



MENORAH PARK

CORPORATE COMPLIANCE PLAN

MARCH 21, 2023

**4101 E GENESEE ST
SYRACUSE, NY 13214
PHONE: 315-446-9111**

MENORAH PARK CORPORATE COMPLIANCE PLAN

I. The Purpose of the Compliance Plan and Program

Jewish Home of Central New York, Inc., Menorah Park Group Residences, Inc., and Syracuse Jewish Family Services, Inc. (collectively, “Menorah Park” or the “Organization”) have adopted a Corporate Compliance Program (the “Compliance Program”) to promote the Organization’s compliance with all applicable laws, regulations, and ethical standards. Our Compliance Program is described in this Corporate Compliance Plan (the “Plan”)¹. This Plan provides guidance to all persons who are affected by the Organization’s Compliance Risk Areas (as defined in Section XIII herein), including the Organization’s employees, contractors, and Board of Directors (“Board”) members² on how to conduct themselves when working for the Organization. The goals of our Compliance Program are to:

- Prevent fraud, waste, abuse, and other improper or unethical conduct;
- Detect any improper or unethical conduct at an early stage before it creates a substantial risk of liability for the Organization; and
- Respond swiftly to compliance problems through investigation and disciplinary and corrective action.

All Organization employees, contractors, and Board members, have a personal obligation to assist in making the Compliance Program successful. Employees, contractors, and Board members are expected to: (1) familiarize themselves with this Compliance Plan; (2) review and understand the key compliance policies governing their particular functions and responsibilities; (3) report any fraud, waste, abuse or other improper or unethical conduct by using the methods described in this Compliance Plan; (4) cooperate in any Organization audits and investigations; and (5) carry out their responsibilities in a manner that demonstrates a commitment to honesty, integrity and compliance with the law.

The Plan and Program are periodically reviewed to address new compliance challenges and maximize the use of the Organization’s resources, and to determine whether:

- The Compliance Plan, Compliance Program, and Standards of Conduct have been implemented;

¹ “Compliance Plan” is this document that provides an overview of the Organization’s Compliance Program. The Compliance Program is the Organization’s implementation of the Compliance Plan and includes all of the Organization’s compliance activities.

² In this Compliance Plan, “employees, contractors, and Board members” includes the Organization’s employees, Chief Executive Officer (“CEO”), senior administrators, managers, interns, volunteers, contractors, agents, subcontractors, independent contractors, Board, and corporate officers who are affected by the Organization’s Compliance Risk Areas, as defined in Section XIII herein. For purposes of the Organization’s Compliance Program and this Compliance Plan, “contractors” includes contractors, agents, subcontractors, and independent contractors who are affected by the Organization’s Compliance Risk Areas, as defined in Section XIII herein. Contractors are required to comply with the Organization’s Compliance Program to the extent that the contractor is affected by the Organization’s Compliance Risk Areas, and only within the scope of the contractor’s contracted authority and affected Compliance Risk Areas.

- Employees, contractors, and Board members are following the policies, procedures, and Standards of Conduct;
- The policies, procedures, and Standards of Conduct are effective; and
- Any updates are required.

Employees, contractors, and Board members are encouraged to provide input on how the Program might be improved. Additional information on the Organization’s annual Compliance Program review can be found in the Organization’s **Auditing and Monitoring Policy**.

II. The Elements of the Program

The Compliance Program is based on compliance laws, regulations and guidance from federal and state governmental entities.³ The key elements of the Compliance Program, which are discussed in greater detail in the sections referenced below, are as follows:

- A. General Responsibilities (Section III);
- B. Standards of Conduct and Key Policies and Procedures (Section IV);
- C. Corporate Compliance Officer and Committee (Section V);
- D. Compliance Training (Section VI);
- E. Reporting Compliance Issues (Section VII);
- F. Internal Investigations (Section VIII);
- G. Corrective Action (Section IX);
- H. Disciplinary Measures (Section X);
- I. Non-Retaliation and Non-Intimidation (Section XI);
- J. Government Audits and Investigations (Section XII);
- K. Risk Identification and Audits (Section XIII);
- L. Conflict of Interest (Section XIV); and
- M. Laws Regarding the Prevention of Fraud, Waste, and Abuse (Section XV).

III. General Responsibilities

The Organization recognizes that operating in an ethical and legal manner is not only an obligation of the Organization, but is an obligation of each individual providing services on its behalf. The following responsibilities apply to employees, contractors, and Board members respectively:

³ This includes Section 363-d of the New York Social Services Law and Part 521 of Title 18 of the New York State Codes, Rules and Regulations, and guidance issued by the New York State Office of Medicaid Inspector General (“OMIG”) and U.S. Department of Health and Human Services’ Office of Inspector General (“OIG”).

A. Responsibilities of Employees

1. Duty to Know And Comply With Applicable Requirements

Employees are obligated to know the following information, to the extent it is applicable to the employee's daily responsibilities: (i) Medicaid, Medicare and other payer and service delivery requirements; (ii) the prohibitions against fraud, waste, abuse and improper conduct; (iii) the Organization's Compliance Risk Areas; and (iv) our Compliance Program.

Employees, including the Compliance Officer and senior management, are obligated to attend periodic training related to their job responsibilities.

2. Duty to Report

Employees are obligated to report instances of actual or possible fraud, waste, abuse and other improper or unethical conduct to one of the following:

- a. The Organization Compliance Hotline (315-446-9111 ext. 421) (anonymously or otherwise);
- b. The Organization's Compliance Officer, Sarah Grigorita, by phone (315-446-9111 ext. 133) or email (sgrigorita@menorahparkofcny.com);
- c. The Organization's Compliance Officer, Sarah Grigoirta, in writing by mail to "Attn: Compliance Officer, Menorah Park of CNY, 4101 E Genesee St, Syracuse, NY 13214" (anonymously or otherwise);
- d. The employee's supervisor or any supervisor;
- e. Any member of the Compliance Committee; or
- f. The Compliance Dropbox located at the Human Resources office.

Employees can find more information in the Organization's **Duty to Report Policy** and **Fraud Prevention Policy** (contained in the Organization's Employee Handbook).

Employees are encouraged to first report their concerns directly to the Organization to allow the Organization the opportunity to quickly address potential problems.

Employees shall cooperate in internal and external audits or investigations regarding possible fraud, waste, abuse, or other improper or unethical conduct.

2. Duty to Respond

Employees are obligated to respond appropriately to reports of actual or possible fraud, waste, abuse, or other improper or unethical conduct that are reported to them by other employees, contractors, and Board members. Such response should include the procedure set forth in **Sections VIII and IX** of this Compliance Plan relating to investigating and responding to actual or suspected noncompliance.

3. Duty to Promote Organizational Compliance

Employees shall promote their commitment to compliance with Medicaid, Medicare and other payer and service delivery requirements, and the prohibitions against fraud, waste and abuse and other improper or unethical conduct. Employees shall cooperate with and assist the Compliance Officer in the performance of their responsibilities.

B. Responsibilities of Contractors

1. Duty to Know and Comply With Applicable Requirements

Contractors are obligated to know the following information, to the extent it is applicable to the service they provide to the Organization: (i) Medicaid, Medicare, and other payer and service delivery requirements; (ii) the prohibitions against fraud, waste, abuse and other improper or unethical conduct; (iii) the Organization's Compliance Risk Areas; and (iv) our Compliance Plan. They are also required to comply with the Organization's **Vendor Relations Policy**, **Exclusion Screening Policy**, and **Fraud Prevention Policy**.

2. Duty to Report

Contractors shall report instances of actual or possible fraud, waste, abuse, and other improper conduct to either:

- a. The Organization's Compliance Hotline (315-446-9111 ext. 421) (anonymously or otherwise);
- b. The Organization's Compliance Officer, Sarah Grigorita, by phone (315-446-9111 ext. 133) or email (sgrigorita@menorahparkofcny.com);
- c. The Organization's Compliance Officer, Sarah Grigoirta, in writing by mail to "Attn: Compliance Officer, Menorah Park of CNY, 4101 E Genesee St, Syracuse, NY 13214" (anonymously or otherwise);
- d. Any member of the Compliance Committee; or
- e. The Compliance Dropbox located at the Human Resources office.

Contractors can find more information in the Organization's **Duty to Report Policy** and **Fraud Prevention Policy**.

C. Responsibilities of Board Members

1. Duty to Know and Comply With Applicable Requirements

Board members are obligated to know the following information (i) the prohibitions against fraud, waste, abuse and other improper conduct; (ii) the Organization's Compliance Risk Areas; and (iii) our Compliance Program. All Board members shall attend annual compliance training and review and certify adherence to the Compliance Plan.

2. Duty to Report

Board members shall report instances of actual or possible fraud, waste, abuse and other improper or unethical conduct to either:

- a. The Organization's Compliance Hotline (315-446-9111 ext. 421) (anonymously or otherwise);
- b. The Organization's Compliance Officer, Sarah Grigorita, by phone (315-446-9111 ext. 133) or email (sgrigorita@menorahparkofcny.com);
- c. The Organization's Compliance Officer, Sarah Grigorita, in writing by mail to "Attn: Compliance Officer, Menorah Park of CNY, 4101 E Genesee St, Syracuse, NY 13214" (anonymously or otherwise);
- d. Any member of the Compliance Committee;
- e. The CEO; or
- f. The Compliance Dropbox located at the Human Resources office.

Board members can find more information in the Organization's **Duty to Report Policy** and **Fraud Prevention Policy**.

3. Duty to Promote Organizational Compliance

Board members shall promote and demonstrate their commitment to the Organization's Compliance Program. Board members are responsible for overseeing the development, implementation, operation, and evaluation of the Compliance Program. The Board shall receive updates and reports from the Compliance Officer on compliance-related initiatives and activities on at least a quarterly basis.

4. Duty to Respond

Board Members are obligated to respond appropriately to reports or other indications of actual or possible fraud, waste, abuse, or other improper or unethical conduct. Such response should include ensuring that the Organization follows the procedures set forth in **Sections VIII and IX** of this Compliance Plan relating to investigating and appropriately responding to reports of fraud, waste, abuse, or other improper or unethical conduct.

Board Members are obligated to cooperate in any internal or external audits or investigations by duly authorized internal or external auditors or investigators, regarding possible fraud, waste, abuse, or other improper or unethical conduct.

IV. Standards of Conduct and Key Policies and Procedures

A. Standards of Conduct

These Standards of Conduct set forth the basic principles that guide the Organization's decisions and actions. The Standards of Conduct are not intended to address every potential compliance issue that may arise in the course of the Organization's business.

All employees, contractors, and Board members are expected to familiarize themselves with the Standards of Conduct and comply with it in carrying out their duties. Employees, contractors, and Board members are required to comply with the following responsibilities:

1. Comply With Applicable Laws

All employees, contractors, and Board members must be aware of and comply with all applicable laws and regulations applicable to their functions. Employees, contractors, and Board members are obligated to know the following information, to the extent it is applicable to their daily responsibilities and/or the services provided to the Organization:

- a. Medicaid, Medicare, and other payer and service delivery requirements;
- b. The prohibitions against fraud, waste, abuse, and improper or unethical conduct;
- c. The Organization's Compliance Risk Areas, as defined in Section XIII herein; and
- d. The Organization's Compliance Plan and Compliance Program, including applicable policies and procedures.

Employees, contractors, and Board members are also required to comply with the Organization's Compliance Program policies and procedures, including the **Exclusion Screening Policy**, **Vendor Relations Policy**, and **Fraud Prevention Policy**. Employees, contractors, and Board members are obligated to attend initial, annual, and other periodic compliance training and education, and to review and certify adherence to the Compliance Plan and Standards of Conduct. See **Compliance Training Policy**.

2. Duty to Report

Employees, contractors, and Board members are obligated to report instances of actual or possible fraud, waste, abuse, other improper or unethical conduct, violations of Federal or State laws, rules, regulations, policies, and standards, and the Organization's Compliance Plan, Compliance Program policies and procedures, and Standards of Conduct. Employees, contractors, and Board members must report actual or suspected violations of the Compliance Standards to one (1) of the following:

- a. The Organization's Compliance Hotline (315-446-9111 ext. 421) (anonymously or otherwise);
- b. The Organization's Compliance Officer, Sarah Grigorita, by phone (315-446-9111 ext. 133) or email (sgrigorita@menorahparkofcny.com);
- c. The Organization's Compliance Officer, Sarah Grigorita, in writing by mail to "Attn: Compliance Officer, Menorah Park of CNY, 4101 E Genesee St, Syracuse, NY 13214" (anonymously or otherwise);
- d. The Compliance Dropbox located at the Human Resources office; or
- e. To a supervisor, any member of the Compliance Committee or Board, or the Organization's CEO.

Employees, contractors, and Board members are encouraged to first report their concerns directly to the Organization to allow the Organization the opportunity to quickly address potential problems. Employees, contractors, and Board members can find more information on their duty to report in the Organization's **Duty to Report Policy** and **Fraud Prevention Policy**.

3. Duty to Respond and Cooperate

Employees, contractors, and Board members are obligated to respond appropriately to reports of actual or possible violations of the Organization's Compliance Standards that are reported to them by other employees, contractors, and Board members. Responding to these reports should include following the procedure set forth in the Organization's **Compliance Investigations Policy**. Board members are also responsible for ensuring that the Organization follows the procedures set forth in the **Compliance Investigations Policy**. Employees, contractors, and Board members are also required to cooperate in internal and external audits and investigations by duly authorized internal or external auditors or investigators regarding actual or potential violations of the Organization's compliance standards.

4. Promote Organizational Compliance

Employees, contractors, and Board members shall promote and demonstrate their commitment to compliance with Medicaid, Medicare, and other payer and service delivery requirements, and the prohibitions against fraud, waste, and abuse and other improper or unethical conduct. Employees shall also cooperate with and assist the Compliance Officer in the performance of their responsibilities, and Board members shall receive quarterly updates and reports from the Compliance Officer on compliance-related initiatives and activities.

5. Conduct Affairs in Accordance With High Ethical Standards

All employees, contractors, and Board members shall conduct themselves in accordance with high ethical standards of the community and their respective professions.

6. Conflicts of Interest

All employees, contractors, and Board members must faithfully conduct their duties in their assigned roles solely for the purpose, benefit, and interest of the Organization and those it serves. All employees, contractors and Board members have a duty to avoid conflicts with the interests of the Organization and may not use their positions and affiliations with the Organization for personal benefit. Employees, contractors and Board members must avoid not only actual conflicts but also the appearance of conflicts of interest.

7. Provide High Quality of Care

All employees and contractors are expected to provide high quality services and Board members shall support this standard of care. The care provided must be reasonable and necessary to the care of each individual and be provided by properly qualified individuals.

8. Provide Equal Opportunity and Respect the Dignity of All Recipients

The Organization is committed to providing services for persons, without regard to age, race, color, national origin, ethnicity, religion, handicap, gender, gender identity, gender expression, sexual orientation, human research subject, or source of payment. All employees, contractors and Board members shall treat all individuals served and employees with respect and dignity. Discrimination in any form will not be tolerated.

9. Confidentiality

Employees, contractors and Board members have access to a variety of sensitive and proprietary information of the Organization, the confidentiality of which must be protected. All such persons must adhere to the appropriate laws, regulations, policies, and procedures to ensure that confidential and proprietary information is properly maintained and that inappropriate or unauthorized release is prevented. In addition, employees, contractors, and Board members must refrain from sharing proprietary Organization information with third parties unless sharing such information is authorized.

10. Integrity with Payer Sources

Employees and contractors shall ensure that: all requests for payment for services are reasonable, necessary and appropriate; issued by properly qualified persons; and billed in the correct amount with appropriate supporting documentation.

11. Honesty and Integrity

All business practices must be conducted with honesty and integrity and in a manner that promotes a positive and professional reputation with residents, patients, individuals served, volunteers, payers, vendors, regulatory agencies, other providers, and the public. Employees, contractors, and Board members must be honest and truthful in all of their dealings, and must avoid doing anything that is, or might be, against the law.

12. Dignity and Respect

Employees, contractors and Board members shall respect and value each other, the diversity of the Organization's work force, the individuals the Organization serves, the environment in which members of the Organization work, and the resources that the Organization uses.

B. Key Policies and Procedures

The development and distribution of policies and procedures are essential components of an effective compliance program. All employees, contractors, and Board members are required to review and carry out their duties in accordance with the policies applicable to their functions and responsibilities. The Compliance Plan and the following key Compliance Program policies are available upon request and through the Human Resources department and on the Organization's shared drive:

1. Duty to Report Policy;

2. Non-Retaliation and Non-Intimidation Policy;
3. Compliance Training Policy;
4. Disciplinary Policy;
5. Compliance Investigations Policy;
6. Auditing and Monitoring Policy;
7. Vendor Relations Policy;
8. Exclusion Screening Policy;
9. Fraud Prevention Policy;
10. Written Policies and Procedures Policy;
11. Conflict of Interest Policy;
12. Whistleblower Policy; and
13. Compliance Committee Charter.

Additional information on the Organization's written policies and procedures, including information pertaining to drafting, revising, reviewing, and approving these policies and procedures, can be found in the Organization's **Written Policies and Procedures Policy**.

V. Compliance Officer and Compliance Committee

A. Compliance Officer

The Compliance Officer is responsible for overseeing the implementation of the Compliance Program and for the day-to-day operation of the Compliance Program, among other duties. The Compliance Officer's duties include, but are not limited to, the following:

1. Supervising (including overseeing and monitoring) the adoption, implementation, maintenance, and effectiveness of the Compliance Plan and Compliance Program, and evaluating their effectiveness;
2. Reviewing and updating the Compliance Plan and Compliance Program, compliance policies and procedures, and Standards of Conduct to incorporate changes based on the Organization's Organizational Experience⁴ and to promptly incorporate changes to Federal and State laws, rules, regulations, policies, and standards, and developing new compliance policies as needed;
3. Overseeing operation of the Compliance Hotline and Compliance Dropbox;

⁴ As used in this Compliance Plan, "Organizational Experience" means the Organization's: (1) knowledge, skill, practice, and understanding in operating its Compliance Program; (2) identification of any issues or risk areas in the course of its internal monitoring and auditing activities; (3) experience, knowledge, skill, practice, and understanding of its participation in the Medicaid Program and the results of any audits, investigations, or reviews it has been the subject of; or (4) awareness of any issues it should have reasonably become aware of for its categories of service.

4. Evaluating, investigating, and responding to compliance-related questions, concerns, and complaints, and investigating and independently acting on 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;
5. Ensuring proper reporting of violations to duly authorized regulatory agencies as appropriate or required;
6. Working with the Human Resources Director and others as appropriate to develop the compliance training program described in **Section VI** of this Compliance Plan;
7. Establishing and maintaining open lines of communication, ensuring confidentiality, with members of the Compliance Committee, the Organization's employees, managers, Board members, downstream and related entities, programs and departments to ensure effective and efficient compliance policies and procedures;
8. Assisting in responding to government audits and investigations and other inquiries;
9. Developing—including drafting, implementing, and updating, no less frequently than annually or, as otherwise necessary, to conform to changes in Federal and State laws, rules, regulations, policies, and standards—an annual work plan, including internal audits, with the assistance of program managers and the Compliance Committee. The work plan shall outline the Organization's proposed strategy for meeting the requirements set out in the compliance regulations (18 NYCRR § 521-1) for the coming year, with a specific emphasis on written policies and procedures, training and education, auditing and monitoring, and responding to compliance issues;
10. Reporting directly, on a regular basis, but no less frequently than quarterly, to the Organization's Board, CEO, and Compliance Committee on the progress of adopting, implementing, and maintaining the Compliance Program; and
11. Assisting the Organization in establishing methods to improve the Organization's efficiency, quality of services, and reducing the Organization's vulnerability to fraud, waste, and abuse.

The Compliance Officer reports directly to, and is accountable to, the CEO or another senior manager designated by the CEO for reporting purposes. The Organization will ensure that the Compliance Officer is allocated sufficient staff and resources to satisfactorily perform their responsibilities for the day-to-day operation of the Compliance Program based on the Organization's Compliance Risk Areas (as defined in Section XIII herein) and Organizational Experience, and that the Compliance Officer and appropriate personnel have access to all records, documents, information, facilities, and employees, contractors, and Board members that are relevant to carrying out their Compliance Program responsibilities.

The Compliance Officer will report directly to the Board, CEO, and Compliance Committee on the progress of adopting, implementing, and maintaining the Compliance Program on a regular basis, and no less frequently than quarterly. In addition, the Compliance Officer shall prepare a written report to the Board annually describing the compliance efforts undertaken during the preceding year and identifying any changes necessary to improve the Compliance Program. In the event of suspected or actual improper or unethical conduct on the part of the CEO, the Compliance Officer is required to report such conduct directly to the Board of Directors.

B. Compliance Committee

The Organization has a Compliance Committee which is responsible for coordinating with the Compliance Officer to ensure that the Organization is conducting its business in an ethical and responsible manner, consistent with its Compliance Program. The Compliance Committee's duties and responsibilities are outlined in the Organization's **Compliance Committee Charter**.

The Compliance Officer shall be a member of the Compliance Committee and serve as the administrative advisor to the elected Chair of the Committee. The CEO shall appoint additional members to the Compliance Committee with varying backgrounds and experience to ensure that the Committee has the expertise to handle the full range of clinical, administrative, financial, billing, information technology, human resources, and operational issues relevant to the Organization. The additional members appointed to the Compliance Committee shall, at a minimum, be senior managers.

The Compliance Committee meets at least quarterly and may include members of the Board. The Compliance Committee's functions include, but are not limited to, the following:

1. Receiving regular reports from the Compliance Officer on the implementation of the Compliance Program;
2. Identification of Compliance Risk Areas;
3. Assisting with the development of and approving the annual work plan carried out under the Compliance Program;
4. Approving the compliance training program provided to all employees, contractors, and Board members;
5. Receiving reports from the Compliance Officer of investigations of actual or suspected fraud, waste, abuse or other improper or unethical conduct and any corrective action taken as a result of such investigations;
6. Recommending and approving any changes to the Compliance Plan, Compliance Program, compliance policies, and Standards of Conduct;
7. Coordinating with the Compliance Officer to ensure that the written policies, procedures, and Standards of Conduct are current, accurate, and complete, and that the required training topics are timely completed;

8. Coordinating with the Compliance Officer to ensure communication and cooperation by employees, contractors, and Board members on compliance related issues, internal or external audits, or any other function or activity required by the compliance regulations (18 NYCRR Part 521-1);
9. Advocating for the allocation of sufficient funding, resources, and staff for the Compliance Officer to fully perform their responsibilities;
10. Ensuring that the Organization has effective systems and processes in place to identify Compliance Program risks, overpayments, and other issues, and effective policies and procedures for correcting and reporting such issues; and
11. Advocating for the adoption and implementation of required modifications to the Compliance Program.

The duties, responsibilities, and members of the Compliance Committee, as set out in the **Compliance Committee Charter**, are reviewed at least annually. The Compliance Committee reports directly to, and is accountable to, the Organization's CEO and Board of Directors.

C. Board of Directors

The Board of Directors has ultimate authority for governance of the Organization, including oversight of the Organization's Compliance Program. The Board will receive reports on the operation of the Program directly from the Compliance Officer and the Compliance Committee at least quarterly. The Compliance Officer has the right to bring matters directly to the Board at any time.

VI. Compliance Training

Every employee, including the Compliance Officer and senior administrators, must attend the basic compliance training session offered by the Organization within 30 days of the commencement of employment and a refresher training session at least annually thereafter. Training will be scheduled by the Human Resources Director as part of their responsibility to oversee general orientation for new employees. The basic compliance training session shall cover the key training elements set out in the Organization's **Compliance Training Policy**.

Employees may also be required to participate in supplemental compliance training sessions recommended by the Compliance Officer or program supervisors. Supplemental training is designed to focus on the specific compliance issues associated with an employee's functions, and will be in addition to the orientation and annual compliance training and education provided to all employees, Board members, and contractors. After each training, employees must acknowledge in writing that they have received training and agree to fulfill their obligations under the Compliance Plan and policies.

Board members must attend a compliance training session within 30 days of the commencement of their term and an annual training session thereafter. Additional training for Board members will also be provided on an as needed basis. After all compliance

trainings, Board members must acknowledge in writing that they have received training and agree to fulfill their obligations under the Compliance Plan and policies.

Contractors must participate in compliance training either prior to contracting with the Organization or within 30 days of contracting with the Organization and at least annually thereafter. This training may consist of the Organization providing the contractor with the Organization's Compliance Plan and Compliance Program policies and procedures for self-study, and affording the contractor the opportunity to ask questions and receive responses about the Compliance Plan and Compliance Program. The Organization shall maintain a dated distribution letter and require contractors to complete an acknowledgement evidencing that compliance training and education occurred. See **Fraud Prevention Policy** and **Sample Fraud Prevention Letter to Contractors**.

All individuals and entities required to receive training must be afforded an opportunity to ask questions and receive responses to such questions. All training and education will be provided in a form and format that is accessible and understandable to all employees, contractors, and Board members, consistent with Federal and State language and other access laws, rules, or policies. Additional information on compliance training can be found in the Organization's **Compliance Training Policy**.

VII. Reporting Compliance Problems

A. Reporting Options

In accordance with its **Duty to Report Policy**, the Organization maintains open, effective lines of communication, ensuring confidentiality, for reporting of actual or suspected improper or unethical conduct. Employees, contractors, and Board members shall promptly report any such conduct of which they become aware in any of the methods listed above in **Section III** of this Compliance Plan.

These lines of communication to the Compliance Officer will be publicized by the Organization, and will be made available to all employees, contractors, Board members, and service recipients who are Medicaid Program beneficiaries. Employees, contractors, and Board members may also use these reporting methods to ask compliance-related questions and communicate directly with the Organization's Compliance Officer.

B. Compliance Hotline and Compliance Dropbox

The Compliance Hotline may be accessed by dialing 315-446-9111 ext. 421 to report a complaint. In addition, the Compliance Dropbox located at the Human Resources office can receive written complaints. The Compliance Officer is responsible for reviewing all Compliance Hotline and Compliance Dropbox reports and assessing whether they warrant further investigation. There is a possibility that the Compliance Officer will recognize your voice when listening to Compliance Hotline messages. Therefore, the Organization requires employees, contractors, and Board members to use a typewritten message or report and mail it without a return address to the Compliance Officer if such individual wants to make an anonymous report. The Compliance Hotline and Compliance Dropbox are confidential methods of reporting.

Employees should understand that the Compliance Hotline and Compliance Dropbox is designed solely for the good faith reporting of fraud, waste, abuse, and other compliance problems; it is not intended for complaints relating to the terms and conditions of an employee's employment. Any such complaints should be directed to the employee's Supervisor or Human Resources Director. However, if an employee believes that they were retaliated against or intimidated for reporting a compliance concern, the employee's complaint may be reported through the Compliance Hotline or Dropbox or to the employee's Supervisor or Human Resources Director. However, if the employee reports a matter such as this on the Compliance Hotline or Dropbox, the employee will have to disclose their identity in order for the Compliance Officer to be able to investigate the matter on the individual's behalf.

C. Confidentiality

If an employee, contractor, Board member, or Medicaid Program beneficiary service recipient requests that their report be confidential, the information provided by the individual will be treated as confidential to the extent feasible and permitted by applicable laws. However, individuals are encouraged to identify themselves when making compliance-related reports so that an investigation can be conducted with a full factual background. In general, the Organization will keep all reports confidential to the greatest extent possible, whether or not confidentiality is requested.

The Organization will ensure that the confidentiality of persons reporting compliance issues is maintained unless the matter is subject to a disciplinary proceeding, referred to, or under investigation by the New York State Attorney General's Medicaid Fraud Control Unit ("MFCU"), OMIG, or law enforcement, or disclosure is required during a legal proceeding. All persons reporting compliance issues—including employees, Board members, contractors, and service recipients who are Medicaid Program beneficiaries—will be protected from non-intimidation and non-retaliation pursuant to the Organization's **Non-Retaliation and Non-Intimidation Policy**.

VIII. Internal Investigations

All reports of fraud, waste, abuse, or other improper or unethical conduct, as well as any potential compliance problems identified in the course of internal auditing and monitoring, shall be promptly reviewed and evaluated by the Compliance Officer. The Compliance Officer determines, in consultation with other Organization personnel and legal counsel as necessary, whether the report warrants an internal investigation. If warranted, the Compliance Officer and their designee(s) will promptly coordinate the investigation and determine whether any outside advisors are needed. If the Compliance Officer determines it is in the best interests of the Organization to keep the contents and/or findings of the investigation confidential and not subject to disclosure to third parties, the Compliance Officer shall arrange for legal counsel to conduct and/or supervise the investigation under the attorney-client and attorney work product privileges.

In accordance with the Organization's **Compliance Investigations Policy**, employees, contractors, and Board members are required to cooperate fully in all audits and investigations. Although individuals have a right not to incriminate themselves, any employee who fails to provide such cooperation will be subject to termination of employment. Any Board member who fails to provide such cooperation may be subject to sanctions as set forth in the

Organization's Bylaws and policies, as well as applicable laws and regulations. Any contractor who fails to provide such cooperation may be subject to termination of contract or the relationship.

Investigations shall consist of interviews and document reviews as necessary. The investigation of the compliance issue will be documented, including any alleged violations, a description of the investigative process, and copies of interview notes and any other documents essential for demonstrating that a thorough investigation of the issue was completed. Any disciplinary action taken and the corrective action implemented will also be documented.

All investigations will conclude with a written report of findings and recommendations for corrective action to correct the problem and prevent future occurrence. The written report may be subject to the attorney-client privilege if it is prepared by the Organization's outside legal counsel. The Compliance Officer and/or legal counsel shall present the written report or a summary thereof to the Compliance Committee and CEO. The Compliance Officer shall oversee the corrective action to ensure it is completed. The Compliance Officer shall update the Compliance Committee on the status of internal investigations and corrective action.

The Compliance Officer shall work with the CEO and outside advisors to determine whether the conduct that is the subject of the investigation should be disclosed to governmental agencies or payers. If the Compliance Officer credibly believes or credible evidence is identified that a State or Federal law, rule, or regulation has been violated, the Organization will promptly report the violation to the appropriate governmental entity. The Compliance Officer shall receive copies of any reports submitted to governmental entities.

IX. Corrective Action

The Organization is committed to taking prompt and thorough corrective action to address any fraud, waste, abuse, or other improper or unethical conduct identified through internal audits, investigations, reports by employees or other means. The Compliance Officer is independently responsible for reviewing and approving all corrective action plans. The Compliance Officer may consult with the CEO regarding corrective action plans, as appropriate. However, the Compliance Officer is authorized to recommend corrective action directly to the Board of Directors if the Compliance Officer believes, in good faith, that the CEO is not promptly acting upon such a recommendation or acting in the best interests of the Organization. In cases involving clear fraud or illegality, the Compliance Officer also has the authority to order interim measures, such as a suspension of billing, while a recommendation of corrective action is pending. Corrective action may include, but not be limited to, any of the following steps:

1. Modifying the Organization's existing policies, procedures, or business practices;
2. Providing additional training or other guidance to employees, contractors, or Board members;
3. Seeking interpretive guidance of applicable laws and regulations from government agencies and/or legal counsel;

4. Disciplining employees, terminating contractors and sanctioning Board members as described more fully in **Section X** of this Compliance Plan;
5. Notifying government agencies of improper conduct by employees, contractors, Board members, or others; and/or
6. Facilitating the reporting, returning, and explaining of overpayments or other funds to which the Organization is not entitled to the appropriate government agency or payer, including through the OMIG's voluntary self-disclosure program if applicable.

X. Disciplinary Measures

The Organization shall have well-publicized disciplinary policies in effect to address violations of its compliance standards and to encourage good faith participation in the Compliance Program, including the **Disciplinary Policy**. The Organization's disciplinary standards are enforced fairly and consistently, and the same disciplinary actions apply to all levels of personnel. Employees, contractors, and Board members who: (1) engage in, encourage, direct, facilitate or permit fraud, waste, abuse, or other improper or unethical conduct; (2) fail to report actual or suspected fraud, waste, abuse, or other improper or unethical conduct; or (3) violate the Organization's Compliance Plan or Organization policy designed to detect or prevent fraud, waste, abuse, or other improper or unethical conduct are subject to disciplinary action in accordance with the Organization's **Disciplinary Policy**.

The Compliance Officer will promptly notify the Human Resources Director of any improper or unethical conduct of an employee that may warrant discipline. The Human Resources Director, in consultation with the Compliance Officer, will be responsible for determining the appropriate discipline for employees, in accordance with the Organization's standard employment policies.

Contractor sanctions shall range from written admonition, financial penalties (if applicable), and in the most extreme cases, termination of the contractor's relationship with the Organization. The Compliance Officer shall make a recommendation to the CEO or Board of Directors with respect to such sanctions.

Board Member sanctions can range from written admonition to, in the most extreme cases, removal from the Board of Directors, in accordance with the Organization's Bylaws and policies, as well as applicable laws and/or regulations. The Compliance Officer shall make a recommendation to the Board of Directors with respect to such sanctions.

The Compliance Officer will ensure that the written policies and procedures for taking disciplinary actions are published and disseminated to all employees, contractors, and Board members, and are incorporated into the Organization's training plan, as set forth in its **Compliance Training Policy**.

XI. Non-Retaliation and Non-Intimidation

In accordance with the Organization's **Non-Retaliation and Non-Intimidation Policy**, the Organization prohibits intimidation and retaliation for good faith participation in the Compliance Program, including for reporting or threatening to report potential issues,

investigating issues, and reporting to appropriate officials. No employee, contractor, Board member, or service recipient who is a Medicaid Program beneficiary who files a report of, or threatens to report, actual or suspected fraud, waste, abuse, or other improper or unethical conduct in good faith will be subject to retaliation or intimidation by the Organization in any form.

With respect to employees, prohibited retaliation and intimidation includes, but is not limited to, terminating, suspending, demoting, failing to consider for promotion, harassing, reducing the compensation of any employee, or adversely changing working conditions due to the employee's intended or actual filing of a report. Employees, contractors, and Board members should immediately report any perceived retaliation or intimidation to the Compliance Officer. However, if an employee has participated in a violation of law or Organization policy, the Organization has the right to take appropriate action against them. While the Organization requires its employees to report such concerns directly to the Organization, certain laws provide that individuals may also bring their concerns to the government. These laws are set out more fully in the Organization's **Non-Retaliation and Non-Intimidation Policy**.

XII. Government Audits and Investigations

a. Contact By Government Officials

Employees, contractors, and Board members are required to cooperate fully in all government audits and investigations. If contacted by governmental investigators or auditors, all employees, contractors, and Board members are expected to request the following information: (1) the name, agency, business telephone number and address of all investigators or auditors; (2) the reason for the contact; and (3) if the contact is in person, the investigators' or auditors' business cards. Employees, contractors, and Board members shall direct the investigators or auditors to the Compliance Officer, or in their absence, the CEO. If neither are available, the employee, contractor, or Board member shall contact the Compliance Officer's or CEO's administrative staff person who shall contact the Organization's legal counsel.

b. Subpoenas and Document Requests

Employees, contractors, and Board members may receive subpoenas and other written or verbal requests for documents from government agencies. Subpoenas that are outside the normal course of the Organization's business and written or verbal requests for documents from government agencies must immediately be forwarded to the Compliance Officer or in their absence, the CEO. If the Compliance Office or CEO is not available, the CEO's assistant or staff person shall contact the Organization's legal counsel. The Compliance Officer, in conjunction with the program director and/or Organization's legal counsel will coordinate the production of documents with the government agency. It is the Organization's policy to respond only to valid, written requests for documents, and to cooperate with all appropriate written requests for documents from government agencies.

c. Prohibition on Altering or Destroying Records

Employees, contractors, and Board members are strictly prohibited from altering, removing, destroying, or otherwise making inaccessible any paper or electronic documents, records or information relating to the subject matter of any government subpoena, information request or search warrant during the course of an audit or investigation. This prohibition shall override any record destruction that would otherwise be carried out under the Organization's ordinary record retention and destruction policies. Employees, contractors, and Board members are also barred from directing or encouraging another person to alter, remove, destroy, or otherwise making inaccessible any such paper or electronic documents, records, or information.

d. Request For Interviews

If an employee, contractor, or Board member receives a request from a government official to provide an interview in the course of a government audit or investigation, the individual should immediately contact the Compliance Officer, or in their absence, the CEO. The Compliance Officer will, as appropriate, seek advice from legal counsel. If the request is deemed to be appropriate, either the Compliance Officer or the legal counsel will coordinate and schedule all interview requests with the relevant government agency.

Employees, contractors, and Board members are required to reasonably cooperate with government officials, including providing them with timely access to facilities and records upon reasonable notice, and being truthful and complete in their communications. Although individuals have the right not to incriminate themselves, any failure by an employee to provide cooperation or follow the requirements set forth in this Compliance Plan will be subject to disciplinary action including termination of employment. Any Board member who fails to provide such cooperation will be subject to sanctions as set forth in the Organization's Bylaws and policies, as well as applicable laws and regulations. Any contractor who fails to provide such cooperation may be subject to termination of its contract.

XIII. Risk Identification and Internal Compliance Audits

The Organization seeks to identify compliance issues at an early stage before they develop into significant legal problems by establishing a system for routine, monitoring, identification and evaluation of Compliance Risk Areas. Additional information on risk identification and internal auditing can be found in the Organization's **Auditing and Monitoring Policy**.

A. Identification of Key Risk Areas

The Organization's key Compliance Risk Areas include, but are not limited to, the following⁵:

⁵ These risk areas are connected to the risk areas set out in applicable regulation (see 18 NYCRR § 521-1.3(d)) and include: (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 contractor oversight; and (10) other risk areas that are or should reasonably be identified by the Organization through its Organizational Experience.

1. Billing for services not actually rendered by the Organization;
2. Billing for services rendered to individuals that are not appropriately, accurately, thoroughly, and timely documented in the Organization's records;
3. Billing for the same service twice;
4. Billing at a rate in excess of the rate permitted under the applicable program;
5. Billing for services that are knowingly also being billed to the government by another health care provider;
6. Failing to properly coordinate an individual's benefits among Medicare, Medicaid, and other third party payers;
7. Submitting cost reports that are inaccurate or incomplete;
8. Providing medically unnecessary services;
9. Failing to properly credential licensed health care professionals;
10. Employing an excluded individual or company or billing for services provided by an excluded individual or company;
11. Failing to properly oversee contractors, subcontractors, agents, and independent contractors; and
12. Ensuring compliance with applicable mandatory reporting obligations.

Additional Compliance Risk Areas can be identified by reviewing external audits performed by governmental agencies, payers, and credentialing bodies. Compliance Risk Areas may also be identified by reviewing of the annual work plans from OIG, OMIG, and other resources from those offices, as well as other regulatory agencies.

B. Performance of Internal Audits and Compliance Reviews

The Compliance Officer, in conjunction with their designees, program managers, and the Compliance Committee, will develop audit tools and procedures for carrying out internal audits and routine monitoring, and develop a schedule of internal audits for the upcoming year. The audit schedule will be approved by the Compliance Committee. The audits will cover aspects of the Organization's operations that pose a heightened risk of non-compliance and will focus on the Organization's Compliance Risk Areas. Ongoing audits will be performed by internal or external auditors who have expertise in State and Federal Medicaid Program requirements and applicable laws, rules, and regulations, or who have expertise in the subject area of the audit. The Organization will also review the effectiveness of its Compliance Program on at least an annual basis, and this review will include a determination as to whether any revision or corrective action is required.

The Compliance Officer, with the approval of the CEO, may contract with outside companies to perform certain auditing functions. The Compliance Officer will oversee the services provided by outside companies. If the Compliance Officer determines it is in the best interests of the Organization to keep the contents and/or findings of an audit confidential, the Compliance Officer shall arrange for legal counsel to conduct and/or supervise the audit

under the attorney-client and/or attorney work product privileges. A written report shall be prepared summarizing the design, implementation, and results of each audit, and recommending any corrective action. The corrective action shall be designed to reduce the potential for recurrence and ensure the ongoing compliance with Medicaid and other payers.

The Compliance Officer or designee(s) shall present the audit reports or summaries thereof as appropriate to the Compliance Committee, CEO, Board of Directors, and any appropriate program directors. The Compliance Officer or their designee shall work with the appropriate program director to implement any corrective action and said program director shall report to the Compliance Officer or designee when implementation is completed.

All employees, contractors, and Board members are required to participate in and cooperate with internal and external audits as requested by the Compliance Officer. This includes assisting in the production of documents, explaining program operations or rules to auditors, and implementing any corrective action plans. Additional information on the performance of internal audits and compliance reviews can be found in the Organization's **Auditing and Monitoring Policy**.

XIV. Conflict of Interest Policies

The Organization seeks to protect its interests when it is considering a transaction with a Board member, employee, key person, or officer that might also benefit the personal interests of those individuals. The Organization's **Conflict of Interest Policy** describes such conflicts and disclosure of conflicts in detail. Board members and officers owe a fiduciary duty of loyalty to the Organization and must disclose any actual or potential conflicts of interest to the Organization promptly upon learning of such conflict and on an annual basis.

XV. Laws Regarding the Prevention of Fraud, Waste and Abuse

The following is a basic overview of the laws regarding the prevention of fraud, waste, and abuse. Additional, more detailed information on these laws can be found in the Organization's **Fraud Prevention Policy**.

A. Federal Laws

Civil and Criminal False Claims Act: Under the Federal Civil False Claims Act, any person who knowingly and/or willfully submits a false or fraudulent claim for payment to the Federal government may be subject to civil penalties, including monetary penalties, treble damages, exclusion from participation in the Medicare and Medicaid Programs, and fines of up to three times the government's loss plus up to \$11,000 per claim filed (*i.e.*, each instance of an item or service billed to a government health care program). The civil False Claims Act also contains a whistleblower provision that permits private citizens ("relators") to file suits on behalf of the government ("*qui tam* suits") against those who have defrauded the government and the relator, if successful, may receive a portion of the government's recovery. Federal law also establishes criminal liability against individuals or entities that knowingly submit, or cause to be submitted, a false or fraudulent claim for payment to the Federal government. Criminal False Claims Act liability can result in imprisonment of up to five years and/or substantial fines.

Anti-Kickback Statute: The Federal Anti-Kickback Statute is a criminal law that prohibits the knowing and willful payment of “remuneration” to induce or reward patient referrals or the generation of business involving any item or service that is payable by a Federal health care program. An individual or entity that is found to have violated the Anti-Kickback Statute may be subject to criminal penalties and administrative sanctions including fines, imprisonment, and exclusion from participation in Federal health care programs, including the Medicaid and Medicare Programs. Safe harbors protect certain payment and business practices from criminal and civil prosecution that could otherwise implicate the Anti-Kickback Statute. To be protected by a safe harbor, the arrangement must fit squarely within the safe harbor and must satisfy all of its requirements.

Physician Self-Referral Law (“Stark Law”): The Federal Physician Self-Referral Law, commonly referred to as the “Stark Law,” prohibits physicians⁶ from referring patients to receive “designated health services”⁷ payable by Medicare or Medicaid from entities with which the physician or an immediate family member has a financial relationship, unless the ownership or compensation arrangement is structured to fit within a regulatory exception. Penalties for physicians who violate the Stark Law include fines, civil penalties, repayment of Medicare and/or Medicaid reimbursement, and exclusion from participation in the Federal health care programs.

Civil Monetary Penalties Law: The Federal Civil Monetary Penalties Law authorizes OIG to seek civil monetary and other penalties against individuals and entities for a wide variety of conduct, including presenting a claim that a person knows or should know is for an item or service that was not provided as claimed or is false or fraudulent, presenting a claim that the person knows or should know is for an item or service that is not payable, or making false statements or misrepresentations on applications or contracts to participate in Federal health care programs, among others. Violations of the False Claims Act, Anti-Kickback Statute, and Stark Law implicate the Civil Monetary Penalties Law and can lead to civil monetary and other penalties.

B. State Laws

New York State has laws that are similar to the Federal laws set out above. These laws include the New York State False Claims Act, False Statements Law, Anti-Kickback Law, Self-Referral Prohibition Law, Health Care and Insurance Fraud Penal Law, and anti-fee-splitting law, among others. Individuals may be entitled to bring an action under the New York State False Claims Act and share in a percentage of any recovery. However, if the *qui tam* action has no merit or is for the purpose of harassing the person or entity, the individual may have to pay the person or entity for its legal fees and costs in defending the suit.

⁶ Physicians include medical doctors, doctors of osteopathy, psychologists, oral surgeons, dentists, podiatrists, optometrists, and chiropractors.

⁷ Designated health services are any of the following services, other than those provided as emergency physician services furnished outside of the United States, that are payable in whole or in part by the Medicare Program: (1) clinical laboratory services; (2) physical therapy, occupational therapy, and outpatient speech-language pathology services; (3) radiology and certain other imaging services; (4) radiation therapy services and supplies; (5) durable medical equipment and supplies; (6) parenteral and enteral nutrients, equipment, and supplies; (7) prosthetics, orthotics, and prosthetic devices and supplies; (8) home health services; (9) outpatient prescription drugs; and (10) inpatient and outpatient hospital services. See 42 CFR § 411.351.

C. Whistleblower Protections

Federal Whistleblower Protection: The civil False Claims Act provides protection to relators who are discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against in the terms and conditions of their employment as a result of their furtherance of an action under the False Claims Act. Remedies include reinstatement with comparable seniority as the relator would have had but for the discrimination, two times the amount of any back pay, interest on any back pay, and compensation for any special damages sustained as a result of the discrimination, including litigation costs and reasonable attorneys' fees. However, if the *qui tam* action has no merit or is for the purpose of harassing the person or entity, the individual may have to pay the person or entity for its legal fees and costs in defending the suit.

New York State Whistleblower Protection: The New York State False Claims Act provides protection to an employee of any private or public employer who is discharged, demoted, suspended, threatened, harassed, or otherwise discriminated against in the terms and conditions of employment by their employer because of lawful acts taken by the employee in furtherance of an action under the New York State False Claims Act. Remedies can include reinstatement to the same position or an equivalent position, two times back pay, reinstatement of full fringe benefits and seniority rights, and compensation for any special damages sustained, including litigation costs and reasonable attorneys' fees.

New York State Labor Laws: Employees are protected from retaliation or intimidation by an employer if the employee discloses or threatens to disclose an activity, policy, or practice of the employer that the employee reasonably believes is in violation of any law, rule, or regulation or reasonably believes poses a substantial and specific danger to the public health or safety, to a supervisor or public body. Employees are also protected from retaliation or intimidation by an employer if the employee provides information to, or testifies before, any public body conducting an investigation, hearing, or inquiry into any such activity, policy, or practice, or who objects to, or refuses to participate in, any such activity, policy, or practice. The employee's disclosure or threat of disclosure is only protected if the employee has made a good faith effort to notify the employer by bringing the activity, policy, or practice to the attention of a supervisor and has afforded the employer a reasonable opportunity to correct the activity, policy, or practice.

XIV. Summary

In summary, the Organization has adopted this Compliance Plan with the goal of carrying out its activities in accordance with law and high ethical standards. The effectiveness of the Compliance Program depends on the participation of all employees, contractors, and Board members in preventing, detecting, and appropriately responding to actual or suspected fraud, waste, abuse, or other improper or unethical conduct. Working together, we can make the Organization a model of excellence and integrity in our community.

Amended: May 18, 2021

Revised & Adopted: March 21, 2023; _____, 2023