

**ACCREDITED AIDES-PLUS, INC.  
COMPLIANCE PROGRAM  
FOR FISCAL INTERMEDIARY SERVICES UNDER THE  
CONSUMER DIRECTED PERSONAL ASSISTANCE  
SERVICES PROGRAM**

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## COMPLIANCE PROGRAM LETTER

To all Officers and Directors, Employees, Consumers, Personal Assistants, Contractors, Vendors, Volunteers and other persons affiliated with Accredited Aides-Plus, Inc. (“Accredited” or the “Company”).

For purposes of this Corporate Compliance Program (“Compliance Program”), “Affected Individuals” is defined as all persons who are affected by the Company’s risk areas, including employees, the chief executive and other senior administrators, managers, contractors, agents, subcontractors, independent contractors, consumers, personal assistants, governing body and corporate officers.

The Company is committed to providing high quality services to its clients while maintaining its honesty and integrity in all business activities. The Company conducts its business ethically and legally, within the letter and the spirit of the law, in particular, all Medicaid fraud and abuse laws. We require compliance with all applicable laws and regulations, and expect the highest moral and ethical standards, in a manner of responsibility and accountability.

For this reason, we have designed, developed, implemented and enforce our compliance program (“Compliance Program”) which includes our standards of conduct (“Standards of Conduct”) and policies and procedures to reaffirm the Company's commitment to fulfilling business ethics, policies and standard of conduct and to guide and direct everyone in fulfilling their roles with the Company. The Company is committed to a program that is effective in preventing, detecting and correcting fraud, waste, abuse and non-compliance with Medicaid program requirements. Our Compliance Program is well integrated into our operations and supported by the highest levels of the organization, including the Chief Executive Officer, senior management and the Governing Body. Additionally, our Compliance Program promotes adherence to our legal and ethical obligations and is designed to prevent fraud, waste and abuse likely to occur in our determined risk areas and organizational experience.

For purposes of our Compliance Program, we have defined the following terms:

1. Affected Individuals- all persons who are affected by the Company’s risk areas, including employees, consumers, personal assistants, the Chief Executive and other senior management, administrators, contractors, agents, subcontractors, independent contractors, Governing Body and corporate officers.
2. Review Period – OMIG’s designation of a specific time period.

3. Fraud – Fraud means an intentional deception or misrepresentation made with the knowledge that the deception could result in an unauthorized benefit to the provider or another person and includes the acts prohibited by section 366-b of the Social Services Law.
4. Waste – the overutilization of services, or other practices that directly or indirectly result in unnecessary costs to the Medicaid program.
5. Abuse - means practices that are inconsistent with sound fiscal, business, medical or professional practices and which result in unnecessary costs to the medical assistance program, payments for services which were not medically necessary, or payments for services which fail to meet recognized standards for health care.
6. Contractors – Contractors that provide contracted roles and responsibilities within the Company’s identified risk areas are subject to the Company’s Compliance Program. The Company will modify existing contracts to indicate that Contractors are subject to the Company’s Compliance Program and must comply with written policies and procedures, training and all aspects of the Program as it relates to the provision of services that the Contractor’s provides.
7. Governing Body shall mean the policy-making body of the Company.
8. Organizational Experience means the required provider’s:
  - (i) knowledge, skill, practice and understanding in operating its compliance program;
  - (ii) identification of any issues or risk areas in the course of its internal monitoring and auditing activities;
  - (iii) experience, knowledge, skill, practice and understanding of its participation in the MA program and the results of any audits, investigations, or reviews it has been the subject of;
  - (iv) awareness of any issues it should have reasonably become aware of for its category or categories of service.

Our compliance training will provide education and guidance for all employees including all senior administrators, managers, chief executives and the governing authority. The training includes how to handle potential compliance issues and how to communicate those issues to the appropriate compliance personnel. Additionally, our plan includes a non-intimidation and non-retaliation policy for good faith reporting, investigating issues, self-evaluations, audits, remedial

actions and reporting to appropriate officials. Such training and education shall occur at the orientation for new employees and new appointment of a chief executive, manager or Governing Body member, as well as annually thereafter.

We are determined to maintain the high professional, ethical and legal standards set forth by the Compliance Program, and we believe that each Affected Individual plays an important role in supporting these guiding principles. We urge you to become familiar with the policies and procedures outlined in this Compliance Program. If any part of the Standards of Conduct or Compliance Program is unclear to you, or if you have questions or concerns about a situation you are confronting, please seek assistance from your supervisor or the compliance officer (“Compliance Officer”) as set out in this Compliance Program. The Compliance Officer can be reached directly at (845) 425-0990, via email at [aaron@accreditedaides.com](mailto:aaron@accreditedaides.com) as well as in writing using Compliance Program Report Form. Be assured that no retaliatory action will be taken against you for reporting a compliance problem or concern in good faith. You may also report any compliance concerns anonymously by completing an online submission at <https://www.accreditedaides.com>, or calling the anonymous compliance voicemail drop box at (845) 425-5686. We have adopted and implemented this Compliance Program to prevent, detect and correct non-compliance with medical assistance program requirements as well as to prevent, detect and correct fraud, waste and abuse.

We believe the future of the Company depends not only on the skills, abilities and commitment of all employees, consumers and personal assistants as well as good judgment, self-discipline, common sense and integrity.

Thank you for your continued hard work and dedication.

Yours sincerely,

Aaron W. Geller

## **PURPOSE AND OVERVIEW OF THE COMPLIANCE PROGRAM**

Accredited is committed to conducting business in a professional, ethical, and legal manner. It is the purpose of the Accredited Compliance Program to detect fraud, waste and abuse in the Medicaid program as well as organize provider resources to address compliance issues as quickly and efficiently as possible, and to impose systemic checks and balances to prevent future recurrence of such issues.

The Company recognizes its responsibility towards the communities and individuals it serves and its employees. With this in mind, the Company is implementing and enforcing a Compliance Program designed to ensure compliance with all applicable state and federal Medicaid fraud and abuse laws. This Compliance Program applies to all persons who are affected by the Company's risk areas, including employees, consumers, personal assistants, the Chief Executive and other senior management, administrators, contractors, agents, subcontractors, independent contractors, Governing Body and corporate officers (collectively, "Affected Individuals"). All Affected Individuals are expected to read, understand and comply with this Compliance Program and the Standards of Conduct. In addition, all Affected Individuals have a duty to report any conduct that they believe violates this Compliance Program, the Company's policies, or applicable laws and regulations to their supervisor or the Company's Compliance Officer.

We have adopted this Compliance Program to reflect our commitment to provide high quality services and effective risk management. The Company is committed to preventing, detecting, and correcting any improper or unethical conduct or conduct that does not conform to federal and state law, payer program requirements and the Company's business practices. This Manual describes the Company's Compliance Program (the "Compliance Program"). The Compliance Program applies to: (1) billings; (2) payments; (3) ordered services; (4) medical necessity; (5) quality of care; (6) governance; (7) mandatory reporting; (8) credentialing; (9) contractor, subcontractor, agent or independent contract oversight; (10) other risk areas that are or should reasonably be identified by the provider through its organizational experience. The Company's role in addressing compliance as it relates to medical necessity and quality of care is necessarily limited under the CDPAP program since it is not responsible for determining necessity for care, overseeing delivery of such care or monitoring and resolving complaints related to care.

The Company acts as a Fiscal Intermediary in the Consumer Directed Personal Assistance Program ("CDPAP"). Under this program, we have responsibilities for certain credentialing

functions for consumer directed personal assistants (“CDPAs”) such as ensuring health assessments are documented and preventing excluded individuals from providing CDPA services. We also have certain responsibilities related to payroll, billing and collection of reimbursements. As such, although the Company is not a provider of health care services as a fiscal intermediary, we have an obligation to adopt and enforce a Compliance Program to ensure compliance with Medicaid and other laws. We do not have responsibility for functions such as recruiting, hiring, supervising and scheduling CDPAs. These functions are performed by the consumer or his or her designated representative.

The Fiscal Intermediary is a joint employer with the Consumer in a limited capacity, as determined by and to the extent that FIs are responsible for employment related practices in which it can control. This limited capacity dictates that the Fiscal Intermediary cannot hire, fire, supervise or schedule the personal assistant.

Risk areas that are or should reasonably be identified in the course of the Company’s activities as a fiscal intermediary, will be monitored and reported to the appropriate entities (i.e. the local Department of Social Services, the managed care organization or others) by the provider.

The Company’s Compliance Program consists of seven (7) elements as follows:

1. Written compliance policies and procedures that describes the Company’s compliance expectations, including our Standards of Conduct. This element includes a policy of non-intimidation and non-retaliation for good faith participation in the Program. Our written policies outline the operation of the Compliance Program and are reviewed at least annually and modified more often if necessary.
2. Appointment of a Compliance Officer and compliance committee (“Compliance Committee”). The Compliance Officer is responsible for the day-to-day operation of the Compliance Program;
3. Training and education of all Affected Individuals on the expectations of the Compliance Program, including orientation and annual training and education
4. Communication lines to report compliance concerns;
5. Disciplinary Standard and policies to encourage good faith participation in the Compliance Program;
6. Auditing and Monitoring, including a system for identifying compliance risk areas.

7. Responding to Compliance Issues. A system for responding to, investigating and correcting compliance problems.

The Company's development and implementation of the requisite elements will require the full cooperation and participation of all Affected Individuals. Such cooperation and participation will ensure that the Company maintains a high level of honest and ethical behavior in the delivery of its services.



## ADDITIONAL COMPLIANCE ELEMENTS

### LAWS REGARDING THE PREVENTION OF FRAUD, WASTE AND ABUSE

The following laws shall guide the conduct of the Company's management and all Affected Individuals:

1. The Federal False Claims Act prohibits a person or entity, such as the Company, from knowingly presenting or causing to be presented a false or fraudulent claim for payment or approval to the federal government and from knowingly making, using or causing to be made a false record or statement to get a false or fraudulent claim paid or approved by the federal government. These prohibitions extend to claims submitted to federal health care programs, such as Medicaid. The terms "knowing" and "knowingly" refer to having knowledge of the information, acting in deliberate ignorance of the truth or falsity of the information or acting in reckless disregard of the truth or falsity of the information. A person or entity found guilty of violation can be obligated to pay a civil penalty of \$13,508 to \$27,018 plus three times the amount of actual damages. Private parties may also bring actions known as *qui tam* suits (i.e. "whistleblower suits") in which they may share in a percentage of any false claims recoveries made by the government. A person or entity can also be excluded from the Medicaid programs if found in violation of this law.

2. The federal laws regarding Federal Administrative Remedies for False Claims and Statements also permits government agencies to recover funds where a person submits a claim that the person knows or has reason to know is false, fictitious, or fraudulent. This includes any written statement which asserts a material fact which is false, fictitious, or fraudulent, or omits such material fact. Where a material fact was omitted in a written statement, a person is liable when the person had a duty to include such material fact and the statement contained or was accompanied by an express certification or affirmation of the truthfulness and accuracy of the contents of the statement. The federal agency may impose penalties of up to \$5,000 per claim or statement, and may recover an assessment of up to twice the amount of the claim, in addition to any other remedy that may be prescribed by law. To be liable under this provision does not require that payment is made, only that the claim was knowingly false when submitted. However, no assessment shall be made if payment by the government has not been made on such false claim.

3. The Federal Anti-Kickback Law prohibits individuals or entities from knowingly offering, paying, soliciting, or receiving remuneration in exchange for referring, furnishing, purchasing, leasing or ordering a service or item paid for by Medicare, Medicaid, or other federal health care program. Criminal or civil penalties include repayment of damages, fines, imprisonment, and exclusion from participation in federal programs.

4. The New York State False Claims Act makes it unlawful to knowingly file false or fraudulent claims for payment from a state or local government, including Medicaid. Furthermore, it is unlawful to conceal or knowingly and improperly avoid or decrease an obligation to pay the state. "Obligation" is defined as an established duty which may arise from the retention of any overpayment. A violation of this Act can result in civil penalties of \$6,000 to \$12,000 per claim, as adjusted to be equal to the civil penalty allowed under the federal False Claims Act, as adjusted for inflation by the Federal Civil Penalties Inflation Adjustment Act, plus three times the amount of the State's damages, including consequential damages. The Company or individuals may also be required to pay a civil monetary penalty to the Medicaid program if it/they knew that the services or supplies were not medically necessary or not provided as claimed, if the person providing services or supplies was excluded from the program or the services or supplies for which payment was received were not actually provided. Private parties may also file a qui tam civil action under the New York State False Claims Act and share in any government recovery.

5. The New York Social Services Law makes it unlawful to knowingly obtain or attempt to obtain payment for items or services furnished under a Social Services program such as Medicaid by using false statements or representations, deliberate concealment or other fraudulent scheme or devise. The State or local DSS may recover three times the amount incorrectly paid. In the case of non-monetary false statements, the State or local DSS may recover three times the amount of damages sustained by the State or local DSS as a result of the violation. In addition, the Department of Health may impose a civil penalty up to \$10,000 per violation (and more for repeat violations). The Social Services Law also makes it an offense for any person to apply for or receive public assistance by intentionally making a false or misleading statement or misrepresenting, concealing, or withholding facts. Penalties include a possible loss of benefits to the individual making the false statement, for a period of time based upon the number of offenses and the amount of wrongfully received benefits by the person.

6. New York State also has several criminal statutes that apply to fraud and abuse in

the Medicaid Program. The Social Services Law makes it a misdemeanor to make a false statement or to deliberately conceal information in order to receive public assistance or care, or to aid or abet any person to obtain public assistance or care to which such person is not entitled. (Section 145). Furthermore, Social Services Law makes it a class A misdemeanor to make a false statement or to deliberately conceal information in order to receive medical assistance, or to aid or abet any person to obtain medical assistance to which such person is not entitled (Section 366-b). It also makes it a class A misdemeanor to present a false claim for payment for furnishing services or submitting false information for the purpose of obtaining authorization for furnishing services. (Section 366-b). The Penal Law makes it a misdemeanor or felony to commit larceny i.e., taking of property by means of trick or false pretense (Article 155), to file a false written statement (Article 175), to commit insurance fraud (Article 176) or to commit health care fraud (Article 177), whether on Medicaid or private insurance programs.

7. The Federal False Claims Act prohibits retaliation and discrimination against an employee because of the lawful acts done by the employee in the furtherance of an action under the False Claim Act or other efforts to stop violations under the Act. If the employee was found to be retaliated or discriminated against, relief shall include reinstatement of the employee's position, two times the amount of back pay, interest on the back pay, and compensation for any special damages sustained as a result of the discrimination such as litigation costs and attorneys' fees. Similarly, the New York Labor Law prohibits retaliation against an employee for refusing to participate in, or disclosing, or threatening to disclose, an activity which violates a law, rule or regulation and which creates a substantial and specific danger to the public health or safety. (Section 740). It also prohibits retaliation against an employee for disclosing, objecting to or refusing to participate in an activity that the employee reasonably believes constitutes improper quality of care (Section 741). Relief for retaliation may include: an injunction, reinstatement of the employee's position and fringe benefits, compensation for lost wages, attorney's fees, civil penalties not exceeding ten thousand dollars, and punitive damages if violation was willful, malicious or wanton. The New York State False Claims Act also provides protection for employees from retaliation. An employee who is discharged, demoted, suspended, threatened, harassed or discriminated against in terms and conditions of employment because of lawful acts conducted in furtherance of an action under the False Claims Act may bring an action for reinstatement and other damages.

8. Section 504.3 of the Medicaid regulations provides that providers enrolled in the medical assistance program (Medicaid) must maintain contemporaneous records demonstrating the right to receive payment for a period of six years.

## **COMPLIANCE PROGRAM CONFIDENTIALITY POLICY**

To promote the submission of reports of known or suspected violations to the Compliance Officer, the Company will attempt to maintain confidentiality, to the extent possible, with respect to reports made pursuant to the Compliance Program, the information obtained in the course of conducting investigations or audits, and the results of such investigations or audits. The Company, at the request of the individual making a report, will provide anonymity to the individual who reports unless required by law or governmental officials.

It is the Company's intent that the identities of Affected Individuals who submit Compliance Program Reports shall remain confidential to the extent possible. However, the Company cannot always guarantee complete confidentiality. All information related to a report of a violation will be disclosed on a "need to know" basis and only when such disclosure is required by law or by the Compliance Program. The Company makes every effort to maintain confidentiality of person reporting compliance issues unless the matter is subject to a disciplinary proceeding, under investigation by MFCU, OMIG, or law enforcement or disclosure is required during a legal proceeding.

## **COMPLIANCE PROGRAM DOCUMENT RETENTION**

It is the policy of the Company that all documents and records that are required either by federal or state law or by the Compliance Program shall be created and maintained in a way that assures the confidentiality of such records, the preservation of important Company records, and the protection of consumer confidentiality.

Company records related to the Compliance Program shall be maintained as set out below and shall be treated confidentially. Such requirements are as follows:

1. Compliance Program Manual and copies of all policies and procedures incorporated into the Compliance Program — In the Compliance Officer's and Chief Executive Officer's office.
2. Compliance Program Reports of Violations – In the Compliance Officer's office.
3. Compliance Program Audit Reports — In the Compliance Officer's office and or the secured online server with restricted access
4. Investigative Reports - In the office of legal counsel or the Compliance Officer and or the secured online server with restricted access.
5. Corrective Action Plans — In the Compliance Officer's office and or the secured online server with restricted access.
6. Documentation of Completed Corrective Action — In the Compliance Officer's office and or the secured online server with restricted access
7. Documentation of Employee Disciplinary Action — In the employee's personnel file and in the Compliance Officer's office. If the employee is a CDPA, only the consumer may discipline such employee. Therefore, disciplinary records will not be maintained for CDPAs.
8. Statement of Understanding Forms — In the employee's personnel file.

Documents shall be retained for a period not less than six (6) years from the date they were implemented, or any amendments thereto, were made; or longer if required by law. This document retention policy applies to all records, including written and electronic records.

Company documents related to its operations, financial matters and the like shall be maintained as required by law and in accordance with the Company's policy on records management. No Company documents will be destroyed or altered in anticipation, during or in response to any government inquiry, review or investigation. In the case of a government search

warrant or subpoena requesting any Company documents, legal counsel will be contacted immediately for direction in handling the response to such request.

## **COMPLIANCE PROGRAM BACKGROUND SCREENING**

In furtherance of the Company's policy of full compliance with all state and federal fraud and abuse laws, the Company shall conduct background screening of all Affected Individuals as appropriate to their job duties and discretionary authority. Individuals who have been convicted of a criminal offense related to health care or reflecting negatively on their honesty and integrity or who are Excluded Individuals (defined below) or otherwise ineligible for participation in federally or state funded health care programs shall not be employed or retained by the Company, and the Company shall not engage in business with any such individuals..

The Company shall confirm the identity and determine the exclusion status of Affected Individuals. In determining the exclusion status of a person the Company will check the following databases at least every thirty (30) days:

- New York State Office of the Medicaid Inspector General Exclusion List
- Health and Human Services Office of the Inspector General's List of Excluded Individuals and Entities
- Any other databases as may be required by contract or regulation.

An Excluded Individual means an individual or entity who/which has been excluded from any state or federal healthcare programs listed above (collectively "Screening Lists"). Additionally, the Company, in its sole discretion, may terminate or refuse to employ any individual who is charged with certain criminal offenses or proposed for exclusion unless and until the charges or proposed exclusion is resolved in a manner that does not result in conviction and/or exclusion.

The Compliance Officer or designee will establish a background screening program which allows the Company to make reasonable inquiry into the background of any prospective Affected Individuals. Specific background screening policies and procedures are incorporated by reference into this Compliance Program. All employees mandated under state law to undergo a criminal history record check will be screened and hired only in accordance with such state laws. CDPAs are not background screened by the Company, other than an Excluded Individuals check. All other credentialing and screening considerations shall be at the discretion of the consumer.

Background investigations shall be conducted, at a minimum, of new employees and other Affected Individuals that have discretionary authority. Having "discretionary authority" means an



individual or agent who, within the scope of its authority, exercises substantial supervisory authority or any other individual (even if not part of the Company management) who may materially impact the claims development and claims submission process, or the Company's relationships with referral patterns between providers. Company positions with discretionary authority include: management, supervisory, financial billing supervisors and managers.

As appropriate, the scope of such background investigations may include other resources, such as drug screening, work rule violations while employed by the Company or by a previous employer, and licensure status.

Affected Individuals are required to report to the Company any suspension, termination, exclusion, debarment or other disciplinary action taken against such individual by a federal or state funded health care program. Background screenings will be updated as appropriate. If a background investigation of a prospective Affected Individual reveals a problem, the Compliance Officer or designee shall be consulted. The Compliance Officer and or designee will check the Screening Lists to check for Excluded Individuals at least every thirty (30) days. All materials printed regarding the search of the Excluded Individual list and background investigations will be maintained by the Compliance Officer and or designee.

The Company requires that all Contractors comply with exclusion screening.

The Company may have additional screening requirements pursuant to contract.

All screening results will be promptly shared with the Compliance Officer and appropriate compliance personnel.

## **POLICY REGARDING CONTRACTS**

### **Contract Review**

Before a representative of the Company enters into a joint venture, contract, lease or business arrangement, oral or written, ("Contract") with a party in a position to make referrals to the Company or receive referrals from the Company, the Contract shall be reviewed by the Chief Executive Officer and the Compliance Officer. All such relationships must be evidenced by a written contract. Such Contracts include, but are not limited to, service agreements, management agreements, employment agreements, independent contractor agreements (including subcontractors), equipment rental agreements, and office space rental agreements. The standards by which such Contracts will be reviewed are those set forth in the applicable state and federal fraud and abuse laws and regulations. Copies of all such Contracts shall be maintained in the office of the Chief Executive Officer and on the secured online server with restricted access. The Compliance Officer shall coordinate and ensure compliance with this policy.

### **Contracted Services**

The Company may provide some of its services through arrangements with independent contractors rather than through direct employees of the Company. Company policy requires that where the Company contracts to have another organization provide a service on its behalf, the Company will remain professionally responsible for, and will monitor, such services to the extent required by law or regulation. A written contract will be in place when services are provided to the Company by independent contractors. Contractors that provide contracted roles and responsibilities within the Company's identified risk areas are subject to the Company's Compliance Program. The Company will comply with the requirement that all contracts indicate that Contractors are subject to the Company's Compliance Program and must comply with written policies and procedures, training and all aspects of the Program as it relates to the provision of services that the Contractor's provides. Each contract will specify that the contractor is subject to the provider's Compliance Program to the extent the contractor is affected by the required provider's risk areas. The Contract must also allow the provider to terminate the contract if the contractor fails to adhere to the Company's Compliance Program.

**EXHIBIT A- STATEMENT OF UNDERSTANDING TRAINING CERTIFICATE**

I certify that I have read and understand the Compliance Program, policies and procedures and Standards of Conduct and that I will abide by its guidelines during the entire term of my employment or other association with Accredited. I also understand that the complete Compliance Program manual is available for me to review at the Company offices.

I understand that any violation of the Compliance Program, the Standards of Conduct or any other Compliance policy or procedure is grounds for disciplinary action, up to and including discharge from employment, or termination of my relationship with the Company. I acknowledge that I have a duty to report any alleged or suspected violation of the Standards of Conduct, the Compliance Program or any illegal behavior to the Compliance Officer. I will consult with my supervisor or the Compliance Officer whenever I have a question related to compliance or integrity issues or the Compliance Program.

I also certify that I have not been listed by a federal or state agency as excluded or otherwise ineligible for participation in any government funded health care program.

Further, I certify that I am not aware of any circumstance that could represent a potential violation of the Company's Compliance Program or the Standards of Conduct.

For All Affected Individuals Other Than CDPAs: I have not been convicted of, or charged with, a criminal offense related to health care or that reflects negatively on my honesty or integrity.

The Compliance Training that I received was in a form and format that I understood.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Position: \_\_\_\_\_

Company Affiliation (if not Accredited): \_\_\_\_\_

Hire Date: \_\_\_\_\_

Type of Compliance Training: \_\_\_\_\_ Orientation \_\_\_\_\_ Annual

**EXHIBIT B- PROGRAM REPORT FORM**

**PRIVILEGED AND CONFIDENTIAL  
ATTORNEY/CLIENT COMMUNICATION**

Please provide a detailed description of the concern or suspected misconduct below. Be sure to include information such as which individuals are involved, what actions you are concerned about, how long the activity has been occurring, anyone else with knowledge of the misconduct, whether the problem has been reported to anyone else, and how you are aware of such activity. Keep the report factual.

You may include your name on this report so that the Compliance Officer may follow-up with you if she has any questions or needs additional information regarding your report. However, if you do not want to reveal your name, please submit the report anyway, omitting your name. You may also make this report orally by calling the Compliance Officer at (845) 425-0990.

Be assured that no retaliatory action will be taken against you for reporting a compliance problem or concern in good faith. You may also report any compliance concerns anonymously by completing an online submission at <https://www.accreditedadies.com> or calling the anonymous compliance voicemail drop box at (845) 425-5686.

Your Signature: (optional) \_\_\_\_\_ Date: \_\_\_\_\_

Print your Name: (optional) \_\_\_\_\_ Position: \_\_\_\_\_

Please return this form to:  
Compliance Officer  
ACCREDITED AIDES-PLUS, Inc.  
305a Airport Executive Park, Ste 305  
Nanuet, NY 10954

Please write or type "Confidential", "To be Opened by Addressee Only" on the outside of the envelope.

## **ELEMENT 1**

### **WRITTEN POLICIES AND PROCEDURES**

The implementation of our robust Compliance Program includes written standards that describe and embody compliance expectations throughout our Company. These written standards include:

- Our Standards of Conduct which serves as a foundation of our principles, values and a commitment to conduct our business in an ethical manner.
- Our policies and procedure manual, which include:
  - conflicts of interest and standards of conduct
  - anti-bribery and anticorruption
  - fraud, waste and abuse
  - identification and mandatory reporting
  - aiding in investigations and the duty to communicate any compliance issue.

Written policies, procedures and standards are reviewed at least annually and submitted to the Governing Authority for review and adoption. A continuous review includes whether Affected Individuals are following policies, procedures and standards of conduct, whether they are effective and if any updates are required. Additionally, our review will determine if policies, procedures and standards have been implemented properly and whether any further updates are required.

Our written policies articulate our commitment to comply with federal and state standards. The Company relies on the good faith of its officers, employees and other Affected Individuals to comply with all laws applicable to the Company's business. In particular, the Company requires all of its Affected Individuals to comply with the letter and spirit of all state and federal Medicaid fraud and abuse laws applicable to companies providing fiscal intermediary services. This section of the Compliance Program describes the policies, standards and legal requirements that the Company has adopted as its "Standards of Conduct", but it is not an exhaustive list. It is intended to provide general guidelines to help resolve the ethical and legal issues encountered in the course of conducting Company business. Affected Individuals are expected to uphold the standards set forth in this section and to report violations by following the reporting procedures established by this Compliance Program. The Company reserves the right to amend the Standards of Conduct, in whole or in part, at any time and solely at its discretion. Additional Company policies and procedures that address compliance and ethical issues are

incorporated into the Policy and Procedure Manual and are maintained at the Company office.

There is an open line of communication between the Compliance Officer and Affected Individuals. Accordingly, individuals are encouraged to seek assistance if they think certain conduct is improper and to consult the Compliance Officer if there is any confusion or question. Legal counsel may be engaged to clarify questions if applicable.

## STANDARDS OF CONDUCT

All Affected Individuals are required to maintain the following Standards of Conduct:

**1. Adherence to all Company Policies and Procedures.** All of the Company's employees and other Affected Individuals must comply with all Company policies and procedures pertinent to its role as a fiscal intermediary in the CDPAP Program.. It is a supervisor's responsibility not only to keep apprised of whether Company policies and procedures are being followed, but also to determine whether employees or other Affected Individuals are complying with the Standards of Conduct and Compliance Program. Not only is a supervisor required to report any known or suspected violation of the Standards of Conduct and Compliance Program to the Compliance Officer, but all Affected Individuals have this responsibility. Failure to do so may result in disciplinary action against employees or other appropriate action against non-employed Affected Individuals.

**2. Adherence to all Laws, Rules and Regulations.** All of the Company's employees and other Affected Individuals must perform their duties in good faith and to the best of their abilities, and must comply with all federal, state and local laws and government rules regulations, and must immediately and directly report to the Company's Compliance Officer any actual or perceived violation of this Standards of Conduct, the Compliance Program or any other Company policy.

**3. Prohibition against Fraud.** All of the Company's employees and other Affected Individuals are prohibited from engaging in fraud related to Company business. Fraud is an intentional deception or misrepresentation made with the knowledge that the deception could result in an unauthorized benefit to the provider or another person and includes the acts prohibited by section 366-b of the Social Services Law.

There is a fine line between what constitutes outright fraud and what constitutes abuse. Abuse is a practice that is inconsistent with sound fiscal, business, medical or professional practices and which result in unnecessary costs to the medical assistance program, payments for services which were not medically necessary, or payments for services which fail to meet recognized standards for health care. Waste is the overutilization of services, or other practices that directly or indirectly result in unnecessary costs to the Medicaid program.

### **A. False or Fraudulent Claims**

Some examples of these practices may include:

- a. Submitting claims for services not rendered or visits not made;
- b. Submitting duplicate claims for the same service;
- c. Falsifying consumer (or designated representative) signatures on documents such as daily activity sheet, plans of care and doctor's orders.

Although it is principally the responsibility of the consumer (or designated representative) to review time sheets and attest to their accuracy, the agency staff should identify and resolve any obvious discrepancies that come to their attention. In addition, the Company will have a system of periodic check-ins with the consumer (or designated representative) to ensure that he or she is carrying out his or her duties with respect to time records which support Company billings for services provided to the consumer by the CDPA. Company staff should review time records to determine whether the consumer is able to continue their responsibilities related to staffing.

To avoid allegations of fraudulent claims, employees and other Affected Individuals must accurately and completely document clinical and financial/billing information. Employees and other Affected Individuals shall not document consumer or financial/billing information in a manner that is misleading, inaccurate or untrue. The timely production of clinical records by all employees and other Affected Individuals will ensure accuracy and completeness of clinical information. Clinical records must provide objective data supporting the progress and status of the consumer, as well as the need for skilled professional services. Corrections on clinical records shall be made within the relevant standards of practice so as to avoid misleading or deceptive record keeping.

### **B. Promotion of Non-Covered or Unneeded Services to Consumers**

Any educational or community activities related to Company business shall be conducted in an honest, straightforward, fully informative and non-deceptive manner. Consumers or prospective consumers must not be encouraged to seek non-covered or unneeded medical services.

### **C. Utilization of Services**

Consumers who receive services shall receive:

- i) Only those services that are safe and appropriate, and
- ii) Only those services that meet the applicable coverage guidelines for Medicare, Medicaid, commercial managed care coverage or insurance, if such third-party



payers will be billed for the services.

Clinical records should be current and include information to support the level of utilization.

To avoid allegations of fraud, the general rule for all Company employees and other Affected Individuals, is always to tell the truth in Company related documents and do not omit any material facts.

**4. Prohibition against Bribery.** All Affected Individuals are prohibited from offering, soliciting, promising, or giving anything of value to any public official, for the purpose of influencing that official in the performance of an official act. For the purpose of this rule, state and federal surveyors, auditors, inspectors and investigators are considered public officials. Any actions that would constitute bribery are strictly prohibited by the Company and will subject the violator to discipline, up to and including termination.

**5. Prohibition against Kickbacks.** All Affected Individuals are prohibited from any conduct that could be interpreted to be an illegal kickback. It is against Company policy for any Affected Individual to give or receive, offer or solicit any remuneration, directly or indirectly, in exchange for or to induce the referral of consumers to our CDPAP Program.

**6. Consumers.** Improper remuneration includes the giving of anything of value. Remuneration may include cash payments, free services, and certain discounts. Merely because certain activities are customary in a particular location or particular area of business activity does not indicate that such an activity is legal. Before any payments are made to, or oral or written agreements are made with, referral sources, the Compliance Officer must be consulted.

**7. Prohibition against Obstruction Of Justice.** All Affected Individuals are prohibited from any conduct that obstructs or impedes the administration of justice. Obstruction of justice includes attempts to influence or silence any witness or informer in a government investigation or to destroy or alter records during an investigation, with the intent to obstruct the investigation. If any federal or state law enforcement officers, investigators or representatives visit the Company offices or any site where the Company provides services, or a subpoena or search warrant is received by an Affected Individual, the Compliance Officer must be notified immediately.

**8. Prohibition against Consumer Abuse or Exploitation.** Company employees and other Affected Individuals should be alert to such activities in the home if brought to their attention. The Company supports appropriate, good faith reports of known or suspected abuse, neglect or exploitation of consumers to the appropriate state or federal agencies designated with regulatory

authority over such matters.

**9. Maintaining the Confidentiality of Consumer Information.** Although consumers are not patients of the Company and we do not provide health care services to them, we maintain the confidentiality of their personal information. Consumer names, clinical information and records are to be kept confidential. Company policy prohibits the unauthorized release of consumer records. Employees and other Affected Individuals must not engage in discussions or leave consumer records in places where confidential consumer information could be disclosed. Confidential consumer information must not be relayed in writing to anyone not involved in the provision of services to the consumer, unless required by a court of law or any governmental authority and then only with the prior approval of the Compliance Officer after consultation with legal counsel. The release of any consumer records will be coordinated by the Company's Privacy Officer.

**10. Prohibition against Discrimination.** All Affected Individuals are prohibited from discriminating in employment practices in any respect on the basis of age, ethnicity, gender, marital status, veteran status, disability/medical condition, race, religion, sexual orientation or national origin. The Company provides equal employment opportunities for all employees and applicants for employment. Employees and other Affected Individuals should be alert to the occurrence of discriminatory practices engaged in by the consumer. Such conduct may be grounds for the Company's refusal to act or continue to act as a fiscal intermediary for such consumer.

**11. Avoidance of Conflicts of Interest.** Affected Individuals must avoid situations in which conflicts of interest, including potential or perceived conflicts of interest, can occur. All conflicts of interest, potential conflicts of interest and situations that give the appearance of conflicts of interest must be immediately disclosed to the Compliance Officer.

A conflict of interest may include any interest (business, financial, or personal) held directly by an officer, Board of Directors member, employee or other Affected Individual that would or might affect his or her decisions or actions with respect to business transactions and other affairs of the Company or would in any way be adverse to or in competition with the interests of the Company.

Outside employment may constitute a conflict of interest if it places an employee in a position of appearing to represent the Company, involves services substantially similar to those the Company provides or is considering making available, or lessens the efficiency, alertness or

productivity normally expected of employees on their jobs. Outside employment may also constitute a conflict of interest if employees perform services either for:

- i. Individuals or entities whose services are utilized by the Company or who may refer consumers to the Company, or for any individuals or entities that provide services for or employ such individuals or entities, or
- ii. Individuals or entities to which consumers for whom the Company acts as fiscal intermediary may be referred (e.g., providers of care or services).

It is important for all participants in the CDPAP program to be aware that there are potential conflict of interests between the Fiscal Intermediary and a Licensed Health Care Services Agency (LHCSA). It is imperative that proper firewalls exist between the LHCSA and the Fiscal Intermediary and that all participants are aware and abide by the firewalls.

**12. Refraining from Substance Abuse.** The work environment shall be free of the issues associated with the use and abuse of controlled substances and the abuse of alcohol.

**13. Maintaining Proper Billing and Reimbursement Practices.** All of the Company's payments and other transactions must be properly authorized by management and all billing and reimbursement practices must comply with all federal and state laws, regulations, guidelines and policies. All payments and other transactions are accurately and completely recorded on the Company's books and records. No undisclosed or unrecorded Company funds shall be established for any purpose, nor shall the Company's funds be placed in any personal or non-Company account. The Company is committed to ensuring that all payers receive timely bills and that all questions regarding billing are answered.

**14. Prohibition against Receiving Business Courtesies from Vendors.** Affected Individuals are prohibited from soliciting gifts of any kind or amount and from accepting gifts other than those having a strictly nominal value. As a general rule, all payments, benefits, or gifts provided to any Affected Individuals or their family members by a vendor must be reported to the Compliance Officer.

**15. Safeguarding the Company's Restricted Information.** No Company proprietary information is to be maintained away from the Company's premises. Except as specifically authorized, employees and other Affected Individuals must not disclose to any outside party any

non-public business, financial, personal, commercial or technological information, plans or data acquired during employment or other relationship with the Company, whether directly or through posting such information to social media. An employee or other Affected Individual should disseminate these types of information only after checking with the Compliance Officer and should protect these types of information from access by unauthorized persons including employees without a business purpose to obtain such information. Upon termination of employment or severance of another type of relationship with the Company, an individual may not copy, take, or retain any documents (in paper or electronic format) containing the Company's restricted information. The prohibition against disclosing the Company's restricted information extends as long as the information is not in the public domain. An individual's agreement to continue to protect the confidentiality of such information after the employment or other relationship ends is considered an important part of that person's obligations to the Company.

#### NON-INTIMIDATION AND NON-RETAILIATION

Affected Individuals have the responsibility to report, in good faith, concerns about actual or potential wrongdoing. The Company is committed to a policy that encourages timely disclosure of such concerns and prohibits any action directed against an Affected Individual for making a good faith report of a concern. Any manager, supervisor or employee who engages in retribution, retaliation or harassment against a reporting Affected Individual is subject to discipline up to and including dismissal. All instances of retaliation, retribution or harassment against a reporting Affected Individual should be brought to the attention of the Compliance Officer who will, in conjunction with legal counsel and Human Resources, investigate and determine the appropriate disciplinary action to be taken, if any. If an Affected Individual reports a concern regarding his or her own inappropriate or inadequate actions, reporting those concerns does not exempt him or her from the consequences of those actions. Prompt and forthright disclosure of an error by an Affected Individual, even if the error constitutes inappropriate or inadequate performance, will be considered a positive action by the Affected Individual. The policy of non-intimidation and non-retaliation for good faith participation in the Compliance Program includes but is not limited to reporting potential issues, investigating issues, conducting self-evaluations, audits, remedial actions, and reporting to appropriate state or federal entities.

## **ELEMENT 2**

### **DESIGNATION OF A COMPLIANCE OFFICER**

Our Compliance Program is well-integrated into our operations and supported by the highest levels of the organization.

The Compliance Officer is responsible for the day-to-day operations of the Compliance Program throughout the Company, which includes the implementation, coordination, and evaluation of the Compliance Program and the policies and procedures designed to implement it. The position is pivotal in the Company's efforts to maintain full compliance with state and federal laws and regulations pertaining to fraud and abuse. The Compliance Officer works closely with all members of management, employees, and other Affected Individuals to achieve this goal. The qualifications for and responsibilities of the Compliance Officer are set out below. The Compliance Officer may delegate certain of his/her responsibilities to qualified employees of the Company, subject to the Compliance Officer's oversight and direction. The Compliance Officer shall report directly to the Chief Executive Officer or other senior management designated by the Chief Executive and have access to the Governing Body. The Governing Body, Chief Executive and Compliance Committee will receive quarterly reports from the Compliance Officer on the progress of adopting, implementing and maintaining the Compliance Program.

#### **Compliance Officer Appointment**

The Compliance Officer is appointed by the Board of Directors and may be removed by the Board of Directors at its sole discretion. Due to the high potential for a conflict of interest between the billing and payment functions for Medicaid providers, the Compliance Officer shall report directly to the Chief Executive Officer. The Board of Directors of the Company may require that, prior to appointment, the Compliance Officer, and each person to whom he or she delegates responsibilities, be the subject of a consensual background investigation to be conducted under the supervision of the appointing authority.

The Compliance Officer is Aaron Geller and can be reached by telephone at: (845) 425-5686 or in writing at:

ACCREDITED AIDES-PLUS, Inc.  
305a Airport Executive Park, Ste 305  
Nanuet, NY 10954

## **Qualifications**

1. Education: A Bachelor degree is required. Knowledge of the state and federal laws and regulations regarding Medicaid fraud and abuse is required as well as the responsibility to stay well-informed of the laws and regulations as they change.

2. Experience: A minimum of two (2) years' experience at a Fiscal Intermediary, home care agency or other Medicaid service provider. A background in Medicaid reimbursement and New York State and Federal fraud and abuse laws is a plus.

3. Skills: Proficiency with operational, financial and human resource procedures and regulations; ability to work effectively at senior executive level; ability to initiate and manage corporate-wide projects; exemplary written and verbal communication skills for presentations to internal and external executives, managers and contract parties; extensive organizational skills; proficient analytical ability; demonstrated leadership and human resources skills to build morale and group commitment to corporate goals; and strong experience in training, mentoring and staff development.

## **Responsibilities**

1. Maintain an awareness of the laws and regulations affecting the Company through personal research, seminars and peer contact. Understand the unique characteristics of the CDPAP program and the different Company responsibilities under the CDPAP program.
2. Ensure that employees and Affected Individuals receive orientation at the time of hire (or initiation of other relationship) and continuing training and education to the Compliance Program's policies and procedures. The Compliance Officer will monitor that such orientation and training is documented by a certificate signed by the Affected Individuals acknowledging receipt of the training.
3. Develop and implement a system to ensure that all Affected Individuals with discretionary authority within the scope of the Compliance Program are subject to screening in accordance with this Compliance Program.
4. Develop, implement, and document a system of audits and reviews to verify that all Compliance Program policies and procedures and those operational policies and procedures within the scope of the Compliance Program are consistently implemented and

enforced.

5. Draft, implement, and update no less frequently than annually or, as otherwise necessary, to conform to changes to Federal and State laws, rule, regulations, policies and standards, a compliance work plan which shall outline the proposed strategy for meeting compliance requirements. The Compliance Officer will incorporate changes based on organizational experience.
6. Develop, implement, monitor and revise, as necessary, Company standards and policies and procedures to achieve the goals in compliance with all state and federal Medicaid fraud and abuse laws, and organizational experience.
7. Implement a reporting procedure to allow Affected Individuals to report suspected deviations from the Compliance Program or suspected violations of the state or federal laws and regulations pertaining to Medicaid fraud and abuse without fear of retaliation.
8. Develop and implement a procedure to investigate all credible reported deviations from Compliance Program policies and procedures or suspected violations of the state and federal laws and regulations pertaining to Medicaid fraud and abuse.
9. Oversee that corrective action plans are developed, implemented and documented in response to deviations from the Compliance Program policies and procedures, including self-disclosures if appropriate.
10. Establish methods to improve the Company's efficiency and quality of services while reducing vulnerability to fraud, waste and abuse.
11. Investigate and independently act on all matters related to the Compliance Program including designing and coordinating internal investigations and documenting, reporting, coordinating, and pursuing any resulting corrective action with all internal departments, contractors, and the State.
12. Maintain documentation related to Compliance Program activities.
13. Provide reports on a regular basis, and as directed or requested, to keep the Board of Directors and senior management informed of the operation and progress of compliance efforts.
14. Review the Compliance Program on an annual basis for its effectiveness.
15. Ensure that any of the duties or responsibilities of the Compliance Officer that he or she delegates to other individuals are delegated to qualified persons and that the Compliance

Officer continues to oversee and direct such delegated duties.

16. Comply with Compliance Program requirements and all applicable state and federal fraud and abuse laws, rules and regulations.
17. Maintain an open line of communication between Affected Individuals and the Compliance Officer to encourage and respond to inquiries regarding compliance issues.
18. Develop an annual compliance work plan.
19. The Compliance Officer and appropriate personnel will have access to all records, documents, information, facilities and Affected Individuals.
20. The Compliance Officer's duties will be limited to compliance only. If the Compliance Officer is tasked with any other duties, the Company will demonstrate that an assessment has been completed to determine whether other duties hinder the Compliance Officer in carrying out primary responsibilities whether the Compliance Officer is able to satisfactorily perform compliance responsibilities. Such assessment will be completed during the annual Compliance Program effectiveness review or whenever the Compliance Officer's duties change.
21. The Company will assess whether the Compliance Officer is allocated sufficient staff and resources to satisfactorily perform compliance responsibilities for the day-to-day operations of the Compliance Program. Such assessment will be completed during the annual Compliance Program effectiveness review.
22. The Compliance Officer is responsible for quarterly reports to the Governing Body, Chief Executive and Compliance Committee on the progress of adopting, implementing and maintaining the Compliance Program.
23. In an effort to establish a system of checks and balances, the Company has separated the compliance function from management positions. If at any time the functions cannot be separated, the Company will institute a procedure for addressing conflict and interests and potential risks.

The Company may use the following to demonstrate that it had a designated compliance officer including, but are not limited to:

1. Compliance officer's performance plan and evaluation evidencing compliance responsibilities and other duties.
2. Governing Body resolution/minutes evidencing appointment of the compliance officer



with

appropriate authorities.

3. Compliance officer's signed letter of appointment evidencing compliance responsibilities and other duties;
4. Compliance officer's executed contract evidencing compliance responsibilities and other duties, if applicable.
5. An organizational chart with designation from the chief executive that the compliance officer reported to another senior manager, if applicable.
6. Annual compliance work plan.
7. Quarterly written reports from the compliance officer to the governing body, chief executive, and compliance committee.
8. Meeting minutes documenting quarterly reports from the compliance officer to the governing body, chief executive, and compliance committee.
9. An analysis that demonstrates the provider determined the compliance officer's other duties did not hinder the compliance officer in carrying out their primary responsibilities, if applicable.
10. An analysis that demonstrates the provider determined the compliance officer was able to satisfactorily perform their responsibilities for the day-to-day operation of the Compliance Program.

Compliance Committee:

The Compliance Officer will be responsible for implementation of the Compliance Committee who will report directly and are accountable to the organization's chief executive and other senior management. Membership in the Committee consists of senior managers. The Compliance Committee meets quarterly and reviews and updates the Compliance Committee Charter. The Compliance Committee reports directly and is accountable to the Chief Executive and Governing Body. The Compliance Committee is responsible for ensuring that the Company conducts its business in an ethical and responsible manner consistent with this Compliance Program.

The Company will demonstrate their Compliance Program is well-integrated into the company's operations and supported by the highest levels of the organization by ensuring there is an active compliance committee consisting of senior managers. This includes:

1. The compliance committee reports directly to the chief executive and governing body.
2. The compliance committee charter includes duties and responsibilities for coordinating with the compliance officer.
3. The compliance committee coordinates with the compliance officer to ensure that all Affected Individuals complete compliance training and education during orientation and annually.
4. Coordinating with the Compliance Officer to ensure that written policies are accurate and complete, and that training is timely implemented.
5. Coordinating with the Compliance Officer to ensure communication and cooperation by Affected Individuals on compliance related issues, internal or external audits, or any other function or activity required by the Compliance Program.
6. Advocating for the allocation of sufficient funding, resources and staff for the compliance officer to fully perform their responsibilities.
7. Maintaining effective systems and processes to identify compliance risks, overpayments and effective policies for correcting and reporting compliance issues
8. Advocating for the adoption and implementation of any required modifications to the Compliance Program

The Company may use the following methods of documentation to demonstrate that it has a designated compliance committee:

1. Compliance committee charter that outlined the duties and responsibilities, membership, designation of a chair, and frequency of meetings.
2. List of compliance committee members and designated chair, including their names, titles, and from/to service dates.
3. Minutes from quarterly compliance committee meetings.
4. Evidence of annual compliance committee charter reviews, including date of review and a description of any updates.
5. Organizational chart showing the reporting structure between the compliance committee and the organization's chief executive and governing body.
6. Quarterly reports from the compliance committee to the organization's chief executive and governing body.

## **ELEMENT 3**

### **TRAINING AND EDUCATION**

The key to an effective and proper implementation of the policies and procedures set forth in this Compliance Program is through training and education of all Affected Individuals of the Company. Training will be accessible and understandable to all individuals who receive it. Preventing, detecting and correcting improper activity within the Company rests with the ability of all Affected Individuals to know and understand the standards and policies and to know what to do when confronted with suspicious activity. The Company has established and implemented an effective compliance training and education for its compliance officer and all Affected Individuals. The annual compliance plan (“Compliance Plan”) will meet the following requirements:

**1. Training and Education shall include at a minimum the following subjects or topics.**

- i. Risk areas and organizational experience;
- ii. Written policies and procedures;
- iii. The role of the compliance officer and the compliance committee;
- iv. How Affected Individuals can ask questions and report potential compliance-related issues to the compliance officer and senior management, including the obligation of Affected Individuals to report suspected illegal or improper conduct and the procedures for submitting such reports;
- v. The protection from intimidation and retaliation for good faith participation in the Compliance Program;
- vi. Disciplinary standards, emphasizing on those standards related to the Compliance Program and prevention of fraud, waste and abuse;
- vii. How the Company responds to compliance issues and implements corrective action plans;
- viii. Requirements specific to the Company’s Medicaid services;
- ix. Coding and billing requirements and best practices;
- x. Claim development and the submission process;

**2. Timing and frequency of training**

**A. Initial Education**

All newly hired employees and other Affected Individuals will receive a copy of the

Compliance Program and Company policies relevant to their job duties or relationship to the Company during orientation or promptly upon hiring. It is the Company's policy that all new Affected Individuals must be trained within thirty (30) days of their start date. In addition, a copy of the Compliance Program is available for review in the Company's offices.

Orientation of all employees and other Affected Individuals shall include training and education in a form and format accessible and understandable to all Affected Individuals, consistent with Federal and State language and other access laws, rules and policies.

Training will include compliance issues, an overview of fraud and abuse laws, the Company's compliance expectations and Compliance Program operation. The Company staff development education programs will include refresher training and updates on the Company policies and procedures as needed.

All Affected Individuals will be required to sign the Compliance Standards of Conduct Statement of Understanding Training Certificate form (Exhibit A) and submit it to the Compliance Officer for retention in the employee's personnel records or other files maintained for this purpose after completion of the compliance training. All Affected Individuals must complete the Compliance Program orientation prior to providing services, receiving services or acting on behalf of the Company.

For certain non-employed Affected Individuals whose relationship to the Company suggests it would be appropriate, including consumers who decline or are unable to attend in-person training sessions, the Compliance Officer may distribute written self-study materials and obtain a certification that they have been received, read and understood (Exhibit A) in lieu of such individuals attending orientation training. The Company will demonstrate that individuals being trained have received and can appropriately apply the subject matter.

## **B. Continuing Training Requirement**

Training and Education shall occur at a minimum annually. All Affected individuals will be retrained in (i) the Company's Compliance Program including the required topics 1(i)-(x); (ii) the fraud and abuse laws as they relate to the claim development and submission process and Company business relationships pertaining to the CDPAP program; (iii) relevant Medicaid and other federal and state requirements; and (iv) the consequences both to the Company and to individuals of failing to comply with applicable laws and regulations applicable to the CDPAP program. Such training will emphasize the importance of the Compliance Program and the Standards of Conduct and the Company commitment to honesty and integrity in its business dealings.

Regulatory and Compliance concerns and initiatives will be an agenda item at each regular meeting of the Board of Directors, as well as any new or revised federal, state or contractual requirements bearing on the Company's compliance obligations.

## **C. Training and Education Programs**

Affected Individuals, including the compliance officer, compliance committee, senior management, and the governing body will be trained and retrained, at least annually, in the specific federal, state and other Medicaid rules that relate to their particular job functions. Although the FI is not responsible for recruitment, firing, scheduling and training, the training may include, but is not limited to the following:

1. Consumers - Training regarding their role in recruiting, managing, scheduling and training the personal assistant.
2. Clerical Staff - training that includes time recordkeeping, clinical documentation requirements, and confidentiality of consumer and Company information and rules of the Consumer Directed Personal Assistance Program and other training regarding their activities affecting the claim submission process.
3. Financial services personnel - training that includes time recordkeeping, confidentiality of consumer and Company information, and many of the subjects identified above, plus additional training regarding specific requirements such as billing only for items and services actually rendered and avoiding duplicate billing.
4. Financial and other administrative and management personnel - training applicable to their role.

#### **D. Amount of Training.**

Training and education will vary depending on the role of the designated individual. Targeted training and education will be provided to employees whose actions may affect the accuracy of claims submitted to the government. The actual amount of training will be determined by necessity, an analysis of risk areas or areas of concern identified by the Company or the governmental authorities, the Company's compliance experience and the results of periodic audits and monitoring. Training will occur on an annual basis.

#### **3. Which affected individuals are required to participate**

All Affected Individuals are required to complete compliance training on at least an annual basis. The Compliance training may be customized for different types of Affected Individuals, including consumers, personal assistants, contractors, agents, subcontractors and independent contractors based upon specific issues for each type so long all Affected Individuals meet the Company's core training requirements.

#### **4. How participation is tracked**

##### **Documentation**

The Compliance Officer shall ensure maintenance of documentation and information related to the Company's compliance efforts pursuant to the Compliance Program. The documentation shall include the date and a brief description of the subject matter of the training activity or program. Documentation will be retained on file for a minimum of seven (7) years.

##### **Failure to Participate**

Failure to comply with training requirements or to attend scheduled training sessions of the Company may result in disciplinary action.

#### **5. How the effectiveness of the training is periodically evaluated.**

The Company may use pre and post tests and surveys to evaluate the effectiveness of the compliance training.

##### **Evaluation**

There will be periodic evaluations of training and education programs to determine the value, effectiveness and appropriateness of any such program.

##### **Distribution of Compliance Information**

In addition to periodic training and education programs, the Compliance Officer will distribute any relevant new compliance information to Affected Individuals. Such information

may include fraud alerts, advisory opinions, newsletters, bulletins and email alerts.

## **ELEMENT 4**

### **OPEN LINES OF COMMUNICATION**

Accredited has established and implemented effective lines of communication, ensuring confidentiality for all Affected Individuals. Lines of communication include but may not be limited to telephone, email, website-based correspondence, regular mail, and face-to-face interactions. All Affected Individuals are guaranteed that anonymous methods of communication are truly anonymous. There is no way that the Company can discover who is reporting a compliance concern. All compliance hotlines, online compliance portals, email and any other method of compliance reporting will not be equipped with identification methods. Telephone reporting lines will not have caller identification, email will not be reverse engineered to retrieve a sender's address, and any method that provides for submission on Company property will not have camera surveillance.

Any Affected Individual who reasonably suspects any other Affected Individual is engaged in misconduct, illegal behavior or has violated this Compliance Program is required to report that fact in accordance with this Compliance Program as soon as possible. If an Affected Individual is aware of a potential or actual violation of the Compliance Program or suspected criminal activities and fails to report such known or suspected violations, such failure is itself a violation of the Compliance Program and may subject such individual to disciplinary action, up to and including termination of employment or the relationship with the Company.

It is the policy of the Company to take all reports of wrongdoing seriously. At any time, an Affected Individual may seek answers to questions regarding compliance issues, or clarification and advice from the Compliance Officer. Questions and responses will be documented and, if appropriate, shared with other Affected Individuals for information and educational purposes.

#### **A. How to Make a Report**

Reports of suspected misconduct or illegal behavior may be made to the employee's supervisor, department director or manager or directly to the Company Compliance Officer. If a supervisor or manager receives such a report, he or she will promptly pass on the report to the Compliance Officer. Suspected violations may be reported to the Compliance Officer directly, either orally or in writing. Oral reports can be made in person or by telephone to the Compliance Officer at (845) 425-5686. Reports can be emailed to [aaron@accreditedaides.com](mailto:aaron@accreditedaides.com). A written report may be made using the "Compliance Standards of Conduct Program Report" form (Exhibit



B), which will be distributed to all persons undergoing training and is also available at the Company offices. If such form is not readily available, an Affected Individual may use whatever written form is available to make the report. A report made in writing or using the Compliance Standards of Conduct Program Report form should be mailed or hand delivered to the Compliance Officer at Accredited Aides-Plus, Inc., 305a Airport Executive Park, Ste 305, Nanuet, NY 10954

The individual should provide sufficient detail for the Compliance Officer to initiate an investigation.

An individual may anonymously report suspected misconduct by calling the Company's anonymous compliance hotline at (845) 425-5686 or using the online website form submission available at <https://www.accreditedaides.com>. A person making a report may identify himself/herself as a means of facilitating the follow-up investigation by the Compliance Officer or may submit the report anonymously.

Affected Individuals who have a good faith belief that the Compliance Officer has violated the Compliance Program policy may report such violation to the Chief Executive Officer. In such a case, Compliance Program Report forms can be submitted directly to the Chief Executive Officer at Accredited Aide-Plus, Inc. 300 Airport Executive Park, Suite 305, Nanuet, NY 10954

Oral reports of improper conduct by the Compliance Officer can be made in person or by telephone to the Chief Executive Officer at (845) 425-0990.

#### **A. No Retaliation or Reprisal on Persons Making Reports**

Affected Individuals who report suspected fraudulent activities or violations of the Compliance Program in good faith shall not receive any reprisal from the Company. Affected Individuals can feel free to report suspect conduct within the Company without fear of retribution by the Company or any employee, officer or Board of Directors member of the Company. However, the intentional submission of a false report shall result in disciplinary action or other appropriate action against non-employed persons making a false report. If any Affected Individual believes that he or she has been the victim of retaliation, this should be reported to the Compliance Officer or to the Chief Executive Officer of the Company if the source of the retaliation is the Compliance Officer. Any employee and/or consumer who attempts to engage in any form of retaliation against an Affected Individual for having reported misconduct will be disciplined.

Affected Individuals are required to self-report any misconduct they may have been

engaged or involved in related to Company business. However, no guarantees will be made to an individual making the self-report of his or her own improper conduct regarding what steps the Company may take in response to such a report.

## **B. How Reports Will Be Handled**

All reports of misconduct will be taken seriously and addressed in a timely manner. The contents of the report and the identity of the reporter will be treated confidentially to the extent possible under applicable law. However, there may be a time when an individual's identity may become known or have to be revealed if governmental authorities become involved or in response to subpoena or other legal proceeding. The Company does not guarantee confidentiality for any matter that is subject to disciplinary proceeding, referred to or under investigation by MFCU, OMIG or law enforcement or disclosure is required during a legal proceeding.

The Compliance Officer will maintain a record of reports of violation of this Compliance Program or of relevant law or regulations, received by the Compliance Officer. The Compliance Officer will periodically furnish a summary of such reports to the Chief Executive Officer and the Board of Directors.

## **C. Documentation**

1. The Company will provide annual documentation to demonstrate that it has effective lines of communication. Documentation may include but is not limited to:
  - i. Description of lines of communication
  - ii. Anonymous reporting methods to the compliance officer,
  - iii. Effective dates for the lines of communication
  - iv. Who had access to reports made
  
2. The Company will document how the various lines are publicized to Affected Individuals which may include the following:
  - i. A dated distribution letter to all Affected Individuals
  - ii. Screenshot of notification on an intranet and/or public website and affirmation that such information was published on the intranet and/or public website during the entire Review Period.
  - iii. Compliance posters that identified communication methods and an affirmation of where

and when they were posted that made them accessible to all Affected Individuals.

iv. Copy of dated notifications to Contractors.

3. Documentation for how the Company ensured the confidentiality of persons reporting compliance issues and that such persons were protected under the Company policy for non-intimidation and non-retaliation may include:

- i. A summary and a description of compliance issues reported during the Review Period, including a description of how such reports were documented, stored and shared within the Company; a list of persons with whom they were shared and their titles; and a description of how the provider ensured person reporting compliance issues were protected under the provider's policy for non-intimidation and non-retaliation;
- ii. A copy of written policies that include an expectation to maintain the confidentiality of persons reporting compliance issues and a copy of the Company's written policy for non-intimidation and non-retaliation.

4. Documentation evidencing that the Company made information about its Compliance Program including its standards of conduct available on its website.

## **ELEMENT 5**

### **DISCIPLINARY POLICIES**

Our Compliance Program includes disciplinary policies so as to encourage good faith participation in the Compliance Program. All disciplinary policies will be fairly and consistently enforced against all Affected Individuals at all levels throughout the Company including employees, executives, board members, contractors, vendors, volunteers, consumers, and personal assistants. We expect that all Affected Individuals honestly and diligently comply with our compliance goals and are faithful to one's duty and obligation to use good faith throughout all aspects of obligations. The Company distributes the Compliance Plan which includes disciplinary standards and procedures in all training materials. The training materials are distributed to All Affected Individuals as part of orientation and annual trainings.

Reporting suspected misconduct or illegal activity is expected and failure to do so will result in discipline. Any Affected Individual who reasonably suspects any other Affected Individual is engaged in misconduct, illegal behavior or has violated this Compliance Program is required to report that fact in accordance with this Compliance Program as soon as possible. If an Affected Individual is aware of a potential or actual violation of the Compliance Program or of suspected criminal activities and fails to report such known or suspected violations, such failure is itself a violation of the Compliance Program and may subject such individual to disciplinary action, up to and including termination of employment or the relationship with the Company.

Affected Individuals who report suspected fraudulent activities or violations of the Compliance Program in good faith shall not receive any reprisal from the Company or consumer. Affected Individuals can feel free to report suspect conduct within the Company without fear of retribution by the Company or any employee, consumer, officer or Board of Directors member of the Company. However, the intentional submission of a false report shall result in disciplinary action or other appropriate action against non-employed persons making a false report. If any Affected Individual believes that he or she has been the victim of retaliation, this should be reported to the Compliance Officer or to the Chief Executive Officer of the Company if the source of the retaliation is the Compliance Officer. Any employee or consumer who attempts to engage in any form of retaliation against an Affected Individual for having reported misconduct will be disciplined.

Affected Individuals are required to self-report any misconduct they may have been engaged or involved in related to Company business. However, no promises will be made to an individual making the self-report of his or her own improper conduct regarding what steps the Company may take in response to such a report.

All Affected Individuals shall cooperate in the investigation of an alleged violation of the Compliance Program or any state or federal law. Investigations of alleged fraud, waste or abuse will not be conducted without consulting the Compliance Officer. Investigations that may raise complicated legal issues should be conducted with the advice of legal counsel.

We will enforce all appropriate sanctions for failing to report suspected compliance problems which may include:

1. Reprimand, demotion, suspension and/or termination of employees or termination of the relationship with non-employed persons. If the investigation uncovers what appears to be criminal conduct on the part of an employee, appropriate disciplinary action against the employee or employees who authorized, engaged in or otherwise participated in the offending practice will include, at a minimum, the removal of the person from any position of oversight and may include, in addition, suspension, demotion or termination. If the employee is a consumer directed personal assistant, it is the responsibility of the consumer, not the Company, to discipline the employee. The consumer will be counseled on acceptable courses of action. If the consumer does not take disciplinary action against the CDPA which is acceptable to the Company, the Company may refuse to continue to act as a fiscal intermediary for such consumer. If the Affected Individual suspected of improper or criminal conduct is the consumer, appropriate government or law enforcement authorities will be contacted. The Company will cooperate with law enforcement in appropriate circumstances where criminal prosecution is warranted.
2. Where Affected Individuals are not terminated, promptly undertake appropriate actions and education to prevent a recurrence of the misconduct.
3. Conduct a review of Company policies and procedures to determine whether revisions or the development of new policies and/or procedures are needed to minimize future risk of noncompliance.

4. Conduct, as appropriate, follow-up monitoring and auditing to ensure effective resolution of the offending practice.

Violation of the Compliance Program and/or specific policies and procedures implementing the Compliance Program shall result in corrective disciplinary action, up to and including termination of employment or other relationship with the Company. It is the policy of the Company that no Affected Individual shall be punished solely on the basis that he or she reported what was reasonably believed to be an act of wrongdoing or a violation of this Compliance Program. However, an Affected Individual will be subject to disciplinary action if the Company reasonably concluded that the report of wrongdoing was knowingly fabricated or was knowingly distorted, exaggerated or minimized for whatever reason – including, to either injure someone else or to protect himself or others.

The discipline taken against a person who violates the Compliance Program will be determined on a case-by-case basis. Whether the prohibited conduct constituted simple negligence, gross negligence or willfulness will be considered in determining and administering the disciplinary action. Intentional or reckless behavior will be subject to more significant sanctions.

Disciplinary action may be imposed for participating in non-compliant conduct, for failing to report suspected problems, or for encouraging, directing, facilitating or permitting, actively or passively, non-compliant conduct.

Certain conduct will result in termination of employment or other relationship. Such conduct includes, but is not limited to, the following:

1. Falsifying any Company documentation where conduct appears to be intentional, willfully indifferent or with reckless disregard for the Medicaid laws or other state or federal laws or regulations;
2. Knowingly falsifying a Compliance Standards of Conduct Program Report;
3. Displaying a repeated pattern of failure to follow Company policy; and
4. Failing to cooperate with a Company internal investigation.

If an Affected Individual has committed a violation of this Compliance Program that might otherwise warrant termination, he or she may nevertheless be subject to a lesser punishment. The decision by the Company to terminate an employment or other relationship will be influenced by such mitigating factors as:

1. Whether he or she promptly reported his/her own violation;
2. Whether the report constitutes the Company's first awareness of the violation and the Affected Individual's involvement; and
3. Whether the Affected Individual cooperates fully in investigating and/or correcting the violation.

The Company's decision to impose a punishment less stringent than termination will be within the sole discretion of the Company. Discipline resulting from a violation of the Compliance Plan will be coordinated through the Compliance Officer.

The degree to which employees conform to the Compliance Program will be a factor in performance reviews and promotions. The degree to which other Affected Individuals conform to the Compliance Program will be a factor in the Company's decision to continue or renew relationships with such persons. No performance reviews are conducted by the Company for CDPAs. If appropriate, the consumer will be notified of any non-conformance by his or her CDPAs and asked to consider this in performing his or her responsibilities for employee discipline.

To promote the submission of reports of known or suspected violations to the Compliance Officer, the Company will attempt to maintain confidentiality, to the extent possible, with respect to reports made pursuant to the Compliance Program, the information obtained in the course of conducting investigations or audits, and the results of such investigations or audits. The Company, at the request of the individual making a report, will provide anonymity to the individual who reports unless required by law or governmental officials.

It is the Company's intent that the identities of Affected Individuals who submit Compliance Program Reports shall remain confidential to the extent possible. However, the Company cannot always guarantee complete confidentiality. This is because the goal of the Compliance Program is to act on any credible reports to allow the Company to detect, prevent, and correct suspect activities. The Company may also choose to or be compelled to report the violation to the authorities. All information related to a report of a violation will be disclosed on a "need to know" basis and only when such disclosure is required by law or by the Compliance Program.

The Company will document that appropriate disciplinary standards and procedures are disseminated to all Affected Individuals. Documentation may include but is not limited to:

1. Dated memos documenting that written policies and procedures were distributed to all Affected Individuals.

2. Evidence that the written Policies establishing disciplinary standards and the procedures for taking such actions have been published and disseminated to all Affected Individuals.
3. Evidence that the Company enforces its disciplinary standards fairly and consistently with the same disciplinary action applied to all levels of personnel. This may include a review of all reports and sanctions in connection with violations of the Compliance Program.



## **ELEMENT 6**

### **MONITORING AND AUDITING**

The Compliance Officer will be responsible to oversee the implementation of a system of monitoring and auditing which will include routine audits, annual Compliance Program review and exclusion checks. The effectiveness of the Compliance Program and the degree to which Affected Individuals are adhering to the specific Compliance Program standards, policies and procedures applicable to them will be routinely evaluated. Audit and/or other evaluation techniques will be used to monitor compliance to identify any issues at an early stage before they develop into significant legal problems and to ensure a reduction in identified problem areas. The Compliance Officer will establish a schedule indicating when monitoring and audits will be performed, who will perform such audits and what area(s) will be covered by the audits.

#### **1. Routine Audits**

Routine monitoring will include identification of risk areas. The audits will cover aspects of the Company's operations that pose a heightened risk of non-compliance, including but not limited to monitoring of business arrangements (anti-kickback and self-referral concerns), improper solicitation of consumers and high-pressure marketing of uncovered or unnecessary services. The audits may be performed by either internal or external auditors with proper experience. The hiring of such outside consultants or auditors will be coordinated with the Company's legal counsel.

The Company will also implement regular periodic financial audit procedures to include special areas of risk pertaining to the claim development and submission processes which may include billing for items or services not actually rendered, billing for medically unnecessary services and duplicate billing.

Audits may include on-site visits by auditors, employee interviews, review of written documents and trend analysis studies, as appropriate. All employees and other Affected Individuals are required to participate in and cooperate with internal audits as requested by the Compliance Officer. This includes assisting in the production of documents, explaining program operations or rules to auditors and implementing corrective action plans.

The Company Compliance Program includes routine auditing and monitoring of compliance risks using the following methods:

- Conducting internal and external audits focusing on required risk areas.

- Any identified Medicaid program overpayments are reported, returned and explained in accordance with the Medicaid self-disclosure requirements.
- Annual Review to determine the Compliance Program effectiveness and whether revisions and/or corrective actions are necessary.
- Potential risk areas identified will be included in updates to the Company's Compliance Program and Compliance work Plan
- Exclusion screening of all Affected Individuals with effectiveness reporting to the Compliance Officer and Compliance Committee.

The Company will document the systems in place for the routine monitoring and identification of compliance risks including but not limited to:

- Auditing and monitoring results, including dates of completion and any compliance issues identified;
- Exclusion check reports, including databases checked and dates performed;
- Dated meeting minutes with attendee list, documenting discussion of auditing and monitoring activities and exclusion checks;
- Updates to the Compliance work plan
- Any corrective actions implemented as a result of audits and effectiveness reviews;
- Documentation evidencing how Medicaid program overpayments were reported, returned and explained. Evidence that corrective actions were instituted to prevent overpayments from recurring;
- Dated Compliance Committee and Governing Body meeting minutes demonstrating discussion of internal and external audit results and Compliance Program review. A list of updated and modifications as a result of the annual review including implementation dates.
- Documentation to evidence that staff have the necessary knowledge and expertise to evaluate the effectiveness of the components of the Compliance Program they are reviewing and are independent from the functions being reviewed.

## **2. Annual Compliance Program Review**

The Company has developed a process for reviewing at least annually, the effectiveness of the Compliance Program and whether any revision or corrective action is required.

Annual Compliance reviews may include on-site visits, interviews with Affected

Individuals, review of records, surveys or any other comparable method so long as the method does not compromise the independence or integrity of the review. The review may be carried out by the Compliance Officer, Compliance Committee, external auditors, or other staff with relevant experience and who are independent of the functions under review. All annual Compliance Program reviews will be shared with the CEO, senior management, the Compliance Committee and the Governing Body. The Company will document the design, implementation and results of the effectiveness review, and any corrective actions implemented.

### **3. Exclusion Screening**

The Company shall confirm the identity and determine the exclusion status of Affected Individuals. In determining the exclusion status of a person the Company will check the following databases at least every thirty (30) days:

- New York State Office of the Medicaid Inspector General Exclusion List
- Health and Human Services Office of the Inspector General's List of Excluded Individuals and Entities

The Company requires that all Contractors comply with exclusion screening.

The Company may have additional screening requirements pursuant to contract.

All screening results will be promptly shared with the Compliance Officer and appropriate compliance personnel.

At the conclusion of all audits, the Compliance Officer will report to the Board of Directors, review the audit findings and promptly develop and implement a plan to correct any compliance or internal control weaknesses discovered during the audits. If an audit reveals one or more suspected violations of the Compliance Program or possible violation of a state or federal law, the Compliance Officer shall proceed with the procedure for Investigations and Reporting.

## **ELEMENT 7**

### **INVESTIGATIONS and RESPONDING TO COMPLIANCE ISSUES**

The Company has implemented procedures and systems for promptly responding to compliance issues as they are raised, investigating potential compliance problems identified in the course of auditing and monitoring and promptly correct any issues so as to reduce the potential for recurrence.

The Compliance Officer shall, upon receipt of a credible reported violation of the Company's policies or applicable state or federal laws and regulations, immediately notify the Company's Board of Directors. As appropriate, the Board of Directors will authorize the Compliance Officer to engage the Company's legal counsel, outside counsel, auditors or other experts for assistance in investigating the allegations to determine their veracity.

#### **A. Purpose of Investigations**

The purpose of an investigation is to identify situations in which applicable federal or state laws, including the laws, regulations and standards of the Medicaid program or the Company's policies, may not have been followed, and to identify individuals who may have knowingly or inadvertently violated the law or the Company's policies. Subsequent to a finding of any violation or misconduct, the Compliance Officer will facilitate the correction of the violation or misconduct and implement procedures necessary to ensure future compliance to protect the Company in the event of civil or criminal enforcement actions and to preserve and protect the Company's assets.

#### **B. Investigation Process**

An investigation shall be commenced as soon as reasonably possible, but in no event more than ten (10) business days following receipt of a report. Upon receipt of information concerning alleged fraud, waste or abuse, the Compliance Officer or designees will, at a minimum, take the following actions:

1. Prepare a report that includes, if known, the name of the person who made the report, the date of the report, and a detailed narrative of the person's concern and the nature of the alleged conduct. Anonymity of the individual who made the report (if requested) and confidentiality will be maintained to the extent permissible by law. Retaliation or reprisal against anyone for reporting a good faith belief that fraud, waste, or abuse has been committed is strictly prohibited.
2. If warranted, legal counsel will be consulted to initiate direct investigation.

3. Conduct the investigation, which may include, but is not limited to:
  - a. Interviews with employees and others who have knowledge of the alleged conduct and a review of the applicable, laws, regulations and standards to determine whether or not a violation has occurred.
  - b. Identification and review of relevant documentation, including, where applicable, representative bills or claims submitted to the Medicaid program, to determine the specific nature and scope of the violation and its frequency, duration, and potential financial magnitude.
  - c. Interviews of persons who appear to have played a role in the suspected activity or conduct or may have information about it.
4. Prepare a summary report that (1) defines the nature of the alleged misconduct, (2) summarizes the investigation process, (3) identifies any person who is believed to have acted deliberately or with reckless disregard or intentional indifference of applicable laws, (4) assesses the nature and extent of potential civil or criminal liability, and (5) where applicable, estimates the extent of any resulting overpayment.
5. Establish a due date for the summary report or otherwise ensure that the investigation is completed in a reasonable and timely fashion and that the appropriate disciplinary or corrective action is taken, if warranted.

All Affected Individuals shall cooperate in the investigation of an alleged violation of the Compliance Program or any state or federal law. Investigations of alleged fraud, waste or abuse will not be conducted without consulting the Compliance Officer. Investigations that may raise complicated legal issues should be conducted with the advice of legal counsel.

If an investigation of an alleged violation is undertaken and the Compliance Officer believes the integrity of the investigation may be at stake because of the presence of Affected Individuals under investigation, at the sole discretion of the Company, the employee(s) allegedly involved in the misconduct may be removed from their work activity and the relationship with a non-employed person allegedly involved in misconduct may be suspended until the investigation is completed. In addition, the Company will take steps to preserve all documents or other evidence relevant to the investigation.

The Company will indicate what corrective action, if any is required and promptly implement and requisite corrective action.

### **C. Investigative File**

The Compliance Officer shall ensure that an investigative file is maintained, which will include documentation of the alleged violation, a description of the investigative process, copies of interview notes and key documents, a log of the witnesses interviewed, and documents reviewed, the summary report, and the results of the investigation and any disciplinary and/or corrective action plan. Where appropriate the Company may retain outside experts, auditors or counsel to assist with the investigation. The results of such investigations shall be reported confidentially to the Company's Board of Directors.

## **RESPONSES TO VIOLATION**

### **A. Corrective Action Plan**

If the Compliance Officer determines there has been an occurrence of fraud, waste, abuse, improper conduct or violation of the Compliance Program, the Company's policies and procedures, and any applicable laws or regulations, the Company shall take steps to stop and/or correct the non-compliant practice or procedure as quickly as reasonably possible. The Company will undertake the following steps:

1. The Company will as quickly as possible, cease the offending practice. If the practice involves the improper submission of claims for payment, the Company will immediately cease all billing potentially affected by the offending practice.
2. The Company will consult with legal counsel to determine whether self-reporting of the identified misconduct is warranted.
3. If applicable, the Company will calculate and repay any duplicate or improper payments made by the federal or state government program or a third-party payer as a result of the misconduct.
4. Initiate appropriate disciplinary action, which may include, but is not limited to, reprimand, demotion, suspension and/or termination of employees or termination of the relationship with non-employed persons. If the investigation uncovers what appears to be criminal conduct on the part of an employee, appropriate disciplinary action against the employee or employees who authorized, engaged in or otherwise participated in the offending practice will include, at a minimum, the removal of the person from any position of oversight and may include, in addition, suspension,

demotion or termination.

5. If the employee is a consumer directed personal assistant, it is the responsibility of the consumer, not the Company, to discipline the employee. Consumer will be counseled on acceptable courses of action. Where the FI has knowledge or a reasonable suspicion of fraud, waste or abuse after the PA has been selected and started services, the FI must inform OMIG and either the MCO or LDSS as applicable. The FI will continue to serve the consumer until the LDSS or MCO discontinues services and aid continuing is not provided or required. If the Affected Individual suspected of improper or criminal conduct is the consumer, appropriate government or law enforcement authorities will be contacted. The Company will cooperate with law enforcement in appropriate circumstances where criminal prosecution is warranted.
6. Where Affected Individuals are not terminated, promptly undertake appropriate actions and education to prevent a recurrence of the misconduct.
7. Conduct a review of Company policies and procedures to determine whether revisions or the development of new policies and/or procedures are needed to minimize future risk of noncompliance.
8. Conduct, as appropriate, follow-up monitoring and auditing to ensure effective resolution of the offending practice.
9. The Company will document any disciplinary action taken in accordance with the Disciplinary standards set forth in this Compliance Plan.
10. If the Company identifies credible evidence or credibly believes that a State or Federal Law, rule or regulation has been violated, we will promptly report such violation to the appropriate governmental entity, where such reporting is otherwise required by law, rule or regulation. The Compliance Officer shall receive copies of any reports submitted to governmental entities.

## **B. Discipline**

Violation of the Compliance Program and/or specific policies and procedures implementing the Compliance Program shall result in corrective disciplinary action, up to and including termination of employment or other relationship with the Company. It is the policy of the Company that no Affected Individual shall be punished solely on the basis that he or she reported what was reasonably believed to be an act of wrongdoing or a violation of this Compliance

Program. However, an Affected Individual will be subject to disciplinary action if the Company reasonably concluded that the report of wrongdoing was knowingly fabricated or was knowingly distorted, exaggerated or minimized for whatever reason – including, to either injure someone else or to protect himself or others.

The discipline taken against a person who violates the Compliance Program will be determined on a case-by-case basis. Whether the prohibited conduct constituted simple negligence, gross negligence or willfulness will be considered in determining and administering the disciplinary action.

Disciplinary action may be imposed for participating in non-compliant conduct, for failing to report suspected problems, or for encouraging, directing, facilitating or permitting, actively or passively, non-compliant conduct.

Certain conduct will result in termination of employment or other relationship. Such conduct includes, but is not limited to, the following:

1. Falsifying any Company documentation where conduct appears to be intentional, willfully indifferent or with reckless disregard for the Medicaid laws or other state or federal laws or regulations;
2. Knowingly falsifying a Compliance Standards of Conduct Program Report;
3. Displaying a repeated pattern of failure to follow Company policy; and
4. Failing to cooperate with a Company internal investigation.

If an Affected Individual has committed a violation of this Compliance Program that might otherwise warrant termination, he or she may nevertheless be subject to a lesser punishment. The decision by the Company to terminate an employment or other relationship will be influenced by such mitigating factors as:

1. Whether he or she promptly reported his/her own violation;
2. Whether the report constitutes the Company's first awareness of the violation and the Affected Individual's involvement; and
3. Whether the Affected Individual cooperates fully in investigating and/or correcting the violation.

The Company's decision to impose a punishment less stringent than termination will be within the sole discretion of the Company. Discipline resulting from a violation of the Compliance Plan will be coordinated through the Compliance Officer.



### **C. Performance Reviews**

For employees other than consumer directed personal assistants, the degree to which employees conform to the Compliance Program will be a factor in performance reviews and promotions. The degree to which other Affected Individuals conform to the Compliance Program will be a factor in the Company's decision to continue or renew relationships with such persons. No performance reviews are conducted by the Company for CDPAs. If appropriate, the consumer will be notified of any non-conformance by his or her CDPAs and asked to consider this in performing his or her responsibilities for employee discipline.

### **D. Disclosure**

#### **1. Possible Criminal Activity**

In the event the Company uncovers what appears to be criminal activity on the part of any Affected Individuals resulting in improper payment, it will undertake the following steps; as appropriate to the circumstances:

- a. Immediately stop all billing related to the problem until such time as the offending practices are corrected;
- b. Initiate appropriate disciplinary action against the person or persons whose conduct appears to have been intentional, willfully indifferent or with reckless disregard for Medicaid laws or other state and federal laws or regulations in accordance with this Compliance Program; and
- c. Consult with legal counsel to consider its obligations, if any, to disclose such activity to the governmental authorities.

#### **2. Other Non-Compliance**

In the event the investigation reveals billing or other problems which do not appear to be the result of conduct which is intentional, willfully indifferent, or with reckless disregard for state and federal laws or regulations, the Company will undertake the following steps, as appropriate to the circumstances:

- a. **Payments Received in Error.** In the event the problem results in an overpayment by Medicaid or other third-party payer, the Company will:
  - i. Correct the defective practice and procedure, if any, resulting in such payments as quickly as possible;
  - ii. Calculate and repay to the appropriate entity the amount

received in error;

- iii. Initiate such disciplinary action as may be appropriate given the facts and circumstances in accordance with the Compliance Program; and
- iv. Promptly undertake a program of education for the appropriate Affected Individuals to prevent similar problems in the future.

b. **No Improper Payment.** In the event the problem has not resulted in an overpayment by the Medicaid program or other third-party payer, the Company will:

- i. Correct the defective practice and procedure, if any, resulting in such payments as quickly as possible;
- ii. Initiate such disciplinary action as may be appropriate given the facts and circumstances in accordance with the Compliance Program; and
- iii. Promptly undertake a program of education for the appropriate Affected Individuals to prevent similar problems in the future.

#### **E. Review and Revisions to Compliance Program**

As an additional prevention measure, the Compliance Officer will review the Compliance Program after confirmed violations, as appropriate, and annually to determine whether modifications are necessary to improve the effectiveness of the Compliance Program. Such modifications shall be made promptly and shall only be made at the direction of the Board of Directors as proposed by the Compliance Officer.

The Company will demonstrate that it has a system for promptly responding to Medicaid compliance issues. Such documentation may include but is not limited to the following:

- 1. List of potential compliance issues during the Review Period, including dates and description.
- 2. Reports of all investigations of potential compliance issues, including date(s), description, interview notes, the investigative process, and results of such investigations.
- 3. Documentation of all plans of correction that were promptly implemented to resolve identified compliance issues, including implementation date(s), disciplinary actions,

and description of plan(s) of correction.

4. Dated reports containing credible evidence of violations of state or federal law, rule, or regulation, including:
  - a. dated transmittals of such reports to the appropriate government entity, and
  - b. dated transmittals of such reports to the compliance officer.

Following any internal or external audits or investigations that identified overpayments, the Company will:

1. Conduct internal audits or investigations to identify the root cause of the identified findings and any additional overpayments. Such audits or investigations should include:
  - a. A look-back period (up to the six-year records retention period) prior to the audit period, and
  - b. A look-ahead period beyond the audit period up to the time of implementation of a plan(s) of correction to resolve the identified issue(s).
2. Report, return, and explain any identified additional overpayments to the Medicaid program through the OMIG Self-Disclosure Program.
3. Implement corrective actions related to the identified findings and follow-up activities to confirm effectiveness of such corrective actions

## **SELF-DISCLOSURE OF OVERPAYMENTS**

Overpayment” means “any amount not authorized to be paid under the medical assistance program, whether paid as the result of inaccurate or improper cost reporting, improper claiming, unacceptable practices, fraud, abuse or mistake.

Any provider that receives a Medicaid overpayment directly or indirectly, shall report, return and explain the overpayment by submission of a Self-Disclosure Statement to OMIG’s Self-Disclosure Program

The deadline is the later of:

- Sixty (60) days after the date on which the overpayment was identified or
- The date any corresponding cost report is due, if applicable

An overpayment is “identified” when the provider has or “should have through the exercise of reasonable diligence” determined it has received an overpayment and quantified the amount of the overpayment.

Self-Disclosure Requirements:

- Not under audit, investigation, or review by the OMIG related to the payment.

- The OMIG has not already identified the overpayment
- No current criminal investigation related to Medicaid participation

The Compliance Officer will follow OMIG guidance on what not to self-disclose, which includes the following:

- Overpayments included in another separate review or audit being conducted by OMIG , the Office of the Inspector General, the attorney general, and or other agency;
- OMIG asserts that providers must seek permission from the investigating entity before voiding or adjusting claims
- Overpayments included in state initiated rate adjustments and similar actions
- Underpayments, which must be rebilled to EMedNY.

The deadline for “reporting, returning, and explaining an overpayment” is tolled when the OMIG acknowledges receipt of a self-disclosure statement.

The deadline remains tolled until one of the following events:

Execution of a Self-Disclosure and Compliance Agreement (SDCA)

The provider withdraws from the Self-Disclosure Program

The provider repays the full amount, along with interest, as determined by the OMIG

The OMIG terminates the provider’s participation in the program

If an overpayment is identified, the Company shall submit a self-disclosure statement, cooperate and furnish any information requested, including any additional data, documentation, or information requested by the OMIG needed to confirm the overpayment.

The statement will contain the following contents for Self-Disclosure:

- i. Amount of estimated overpayment, supporting information, including:
- ii. Detailed explanation
  - a. Circumstances that gave rise to the overpayment
  - b. How overpayment was discovered
  - c. Date overpayment was identified
  - d. How overpayment was calculated
  - e. Date(s) overpayment was received

- f. Corrective actions taken
- iii. Contact information
- iv. Data file (in OMIG's required format)
- v. Any request for interest to be waived or to pay in installments
- vi. Agreement to return the full amount "and interest, if applicable"
- vii. Other documentation that the OMIG may request

The Compliance Officer is responsible for review and signing the Self Disclosure Statement.

The Compliance Officer is tasked with follow up, complying with any additional requests made by OMIG and ensuring the return of the overpayment by the Company.