compliance Committee include the Chief Compliance Officer, other members of Senior Management, and a representative of the Board of Directors.

The responsibilities of the committee include:

- Review and approval of the annual training plan.
- Review existing policies and procedures which address the risk areas pertaining to the compliance program.
- Working with departments to develop policies and procedures addressing risk areas and encourage compliance according to legal and ethical requirements.
- Development of internal systems and controls monitoring the effectiveness of compliance policies and procedures.
- Determining appropriate strategies promoting compliance and detection of any potential violations.
- Monitoring internal and external audits to identify potential non-compliance issues.
- Monitoring implementation of corrective and preventative action plans.
- Developing a process to solicit, evaluate, and respond to complaints and problems.

CORPORATE COMPLIANCE PLAN

COMPLIANCE PROGRAM

Employees, board members, appointees, vendors, contracted providers, interns, volunteers, and non-employees associated with COI are expected to uphold COI's Code of Conduct and report concerns to the Compliance Officer directly and timely.

Reports of any compliance concerns may be made in person, in writing, over the telephone, or by email at the addresses and number designated above. Reports may also be made by calling the anonymous hotline at 833-719-0366, by email to Lisa.Smith@comop.org or can be marked "CONFIDENTIAL" and placed in a sealed envelope. In this situation, the reporter must provide as much information as possible regarding the concern.

Reports and communications received are deemed to be confidential and privileged. Upon receipt, the communication is reviewed, and appropriate investigatory steps are initiated by the Compliance Officer. The cooperation of the reporting individual may be sought during any investigation.

Conversely, the failure to cooperate with an investigation is considered unacceptable. Upon conclusion of the investigation, the Compliance Officer makes a recommendation to the Chief Executive Officer and/or Board of Directors for necessary follow-up action to be taken and determines which individuals shall have responsibility for such action.

COI is dedicated to handling inquiries efficiently, effectively and fairly. Nevertheless, any dissatisfaction with the Compliance Officer's actions or determinations also must be effectively and properly addressed and may be brought directly to the Board President, or to the President's designee.

Elements of COI's Compliance Program

This Compliance Plan is a critical element to implementing an effective compliance program as required by the Federal Office of the Inspector General and applicable State specific Medicaid Inspector Generals. Those elements include:

1. Written Policies, Procedures, and Standards of Conduct. §438.608(a)(1)(i)
2. The designation of a Compliance Officer and a Compliance Committee that operates and monitors the Compliance Program and initiates the actions necessary to correct any compliance problems. §438.608(a)(1)(ii) and (iii)
3. Compliance Program Training and Education. §438.608(a)(1)(iv)
4. Lines of Communication. Procedures to require employees to bring Compliance matters to the attention of the Compliance Committee without fear of retaliation, threats or punishment, §§438.608(a)(1)(v) and (vi)
5. Disciplinary Standards. §§438.608(a)(1)(v) and (vi)
6. Auditing and Monitoring. §438.608(a)(1)(vii)
7. Responding to Compliance Issues

CONDUCT OF EMPLOYEES, BOARD MEMBERS, VENDORS AND ASSOCIATES

At the core of COI's Compliance Plan is the expectation that employees, board members, appointees, vendors, contracted providers, interns, volunteers, and non-employees associated with COI follow not only the letter, but also the spirit and the intent of applicable laws, rules and regulations. To that end, all should fully comply with statutes, regulations and guidelines applicable to federal and state health care programs. Internal policies and protocols are honored as well, and all parties avoid not only improper conduct, but also the appearance

CORPORATE COMPLIANCE PLAN

of impropriety. Transparency is paramount to COI's success and employees. COI believes in fairness and honesty and expects individuals, employees, board members, vendors and associates are treated equally. COI respects the dignity of all persons, and expects that others also demonstrate that level of respect toward others.

Certain behavior assists in the fostering of such an environment, including that:

- Supporting those who obey the applicable laws, rules, regulations, policies or guidelines.
- Expecting honesty, trust and fair dealing in our relationships with others.
- Creating a professional atmosphere and encouraging conduct in which we can take pride.
- COI does not condone those who act in such a manner as to potentially bring discredit to our organization or tarnish our reputation.
- COI does not permit behavior that improperly discriminates against others, or that diminishes the dignity of others.
- Fosters an environment in which inappropriate or unlawful behavior is tolerated, encouraged, supported or is not effectively addressed and eradicated.
- COI does not allow any employees, board members, appointees, vendors, contracted providers, interns, volunteers, and non-employees associated with COI to ignore, condone, promote or fail to report inappropriate or unlawful behavior if it becomes evident.

The Office of the Medicaid has identified seven (7) areas that mandatory compliance programs must address. These areas are defined under 42 CFR 438.608(a)(1). COI's Compliance Plan provides you with guidance on each of those seven (7) areas below, as well as other risk areas COI has identified as important to address.

Disciplinary Standards

Violations of COI's Compliance Plan, Policies and Procedures and Code of Conduct will result in disciplinary action as outlined in the Employee Handbook. The Compliance Officer along with Human Resources will enforce disciplinary standards fairly and consistently.

COMPLIANCE AREA NO. 1: BILLINGS

Compliance with the billing requirements applicable to COI is being met in the following ways:

1. EHR for documentation for service delivery entry and billing which contains internal controls such as time stamp and electronic signature.
2. Independent Auditor review results shared with Compliance Officer and Committee
3. The Billing Department conducts monthly remittance reviews for any repeat billing denials
4. Compliance and Billing Departments internal audit for correct rate code and service
5. Self-assess to determine if number and value of adjustments are appropriate, and
6. Ensure separation of duties in billing and receipts functions.
7. Quarterly audits by the Compliance & QA Departments to assure accuracy of submitted claims, and results of audits are provided to the Compliance Committee for review.

However, compliance requires the commitment of all employees. Therefore, it is important for you to understand the key laws and rules that govern billing as well as the importance of complying with billing requirements and the risks of non-compliance.

CORPORATE COMPLIANCE PLAN

Fraud and Abuse Laws

“Fraud and Abuse” laws encompass a wide range of statutes and regulations that make certain billing practices unlawful and, in some cases, criminal. Below is a discussion of the key legal provisions to be aware of.

False Claims Act and Related Statutes

Most of our individuals are beneficiaries in the Medicaid and Medicare Programs. The following laws make it illegal for any person to: (i) knowingly* present, or cause to be presented a false or fraudulent claim to Medicare or Medicaid for payment or reimbursement for caring for such beneficiaries; (ii) knowingly make, use or cause to be made or used, a false record or statement material to a false or fraudulent claim; (iii) conspire to commit a violation of these laws; (iv) knowingly make, use or cause to be made or used, a false record or statement material to an obligation to pay or transmit money or property to the government, or (v) knowingly conceal or knowingly and improperly avoid or decrease an obligation to pay or transmit money or property to the government.

**“Knowingly” means that the person has actual knowledge of the information, acts in deliberate ignorance of the truth or falsity of the information, or acts in reckless disregard of the truth or falsity of the information and requires no proof of specific intent to defraud.*

- Federal Civil False Claims Act 31 U.S.C. 3729-3733
- Whistle Blower Protections
- Federal Program Fraud Civil Remedies Act 31 U.S.C 3801-3812

To comply with the relevant false claim’s laws, and to further verify the accuracy and appropriateness of claims submitted, COI has implemented the following to detect and prevent the following examples of false claims:

1. **Filing of claims for services not rendered.** COI uses an electronic health record “Therap” to capture documentation. Employees have individual password protected user accounts which are monitored by program administration. Documentation is reviewed by the Program Director for billing submission. Furthermore, Billing staff must review the completeness and check for inconsistencies in the documentation supporting the bill prior to submitting a claim.
2. **Submission of any claim which contains false information.** Claim forms must be reviewed for accuracy prior to presentation for payment.
3. **Filing a claim for the wrong service or wrong billing code.** Electronic Health Record templates are established with proper billing codes to match service authorizations. The Electronic Health Record built in quality control will not allow billing claim if service authorization is not attached. Further, Therap quality controls require documentation such as duration and/or service delivery to determine that the level of services provided is adequate to support a claim for payment.
4. **Filing of claims for services rendered that were not medically necessary.** Documentation submitted must be consistent with medical necessity requirements (“reasonable and necessary” in the context of Medicaid/Medicare). Parties shall communicate effectively so that documentation is consistent.

CORPORATE COMPLIANCE PLAN

Quality Assurance and the Compliance teams conduct reviews to determine the accuracy of documentation utilized to support claims for reimbursement.

Questions or Concerns about Billing

COI is committed to compliance with statutes, regulations, and guidelines applicable to federal and state health care programs, as well as private health care programs and payors, including a commitment to prepare and submit accurate bills. Therefore, employees and billing or coding consultants are expected to comply with statutes, regulations, and guidelines for federal and state health care programs, as well as the requirements of existing corporate integrity agreement(s) with the Office of the Inspector General.

If there is an uncertainty as to a claim or billing practice, employees are expected to contact their supervisor or contact the Compliance Officer immediately.

Possible consequences of any evidence of non-compliance include termination of employees and cancellation of agreements with contractors. Employees, board members, appointees, vendors, contracted providers, interns, volunteers, and non-employees associated with COI may also use the confidential disclosure program of COI to report any suspected violations.

Anti-Kickback Laws

The state and federal anti-kickback laws generally prohibit the knowing and willful solicitation or offer, receipt or payment of any remuneration (the transfer of anything of value) directly or indirectly, overtly or covertly, in cash or in kind, in return for referring an individual to a person or in return for purchasing, leasing, ordering or arranging for or recommending purchasing, leasing or ordering any goods, facility, service or item for which payment may be made in whole or in part under a federal health care program. It is important to note that an actual referral to or the mere recommendation of a service or item in return for anything of value can implicate these laws where the referral or recommendation was made with the intention of garnering a benefit.

Under the federal anti-kickback prohibition, a conviction can result in a fine of \$25,000 or imprisonment for five (5) years, or both. In addition, submitting a claim to Medicaid and Medicare that is the result of a violation of the anti-kickback statute also constitutes a violation of the False Claims Act.

Examples of the following practices have been found by government agencies to implicate the anti-kickback laws.

1. Free goods and services to or from referral sources.
2. Free items such as computers, supplies and products.
3. Gifts in exchange for new or continued business.
4. Discounts that are not properly documented and reported, or which are given with the intent to induce referrals to more profitable business.

COMPLIANCE AREA NO. 2: PAYMENTS

To safeguard that COI is appropriately paid in compliance with laws and requirements, COI takes the following actions to:

1. Track and analyze any overpayments and denials upon discovery and if necessary, disclose under Medicaid regulations.
2. Review of accounts receivable internal audits with the Compliance Officer.
3. Conduct internal and external audits for payments received to assess accuracy of billing and resulting

CORPORATE COMPLIANCE PLAN

payments.

4. Determine if billing and payment compliance programs are effective and if needed, corrected as necessary.

In addition, when overpayment is identified, an analysis is conducted and reported to the Corporate Compliance Officer for investigation if required within 60 days. Any inquiry or investigation is reviewed with the Compliance Committee to ensure all regulations are followed.

COMPLIANCE AREA NO. 3: MEDICAL NECESSITY & QUALITY OF CARE-

To establish that COI provides and is paid for medically necessary, code-compliant care and services, COI's Corporate Compliance Officer and Committee:

1. Provides compliance oversight of the quality process
2. The QA & Compliance Departments conduct internal audits to assess if quality requirements are being met and provide reports to respective clinicians and update the Compliance Committee.
3. Each clinician is expected to conduct self-review assessments and findings are reported to immediate supervisor.

Medical Necessity

The appropriateness, reasonableness, and necessity of medical services provided are a top priority. The medical care evaluation process is utilized to determine medical appropriateness of care.

Quality of Care

COI is committed to providing the care and services necessary to attain or maintain individuals' highest practicable physical, mental and psychosocial well-being in accordance with expectations and requirements of applicable laws. Everyone is entitled to receive ethical treatment in accordance with accepted standards of care and the COI Quality Improvement Plan. It should be the expressed goal of all parties to treat individuals, guardians and families with courtesy, compassion and dignity, while recognizing and honoring their rights to privacy and confidentiality. In this connection, parties shall fully familiarize themselves with the COI Individual Bill of Rights and conduct themselves in a manner that aligns with these rights.

In order to achieve this high level of care, COI:

1. Performs a comprehensive, accurate assessment of each individual and develops a comprehensive care plan that includes measurable objectives and timetables.
2. Provides adequate staffing levels of trained and supervised staff.
3. Implements an on-going quality improvement effort.

Recognizing that there may be some complications that are not preventable, the Quality Assurance Department conducts reviews to rule out deviations from acceptable standards of care.

Quality Assurance and Performance Improvement

It is expected that all parties, regardless of responsibility, will participate as appropriate in our quality improvement efforts. As part of the overall quality assurance and performance improvement plan, it is the responsibility of each of us to familiarize ourselves with the quality improvement activities applicable to our positions and to fully participate in and cooperate with the goal of total quality improvement.

COMPLIANCE AREA NO. 4: GOVERNANCE

To provide that COI has in place a governing body that faithfully and effectively discharges its

CORPORATE COMPLIANCE PLAN

oversight responsibilities, COI has undertaken the following:

1. Adopt a meaningful Conflict of Interest policy for governing body and management with reporting of unresolved conflicts
2. Conduct education and training for new Board Members and annually for all Board of Directors.
3. Include the governing body in compliance plan review and approval process
4. Include governing body in annual self-assessment and work plan process to include planning, tracking progress and budgeting
5. Provide audit reports and investigations to the Board of Directors as necessary

Below is a description of the key laws as well as policies that frame COI's governance:

Conflict of Interest

A conflict of interest can arise where an employee, board member, vendor or associate stands to benefit personally or at the expense of COI or where that individual is in a position to put his or her personal interests above those of COI. For the purposes of this section, "individual" is defined as an employee, member of the Board of Directors, Administration or Department Head. While conflicts can arise in many different contexts, COI expects that employees do not seek to benefit themselves, their family members, or significant others at the expense of their affiliation with COI. Employees are required to be familiar with the policies in this area.

Each year members of the Board of Directors, Administrative Staff, Department Heads, and employees are expected to complete and sign COI's "Code of Conduct" upon hire.

Although it is difficult to set forth all possible situations which might be considered as conflicting with COI's interest, the following are examples of situations which employees must avoid:

1. No employee should engage in or be employed by another organization that may interfere with the efficient performance of their duties as a COI employee.
2. No employee should have a financial interest in another organization or firm that is doing, or seeking to do, business with COI, or which is a competitor of COI. However, ownership of less than one percent of the securities of a publicly traded organization or firm shall not be considered significant or contrary to COI's policy.
3. Employees are required to disclose if they serve in any capacity such as a director, officer, in an organization that is competitive with COI. This provision does not include DSP employees, as it is understood that DSP employees may accept similar work with other health care organizations or companies.
4. No officer, manager, or supervisor should accept a position as an outside corporate director without the approval of the Board of Directors.
5. No employee should use other organization or Agency positions for personal gain such as by soliciting or accepting for personal benefit business opportunities that might otherwise accrue to the benefit of COI.
6. No employee should use for his or her personal benefit or disclose to an unauthorized person any confidential or proprietary information about COI or its operations.
7. No employee should borrow money from individuals or business associates (other than banks or other lending institutions) who conduct business with COI.
8. No employee should compete with COI by selling or offering to sell services similar to the services offered by COI.
9. No employee should purchase services or products for COI from their family members, or from business organizations with which they or their family are associated, without first obtaining written permission

CORPORATE COMPLIANCE PLAN

from the Compliance Officer, or designee.

Whistleblower Protection

Under federal and state law, COI is responsible to inform employees, board members, vendors and associates (each, a “Covered Person”) regarding (1) the Federal False Claims Act (the “FCA”), the State specific False Claims Act and other applicable State civil and criminal laws regarding false claims; and (2) protections for employees as whistleblowers under Federal and State laws. Covered Persons should be aware of the laws regarding fraud and abuse and false claims and report any issues immediately in accordance with this policy.

Any person reporting his/her own violation cannot utilize anonymous reporting to satisfy his/her obligation to report a Concern. In that circumstance, the person should report the concern directly to the Compliance Officer. (See policies: False Claims Act, Deficit Reduction Act of 2005 and Whistleblower Policy.)

Political Activity

Federal and state laws limit the nature and the extent to which we as an organization may participate in the political process. COI is prohibited by law from contributing to political candidates or officeholders. Our employees, of course, may participate in the political process if they desire to do so. Such participation, to the extent it includes campaigning or soliciting political support or contributions, must take place off grounds, unless specifically authorized. Our assets also cannot be used to support political activity or political candidates. Unless authorized, employees should not use their affiliation with COI in such a way as to suggest or imply that COI supports a particular candidate, party or issue.

Not-for-profit and Tax Exemption Considerations

COI is a not-for-profit organization and entitled to taxation exemption. COI cannot act for the benefit of an independent or private for-profit entity. This is commonly referred to as “private inurement” and is illegal under not-for-profit tax laws. COI cannot authorize or pay compensation and benefits that are unreasonable or in excess of the “fair market”. COI procures fair market value for rental property or space, services or materials purchased. Additionally, fair market value applies to excessive compensation or benefits and can be subject to taxation. This can lead to other sanctions including civil liability, personal liability of our Board members, senior officers and the recipients of the “excess” amounts, as well as the potential loss of our tax-exempt status.

Loans and Advances

Loans or guarantees to/for Board Members, Executive Officers, or members of their families are also specifically prohibited by applicable law or regulation and COI policy.

Charitable Contributions

As a not-for-profit charitable organization, COI depends upon contributions to support its programs and other charitable objectives. Fundraising activities are approved by and coordinated by Fundraising Development personnel.

Voluntary donations accepted must be unrelated to the value of any prospective services or supplies or to any actual or prospective referrals of business between donor and COI. If solicitation of monies or goods from vendors to COI is suspected, this is referred to the Compliance Officer for full investigation. Federal and state laws prevent kickbacks or payments for preferred treatment. Donations are referred to the attention of the Fundraising Department. Any monetary donations or other items of value received on behalf of COI, either as gifts or donations, are deposited in an appropriate institutional account. Donations or contributions are never used for personal benefit, or for the benefit of any person or entity other than COI; violations of this policy constitute grounds for termination.

CORPORATE COMPLIANCE PLAN

Wage and Hour Issues

As an employer, we are required to comply with applicable wage and hour laws, and other laws governing the employment relationship. COI employees are entitled to receive fair and equitable wages and benefits in connection with the service provided, and employees that are eligible may receive overtime pursuant to applicable policies or collective bargaining agreements. Employees are encouraged to bring any concerns or dissatisfaction in this regard to Human Resources, any member of the Compliance Committee, or to the Compliance Officer.

COMPLIANCE AREA NO. 5: MANDATORY REPORTING

COI seeks to address this area of compliance through the following measures:

1. Periodic review and testing of comprehensiveness of mandatory reporting of billing, payment, quality and contract matters
2. Report, repay and explain overpayments as required by the Affordable Care Act. The Corporate Compliance Officer assesses comprehensiveness of process and report to the Chief Executive Officer.
3. Conduct reviews and investigations for identified or reported areas of overpayment.

COI adheres to numerous reporting requirements under state and federal laws, and it is COI's policy to comply with reporting requirements. COI employees have a responsibility to report reporting requirements.

Reporting Requirements

Reports to various governmental bodies are required to be made in certain circumstances in connection with the following:

1. Billing and Overpayments
2. Professional misconduct by licensed health care professionals.
3. Infection Control
4. Allegations of Abuse/Neglect and/or Significant Incidents under State specific regulations.
5. Employees or Vendors identified on the Medicaid Exclusion List
6. Misappropriation of Funds
7. Loss and/or Destruction/ Damage of Records

Self-Disclosure:

Community Options, Inc. is required to report, return, and explain any overpayments that are received to the State Office of the Medicaid Inspector General Self-Disclosure Program within sixty (60) days of identification, or by the date any corresponding cost report was due, whichever is later.

Community Options, Inc. is required to report to the State Office of the Medicaid Inspector General Self-Disclosure Program any records that have been damaged, lost, or destroyed. This should be reported as soon as practicable, but no later than thirty (30) calendar days after discovery.

Overpayment

Routine internal audits are conducted to review compliance with Medicaid requirements and identify any Medicaid fund overpayments that may have been received. If overpayments exist, Community Options, Inc. is obligated to take corrective action, which includes reporting and returning any Medicaid overpayment identified to Medicaid's Self-Disclosure Program. Voiding or adjusting claims does not satisfy Community Options, Inc.'s obligation to report and explain the identified overpayment.

CORPORATE COMPLIANCE PLAN

Damaged, Lost or Destroyed Records

Community Options, Inc. is required to prepare and maintain contemporaneous records demonstrating their right to receive payment under the medical assistance program and furnish the records, upon request. If Community Options, Inc. becomes aware that their records have been damaged, lost or destroyed a report of that information to the Self-Disclosure Program is made as soon as practicable, but no later than thirty (30) calendar days after discovery.

Reporting and Refunding Overpayments:

60-day Rule

In compliance with the Affordable Care Act, COI will report and return any payor overpayment within 60 days after identification (or the date any corresponding cost report is due) or whichever is later (“the 60-day Rule”). Refer to Section 1128J(d) of the Social Security Act. There is no minimum monetary threshold; identified overpayments must be returned.

Reviews, Approvals and Inspections

State and oversight entity laws and regulations impose numerous recordkeeping and reporting obligations, in addition to those discussed elsewhere in this Compliance Plan. COI employees are expected to become familiar with these requirements and to maintain compliance. Failure to comply can lead to monetary penalties, to the implementation of detailed plans of correction, and in extreme circumstances, to the restriction of certified programs and services. Questions on specific provisions of state or federal requirements, or suspected violations, should be directed to the Administration, any member or the Compliance Officer.

Questions and Concerns About Mandatory Reporting

Any person who is aware of any incident or situation that may require reporting to a governmental agency should take steps necessary to bring it to the attention of the Compliance Officer. COI may notify its legal counsel if warranted. If any employee intentionally fails to make a report required by a governmental body or attempts to cover up facts that would warrant such a report, he or she is subject to internal disciplinary action, up to and including termination, and could also face criminal charges.

COMPLIANCE AREA NO. 6: CREDENTIALING

Licensed health care professionals providing individual care services must be fully capable of providing clinical responsibilities, with the mandatory education, licensure, and experience to do so known as “credentialing.” Below are some of the ways COI addresses this requirement:

1. Requiring copies of licenses and credentialing upon hire
2. Periodically check accuracy and comprehensiveness of active credentialing
3. For associates (non-employees) that provide Medicaid reimbursable services: Determine if they are independently required to have a compliance program.
4. Check excluded party lists as recommended.

Professional Licensure and Credentialing

No health care professional is permitted to provide individual care services on behalf of COI unless it has been demonstrated that he or she possesses the education, licensure, and experience necessary to perform his or her clinical responsibilities. Health care providers shall be properly credentialed. COI checks the status of the employee or independent contractors’ credentials upon hire and maintains a file on each health care provider that contains documentation of the clinician’s credentials.

CORPORATE COMPLIANCE PLAN

Personnel involved in hiring or engaging clinicians or health care providers should diligently be aware of credentialing requirements. Information or documentation indicating that anyone in COI has not adhered to the requirement for credentialing or licensure, should immediately be brought to the attention of COI Administration or the Compliance Officer

Federal State Exclusion Screening

The State Office of Medicaid Inspector General has issued clear guidelines against contracting with or employing individuals or vendors who have been excluded from federal and state program reimbursement. The effect of a Medicaid exclusion from federal and state health care programs is that no federal or state health care program payment may be made for any items or services:

1. Furnished by an excluded individual or entity; or
2. Directed or prescribed by an excluded physician (See 42 CFR S. 1001.1901). An excluded individual or entity that submits a claim for reimbursement to a federal health care program, or causes such a claim to be submitted, may be subject to a CMP of \$11,181 to \$22,363, increasing annually to reflect inflation, for each item or service furnished during the period that the person or entity was excluded (See 42 U.S.C. S.1320a-7a(a)(1)(D)). The individual or entity may also be subject to triple damages for the amount claimed for each item of service. (See 42 U.S.C. S. 1320a- 71a(a)).

Accordingly, COI does not enter business relationships with individuals or entities that have been excluded from participation in any federal or state program.

On a monthly basis, COI checks employees, vendors, and Board Members against the OIG List of Excluded Individuals/Entities (LEIE), and any State specific Exclusion list. These federal and state lists maintain information regarding entities debarred, suspended, proposed for debarment, excluded or disqualified under the non-procurement common rule, or otherwise declared ineligible from receiving federal or state contracts, certain subcontracts, and certain federal assistance and benefits.

COMPLIANCE AREA NO. 7: BUSINESS OPERATIONS AND EMPLOYMENT MATTERS

In addition to rules and standards for corporate compliance, there are expectations and standards regulating other areas of COI operations. Employees are expected to follow COI policies highlighted below.

Harassment, Discrimination and Employment Issues

Consistent with its mission values, COI is committed to equal opportunity and respect for human dignity. Unequal treatment or discrimination based upon gender, color, race, national origin, age, religious affiliation or belief, disability, sexual orientation or other non-performance which is inconsistent with COI's mission is unacceptable. We hire, promote and retain employees based upon their ability to meet occupational qualifications, and to effectively and efficiently carry out the obligations of their job. COI does not condone and does not tolerate conduct which demeans or undermines our individuals, families and employees or which creates or encourages a hostile or oppressive working environment.

Harassment of any sort is not tolerated, including such behaviors as violence, intimidation, sexual advances, exploitation and derogatory conduct that reflect unfairness. In relationships where there is unequal power, such as those between supervisor and his or her direct report, the person in the position of authority is obligated to avoid potential conflicts of interest, abuse of power, sexual or romantic relationships, or exploitation of any type of those he or she supervises. COI has developed and maintains various employment-related policies that

CORPORATE COMPLIANCE PLAN

are available through the Human Resources Department. COI expects that employees are familiar with and adhere to these policies.

Immigration

We are not permitted to employ anyone who is not a citizen or permanent resident of the United States, unless that person holds an appropriate visa or work authorization which allows him or her to work in the United States. It is our policy to fully comply with the immigration laws and, therefore, no person shall be permitted to work without providing documentation of citizenship or immigration status to our Human Resources Departments. Any concerns regarding immigration issues should be brought to the attention of the Human Resources Department.

Corporate Assets

Employees are responsible for the use of COI property, assets and resources employed or entrusted, (ex: computers, furniture, telephones, etc.) and not use COI assets, information, or position for personal gain.

Use of Alcohol or Illegal Drugs

COI is committed to a workplace that is free from the influence of alcohol and illegal drugs.

No employee may consume alcohol or other intoxicants while on duty. COI employees under no circumstances can use, possess, sell, purchase, provide, or be under the influence of alcohol, other intoxicants or illegal drugs while on duty.

Gifts and Gratuities

It is COI's policy that the receipt or giving gifts by COI personnel with vendors, governmental officials, or others who interact with COI is prohibited. No COI employee or Board Member should offer or receive a gift in circumstances where it could appear that the purpose of the gift is to improperly influence COI's relationship with a vendor, regulator, or other person or entity, including individuals supported by COI.

Employees may refer those offering them gifts to the Fundraising Office where they are able to donate to COI in that employee's name. Donations received in this manner are used for the benefit of COI Individuals.

Business Expenses

Similar to the receipt of or giving of gifts or entertainment, improper use by COI personnel of business accounts for expenses may present potential conflicts of interest. Other expenses, such as meals and business expenses must be reasonable and follow COI's Travel and Expense policies. Business expenses must be supported by appropriate documentation and properly recorded on COI's records.

COMPLIANCE AREA NO. 8: EDUCATION & TRAINING

COI is committed to complying with the OIG directive for education and training of employees and board members and to assuring a culture of compliance. Compliance training is conducted during orientation for new employees and within three months of appointing new board members. On an annual basis, employees and board members are trained on the Corporate Compliance Plan. In addition, mandatory education and training in specific compliance areas are conducted periodically. Additional training is provided for those with billing responsibilities. Attendance and participation in training programs is a condition of continued employment.

In addition to periodic training, the Compliance Officer disseminates any relevant, new compliance information to relevant parties.

CORPORATE COMPLIANCE PLAN

COMPLIANCE AREA NO. 9: PROTECTION OF CONFIDENTIAL INFORMATION

Confidential Information—Protected Health Information (“PHI”)

COI recognizes the paramount importance of confidentiality in the provision of health care and services. It is COI’s policy to keep information and records pertaining to an individual’s care, treatment, and services confidential in accordance with law. Personnel with access to confidential patient information and records are required to strictly adhere to COI’s confidentiality/HIPAA HITECH policies. Individual protected health information should never be copied in any format for personal use. No reference to protected health information in any manner should be made on any social media network. Only those authorized to transmit protected health information via email may do so using encryption only. Any copies of protected health information created for appropriate purposes must be removed from the copier (original and copies) immediately. Conversations regarding individuals must never occur in public areas, such as the elevator, café or hallway. Documents containing protected health information or sensitive information must not be left in public view, or in unsecured locations. Computers or terminals with access to confidential information should not be left unattended and should be locked when not in use. Passwords should never be shared.

Any employee who intentionally breaches an individual’s privacy will be terminated. If you become aware of unauthorized or inappropriate disclosure by COI personnel of confidential information or documents, you should contact your supervisor, the Compliance Officer, or a Compliance Committee member immediately.

Access to confidential information in the patient record is permitted only to personnel involved in planning or providing patient care or evaluating the quality of care and those responsible for payment for care on behalf of the patient, and as required by law. Any COI personnel engaging in unauthorized disclosure of information or in violation of the privacy rights of COI patients or others, may be subject to immediate termination, in addition to possible civil or criminal sanctions. Any personnel who become aware of such unauthorized disclosure should report it immediately to their supervisor or the Corporate Compliance Officer.

Security

COI complies with the Security Rule (45 CFR Part 160 and Part 164, Subparts A and C), which establishes a national set of security standards for protecting certain health information that is held or transferred in electronic form, or “electronic protected health information” (e-PHI). Within HHS, the Office for Civil Rights (OCR) has responsibility for enforcing the Privacy and Security Rules with voluntary compliance activities and civil money penalties. The Security Rule does not apply to PHI transmitted orally or in (non-electronic) writing.

Cyber Security

COI maintains an antivirus package, strong firewalls and ransomware as security to protect the digital workplace from the cyber threats that exist or may exist in the future. Employees are trained in awareness of the need for data security and integrity. COI’s IT Department has developed strategies and put systems in place in the event of a rapid response to a threat or breach, as well as preparedness. COI recognizes the best protection is education. COI’s IT Department provides leadership and employees information and resources to understand threats, how to identify a possible breach attempt and to be aware of risks. This provides an excellent first line of cyber defense. Staff have been educated about encrypting emails containing PHI, and routine system back-ups of data are conducted.

Social Networking

COI recognizes that social networking may be used by employees for personal, and in some cases, business

CORPORATE COMPLIANCE PLAN

purposes. COI also understands how the use of the internet, social network sites and blogs can shape the way the public views our services, employees and customers. COI respects the right of any employee to maintain a personal blog or post a comment on social networking sites. However, COI is also committed to ensuring that the use of such communications maintains COI's identity, integrity and reputation in a manner consistent with our values and policies. Employees are not to publish pictures or stories about individuals supported and any employee who chooses to do so will be held responsible and is grounds for disciplinary action.

Proprietary Information—Confidential Business Information

Employees of COI are responsible and accountable for the integrity and protection of business information used in connection with job duties. Examples of confidential information include:

1. Business information, such as financial, contract information and development plans;
2. Personnel information, such as job titles, levels, duties, skills or salaries; and
3. Any information disclosure of which could adversely affect the interests of COI.

Employees shall not during the term of employment or any time after termination, without the prior written consent of COI, disclose to any person, corporation, business, or other legal entity; or use for any purpose whatsoever, any business, financial, technical, or other information of COI of a confidential nature, or not generally or publicly known. Employees shall not share the use of such information, any vendor or any person, firm or corporation employed by or doing business with COI.

Employee Privacy

COI maintains personal information about Employees for various purposes, primarily relating to establishing and managing the employment. COI may also maintain personal information from other sources including previous employers, personal references or other third parties to whom the employee has given permission to disclose the information. An employee's consent may be required to request, use or disclose personal information. COI considers both the sensitivity of the personal information and the purposes for which COI uses the information. COI shall not use or disclose personal information for purposes other than what is authorized or required by law.

COI may disclose personal information about its employees for human resources and benefits administration and in the context of providing references regarding current or former employees in response to requests from prospective employers. Although COI protects and limits the use of personal information about employees that is disclosed to third parties, COI is not responsible for the subsequent uses or disclosure of the subject personal information by the third-party recipient such as government agencies.

Accuracy, Retention and Destruction of Records

Accuracy and reliability in the preparation, maintenance and submission of documentation and records, whether in hard copy or electronic is required by law, as well as COI policies. Documentation including individual records, payroll records, billing documentation and invoices must be maintained in accordance with COI policies and procedures. Assets and funds must be recorded in accordance with proper accounting procedures and COI policies.

The law requires COI to retain certain records and documents for specified periods of time (10 years). In order to comply with these obligations, COI has implemented systems of controls and policies to ensure proper maintenance, retention and destruction of records. Employees are expected to uphold these policies. No employee is to destroy or discard any records if they may be the focus of a pending investigation, or subject

CORPORATE COMPLIANCE PLAN

to a pending request. Employees should contact their supervisor or the Compliance Officer in the event of a potential violation of policies. Please refer to the Documentation Retention and Destruction of Records Policy. Records provide a basis for future treatment decisions and support for billing, as well as an important historical account of the actions taken by COI personnel. There are specific protocols on the completion, maintenance, and modification of these records, and employees are expected to comply fully with these protocols. Failure to do so can result in disciplinary action.

Key Component to Compliance: AUDITING

To assess compliance in our operations, COI conducts periodic audits that are performed by internal or external auditors. These audits are supervised by an Administrator and/or Compliance Officer or his/her designee. Audits include various departments and are designed to address payments, billing and other relevant compliance issues.

COI is committed to conducting its business ethically and in conformance with federal and state laws and regulations. Employees and independent contractors who upon investigation are found to have committed violations of applicable laws and regulations, the Corporate Compliance Program or the Code of Conduct is subject to appropriate disciplinary action, up to and including termination of employment or contract.

The following actions may result in disciplinary action up to and including termination:

1. Authorization of/or participation in actions that violate the law, regulations and
2. Corporate Compliance Program, including the Code of Conduct, and related policies and procedures.
3. Failure to report a violation by a peer or subordinate.
4. Failure to cooperate in an investigation.
5. Retaliation against a person for reporting a possible violation or participating in an investigation.

Human Resources is responsible for verifying that disciplinary actions taken as a result of the violation of COI's Code of Conduct and/or Corporate Compliance Program are appropriately documented and maintained in the staff member's personnel file or in the vendor file.

Disciplinary actions related to non-compliance with the law, regulations, and Corporate Compliance Program, including the Code of Conduct, are consistent with actions taken in similar instances of non-compliance.

When the determination is made that a compliance violation has occurred, the Compliance Officer notifies the CEO, and for independent contractors, the contractor's representative.

Ongoing evaluation is critical in detecting non-compliance and helps with the success of COI's Compliance Program. An ongoing auditing and monitoring system, implemented by the Compliance Officer is an integral component of our auditing and monitoring systems. This ongoing evaluation shall include the following:

1. Review of relationships with third-party contractors, specifically those with substantive exposure to government enforcement actions.
2. Compliance audits of compliance policies and standards; and
3. Review of documentation and billing relating to claims made to federal, state, and private payers for reimbursement, performed internally or by an external consultant as determined by Compliance Officer.

The Corporate Compliance Committee reviews auditing, assessment, and monitoring activities designed to detect and prevent ethical or legal violations. QA Department conducts assessments (audits) that help to verify

CORPORATE COMPLIANCE PLAN

that COI's practices are evaluated for consistency in application of policies and procedures and the implementation of appropriate corrective action(s) have been taken. Each audit, assessment or monitoring process is designed and implemented to program needs and provides for a complete representation of the integrity of procedures across organization and program regulations.

The Compliance Officer and the Director of QA recommend and facilitate auditing and monitoring of the identified risk areas related to compliance with laws and regulations, as well as COI policies, procedures, and standards of conduct. Risk areas may be identified through the regular course of business, external alerts, or internal reporting channels.

Potential risks are assessed by the Compliance Committee, based on information received through seminars and training sessions, COI's independent auditors and provider network member trade organizations relative to current audit activities both nationally and statewide. Division Directors/designees address any weaknesses identified by the audit process.

The compliance audit, in some cases, may generate a repayment with an appropriate explanation to the payer.

Additional Community Options, New York Policies related to Compliance:

- **Anti-Kickback Policy:** This document outlines the Anti-Kickback Policy of Community Options Inc. (COI), emphasizing the prohibition of kickbacks and unethical inducements in securing favorable treatment or services.
- **Code of Conduct Policy:** This document outlines the Code of Conduct Policy for Community Options Inc. (COI), emphasizing the importance of ethical behavior and compliance with laws and regulations in all business dealings.
- **Conflict of Interest Policy:** This document outlines the Conflict-of-Interest Policy applicable to all employees, board members, and associated personnel at COI, emphasizing the importance of conducting business without personal or financial motivations that could compromise integrity
- **Deficit Reduction Action Policy:** This document outlines the policies and procedures established by Community Options NY to comply with the Deficit Reduction Act of 2005 regarding the prevention of fraud, waste, and abuse in Medicaid programs.
- **Disclosure Policy:** This emphasizes that all employees must report any violations of the agency's Code of Ethics and provides confidential reporting methods, including an anonymous hotline. The Corporate Compliance Officer, Lisa Smith, is designated as the point of contact for compliance issues and can be reached through various means for assistance.
- **False Claims Act:** This document outlines Community Options Inc.'s (COI) policy regarding the Federal False Claims Act, emphasizing commitment to accurate billing and compliance with federal regulations.
- **HIPAA/HITECH Policy:** This document outlines the HIPAA and HITECH policy of Community Options Inc. (COI), emphasizing the protection of Protected Health Information (PHI) and compliance with federal regulations.
- **Overpayment Policy:** Community Options Inc. (COI) has established a disclosure policy to ensure compliance with Medicaid regulations regarding overpayments. The policy mandates that overpayments be reported and returned to the appropriate State office of the Medicaid Inspector General within 60 days of identification
- **Medicaid Exclusion and Background Check Policy:** This document outlines the Medicaid Exclusion Screening Policy and the Background Check Policy for Community Options Inc., ensuring compliance with federal and state regulations.
- **Stark Law Policy:** This document outlines the Stark Law Policy, which is designed to prevent physician self-referrals for designated health services (DHS) to entities with which they have financial relationships, ensuring ethical practices and avoiding conflicts of interest.
- **Whistleblower Policy:** This document outlines the Whistleblower Policy of Community Options Inc. (COI), which aims to uphold ethical standards and encourage reporting of unethical or illegal conduct without fear of retaliation.

CORPORATE COMPLIANCE PLAN

Code of Ethics and Values & Standards of Conduct

Community Options, Inc. has established a Code of Ethics to guide the actions of staff/ board members, treatment of those served and business/ financial practices and marketing.

Each new Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers will be required to review the pertinent code, indicating knowledge of it. Any staff member who violates one of the agency's Codes of Ethics may face corrective action. Board action may be taken with any board member who violates the Code of Ethics.

Code of Ethics – Treatment of Persons Supported

1. The following questions will serve as principles which will guide my actions in dealing with those individuals supported by Community Options, Inc.

Do my actions...

- A. *Promote self-esteem in those we support?*
- B. *Demonstrate empathy and a willingness to use insights thus gained in such a way as to improve the situation?*

2. Persons supported must always be treated with respect and dignity, regardless of disability.
3. Professional relationships/boundaries will be maintained at all times by the Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers.
4. The input of persons supported into the process is not only important, but it is paramount. That input should always be accepted in a respectful manner.
5. Persons supported give up no legal rights when they join Community Options, Inc. Hence, an individual's legal rights must be respected at all times.
6. An atmosphere must be maintained in which those supported may learn and develop.
7. The agency must be ever mindful of the attitudinal, architectural, and communications barriers that may exist in the agency. Where barriers exist, the agency must consider corrective action.

Code of Ethics- Staff Members

1. I will do my best to see Community Options, Inc. meets the need of the persons supported.
2. I will respect the value and dignity of all individuals.
3. I will do my best to create and maintain a climate of loyalty, trust, and mutual respect.
4. I will support a work atmosphere where the work of each individual is respected as important.
5. I will recognize the excellent work done by other staff and persons supported.
6. I will strive to speak to everyone in a friendly, positive, enthusiastic, and courteous way.
7. I will support a work atmosphere that is open and non-secretive while being mindful of the need for confidentiality.
8. I will support the decisions of management. I may state my position. Ultimately staff must follow the management's decision.
9. I will be loyal to the agency. I will refrain from doing anything that might bring discredit to the agency.
10. I acknowledge that enthusiasm and a positive attitude always make for a better workplace.
11. I will uphold applicable laws and regulations, going beyond the letter of the law to protect and/ or enhance COI's ability to meet its mission.
12. I will be a responsible steward of COI's resources.
13. I will strive for personal and professional growth to improve my effectiveness.
14. I will carefully consider the public perception of my personal and professional actions, and the effect my actions could have on COI's reputation in my community and elsewhere.

CORPORATE COMPLIANCE PLAN

Code of Ethics- Board of Directors

1. I will do my best to see COI operate in a manner that upholds the agency's integrity and merits the trust and support of the public.
2. I will strive to uphold applicable laws and regulations, going beyond the letter of the law to protect and/ or enhance COI's ability to accomplish its mission.
3. I will treat others with respect, doing for and to others as I would have done for and to me in similar circumstances.
4. I will be a responsible steward of COI's resources.
5. I will take no actions that could benefit me personally at the unwarranted expense of COI's avoiding even the appearance of a conflict of interest.
6. I will carefully consider the public perception of my personal and professional actions, and the effect my actions could have, positively or negatively, on COI's reputation in my community and elsewhere.
7. I will strive for personal and professional growth to improve my effectiveness as a COI's Board Member.
8. I will refrain from unwarranted intrusion into the responsibilities of COI's operational management.

Code of Ethics – Financial Practices

1. The financial practices of Community Options, Inc. shall be handled in accordance with the applicable federal, state, and local laws.
2. The financial matters shall be conducted within the standards of commonly accepted, sound financial management practices.
3. The financial matters that fall within the purview of the agency's financial management policies shall comply with those policies.
4. The financial matters covered by the agency's bylaws shall be handled in accordance with those bylaws.

Code of Ethics- Agency Marketing Activities

1. Marketing activities are part of Community Options, Inc.'s accountability to the public.
2. Marketing activities/efforts shall always respect the dignity and privacy of those supported.
3. Marketing activities will never knowingly mislead/misinform the public or misrepresent Community Options, Inc.
4. Marketing activities will uphold the integrity of Community Options, Inc. so as to merit the continued support and trust of the public.

CORPORATE COMPLIANCE PLAN

Standards of Conduct

Community Options, Inc. (COI) Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers are expected to comply with the following standards:

1. Business Principles:

- a. Maintain Confidentiality of COI Records: Community Options, Inc. is responsible and accountable for the integrity and protection of its business information. Agency records and documents (in any form or media) are the sole property of the agency and thereby considered confidential by its nature, except as provided by law or regulation. No Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers shall disclose to others any confidential information obtained during the course of employment work (paid or unpaid) or receipt of reports, which have not been published or disclosed, to the public. Documents and electronic media containing sensitive information on the individuals served, staff, consultants, non-employees, volunteers, board members and other representatives of the agency must be carefully handled and properly secured. If any Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers observe or become aware of a breach of this policy including misuse of confidential information, or an unauthorized or unrecognized individual using a computer terminal in an area familiar to you, immediately contact a supervisor.
- b. Avoid Unauthorized Use of COI Assets: It is the obligation of agency representatives to protect the assets of the agency. Community Options, Inc. property, such as office supplies, office equipment, vehicles, and property, may not be used for personal reasons. Any misuse or misappropriations of agency funds, information, equipment, facilities or other assets may be considered criminal behavior and can bring severe employment and legal consequences.
- c. Maintain the Corporate Image: Community Options, Inc.'s reputation and identity are among its most valuable assets. Agency representatives are expected to conduct themselves in a manner that reflects positively on the agency's image and identity, both internal and external. No one should act in a way that adversely affects the reputation or image of the agency with employees, volunteers, individuals served, or with the community at large.
- d. Have Job Accountability: Each Board of Trustee, appointee, associate, employee, contract provider, non-employee associated with COI, intern and volunteer are responsible for knowing and executing the responsibilities of his or her job. This means the Board of Trustee, appointee, associate, employee, contract provider, non-employee associated with COI, intern and volunteer are held accountable for the quality of the work he or she produces. In addition, management is responsible for ensuring that they have provided their employees and non-employees with the necessary information to do their jobs.
- e. Avoid Conflicts of Interests: Each Board of Trustee, appointee, associate, employee, contract provider, non-employee associated with COI, intern and volunteer has a primary business responsibility to the agency and is expected to avoid any activity that may interfere or have the appearance of interfering with their performance. A conflict of interest exists if a Board of Trustee, appointee, associate, employee, contract provider, non-employee associated with COI, intern and volunteer outside business or other interests may affect adversely, or have the potential to affect adversely, his or her motivation, objectivity, loyalty or performance. In addition, a potential conflict of interest occurs when an individual's personal or private interests might lead an independent observer to reasonably question whether the individual's professional actions or decisions are influenced by significant personal interest, financial or otherwise.
Some examples situations in which Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers may encounter conflicts of interests are:
 - Having a relationship with a person served outside of the workplace and/or employment by a person served or family member of a person served.

CORPORATE COMPLIANCE PLAN

- The employment of family members or close personal friends as contractors, suppliers, or employees of the agency.
- Romantic relationships between supervisor and subordinate.

- Using agency assets, including agency time, name, information, equipment or facilities, for personal use.
- Misuse of information obtained by an employee during the course of his or her employment.

- Soliciting personal cash or non-cash gifts of any amount or value from any person or business that has a relationship with the agency.

- Accepting personal cash gifts or non-cash gifts of any amount from any person or business that has a relationship with the agency. This includes the people we support and their family members.

If any matter exists that might be a conflict of interest or creates the appearance of a conflict of interest, employees and non-employees should consult their supervisor or Human Resources to assess whether a problem exists.

- f. Adhere to Agency Media Communication Policy: It is Community Options, Inc.'s policy to provide open, accurate, and consistent communication to the public. To maintain the consistency and accuracy of the information, executive directors are designated to respond to inquiries. Only those designated are authorized and responsible for releasing information at the appropriate time and for guarding against the disclosure of confidential information. Inquiries regarding the media communication policy should be directed to the President/ CEO.

2. Quality of Care

- a. Refrain from Abuse: Community Options, Inc. Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers shall not engage in any activities that constitute abuse of persons receiving services. The Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers are mandated to report incidents of abuse, neglect and exploitation.
- b. Follow an Individual's Service/ Support/ Habilitation/ Education Plan: Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers are expected to comply with an individual's plan and communicate any changes in the plan to the necessary parties in accordance with local, state, federal and agency requirements. Goals and objectives and other required notes must be accurately documented.
- c. Maintain Appropriate Interactions with Individuals Served: Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers must maintain professional relationships with the individuals they support. There shall be no personal financial transactions between employees or agency representatives and the individuals we support. It is expected that employees and non-employees will model appropriate and acceptable behavior while in the presence of the individuals supported by the agency.
- d. Safeguard the Privacy of Persons' Served: Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers shall treat clinical and program information as confidential and utilize such information in a professional manner. Any Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers who engage in unauthorized disclosure, access to, or misuse of information in violation of the individual's privacy rights may be subject to disciplinary actions in addition to civil or criminal sanctions. Any Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI,

CORPORATE COMPLIANCE PLAN

interns and volunteers who become aware of such unauthorized disclosure should immediately report this to the Chief Compliance Officer.

3. Legal Obligations and Compliance

- a. To Maintain a Safe and Healthful Workplace: Community Options, Inc. has a commitment to maintaining a safe and healthy workplace for employees and non-employees. As part of this commitment, the agency maintains reasonable safety rules, practices and procedures to the Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers. At the same time the agency expects the Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers to be efficient and productive in performing their job duties.
- b. Refrain from Misrepresentation: Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers shall be honest and make no representation or dishonest statements in conducting agency business affairs. The Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers must report and record information accurately and honestly including marketing materials, individual records, requests for payments, time sheets, financial reports and other similar documents, which relate to business activities.

Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers are not authorized to act as a witness for any legal, financial or medical document such as powers of attorney, guardianship and advance directives. Any questions regarding the witnessing of documents should be brought to the Executive Director. Employees of COI are authorized to witness any COI issued document, such as acknowledgement forms and COI employment forms.

- c. Comply with Fundraising Standards: Community Options, Inc. adheres to acceptable fundraising standards. Only fundraising activities, which benefit COI, and the programs or services are allowed and must be specifically authorized by the President/CEO or designee. Fundraising events must be consistent with the mission, vision, goals, mandates and values of Community Options, Inc.

The funds obtained as a result of fundraising activities on behalf of COI must be forwarded to the Fiscal Office for appropriate recordkeeping.

Additionally, personal fundraising/solicitation of any kind is prohibited. An employee may not solicit another employee while either person is on work time. Similarly, the distribution of advertising material, printed or written literature of any kind in working areas of COI is prohibited at all times. Examples of impermissible forms of solicitation include:

- The collection of money, goods, or gifts for any type of group
- The sale of goods, services, or subscriptions outside the scope of official organization business
- The circulation of petitions
- The distribution of literature not approved by Community Options.

- d. Submit Accurate Billings and Financial Reports: Billing activities are performed in a manner consistent with Medicaid and other payors' regulations and requirements. The agency will comply with pertinent regulations in billing practices, including, but not limited to, specific program requirements, need for service, procedure codes, etc.

Billing and claims generated must accurately reflect that services rendered are supported by relevant documentation and are submitted in compliance with applicable laws, rules, regulations, and program requirements. Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers should never knowingly make or present improper, false, fictitious

CORPORATE COMPLIANCE PLAN

or fraudulent claims to any government or private health care program, employee, department or agency. Improper activity can include, but is not limited to:

- Misrepresentation of Services
- Duplicate Billing
- Multiple Coverage
- False Claims Statements
- Falsifying dates on a claim

- e. **Refrain From Accepting Kickbacks:** The term “kickback” is defined as the giving of remuneration of any kind, which is interpreted under the law as “anything of value”. In the United States, it is illegal to provide, offer or accept a kickback or bribe. A kickback or bribe may be defined as any money, fee, commission, credit, gift, and gratuity, thing of value or compensation of any kind that is provided directly or indirectly, and that has as one of its purposes, improper obtaining or rewarding or favorable treatment in a business transaction.

No Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers shall solicit, receive, offer to pay, or pay remuneration of any kind in return for referring an individual for items, services, or purchasing, leasing, ordering, or arranging goods, facilities, services or items for which payments may be made under federal, state, or local programs.

Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers should avoid the offering or receipt of a gift in circumstances where it could appear that the purpose of the gift is to influence COI’s relationship with a vendor, regulator or person or entity.

- f. **Be Familiar with Regulations Governing Areas of Responsibilities:** Community Options, Inc. is licensed by a number of regulatory and accreditation organizations. Employees and non-employees must be familiar with program regulations governing areas of responsibility, receive and understand new regulations and/or expectations and inform the supervisor of any possible issues of noncompliance. The Board of Trustees, appointees, associates, employees, contract providers, non-employees associated with COI, interns and volunteers are responsible for the compliance with these licenses.

4. Human Resource Principles and Community Involvement

- a. **Comply with Labor & Employment Laws:** Community Options, Inc. fully complies with labor laws and statutes regarding employee- employee relationships and workplace environment.

Community Options, Inc. only employs persons who are legally authorized to work in the United States consistent with federal laws. The appropriate documentation of citizenship status must be presented at the time of hire.

- b. **Comply with Payroll Deductions:** Community Options, Inc. fully complies with the salary-based requirements of the Fair Labor Standards Act (FLSA). COI prohibits management staff and the payroll office from making improper deductions from the salaries of employees.
- c. **Embrace Diversity:** Community Options, Inc. respects and welcomes diversity in its employees, individuals served, contractors, and other representatives.

There shall be no discrimination activity against any person for any reason, including race, religion, national origin, creed, age, gender, ethnic background, sexual orientation or disability except where a bona fide occupation qualification is involved.

Community Options, Inc. is an equal employment opportunity employer.

CORPORATE COMPLIANCE PLAN

- d. Display Ethical Personal Conduct: Ethical personal conduct on the job means treating oneself and others with respect and fairness. Workplace harassment includes both sexual harassment and harassment in a more general nature. Sexual harassment includes both quid pro quo and hostile work environment scenarios. Other forms of harassment include unwelcome or unwanted attention or discrimination conduct based on an individual's race, color, creed, religion, national origin, gender, sexual preference, marital status, age, and/or disability. Examples of harassment include, but are not limited to inappropriate jokes, offensive body language, or offensive materials such as sexually explicit pictures. It can include verbal, nonverbal or physical abuse. Something considered harmless by one person may be perceived as harassment by another. COI expects employees and non-employees to conduct themselves in a manner appropriate to the workplace and to keep work environments free of harassment.
- e. To Maintain Employee Privacy: Every employee has the right to confidentiality of certain employment records as well as the privacy of personal activities outside of business hours. In turn, the agency has the right to access to agency property and communication, records and information created in the business setting. By using agency property and/or creating such records and information, the employee consents to such access.

The agency will not release information regarding current employees without written consent unless it is required by a program survey or subpoena. An internal investigation may at times require the review and/ or release of certain personnel information to agency personnel, law enforcement, and/or oversight bodies.

- f. Refrain from Substance Abuse and Unsafe Workplace Behavior: In order to provide a safe and healthy workplace for Community Options, Inc. employees, non-employees, representatives and persons served, and to promote an efficient and productive workforce employees, non-employees and representatives are prohibited from:
- Manufacturing, selling, purchasing, transferring, using or possessing illegal drugs narcotics, or other unlawful substances or materials on the agency premises, or while conducting business for the agency.
 - Manufacturing, selling, purchasing, transferring, using or possessing on COI's premises, substances or materials not authorized by COI (such as firearms, weapons, intoxicating beverages, drug paraphernalia, or medically authorized drugs used improperly or unsafely).
 - Reporting to the workplace or working if their ability to perform their job is impaired by the use of alcohol, a controlled substance, an illegal substance, intoxicant or prescribed medication.