



LOVE. ENHANCE. EQUIP. INSPIRE.

LifeSong, Inc.

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COMPLIANCE PLAN

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Summary

Why have a Compliance Program

LifeSong's Compliance Program is necessary because it:

- Stops fraud,
- Protects individual privacy,
- Fosters an ethical culture,
- Prevents conflicts of interest,
- Ensures proper training,
- Identifies and prevents waste,
- Promotes accurate billing,
- Assists in obeying state and federal laws,
- Maintains and promotes high quality services, and
- Strives to promote the use of best practices in management and board governance.

LifeSong's Compliance Program applies to:

- Vendors
- Contractors
- Agents
- All employees regardless of the title, role, or position
- Board of Directors

What you must do:

- Act fairly;
- Act ethically;
- Act honestly;
- Act as a team;
- Report a conflict of interest that you may have;
- Treat individuals supported and one another with respect at all times.
- Identify ways to do things better in your department and take action; and
- Report problems immediately to your supervisor, directly to the Compliance Officer, or take advantage of our anonymous compliance hotline options.

I. INTRODUCTION

LifeSong, Inc. (“the Organization”) is an HCBS waiver service provider with a Mission to Love, Enhance, Equip, and Inspire the lives of the developmentally disabled and their families. We are strongly committed to and have a reputation for lawful and ethical conduct. We take pride in earning the trust of those we serve, government regulators and one another.

The Affordable Care Act requires organizations that participate in federal health programs to have a formal compliance program. New York’s Office of the Medicaid Inspector General (“OMIG”) requires Medicaid providers to have a compliance program as well. Additionally, in response to the many laws, rules and regulations governing healthcare, LifeSong has established a comprehensive compliance program to help us live up to our commitment to adhere to the highest ethical standards of conduct in all business practices.

This compliance plan is modeled after the seven elements identified by OMIG for an effective compliance program. It also addresses concerns as outlined in the Deficit Reduction Act (“DRA”), which requires the Organization to establish written policies and procedures to inform employees and others about certain federal and state false claims and whistleblower laws.

The goal of the Organization’s compliance program is to prevent fraud, waste, and abuse while at the same time advancing the Mission of LifeSong. Our compliance efforts are aimed at prevention, detection, and resolution of variances.

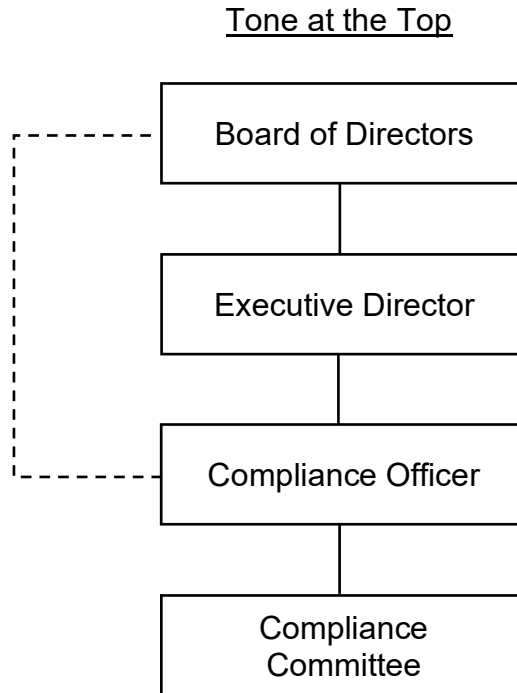
The seven elements of the LifeSong Compliance Plan are:

1. Written policies and procedures
2. Designation of a Compliance Officer/Committee
3. Training and education
4. Open lines of communication to the Compliance Officer
5. Disciplinary policies to encourage good faith participation in the compliance program
6. A system for routine identification of compliance risk areas
7. A system for responding to compliance issues

II. COMPLIANCE STRUCTURE

LifeSong's compliance program starts with its board of directors, who must assure the Organization operates in compliance with applicable Federal, state, and local laws and regulations. The Board of Directors provide direction to our Executive Director, who sets the tone for LifeSong's compliance activities.

The Compliance Officer works to ensure that LifeSong has the appropriate policies, procedures, and processes in place to minimize its risk and further LifeSong's Mission to provide quality services. On a quarterly basis, the Compliance Officer will meet with the Compliance Committee and provide updates on the department's activities and future plans, and then submit a report to the Board of Directors.



How key Compliance activities map to OMIG’s seven steps of compliance.

7 Elements of an Effective Compliance Program						
Written Policies and Procedures	Designation of a Compliance Officer/ Committee	Training and Education Programs	Open Lines of Communication	Disciplinary policies to encourage good faith participation	A system for routine identification of compliance risk areas	A system for responding to compliance issues
<ul style="list-style-type: none"> • Fraud, Waste & Abuse, False Claims Act • Whistle Blower/ Non-retaliation policy • Clinical policies • HIPAA • Conflict of Interest • Exclusion screening 	<ul style="list-style-type: none"> • Compliance Officer job description • Compliance Committee Chair • Prepare an Annual Compliance Report 	<ul style="list-style-type: none"> • Annual compliance training • Compliance on-boarding training • Training at periodic Staff meetings • Ad Hoc training inform and train on recent events 	<ul style="list-style-type: none"> • Open door policy • Compliance Hotline: allows individuals to report perceived compliance issues anonymously either online, through email, phone, or mail 	<ul style="list-style-type: none"> • All individuals associated with LifeSong are required to comply with applicable standards, laws, and procedures. • Supervisors are accountable for the foreseeable compliance failures of those they supervise 	<ul style="list-style-type: none"> • Annual identification of top 5 risks • Ongoing audit and monitoring activities • Ad hoc audits • Monthly exclusion screening • Maintain Hotline. • Annual OMIG risk assessment 	<ul style="list-style-type: none"> • Internal investigations and reporting • Process for reporting and resolving incidents

III. WRITTEN POLICIES AND PROCEDURES

The written compliance policies and procedures provide a clear explanation of LifeSong's compliance and quality goals and provide clear and understandable mechanisms and procedures designed to achieve those goals in compliance with Federal, state, and other program requirements and standards. LifeSong has specific, individual policies for an array of matters ranging from proper documentation of services to whistle blower protections. In addition, this Compliance Plan is available on the LifeSong website.

A. Conflict of Interest Policy and Disclosure Statement

LifeSong is required to ensure that it adheres to the highest standards of ethical conduct by identifying instances which an independent observer might reasonably conclude that the potential for individual or institutional conflict could influence decision making or carrying out responsibilities. LifeSong has a Conflict-of-Interest Policy (AI-15) that is based upon full disclosure and appropriate management of any possible conflict of interest. The policy requires staff members, including full-time, part-time, contract, consultants and those who provide goods and services to the health center, volunteers, and Board of Directors to conduct their business according to the highest ethical standards of conduct and to comply with all applicable laws.

LifeSong requires members of the Board of Directors and senior management to complete the Annual Conflict of Interest Disclosure Form to assist in identifying and evaluating potential conflicts of interests. Individuals also are required to disclose any actual, potential, or perceived conflicts as they arise during their affiliation or employment with LifeSong. The forms are reviewed on an annual basis or when the need to complete the statement arises. It is the responsibility of everyone to have a working knowledge of these policies and procedures and refer to them.

B. Other Written Policies and Procedures

Annual Work Plan

Every year, the Compliance Officer will prepare a Work Plan after reviewing the latest New York State Office of the Medicaid Inspector General and other regulatory priorities, recent enforcement activities, recent internal and external audit findings and hot topics that generate additional scrutiny. The Compliance Officer will obtain input from the Board of Directors, the Executive Director, the Compliance Committee, and various departments.

Additionally, the Work Plan includes a list of areas that the Compliance Officer will audit and monitor. The Compliance Officer may add additional monitoring audits to its duties in response to new and emerging risks. The Compliance Officer and audited departments will review the audit findings and develop audit responses to address findings. The parties will develop remediation plans and associated timelines. The Compliance Officer will conduct follow-up on remediation activities and report progress to the Executive Director, the Compliance Committee, and the Board of Directors. Additionally, the Compliance Officer will provide assistance with external audits from federal, state and other oversight organizations.

C. Ad Hoc Policy and Procedure Development

From time to time, the Compliance Officer will work with other departments to develop and revise policies and procedures to reflect new legal requirements and new concerns that may arise.

IV. DESIGNATION OF A COMPLIANCE OFFICER AND/OR A COMPLIANCE COMMITTEE

The OMIG requires the organization to designate a Compliance Officer to carry out and enforce compliance activities. The Compliance Officer functions independently and objectively, reviewing and evaluating organizational compliance and privacy/confidentiality issues and concerns. The Compliance Officer's main duties include coordination and communication of the compliance plan; this involves planning, implementing, and monitoring the program. The Compliance Officer will maintain certification (CHC) through the Compliance Certification Board, attending trainings annually to retain the certification.

A. The Compliance Officer

The responsibilities of the Compliance Officer are:

- Chair the Compliance Committee and serve as a spokesperson for the Committee.
- The day-to-day operation of the compliance program.
- Report periodically to the Compliance Committee, the Executive Director, and the Board of Directors on the progress of implementation of compliance initiatives, corrective actions, and recommendations to reduce the vulnerability to allegations of fraud, waste, and abuse.
- Develop and distribute all written compliance policies and procedures to all affected employees.
- Periodically revise the program in light of changes in the needs of the Organization and in the law; and changes in policies and procedures of government and private payer health plans and emerging threat vectors.

- Develop, coordinate, and participate in a program that focuses on the elements of the compliance program and seeks to ensure that all employees are knowledgeable of, and comply with, relevant federal, state, and private payer standards.
- Ensure that employees, vendors, and Board of Directors do not appear on any of the Federal or State “excluded, debarred or suspended” listings published by Medicare and Medicaid.
- Ensure that all Providers/Care Management Staff are informed of compliance program standards with respect to coding, billing, documentation, and marketing, etc.
- Assist in coordinating internal compliance review and monitoring activities, including annual or whenever necessary reviews of policies.
- Review the results of compliance audits, including internal reviews of compliance, independent reviews and external compliance audits.
- Independently investigate and act on matters related to compliance, including the flexibility to design and coordinate internal investigations.
- Develop policies and programs that encourage managers and employees to report suspected fraud and other improprieties without fear of retaliation. (See Whistleblower Policy)
- Interact with external legal counsel to discuss the Organization’s initiatives on regulatory compliance.
- Handle inquiries by employees, volunteers, affiliates, participants, and family members regarding compliance issues.

The Compliance Officer has the authority to review all documents and other information relative to compliance activities, including, but not limited to HR/Personnel records, requisition forms, billing information, claims information, and records concerning marketing efforts and arrangements with vendors.

B. Compliance Committee

LifeSong will designate a Compliance Committee to advise the Compliance Officer and assist in the implementation of the compliance program as needed. The Compliance Committee will consist of at least senior management. The Compliance Officer will also select designees representing other Departments as needed. The Compliance Officer will Chair the Compliance Committee and will report at least quarterly to the Board of Directors.

The functions of the Compliance Committee are to:

- Analyze the Organization’s regulatory environment, the legal requirements with which it must comply, and specific risk areas.
- Assess existing policies and procedures that address risk areas for possible incorporation into the Compliance Program.
- Work within LifeSong’s code of conduct and policies and procedures to promote compliance.

- Recommend and monitor the development of internal systems and controls to implement standards, policies, and procedures as part of the daily operations.
- Determine the appropriate strategy/approach to promote compliance with the program and detection of any potential problems or violations.
- Develop a system to solicit, evaluate, and respond to complaints and problems.

V. CONDUCTING EFFECTIVE TRAINING AND EDUCATION

An effective Compliance Program is rooted in an active and adaptive education and training program. Active education and training is designed to teach each person how to carry out their responsibilities effectively, efficiently and in compliance with statutory and regulatory compliance requirements. Adaptive education and training is designed to be responsive to the educational needs of the Organization's workforce identified through internal and/or external reviews, audits, or compliance assessments or by government notices, alerts, and/or other advisory statements.

Inadequate training significantly increases the risks of compliance issues and possible violations of the applicable statutes and regulations. LifeSong requires all employees to attend specific training upon hire and on an annual and as needed basis thereafter. This will include training in federal and state statutes, regulations, program requirements, and the code of ethics. The training emphasizes the LifeSong's commitment to compliance with these legal requirements and policies.

The training programs will include sessions highlighting the Lifesong's Compliance Program, summaries of fraud and abuse laws, documentation, and The OMIG's elements of an effective Compliance Program.

The Compliance Officer or other designated staff member will document the attendees, the subjects covered, and any materials distributed at the training sessions.

Basic training will include:

- Overview of the LifeSong's regulatory environment
- Examples of fraud, waste, and abuse.
- Organizational risk areas.
- The role of the Compliance Officer and Compliance Committee
- Written policies and procedures, the Compliance Plan, and where to find them.
- How to ask questions, report issues, and the obligation to report.
- Responding to compliance issues and corrective actions.
- Medicaid program requirements and categories of service.
- Coding and billing requirements and best practices.

- Claim development and submissions.
- Recent enforcement activities
- LifeSong's compliance structure
- The seven elements of compliance
- Key laws and regulations to be aware of.
- The Organization's commitment to non-retaliation
- Disciplinary standards for non-compliance
- HIPAA Policies and Procedures.

VI. DEVELOPING EFFECTIVE AND OPEN LINES OF COMMUNICATION

A. Open Lines of Communication

Open lines of communication between the Compliance Officer and every employee and vendor are essential to the success of the Compliance Plan. Open lines of communication encourage everyone to express their compliance, quality, and other concerns and/or suggestions for improvement without fear of retaliation. Open communication is essential to maintaining an effective Compliance Program and enables the Organization to learn about issues that may arise, generating faster responses and quicker fixes. Additionally, open communication allows the Organization to address small problems before they become large ones.

Any potential problem or questionable practice which is, or is reasonably likely to be, in violation of, or inconsistent with, federal or state laws, rules, regulations, or directives or LifeSong rules or policies relative to the delivery of services, or the billing and collection of revenue derived from such services, and any associated requirements regarding documentation, quality, coding, supervision, and other professional or business practices must be reported to the Compliance Officer.

Any person who has reason to believe that a potential problem or questionable practice is or may be in existence must report the circumstance. Such reports may be made verbally or in writing and may be made on an anonymous basis. Reports can be made to any member of LifeSong's management, the Compliance Officer, or through the anonymous hotline below.

Online: <https://my.compliancehotline.com/report/LifeSong>
 Email: lifesong@compliancehotline.com
 Phone: 1 (877) 860-7804
 Mail: LifeSong c/o Exclusion Screening, 2121 Wisconsin Ave NW
 Suite #200, Washington DC, 20007

Suspected Fraud or Abuse in connection with Federal health care programs may be confidentially reported to HHS-OIG Fraud Hotline: 1 (800) HHS-TIPS.

The Compliance Officer will promptly document and investigate reported matters that suggest substantial violations of policies, regulations, statutes, or program requirements to determine their veracity.

The Compliance Officer will work closely with legal counsel who can provide guidance regarding complex legal and management issues.

B. Exit Interviews

As a further reflection of the Organization's efforts to nurture an ethical culture, exit interviews with the Compliance Officer are available to any employee or Board member leaving the Organization.

VII. DISCIPLINARY GUIDELINES

All members of the Organization will be held accountable for failing to comply with applicable standards, laws, and procedures. Supervisors and/or Managers will be held accountable for the foreseeable compliance failures of their subordinates.

The Supervisor or Manager will be responsible for taking appropriate disciplinary actions in the event an employee fails to comply with applicable regulations or policies. The disciplinary process for violations of compliance programs will be administered according to Organization protocols depending upon the seriousness of the violation. The Compliance Officer is to be consulted and may consult legal counsel in determining the seriousness of the violation. However, the Compliance Officer should never be involved in imposing discipline.

If the deviation occurred due to legitimate, explainable reasons, the Compliance Officer and supervisor/manager may want to limit disciplinary action or take no action. If the deviation occurred because of improper procedures, misunderstanding of rules, including systemic problems, the Organization should take immediate action to correct the problem.

When disciplinary action is warranted, it should be prompt and imposed according to written standards of disciplinary action (Policy PIII-9).

Within 30 working days after receipt of an investigative report, the supervisor and/or manager or their designee shall determine the action to be taken upon the matter. The action may include, without limitation, one or more of the following:

- 1) Dismissal of the matter.
- 2) Verbal counseling.
- 3) Issuing a warning, a letter of admonition, or a letter of reprimand.
- 4) Entering into and monitoring a corrective action plan. The corrective action plan may include requirements for individual or group remedial education and training, consultation, proctoring, and/or concurrent review.

- 5) Reduction, suspension, or revocation of privileges.
- 6) Suspension or termination of employment.
- 7) Modification of assigned duties.

The Executive Director shall have the authority to, at any time, suspend summarily the involved employee or contractor's privileges or to summarily impose conditions or restrictions on the assigned duties of the involved party to reduce the substantial likelihood of violation of standards of conduct.

VIII. AUDITING AND MONITORING

The Compliance Officer will conduct ongoing evaluations of compliance processes thorough auditing, monitoring, and regular reporting to the Executive Director and Compliance Committee.

The Compliance Officer will develop an annual audit work plan that is designed to address the Organization's key compliance risks, including but not limited to laws governing kickback arrangements, documentation, coding, and billing, claim development and submission, reimbursement, marketing, reporting, and record-keeping. The audit plan will be included in the annual compliance work plan.

The audit work program steps will inquire into compliance with specific rules and policies that have been the focus of Medicaid as evidenced by the audit protocols, work plans, evaluations and publicly announced law enforcement initiatives. Audits should also reflect areas of concern that are specific to the Organization.

The Compliance Officer should be aware of patterns and trends in deviations identified by the audit that may indicate a systemic problem.

IX. RESPONDING TO DETECTED OFFENSES AND DEVELOPING CORRECTIVE ACTION INITIATIVES

Violations of the Organization's compliance program, failure to comply with applicable state or federal law, and other requirements of government and private health plans, and other types of misconduct may threaten the Organization's status as a reliable, honest, and trustworthy provider, capable of participating in federal healthcare programs. Detected, but uncorrected, misconduct may seriously endanger the Mission, reputation, and legal status of the Organization. Consequently, upon reports or reasonable indications of suspected noncompliance, the Compliance Officer must initiate an investigation to determine whether a material violation of applicable laws or requirements has occurred.

The steps in the internal investigation may include interviews and a review of relevant documentation. Records of the investigation should contain

documentation of the alleged violation, a description of the investigative process, copies of interview notes and key documents, a log of witnesses interviewed and the documents reviewed, results of the investigation, and the corrective actions implemented.

If an investigation of an alleged violation is undertaken, and the Compliance Officer believes the integrity of the investigation may be hampered by the presence of employees under investigation, those employees should be removed from their current work activities pending completion of that portion of the investigation. These employees will be temporarily suspended pending the outcome of the investigation.

Additionally, the Compliance Officer must take appropriate steps to secure or prevent the destruction of documents or other evidence relevant to the investigation.

If the results of the internal investigation identify a significant problem, the response may be immediate referral to criminal and/or civil law enforcement authorities, development of a corrective action plan, a report to the government, and submission of any overpayments, if applicable. If potential fraud or violations of the False Claims Act are involved, the Compliance Officer will report the potential violation to the Office of the Inspector General or the Department of Justice.

When making a repayment for an overpayment, the Organization should inform the payer of the following: (1) the refund is being made pursuant to a voluntary compliance program; (2) a description of the complete circumstances prompting the overpayment; (3) the methodology by which the overpayment was determined; (4) any claim-specific information used to determine the overpayment; and (5) the amount of the overpayment.

The Executive Director of the Organization shall have the authority and responsibility to direct repayment to payers and the reporting of misconduct to enforcement authorities as is determined, in consultation with legal counsel, to be appropriate or required by applicable laws and rules.

If the Executive Director of the Organization discovers credible evidence of misconduct and has reason to believe that the misconduct may violate criminal, civil, or administrative law, then the Compliance Officer will promptly report the matter to the appropriate government authority within a reasonable time frame, but not more than 60 days after determining that there is credible evidence of a violation.

When reporting misconduct to the government, the Compliance Officer will provide all evidence relevant to the potential violation of applicable federal or state laws and the potential cost impact.

X. NON-INTIMIDATION AND NON-RETALIATION POLICIES

The Organization will protect whistle-blowers from retaliation. The Organization will not retaliate against employees who, in good faith, have raised a complaint against some practice of the Organization, or of another individual or entity with whom the Organization has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

Staff, vendors, interns, contractors, and Board Members are obligated to report any activity he or she believes to be inconsistent with the Organization's policies, state, or federal law. The Organization has a Whistleblower policy (AI-12) which is intended to encourage and enable employees and others to raise serious concerns within the Organization, prior to seeking resolution outside of the Organization. The policy protects employees who in good faith reports an ethics violation from harassment, retaliation or adverse employment consequence. Any employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

Reports of violations or suspected violations will be kept confidential to the fullest extent possible, consistent with the need to conduct an adequate investigation. The Compliance Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

XI. LIFESONG'S COMMITMENT TO COMPLIANCE

A. Code of Conduct

The Organization's employees are bound to comply, in all official acts and duties, with all applicable laws, rules, regulations, standards of conduct, including, but not limited to laws, rules, regulations, and directives of the federal government and the state of New York, also rules and policies and procedures of the Organization. These current and future standards of conduct are incorporated by reference in this Compliance Plan.

All candidates for employment shall undergo a reasonable and prudent background investigation, including a reference and criminal background check. Due diligence will be used in the recruitment and hiring process to prevent the appointment to positions with substantial discretionary authority, persons whose record (professional licensure, credentials, prior employment, criminal record or

specific “exclusion” from Medicaid funded programs) gives reasonable cause to believe the individual has a propensity to fail to adhere to applicable standards of conduct.

All new employees will receive orientation and training in compliance policies and procedures. Participation in required training is a condition of employment. Failure to participate in required training may result in disciplinary actions, up to and including, termination of employment.

Every employee is asked to sign a statement certifying they have received, read, and understood the contents of the compliance plan.

Every employee will receive an initial compliance orientation and periodic training updates in compliance protocols as they relate to the employee’s individual duties.

Non-compliance with the plan or violations will result in sanctioning of the involved employee(s) up to, and including, termination of employment.

B. Rights of Individuals Receiving Services

We treat the individuals that we serve with respect and dignity and provide care that is both necessary and appropriate. No distinction is made in the admission, transfer, discharge or care of individuals on the basis of race, creed, religion, national origin, gender, gender expression, sexual orientation, source of payment or disability. Clinical care is provided based on identified needs, not on financial criteria, and no treatment or action is undertaken without the informed consent of the patient or an authorized representative. Individuals receiving services are provided with a written statement of rights which conforms to all applicable laws, and their autonomy and privacy are respected within the context of a safe setting.

Employees involved in providing services are expected to know and comply with all applicable laws and regulations and our policies and procedures governing their particular program.

C. Personal Health Information/HIPAA Compliance

The Organization collects personal health information about the individuals enrolled in services to provide the best possible care. We realize the sensitive nature of this information and are committed to safeguarding individual’s privacy.

The Organization has created the Privacy Officer position in accordance with the HIPAA Privacy Rule. The Privacy Officer is responsible for development and implementation of policies, procedures and educational programs that will ensure that the Organization will continue to be compliant with the Privacy regulations and will also ensure that protected health information is secure.

To ensure that confidentiality is maintained, all employees must adhere to the following rules:

- Do not discuss protected health information (PHI)/individual information in public areas such as hallways and common gathering areas.
- Limit release of PHI/individual information to the minimum reasonably necessary for the purpose of the disclosure.
- Do not disclose PHI without an appropriate consent signed by the individual unless it is related to the person's care, payment of care, or health care operations of the Organization. In an emergency, an individual's consent may not be required when a healthcare provider treating the individual requests information, but the name and affiliation of the person requesting the information must be confirmed and documented in the medical record.
- Honor any restrictions on uses or disclosure of information placed by the individual.
- Make sure PHI/individual information stored in the computer system is properly secured.
- Be familiar with and comply with special confidentiality rules governing the disclosure of HIV/AIDS, alcohol, substance abuse and mental health treatment.

The Organization has created the Security Officer position in accordance with the HIPAA Security Rule. The Security Officer is responsible for the development and implementation of the policies and procedures required by the Security Rule.

The Security Officer is responsible for ensuring LifeSong engages in the following activities:

- Maintain appropriate security measures to ensure the confidentiality, integrity and availability of patients' electronic protected health information (ePHI).
- Adhere to applicable federal and state security laws and standards.
- Provide security training and orientation to all employees, volunteers, medical and professional staff.
- Comply with Security Policies including periodic risk assessments.
- Monitor access controls to ePHI to ensure appropriate access to authorized personnel.
- Maintain hardware and software with the appropriate patches and updates.
- Maintain a validation of compliance with the Payment Card Industry Data Security Standards (PCI DSS), a set of security controls that businesses are required to implement to protect credit card data.

D. Medical Necessity

The Organization will take reasonable measures to ensure that only claims for services that are reasonable and necessary, given the individual's condition/needs are billed.

Documentation will support the determinations of medical necessity/individual need when providing services.

E. Billing

All claims for services submitted to private and governmental third-party payers or other health benefits programs will correctly identify the services ordered.

Intentionally or knowingly up coding (the selection of a code to maximize reimbursement when such code is not the most appropriate descriptor of the service offered) may result in immediate termination. Immediate disciplinary action, up to and including termination will be implemented for instances of intentional misrepresentation of any service provided that results in over billing.

All individuals who provide billing information must comply with all applicable laws, rules and regulations and the Organization's policies. The Organization will promptly return to payers any payments which we determine do not conform to our policies and applicable laws.

As healthcare/human service Providers, our business involves reimbursement under government programs which require submission of certain reports of our costs of operations. The Organization complies with all federal and state laws and regulations relating to cost reports, which define what costs are allowable and describe the appropriate methodologies to claim reimbursement for the cost of services provided to program beneficiaries. Given the complexity of this area, all issues related to the completion and settlement of cost reports must be communicated through or coordinated with the Executive Director, Assistant Executive Director, or Finance Manager.

F. Compliance with Applicable HHS Fraud Alerts

The Compliance Officer will review the Medicaid/Medicare Fraud Alerts.

The Compliance Officer will ensure that any conduct disparaged by the Fraud Alert is immediately ceased, implement corrective actions, and take reasonable actions to ensure that future violations do not occur.

G. Marketing

The Organization will promote only honest, straightforward, fully informative, and non-deceptive marketing. We use marketing to educate the public, increase awareness of our services and recruit employees. All marketing materials must accurately describe our services and programs. To ensure that no incorrect information is disseminated, employees must coordinate all marketing materials with and direct all media requests to the Executive Director. The Organization will only use and/or disclose any individual protected health information for marketing activities if a written prior authorization is obtained.

H. Anti-Kickback/Inducements

The Organization will not participate in nor condone the provision of inducements or receipt of kickbacks to gain business or influence referrals. Employees will consider the individual's interests in offering referral for service options.

Federal and state laws prohibit any form of kickback, bribe or rebate, either directly or indirectly, in cash or in kind, to induce the purchase or referral of goods, services or items paid for by Medicare or Medicaid.

Self-referral laws prohibit a Provider from referring an individual receiving services for certain types of health services to an entity with which the Provider or members of his or her immediate family has a financial relationship unless there is an applicable exception under the self-referral law.

Since violations of these laws may subject both the Organization and the individual involved to civil and criminal penalties and exclusion from government-funded healthcare programs, all proposed transactions with healthcare providers must be reviewed with legal counsel.

Any employee involved in promoting or accepting kickbacks or offering inducements may be terminated immediately.

I. Relationships with Vendors and Suppliers

The Organization is committed to employing the highest ethical standards in its relationships with vendors and suppliers with respect to source selection, negotiation, determination of contract awards, and administration of purchasing activities. All vendors and suppliers are to be selected solely on the basis of objective criteria; personal relationships and friendships play no part in the

selection process. The Organization does not knowingly contract or do business with a vendor that has been excluded from a government-funded healthcare program. Any vendor or supplier who has access to the Organization's PHI and is not a covered entity, will be required to enter into a Business Associate Agreement to comply with applicable federal and state confidentiality and data protections rules, including HIPAA and 42 C.F.R. Part 2, federal regulations that govern the confidentiality of drug and alcohol abuse treatment and prevention records.

J. Retention of Records/Documentation/Destruction

The Organization will ensure that all records required by federal and/or state law are created and maintained. All records will be maintained for a period of no less than ten years.

Documentation of compliance efforts will include staff meeting and committee minutes, audit reports, memoranda concerning compliance protocols, problems identified and corrective actions taken, the results of any investigations, and documentation supportive of assessment findings, diagnoses, treatments, and plan of care.

Hard copy data that is not necessary or which the Organization is no longer required to retain will be sent to a professional shredding company where the data will be shredded using a cross-cut shredder to effect 5/16 inch wide or smaller strips. Media containing sensitive data will be sanitized in a manner that is consistent with the standards set forth in National Institute of Science and Technology Special Publication 800-88, Guidelines for Media Sanitation.

K. Medical Record Documentation

Timely, accurate, and complete documentation is important to clinical care. This documentation not only facilitates high quality care, but also serves to verify that billing is accurate as submitted.

The Organization requires that employees follow these documentation guidelines:

- The medical record/ client record is complete and organized.
- Documentation is contemporaneous.
- The documentation of each individual service includes all required elements per regulations.
- ICD-10 and rate codes used for claims submission are supported by documentation in the medical record.
- Appropriate safeguards are identified. The individual's progress, his or her response to services.

The Organization will maintain a process for identifying and reviewing its billing and coding to ensure compliance with applicable state and federal requirements.

XII. RESPONSE TO SPECIAL AGENTS VISIT FOR THE PURPOSE OF INVESTIGATING ALLEGATIONS OF FRAUD AND ABUSE

In the event special agents visit the Organization for the purpose of investigating fraud and abuse allegations:

- Request a copy of the search warrant and the affidavit supporting it.
- Record names of all agents and agencies they represent.
- Ask the agent to secure the premises but to delay the search until counsel can be notified. If this request is refused, do not deny admission to the premises, which could be construed as obstruction of justice.
- Ask for a delay until all individuals receiving services have left the facility.
- Accompany the agents during the search.
- Record beginning and ending times of the search, items taken, areas searched, types of documents taken, photographs taken, questions asked or comments made, and requests made by agents.
- Identify and request copies of items essential to daily operation.
- If employees are interviewed, debrief them after the search.

This plan has attempted to provide the foundation for development of an effective and cost-efficient compliance program.

This Compliance Plan may be altered or amended in writing only with the concurrence of the Compliance Committee of the Organization. The adoption of this Compliance Plan has been approved and authorized as designated below, effective this 12th day of February 2025.

LifeSong, Inc.

By: Dennis Hulett, Compliance Officer Date: 3/26/2026