



Corporate Compliance Policies and Procedures

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Antikickback

Policy:

Lifespire recognizes that there are legitimate and lawful reasons to accept or provide reasonable business courtesies. However, in healthcare, business courtesies pose a risk for conflict of interest or fraud and/or abuse related to anti-kickback laws and regulations. The Federal Anti-Kickback law prohibits the offer of payment, solicitation, or receipt of anything of value to induce or reward the referral of Federal health care program recipients, such as Medicare and Medicaid recipients. The Federal Anti-Kickback statute also prohibits the payment or receipt of any remuneration that is intended to induce the purchasing, leasing, or ordering of any item or service that may be reimbursed, in whole or in part, under a federal health care program. It also prohibits the payment or receipt of any remuneration that is intended to induce the recommendation of the purchasing, leasing, or ordering of any such item or service.

Procedures:

Fair Dealing

- Conducting business with providers, contractors, suppliers, people we serve, and competitors may pose ethical problems. Employees and contractors are expected to deal fairly with providers, contractors, people we serve, and competitors.
- The Code of Ethics and the following guidelines are intended to help employees make appropriate, responsible and correct decisions in these and all matters:

Kickbacks and Rebates

- Kickbacks and rebates in cash, credit or other forms are prohibited. They are not only unethical, but in many cases, illegal.

Gifts and Gratuities and Entertainment

- Employees may not solicit or offer money, gifts, gratuities or any other personal benefits or favors of any kind from providers, contractors, producers, accounts, or people we serve and their families.
- Employees must not offer or accept entertainment that is not a reasonable addition to a business relationship but is primarily intended to gain favor or to influence a business decision.
- Employees, Board members, and their Immediate Family Members shall not accept or solicit excessive gifts, meals, expensive entertainment, or other offers of goods or services that have more than a nominal value from vendors, suppliers, contractors, or other persons. All gifts, no matter the value, will need to be reported to the Director of Corporate Compliance.

Non-monetary holiday gifts from business partners with a value of less than \$50.00 may be accepted.

Agreements with Contractors and Vendors

- The Agency must ensure that any agreements with contractors and vendors clearly and accurately describe the services to be performed or items to be purchased.
- Performance standards, and the applicable compensation, if any, must be reasonable in amount, not be excessive in terms of industry practice and must equal the value of the services rendered.

Improper Use of Funds or Assets

- Use of the Agency's funds or assets for any improper purpose is strictly prohibited. If an employee is aware of or has reason to believe that funds or assets are being improperly used, he/she must report this immediately to their supervisor or the Compliance Officer.

Federal and State Programs

- Lifespire is committed to complying with the laws and regulations that govern the federal and state programs that it administers. Policies and procedures, the Compliance Program and this Code of Conduct are developed to provide guidance in your day-to-day work. Employees must abide by the policies and procedures and the standards set by the Agency

Auditing & Monitoring

Policy:

It is the Policy of Lifespire to conduct ongoing auditing and monitoring of identified risk areas related to compliance including but not limited to billing, fiscal management, clinical operations, and service provision. It is the responsibility of the entire Management Team to ensure that ongoing auditing and monitoring is properly executed, documented, and evidenced.

Procedures:

The Compliance Officer, in conjunction with the Chief Executive, Senior Management, and Compliance Committee, will determine the scope and format of routine audits of Lifespire's operations based on an organizational risk assessment. The Compliance Officer will include all scheduled audits on a work plan or audit plan that is shared with the Compliance Committee and the Board of Directors.

Each program or department will conduct a review of its compliance with applicable regulations and quality measures on a quarterly basis. Senior Management staff shall be responsible for identifying needs for internal auditing of specific issues under their oversight. This should occur at least annually as a part of the Organization's risk assessment and for consideration in the annual work plan.

The Compliance Officer will recommend and facilitate auditing and monitoring of the identified risk areas related to compliance with laws and regulations, as well as the Organization's policies, procedures, and Standards of Conduct. (Risk areas may be identified through the regular course of business, external alerts, external audits or reviews, or internal reporting channels.)

The Compliance Officer will be responsible for oversight of the Organization's internal auditing system and is authorized to delegate auditing duties to other Organization personnel, accountants, consultants, and attorneys, as necessary and appropriate.

The Compliance Officer will conduct and/or oversee compliance audits and reviews with assistance from Management staff and/or Quality Assurance/Internal Audit staff with the requisite skills to carry out the audit. Whenever feasible, the Compliance Officer will seek to have audits conducted by Lifespire employees who are not involved in the delivery of services subject to the audit.

The ongoing auditing and monitoring will serve to evaluate, at minimum, the following risk areas:

- Billings;
- Payments;

- Ordered services;
- Medical necessity;
- Quality of care;
- Governance;
- Mandatory reporting;
- Credentialing;
- Contractor, subcontractor, agent, or independent contract oversight;
- Review of contracts and relationships with contractors, specifically those with substantive exposure to government enforcement actions;
- Review of documentation and billing relating to claims made to Federal, State, and third party payers for reimbursement;
- Compliance training and education;
- Effectiveness of the Compliance Program; and
- Other risk areas that are or should reasonably be identified by the Organization through its organizational experience.

The audits and reviews will examine the Organization's compliance with specific rules and policies through on-site visits, personnel interviews, general questionnaires (submitted to employees and contractors), clinical record reviews to support claims for reimbursement, and documentation reviews.

The Compliance Officer will review and approve the sample size and sample criteria prior to each audit unless the detail is included in the annual work plan.

The Compliance Officer will determine the timeframe for a post-audit review. The objective of the post-audit review is to ensure that corrective actions were completed and effective in preventing any recurrences of deficiencies.

The results of all internal auditing and monitoring activities, including records reviewed, audit results, and corrective actions, will be recorded and maintained by the Compliance Officer.

Should non-compliance be detected during routine internal monitoring and activities, the Compliance Officer will ensure a thorough investigation in accordance with the Reporting and Investigation of Compliance Concerns Policy.

Any correspondence from any regulatory agency charged with administering a federally- or state-funded program received by any department of the Organization will be copied and promptly forwarded to the Compliance Officer for review and subsequent discussion by the Compliance Committee.

The Results of any visits, audits, investigations, or surveys from regulatory oversight agencies will be forwarded to the Compliance Officer promptly upon receipt by Organization personnel.

The Compliance Committee will review the general status of all audits and reviews, looking for trends.

The Compliance Officer will be responsible for reporting the results of auditing and monitoring activities and corrective actions at least annually to the Board of Directors. The report will also include monitoring of trends, an assessment of any compliance risks to the Organization, and an evaluation of the effectiveness of the Organization's Compliance Program.

At least annually, the Compliance Officer will benchmark audit results and compare results of similar audits to determine whether improvement is occurring.

On an annual basis, the Compliance Officer, in collaboration with the Compliance Committee, will conduct a review to monitor the effectiveness of the Compliance Program, Compliance Program Policies and Procedures, and the Standards of Conduct to determine:

- a) Whether such written policies, procedures, and Standards of Conduct have been implemented;
- b) Whether Affected Individuals are following the policies, procedures, and Standards of Conduct/Code of Ethics;
- c) Whether such policies, procedures, and Standards of Conduct/Code of Ethics are effective; and
- d) Whether any updates are required.

Billing Errors, Overpayments, & Self-Disclosure

Policy:

Overpayments or inaccurate billing of claims will be detected, reported, and returned in a timely manner following all rules, regulations, and laws.

Lifespire is committed to ensuring that in the event that the organization has received an overpayment under the Medicaid Assistance Program (Medicaid), Medicare, or another third-party payer, the Organization shall report and return the overpayment, notify the appropriate payer, and comply with all Federal and State laws, regulations, guidelines, and policies.

Procedures:

Identification of Billing Errors and Overpayments

- The Compliance Officer must be promptly notified of all potential or actual billing errors and suspected overpayments. Examples of billing errors or reasons for overpayment may include, but are not limited to, the following:
 - Coding errors;
 - Errors in rate or unit;
 - Keying or inputting errors;
 - Provision of unauthorized services;
 - Services are not medically necessary, or necessity is not documented in the record;
 - Absence of one or more required elements of documentation;
 - Service was not rendered;
 - Falsification of service or billing documents;
 - Duplicate payments;
 - Fraudulent behavior by employees or others;
 - Discovery of an employee or contractor on the Federal or State exclusion lists; and
 - Damaged, lost, or destroyed records.
- The Compliance Officer will notify the Chief Executive and the Chief Financial Officer of potential billing issues and overpayments. The preliminary circumstances will be reviewed to determine if a suspension of billing is to be initiated.
- The Compliance Officer or designee will investigate the issue; review any underlying facts; quantify and identify the amount of overpayment; ensure that any errors are corrected; and ensure that any refunds are made to the appropriate governmental agency or third-party payer. The investigation will be conducted in accordance with the Reporting and Investigation of Compliance Concerns Policy and Procedure. The Compliance Officer may

engage outside legal counsel, auditors, or other consultants to help determine whether an overpayment has occurred and/or to quantify the overpayment.

- An overpayment is deemed “identified” when it is determined or should have been determined through the exercise of reasonable diligence, that an overpayment was received, and the amount of the overpayment has been quantified.
- The Compliance Officer is responsible for ensuring that the Organization properly discloses all overpayments to the appropriate payer and makes any reports and refunds that are necessary within the required timeframe for the payer.
- Medicaid and Medicare overpayments must be reported and returned:
 - a. no later than 60 days after the date the overpayment was identified; or
 - b. by the date that any corresponding cost report is due, if applicable.
- Medicaid overpayments must be reported and returned in accordance with the Office of Medicaid Inspector General’s (OMIG) Self-Disclosure Protocol. The Protocol is available on OMIG’s website at <https://omig.ny.gov/>. (For further information, refer to the Medicaid Self-Disclosure section below.)
- Medicare overpayments are reported and refunded to the Medicare Administrative Contractor (MAC) or through the Office of Inspector General’s Voluntary Self Disclosure program.
- Overpayments to other third-party payers will be made in accordance with the contractual agreement.
- Failure to report a potential reimbursement and billing issue or suspected overpayment will result in disciplinary action, up to and including termination of employment or contract.
- The Compliance Officer will maintain information for each overpayment and self-disclosure. All interview notes, evidence, claims data, and written communication to and from the government agency or third-party payer will be maintained in the file in a secure location.
- The Compliance Officer will maintain a log of all overpayments that have been disclosed to governmental authorities and third-party payers.
- A report of overpayments, the results of investigations, and remedial actions will be reported to the Compliance Committee on a quarterly basis, and to the Board of Directors at least annually.

Medicaid Self-Disclosure

- The Organization will participate in the OMIG's self-disclosure program under the following eligible conditions as required:
 - a. The Organization is not currently under audit, investigation, or review by the Medicaid Inspector General, unless the overpayment and the related conduct being disclosed does not relate to the OMIG audit, investigation, or review;
 - b. The Organization is disclosing an overpayment and related conduct that at the time is not being determined, calculated, researched, or identified by OMIG;
 - c. The overpayment and related conduct will be reported by the deadline previously specified, i.e., within 60 days of identification and the overpayment is quantified, or the date any corresponding cost report is due; and
 - d. The Organization is not a party to any criminal investigation being conducted by the deputy attorney general for the Medicaid Fraud Control Unit or any agency of the US government or any political subdivision thereof.
- The Organization will pay the overpayment amount determined by OMIG within 15 days of OMIG notifying the Organization of the amount due, unless the OMIG permits the Organization to repay the overpayment and interest due in installments.
- The Organization will enter into a self-disclosure compliance agreement with the Medicaid Inspector General that will be executed within 15 days of receiving said agreement from the Medicaid Inspector General or other time frame permitted by OMIG, but not less than 15 days.
- Any false material information or omitted material information when submitting a self-disclosure, any attempts to evade an overpayment due, or any failure to comply with the terms of a self-disclosure and compliance agreement will not be tolerated and will be subject to disciplinary action up to and including termination.

Discipline & Enforcement of Compliance Standards

Policy:

Lifespire is committed to conducting its business ethically and in conformance with all Federal and State laws, regulations, interpretations thereof, and the Organization's Standards of Conduct. To support this commitment, the Agency has developed procedures for appropriate disciplinary action, up to and including termination, to be taken for illegal or unethical acts; violations of Federal or State laws and regulations; violations of the Standards of Conduct, the Compliance Program, and Lifespire's policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance violations" for purposes of this Policy) by Affected Individuals.

Procedures:

All reports of compliance violations are to be reported to the Compliance Officer.

To the extent possible, disciplinary action for employees will be taken in accordance with the Agency's Employee Handbook and the Collective Bargaining Agreement, with the Civil Service Employees Association.

When the determination is made that a compliance violation by an Affected Individual has occurred, the Compliance Officer will notify the Chief Executive, the appropriate department/program administrator, and the employee's supervisor.

When the determination is made that a compliance violation by a Board member or a corporate officer has occurred, the Compliance Officer will notify the Chief Executive and the President of the Board. If the President of the Board is implicated in the violation, the Compliance Officer and Chief Executive will work with the Board QA Committee to determine and execute appropriate disciplinary action.

When the determination is made that a compliance violation by the Chief Executive has occurred, the Compliance Officer will notify the President of the Board in order to determine and execute appropriate disciplinary action. Legal counsel may be consulted, as appropriate.

When the determination is made that a compliance violation occurred involving a contractor or vendor, the Compliance Officer will notify the Chief Executive and work collaboratively to determine and execute the appropriate corrective action.

If appropriate, the Compliance Officer may notify the Board or the Compliance Committee prior to the next regularly scheduled meeting when a full report of compliance-related disciplinary actions would normally be presented.

The Compliance Officer and Director of Human Resources will work in collaboration with the appropriate supervisor/manager in determining and executing the disciplinary action related to a compliance violation by an employee.

The Compliance Officer and/or Director of Human Resources shall consult with the Compliance Committee, the Chief Executive, and legal counsel, as necessary to determine the appropriate disciplinary action to be taken.

Discipline will be appropriately documented in the disciplined employee's personnel file, along with a written statement of reason(s) for imposing such discipline. Such documentation will be considered during the employee's regular and promotional evaluations.

The following actions shall result in disciplinary action:

Authorization of or participation in actions that violate Federal or State laws, regulations, the Compliance Program, Standards of Conduct, or any related policies and procedures;

Failure to comply with the Organization's policies governing the prevention, detection, or reporting of fraud and abuse;

Falsification of records;

Submitting or causing to submit a false claim;

Failure to report a violation by a peer or subordinate;

Failure to cooperate in an investigation; and

Retribution, retaliation, or intimidation against a person for reporting a possible compliance violation or participating in an investigation.

Exclusion & Sanction Screening

Policy:

It is the policy of Lifespire not to employ, contract with, or conduct business with an individual or entity excluded from participation in federally funded healthcare programs, such as Medicare and Medicaid. Employees including the Chief Executive and senior leadership, interns, and Board members have an affirmative responsibility to notify the Compliance Officer promptly if charged with a criminal offense related to healthcare or proposed or found to be subject to exclusion from federal healthcare programs.

Procedures

The Agency will conduct exclusion (sanction) screening of all current and proposed employees including the Chief Executive and senior leadership, interns, and Board members.

Contractors, sub-contractors, vendors, and agents as defined by this Policy, who provide and/or perform services for the Organization have not been the subject of adverse governmental actions and/or excluded from the federal healthcare programs.

A Physician or other healthcare practitioner ordering, authorizing, or prescribing goods or services under a federally funded healthcare program, such as Medicare or Medicaid, must not be excluded from participation from federal healthcare programs.

Exclusionary checks will occur every 30 days and will be documented in the Corporate Compliance meeting minutes. Exclusion databases will be checked prior to hiring and/or contracting. The Director of Corporate Compliance and the Purchasing Manager will be notified of all new vendor/contractor arrangements. An exclusion check is a search of the following sources to determine if the individual's name appears on any of the lists:

- U. S. Department of Health and Human Services, Office of Inspector General's (OIG) List of Excluded Individuals and Entities (LEIE) available on the website at <http://exclusions.oig.hhs.gov>
- The System for Award Management (SAM) available on the SAM website at <https://www.sam.gov>
- **For New York Agencies only:** NYS Medicaid Fraud Database available on the NYS Office of Medicaid Inspector General (OMIG) website at <https://omig.ny.gov/medicaid-fraud/medicaid-exclusions>

Any potential matches identified in the ongoing exclusion screening process for employees, interns, and Board members will be reviewed and resolved by the Compliance Officer. The excluded party will be immediately relieved from duty and the

Compliance Officer will consult with legal counsel in the event the Organization has been reimbursed for services from the excluded party.

If any employee, intern, or Board member is charged with a criminal offense related to healthcare or is proposed or found to be subject to exclusion from federal healthcare programs, they must be removed from direct responsibility or involvement in any federally funded healthcare program while the matter is pending. If the matter results in conviction or exclusion, Lifespire will immediately terminate the Organization's relationship with the employee, intern, or Board member.

Lifespire will ensure that contracts contain language requiring contractors to warrant that they are not excluded and to disclose if they become excluded.

Any matches identified in the ongoing exclusion screening process for contractors will be reviewed and resolved by the Compliance Officer. If the exclusion check indicates that a contractor has been excluded from federal healthcare programs, the Compliance Officer will make a determination as to whether the contract pertains to activities subject to the prohibition on participation by excluded entities. The contract will be immediately terminated if the goods or services are subject to the prohibition on participation by excluded entities.

Any matches identified in the ongoing exclusion screening process for physicians and practitioners will be reviewed and resolved by the Compliance Officer. If the exclusion check indicates that a physician or practitioner has been excluded from federal healthcare programs, the services or goods will not be billed to Medicaid, Medicare, or other federally funded healthcare programs. The Compliance Officer will consult with legal counsel if the Organization has been reimbursed for goods or services authorized, ordered, or prescribed by an excluded physician or practitioner.

In addition to exclusion screening, the credentials of medical/healthcare and other professionals employed by the Agency will be verified with appropriate licensing and disciplining authorities, including any adverse actions taken against the individuals that might impair their performance of duties on behalf of the Organization. The process is applicable to all employees for which license/certification is required for their duties. The verification will be conducted as part of the hiring process and at least annually thereafter.

Conflict of Interest

Policy:

All employees and Board members of Lifespire have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy is established to ensure that services and business activities are conducted in an objective manner and are not motivated by a desire for personal, financial, personal, or political gain.

Definitions: Conflict of Interest (also Conflict) means the entering of the Agency into an arrangement or transaction that may benefit the private interest of an Officer or Director of the Corporation or any person in a position of trust. Persons in a position of trust include staff members, officers, and directors of the Agency. Governing Body (also Board) means the Board of Directors. Director means an individual member of the Board of Directors. Staff Member means a person who received all or part of his/her income from the payroll of the Agency. Agency is Lifespire, Inc.

Procedures:

Full disclosure, by notice in writing, shall be made by the interested parties to the full Board of Directors in all conflicts of interest, including but not limited to the following:

- A director is related to another trustee.
- A director is related to a staff member.
- A staff member in a supervisory capacity is related to another staff member whom he/she supervises.
- A director is related to a person receiving services.
- A director or staff member receives payment from the Agency for any subcontract, goods, or services other than as part of his/her regular job responsibilities or as reimbursement for reasonable expenses incurred as provided in the bylaws and board policy.
- A director or staff member may have personal, financial, professional, or political gain at the expense of the Agency or its members.

Following full disclosure of a possible conflict of interest or any condition listed above, the Board of Directors shall determine whether a conflict of interest exists and, if so, the Board shall vote to authorize or reject the transaction and/or condition. Both votes shall be by a majority vote without counting the vote of any interested director, even if the disinterested directors are less than a quorum, provided that at least one consenting director is disinterested.

An interested director, officer, or staff member shall not participate in any discussion or debate of the Board of Directors, or of any committee thereof, in which the subject of discussion is a contract, transaction, or situation in which there may be a conflict of interest.

No director, officer, or staff member shall participate in the selection, award, or administration of a procurement transaction in which federal or state funds are used, where, to his/her knowledge, any of the following has a financial interest in that transaction: (1) the staff member, officer, or director; (2) any member of his/her immediate family; (3) his/her partner; (4) an organization in which any of the above is an officer, director, or employee; or (5) a person or organization with whom any of the above is negotiating or has any arrangement concerning prospective employment.

In addition to the provision in Article VIII, Section 4, of the bylaws of the Agency, which renders voidable a contract or transaction entered by the Agency without full disclosure of the personal interests of a director, officer, or staff members, existence of any of the above-listed conditions shall likewise render a contract or a transaction voidable unless full disclosure of personal interest is made in writing to the Board of Directors and such transaction was approved by the Board in full knowledge of such interest.

No loans to senior management. No direct loan may be made to a member of senior management of Lifespire, which includes at least the President/CEO, Vice President for Fiscal Affairs/CFO, COO, directors and organizational unit directors. In addition, no loan may be made to any entity for which Lifespire senior management has an ownership interest.

Work related Fees. Fees paid to staff members by outside sources, which pertain directly to their position and work for the organization - e.g., work-related speaking and consultant fees, honoraria, and the like - must be paid to Lifespire directly. In the event that these fees are paid directly to the staff member, the payment must be endorsed promptly to Lifespire.

Prospective Employment. No director or staff member may participate in any transaction involving a person or organization with whom he or she is negotiating or has any arrangement concerning prospective employment.

Gifts. No director or staff member shall knowingly accept any non-incidental tangible or intangible gift when it could reasonably be inferred that the gift was intended to influence or reward an official action on his or her part.

The disinterested directors are authorized to impose by majority vote other reasonable sanctions as necessary to recover associated costs against a director, officer, or staff member for failure to disclose a conflict of interest as

described in Paragraph 1 or for any appearance of a conflict.

Appeal from sanctions imposed pursuant to Paragraphs 5 and 6 above shall be prescribed by law in those courts of the State of N.Y. with jurisdiction over both the parties and the subject matter of the appeal.

In the event that the Agency has incurred costs or attorney fees as a result of legal action, litigation, or appeal brought by or on behalf of an interested director or staff member due to a conflict of interest and consequent sanctions and in the event that the Agency prevails in such legal action, litigation, or appeal, the Agency shall be entitled to recover all of its costs and attorney fees from the unsuccessful party.

A copy of this policy shall be given to all directors, officers, and staff members upon commencement of such person's relationship with the Agency. Each board member, officer, and staff member shall sign and date the policy at the beginning of his or her term of service or employment and each year thereafter. Failure to sign does not nullify the policy.

False Claims Act and Whistleblower Protections

Policy:

Lifespire is committed to prompt, complete, and accurate billing of all services provided to service recipients. As such, the Agency and its employees and contractors shall not make or submit any false or misleading entries on any claim forms. No employee or contractor shall engage in any arrangement or participate in such arrangement at the direction of another person, including any supervisor or manager, that results in the submission of a false or misleading entry on claims forms or documentation of services that result in the submission of a false claim.

This Policy explains the Federal False Claims Act (31 U.S.C. §§ 3729 – 3733), the Administrative Remedies For False Claims (31 USC Chapter 38 §§3801-3812), the New York State False Claims Act (State Finance Law §§187-194), and other New York State laws concerning false statements or claims and employee protections against retaliation for reporting.

Procedures

Lifespire will provide training and/or education in this policy and procedure to all Board members, all employees including Chief Executive and senior leadership, and contractors, as defined by this Policy.

Training and/or education in this Policy will be provided to all employees as part of the new employee orientation.

To ensure the prevention of fraud, waste and abuse, the Agency requires compliance with the following requirements related to the provision of service(s) and claims for reimbursement:

- All service documentation, records, and reports are prepared timely, accurately, and honestly;
- All documentation supporting claims for service is complete and maintained in accordance with regulatory requirements and the Organization's policies;
- All claims submitted to any government or private healthcare program are accurate and comply with all Federal and State laws and regulations and payer requirements;
- Claims are only submitted for medically necessary services provided by eligible providers;
- All claims are properly documented and accurately coded; and
- Billing errors are promptly identified, and any payments received in error are promptly returned to the payer.

Any employee or contractor who has any reason to believe that anyone is engaging in false billing practices, false documentation of services, and other non-compliance related

to service provision and billing is expected to report the practice to the Compliance Officer in accordance with the Reporting and Investigation of Compliance Concerns Policy.

- Any form of retribution, intimidation, and/or retaliation against any party who reports, in good faith, a perceived problem or concern regarding the provision or billing of services is strictly prohibited.
- Any employee or contractor who commits or condones any form of retribution, intimidation, or retaliation will be subject to discipline up to, and including, termination of employment or contract.
- Lifespire will perform billing activities in a manner consistent with the regulations and requirements of third-party payers, including Medicaid, Medicare, and other Federal healthcare programs.
- Lifespire will report and refund all overpayments to Medicaid and Medicare within 60 days of identification of the overpayment in accordance with the Billing Errors, Overpayments, and Self-Disclosure Policy.

For purpose of this Policy, a contractor is defined as:

- Any independent contractor, contractor, subcontractor, or other person who, on behalf of the Lifespire, furnishes or otherwise authorizes the furnishing of Medicare and/or Medicaid healthcare items or services, or performs billing or coding functions;
- Any independent contractor, contractor, subcontractor, or other person who provides administrative or consultative services, goods, or services that are significant and material, are directly related to healthcare provision, and/or are included in or are a necessary component of providing items or services reimbursed by Medicare, Medicaid, or another federally-funded healthcare program; or
- Any independent, contractor, subcontractor, or other person who is involved in the monitoring of healthcare provided by the Organization.

Overview of Relevant Laws

[The False Claims Act \(31 USC Chapter 37, §§ 3729-3733\)](#)

The False Claims Act is a Federal law designed to prevent and detect fraud, waste, and abuse in Federal healthcare programs, including Medicaid and Medicare. Under the False Claims Act, anyone who “knowingly” submits false claims to the Federal Government is liable for damages up to three times the amount of the erroneous payment plus mandatory penalties of approximately \$12,000 to \$25,000 for each false claim submitted.

The law was revised in 1986 to expand the definition of “knowingly” to include a person who:

- Has actual knowledge of falsity of information in the claim;
- Acts in deliberate ignorance of the truth or falsity of the information in the claim; and
- Acts in reckless disregard of the truth or falsity of the information in a claim.

False Claims suits can be brought against individuals and entities. The False Claims Act does not require proof of a specific intent to defraud the Government. Providers can be prosecuted for a wide variety of conduct that leads to the submission of a false claim.

Examples include, but are not limited to, the following:

- Knowingly making false statements;
- Falsifying records;
- Submitting claims for services never performed or items never furnished;
- Double-billing for items or services;
- Upcoding;
- Using false records or statements to avoid paying the Government;
- Falsifying time records used to bill Medicaid; or
- Otherwise causing a false claim to be submitted.

[Whistleblower or “Qui Tam” Protections](#)

In order to encourage individuals to come forward and report misconduct involving false claims, the False Claims Act contains a “Qui Tam” or whistleblower protection.

The United States Government, or an individual citizen acting on behalf of the United States Government, can bring actions under the False Claims Act. An individual citizen, referred to as a whistleblower or “Relator,” who has actual knowledge of allegedly false claims may file a lawsuit on behalf of the United States Government. If the lawsuit is

successful, and provided certain legal requirements are met, the whistleblower may receive an award ranging from 15% - 30% of the amount recovered.

Employee Protections

The False Claims Act prohibits discrimination by the Agency against any employee for taking lawful actions under the False Claims Act. Any employee who is discharged, demoted, harassed, or otherwise discriminated against because of lawful acts by the employee in False Claims actions is entitled to all relief necessary to make the employee whole. Such relief may include reinstatement, double back pay, and compensation for any special damages, including litigation costs and reasonable attorney fees.

Administrative Remedies for False Claims (31 USC Chapter 38, §§3801-3812)

The Federal False Claims Act allows for administrative recoveries by Federal agencies including the Department of Health and Human Services, which operates the Medicare and Medicaid Programs. The law prohibits the submission of a claim or written statement that the person knows or has reason to know is false, contains false information, or omits material information. The Federal agency receiving the claim may impose a monetary penalty of up to \$5,500 per claim and damages of twice the amount of the original claim.

Unlike the False Claims Act, a violation of this law occurs when a false claim is submitted, not when it is paid.

New York State Civil and Administrative Laws

New York State False Claims Act (State Finance Law §§187-194)

The New York State False Claims Act closely tracks the Federal False Claims Act. It imposes fines on individuals and entities that file false or fraudulent claims for payment from any State or local government, including healthcare programs such as Medicaid. The penalty for filing a false claim is \$6,000 - \$12,000 per claim and the recoverable damages are between two and three times the value of the amount falsely received. In addition, the false claim filer may be responsible for the government's legal fees.

The New York State Government, or an individual citizen acting on behalf of the Government (a "Relator"), can bring actions under the New York State False Claims Act. If the suit eventually concludes with payments back to the government, the party who initiated the case can recover 15% - 30% of the proceeds, depending upon whether the government participated in the suit.

The New York State False Claims Act prohibits discrimination against an employee for taking lawful actions in furtherance of an action under the False Claims Act. Any employee who is discharged, demoted, harassed, or otherwise discriminated against

because of lawful acts by the employee in furtherance of an action under the False Claims Act is entitled to all relief necessary to make the employee whole.

Social Service Law §145-b False Statements

It is a violation to knowingly obtain or attempt to obtain payment for items or services furnished under any Social Services program, including Medicaid, by use of a false statement, deliberate concealment, or other fraudulent scheme or device. The State or the local Social Services district may recover up to three times the amount of the incorrectly paid claim. In the case of non-monetary false statements, the local Social Service district or State may recover three times the amount incorrectly paid. In addition, the Department of Health may impose a civil penalty of up to \$2,000 per violation. If repeat violations occur within five years, a penalty up to \$7,500 may be imposed if they involve more serious violations of the Medicaid rules, billing for services not rendered, or providing excessive services.

Social Service Law §145-c Sanctions

If any person applies for or receives public assistance, including Medicaid, by intentionally making a false or misleading statement, or intending to do so, the person's and the person's family needs are not taken into account for a period of six months to five years, depending upon the number of offenses.

New York State Criminal Laws

Social Service Law §145 Penalties

Any person who submits false statements or deliberately conceals material information in order to receive public assistance, including Medicaid, is guilty of a misdemeanor.

Social Service Law § 366-b, Penalties for Fraudulent Practices

Any person who, with intent to defraud, presents for payment any false or fraudulent claim for furnishing services or merchandise, knowingly submits false information for the purpose of obtaining Medicaid compensation greater than that to which they are legally entitled to, or knowingly submits false information in order to obtain authorization to provide items or services shall be guilty of a Class A misdemeanor.

Any person who obtains or attempts to obtain, for himself or others, medical assistance by means of a false statement, concealment of material facts, impersonation, or other fraudulent means is guilty of a Class A misdemeanor.

Penal Law Article 155, Larceny

The crime of larceny applies to a person who, with intent to deprive another of property, obtains, takes, or withholds the property by means of a trick, embezzlement, false pretense, false promise, including a scheme to defraud, or other similar behavior. This law has been applied to Medicaid fraud cases.

Penal Law Article 175, Written False Statements

There are four crimes in this Article that relate to filing false information or claims. Actions include falsifying business records, entering false information, omitting material information, altering an organization's business records, or providing a written instrument (including a claim for payment) knowing that it contains false information. Depending upon the action and the intent, a person may be guilty of a Class E felony.

Penal Law Article 177, Health Care Fraud

This Article establishes the crime of Health Care Fraud. A person commits such a crime when, with the intent to defraud Medicaid (or other health plans, including non-governmental plans), they knowingly provide false information or omits material information for the purpose of requesting payment for a healthcare item or service and, as a result of the false information or omission, receives such a payment in an amount to which they are not entitled. Prosecution under Health Care Fraud is determined by the amount of payment inappropriately received.

New York Labor Law §740

An employer may not take any retaliatory personnel action against an employee if the employee discloses information about the employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official.

This law offers protection to an employee who:

- Discloses, or threatens to disclose, to a supervisor or to a public body an activity, policy, or practice of the employer that is in violation of law, rule, or regulation that presents a substantial and specific danger to the public health or safety;
- Provides information to, or testifies before, any public body conducting an investigation, hearing, or inquiry into any such violation of a law, rule, or regulation by the employer; or
- Objects to, or refuses to participate in, any such activity, policy, or practice in violation of a law, rule, or regulation.

The employee's disclosure is protected under this law only if the employee first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation, with certain exceptions. The law allows employees who are the subject of a retaliatory action to bring a suit in State court for reinstatement to the same, or an equivalent position, any lost back wages and benefits and attorneys' fees.

New York Labor Law §741

Under this law, a healthcare employer may not take any retaliatory action against an employee if the employee discloses certain information about the employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official. Protected disclosures are those that assert that, in good faith, the employee believes constitute improper quality of patient care or improper quality of workplace safety.

This law offers protection to an employee who:

- Discloses or threatens to disclose to a supervisor, to a public body, to a news media outlet, or to a social media forum available to the public at large, an activity, policy, or practice of the employer or agent that the employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety; or
- Objects to, or refuses to participate in any activity, policy, or practice of the employer or agent that the employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety.

The employee's disclosure is protected under this law only if the employee first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation, unless the danger is imminent to the public or patient and the employee believes in good faith that reporting to a supervisor would not result in corrective action. Certain exceptions apply. If the employer takes a retaliatory action

against the employee, the employee may sue in State court for reinstatement to the same, or an equivalent position, any lost back wages and benefits and attorneys' fees. If the employer is a healthcare provider and the court finds that the employer's retaliatory action was in bad faith, it may impose a civil penalty of \$10,000 on the employer.

Policy Development

Policy:

A standardized process for policy development, approval, and revision will be established.

Procedures:

Policies shall be developed and/or revised to meet legal and regulatory requirements and to comply with other Agency policies.

The name of the policy will be documented on the header, as well as the date of approval by the Board of Directors.

The policy owner administers, oversees, and amends the policy.

Each policy and procedure will have a “policy” section, which gives a brief description of that policy, and a “procedure” section, which lists the steps to implement the policy.

All newly created or revised policies will be submitted to the Director of Corporate Compliance, who will review the policy with the policy owner.

The Compliance officer when send the policy to the CEO, CFO, COO, and Vice President’s for review. Upon approval, it will be sent to the Board QA Committee for review.

After the Board QA approves the policy, it will be sent to the full Board for approval.

If an expedited review of a new or revised policy is required, the Director of Corporate Compliance will request that the Director of the Board QA Committee reach out to the Full Board for approval.

All policies will be reviewed at least annually, or as required, by the Policy Owner or designated party to determine if there are any revisions that are appropriate or required. If there are necessary revisions to the policy, the updated policy will follow the workflow for approval.

Reporting and Investigation of Compliance Concerns

Policy:

It is the Policy of the Agency to maintain a formal confidential and anonymous compliance reporting process to encourage the reporting of any known or suspected fraud, waste, and abuse; illegal or unethical acts; actual or suspected violations of Federal or State laws and regulations; actual or suspected violations of the Code of Ethics, the Compliance Program, and Lifespire's policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance concerns" for purposes of this Policy).

It is the Policy of Lifespire to fully and promptly investigate all reports of any compliance or concerns and take appropriate remedial and/or disciplinary action upon completion of the investigation.

Procedures:

Reporting Process:

- All Affected Individuals have an affirmative duty and responsibility to promptly report any compliance concerns.
- An "open-door policy" will be maintained at all levels of Management to encourage the reporting of problems and compliance concerns through normal business channels and appropriate levels of the Organization for timely and effective resolution. The Agency recognizes there may be situations where such reporting is impractical or inappropriate. In those instances, direct access to various levels of Management may be more appropriate.
- Lifespire encourages all Affected Individuals, service recipients, vendors, and any party conducting business with it to promptly communicate questions, issues, or compliance concerns through any one of the following means:
 - Direct written or oral communication by fax, mail, email, telephone, or personal contact to the immediate supervisor, a member of Management, the Chief Executive, a member of the Compliance Committee, or the Compliance Officer.
 - Confidentially or anonymously to the Compliance Officer through the Compliance Hotline, 212-741-0100 x4619. If the reporter elects to make the report anonymously to the Compliance Officer, no attempt will be made to trace the source of the report or identify the person making the report.

- If the compliance concern is about the Compliance Officer, the Chief Executive is to be notified.
- If the Compliance Officer receives a concern related to the Chief Executive, the Compliance Officer shall report such information to the President of the Board of Directors.
- If a Board member has knowledge of a compliance concern as defined by this Policy, the Compliance Officer and the Chief Executive are to be notified. If there is a concern about the Chief Executive, the Compliance Officer and the President of the Board of Directors are to be notified.
- Employees have the same obligations for reporting suspected compliance concerns committed by the Organization's vendors or contractors.
- Affected Individuals cannot exempt themselves from the consequences of their own misconduct by reporting the issue, although self-reporting may be considered in determining the appropriate course of action.
- Strict confidentiality regarding the reporting of compliance concerns will be maintained unless the matter is subject to a disciplinary proceeding, referred to or under investigation by Federal, State, or local law enforcement, or should the disclosure be required during a legal proceeding. Those staff assigned to complete any investigation of a compliance concern shall treat the investigation as entirely confidential and shall reveal no details or discuss the content or status of the investigation with Organization staff or any other party except as may be directed by the Compliance Officer or legal counsel. Failure of staff to respect the confidentiality of any investigation of a compliance concern may be grounds for disciplinary action up to and including termination of employment.
- Knowledge of a violation or potential violation of this Policy must be reported directly to the Compliance Officer or the Compliance Hotline.
- Affected Individuals who report issues or concerns that are unrelated to the Compliance Program shall be redirected to the appropriate department or party. In instances where the Affected Individual seeks confidentiality or reports anonymously, the Compliance Officer shall redirect the report to the appropriate department or party while maintaining the request for confidentiality/anonymity.

- Lifespire strictly prohibits its Management, employees, and Board members from engaging in any act, conduct, or behavior that results in, or is intended to result in, retribution, retaliation or intimidation (hereafter, collectively referred to as “retaliation”) against any party for reporting compliance concerns as defined by this Policy.
- If an Affected Individual believes in good faith that they have been retaliated against for reporting a compliance concern or for participating in any investigation of such a report, the retaliation should be immediately reported to the Compliance Officer or the Compliance Hotline. The report should include a thorough account of the incident(s) and should include the names, dates, specific events, the names of any witnesses, and the location or name of any document that supports the alleged retaliation.
- The Compliance Officer’s contact information and Compliance Hotline number will be published on the Organization’s website and visibly posted at all sites, where it will be available for employees and the people we support.

Investigation and Resolution:

- It is the responsibility of the Compliance Officer to conduct or oversee the conduction of all internal investigations involving compliance concerns and shall have the authority to engage legal counsel or other consultants, as needed. The Compliance Officer, in conjunction with the Chief Executive and legal counsel, will consider whether the investigation should be conducted under attorney privilege.
- The Compliance Officer will determine the scope of the reported compliance concern and make a determination regarding the course of action, including the investigation process and notifications to be made.
- Upon report notice or discovery of an alleged compliance concern, the Compliance Officer will conduct an initial inquiry into the alleged situation. The purpose of the initial inquiry is to determine whether there is sufficient evidence of possible non-compliance to warrant further investigation. The initial inquiry may include documentation review, interviews, audit, or other investigative techniques. The Compliance Officer should: (a) conduct a fair impartial review of all relevant facts; (b) restrict the inquiry to those necessary to resolve the issues; and (c) conduct the inquiry with as little visibility as possible while gathering pertinent facts relating to the issue.
- If, during the initial inquiry, the Compliance Officer determines that there is sufficient evidence of possible noncompliance with any criminal, civil, or administrative law to warrant further investigation, the issue should be turned over

to legal counsel. A memorandum to this effect should be directed to legal counsel with a copy to the Chief Executive. The Compliance Officer or Chief Executive will immediately make arrangements to retain legal counsel and no further internal discussion, or investigative activity shall take place regarding the report except as directed by legal counsel. Once legal counsel is retained, it will be determined whether legal counsel or the Compliance Officer will be leading the investigation.

- All documents produced during the investigation by or under legal counsel to be possibly protected from disclosure should include the notation: "Privileged and Confidential Document; Subject to Attorney-Client Privileges; Attorney Directed Work Product."
- The Compliance Officer, or designee, will be responsible for the investigation of and follow-up on any reported retaliation against a party for reporting a compliance concern or participating in the investigation of a compliance concern.
- Upon receipt of the results of the investigation, depending upon the scope and severity of the identified violations, the Compliance Officer may consult with legal counsel, the Chief Executive, and/or the Compliance Committee to determine: (a) the results of the investigation and the adequacy of recommendations for corrective actions; (b) the completeness, objectivity, and adequacy of recommendations for corrective actions; and/or (c) further actions to be taken as necessary and appropriate.
- Upon conclusion of the investigation, the Compliance Officer will organize the information in a manner that enables the Agency to determine if an infraction did, in fact, occur. The Compliance Officer will maintain all notes of the interviews, all evidence and documents as part of the investigation file. The investigation file will be securely maintained by the Compliance Officer.
- If the Compliance Officer, in consultation with legal counsel, identifies credible evidence or credibly believes that a State or Federal law, rule, or regulation has been violated, the Compliance Officer will promptly report such violation to the appropriate governmental entity, where such reporting is otherwise required by law, rule or regulation. The Compliance Officer will receive and maintain copies of any reports submitted to governmental entities.

Response to Governmental Investigations

Policy:

It is the policy of Lifespire to appropriately respond and not interfere with any lawful audit, inquiry, or investigation by a government agency.

This Policy does not address visits by regulatory agencies to perform program certification or quality assurance functions.

Procedures:

- Announcement of an impending visit by any government investigator or auditor should be immediately reported to the Chief Executive, who is responsible for notifying the Compliance Officer. The CEO or the Compliance Officer will notify legal counsel.
- Employees will remain courteous and professional when dealing with investigators or agents.
- Procedures for handling the receipt of a search warrant or subpoena are covered by separate policies. Please refer to specific policies.
- Visits to Lifespire facilities:
 - If an individual arrives at any facility and identifies themselves as government auditor, investigator, or other representative, the agent will be treated with respect and courtesy. Request the reason for the visit. (Do not attempt to photocopy credentials, as this is a violation of Federal law).
 - The agent will be asked to wait in an unused office or a location where business is not conducted.
 - Immediately contact the Compliance Officer, who will contact the CEO and legal counsel. The Chief Executive will identify one employee to be responsible for responding to the agent's questions.
 - Await direction from legal counsel. Do not submit to questioning or an interview. Do not provide documents or other information at this point.
 - Other than providing information to direct the agents to information requested in the search warrant, do not submit to any form of questioning or interviewing.

- Visits to any location outside Lifespire (e.g., personal residence):
 - Employees and Board members are free to speak to government investigators or auditors; however, they are not required to submit to questioning.
 - People have the right to decline an interview or to postpone an interview until they have had an opportunity to seek legal counsel or other advice.
 - Employees and Board members who agree to be interviewed should always be truthful. If the party does not know the answer to a question, they should say so.
 - Employees and Board members should report any off-site visits by government agents, investigators, or auditors to the Chief Executive or the Compliance Officer. The Chief Executive or the Compliance Officer will notify legal counsel.

Role and Responsibilities of the Compliance Committee

Policy:

It is the Policy of Lifespire to maintain an effective Compliance Program, in accordance with regulatory standards. This Policy defines the roles and responsibilities of the Compliance Committee and their duty to help ensure that the Agency has an effective Compliance Program.

Procedures:

The Compliance Committee is appointed by the President of the Board of Directors and Chief Executive to advise and assist the Compliance Officer with the implementation of the Compliance Program. The Compliance Committee will report directly to the Chief Executive and Board of Directors.

The Compliance Committee will be comprised of Senior Leadership, at minimum.

The Compliance Committee will meet on a regular and routine basis, but at minimum quarterly. Meeting minutes will be recorded. The Compliance Officer will maintain the minutes of all meetings.

The Organization will develop and implement a Compliance Committee Charter. The Charter will outline the Compliance Committee's duties and responsibilities, membership, designation of a chairperson, and frequency of meetings (see appendix).

The Compliance Committee will review and update the Compliance Committee Charter at least annually.

Affected Individuals will be introduced to the role and responsibilities of the Compliance Committee as part of the Compliance Program education and training.

The Compliance Committee is responsible for the following:

- Analyzing the regulatory environment where Lifespire does business, including legal requirements with which it must comply.
- Reviewing and assessing existing policies and procedures that address risk areas for possible incorporation into the Compliance Program.
- Reviewing and monitoring Compliance Program training and education to ensure that they are effective and completed in a timely manner.
- Ensuring that the Organization has effective systems and processes in place to identify Compliance Program risks, overpayments, and other issues and has effective policies and procedures for correcting and reporting such issues.

- Working with departments to develop standards and policies and procedures that address specific risk areas and to encourage compliance according to legal and ethical requirements.
- Coordinating with the Compliance Officer to ensure that the written policies and procedures and Standards of Conduct are current, accurate, and complete.
- Developing internal systems and controls to carry out compliance standards, Standards of Conduct, and policies and procedures.
- Coordinating with the Compliance Officer to ensure communication and cooperation by Affected Individuals on compliance-related issues, internal or external audits, or any other function or activity.
- Developing a process to solicit, evaluate, and respond to complaints and problems.
- Monitoring internal and external audits to identify issues related to non-compliance.
- Implementing corrective and preventative action plans and follow-up to determine effectiveness.
- Ensuring the development and implementation of an annual Compliance Work Plan.
- Advocating for sufficient funding, staff, and resources to be allocated to the Compliance Officer to carry out duties related to the Compliance Program.
- Ensuring that the Organization has appropriate systems and policies in place that effectively identify risks, overpayments, and other areas of concerns including fraud, waste, and abuse.
- Monitoring and evaluating the Organization's Compliance Program for effectiveness at least annually and making recommendations for necessary modifications to the Compliance Program as applicable.
- Developing and implementing a Compliance Committee Charter. The Charter will outline the Compliance Committee's duties and responsibilities, membership, designation of a chairperson and frequency of meetings. The Charter will be reviewed and updated annually.

Search Warrants

Policy:

It is the policy of Lifespire to respond professionally and cooperate with the lawful execution of a search warrant.

Procedures:

A search warrant permits agents to immediately seize documents and other types of information. The execution of a search warrant can be seriously disruptive and frightening for many employees. Furthermore, if not handled properly, an organization subject to a search warrant may compound its problems.

Employees are expected to remain courteous and professional when dealing with agents executing a search warrant. Employees will not interfere with the lawful execution of a search warrant.

The senior staff member present is responsible for contacting the Compliance Officer, who will contact the CEO and legal counsel and carry out the response procedures.

The responsible senior staff member will:

- Obtain and record the name of the lead agent and the agency they represent. *Do not attempt to photocopy the credentials of an agent – it is a violation of Federal law.*
- Request to view and photocopy the search warrant document. Agents are not required to provide a copy, but often will comply with a request for a copy. If a copy will not be provided, review the warrant and take notes on the scope and details of the search warrant.
- Immediately contact the Compliance Officer and provide them with details of the search warrant. The Compliance Officer will contact the CEO and legal counsel and provide details of the search warrant. The Chief Executive/designee will identify one employee to be responsible for responding to the agent's questions.

The agent is limited by the scope of the warrant to where they can search and what they can seize. If the agent requests access to areas or documents that are not within the scope of the search warrant, do not consent to an expanded search.

Request an "inventory list" of the documents and items seized by the agents. Ensure that it is detailed enough to properly identify the documents and items taken by the agents. Maintain a separate record for each of the areas searched, listing the documents/items seized from the area.

Other than providing information to direct the agents to information requested, do not submit to any form of questioning or interviewing.

Always remain present while the agents are conducting the search.

Senior Management Responsibilities

The Chief Executive/designee will carefully examine the search warrant (with legal counsel, if possible) to:

- Determine the specific areas or locations that it covers.
- Ensure that it is being executed during the hours indicated on the document (most warrants should limit the hours they can be executed, e.g., “daylight hours”).
- Ensure that it has not expired (all warrants should have an expiration date).
- Ensure that it is signed by a Judge (all warrants should be signed by a Judge).
- Speak to employees and advise them to cooperate in the search by facilitating the search team’s ability to locate records or items that they are entitled to seize or by opening containers that they are entitled to search.
- Relieve all non-essential personnel from duty until the search is complete.
- Avoid any substantive conversation with the agent. If legal counsel is available by phone or at the scene, refer all questions to counsel.
- Advise employees that they have the right to speak to law enforcement, or to refuse to speak to law enforcement (a search warrant does not compel speech), or to consult with an attorney before speaking to law enforcement. If you yourself decide that you want to speak to law enforcement, it is best to defer that conversation until you have had a chance to consult with legal counsel and legal counsel has had an opportunity to arrange the terms of the interview. If employees decide to speak to law enforcement, you should advise them to answer questions completely, accurately, and truthfully.
- Politely object if there is any overt flaw in the search warrant (as described above) or if the agents are searching for anything deemed to be outside the scope of the warrant. Do not interfere should agents proceed and search. Note the fact for legal counsel to support a future protest.

Standards of Conduct

Policy:

It is the Policy of the Agency to develop, maintain, and update as appropriate written Standards of Conduct to provide Affected Individuals with guidance on requirements for conduct related to employment, contract, association, or appointment.

Procedures:

The Compliance Officer is responsible for the development and periodic update of Lifespire's Standards of Conduct (called the Code of Ethics).

The Code of Ethics will be reviewed at least annually as part of the review of the Compliance Plan and Compliance Program Policies and Procedures.

The Compliance Committee and the Board of Directors will be responsible for oversight and final approval of the Code of Ethics.

The Code of Ethics will be written at a basic reading level, avoiding complex language and legal terminology.

The Code of Ethics will communicate the expectation that all Affected Individuals must refuse to participate in unethical or illegal conduct, and that they must report any unethical or illegal conduct to the Compliance Officer.

The Code of Ethics will address specific areas of potential fraud or similar wrongdoing (e.g., claims development, submission processes, and coding).

The Code of Ethics will address critical areas such as compliance with laws and regulations, key human resource practices, conflicts of interest, proprietary rights, confidentiality, recordkeeping, service provision, reimbursement practices, fair dealing, gifts and kickbacks, the Agency's risk areas, and its measures to prevent fraud, waste, and abuse.

The Standards of Conduct will communicate the responsibility of Affected Individuals to report suspected fraud, waste, and abuse; illegal or unethical acts; actual or suspected violations of Federal or State laws and regulations; actual or suspected violations of the Standards of Conduct, the Compliance Program and Lifespire's policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance concerns" for purposes of this Policy) directly to the Compliance Officer or other management personnel.

The Agency's confidential reporting and non-retaliation/non-intimidation policies will be referenced and included as part of the Standards of Conduct for the purpose of encouraging communication and the reporting of potential non-compliance.

The Code of Ethics will provide written guidance on how Affected Individuals may report actual or suspected compliance concerns without fear of retribution, retaliation, or intimidation to the Compliance Officer through a confidential and/or anonymous mechanism that bypasses Management.

The Code of Ethics will include a description of disciplinary mechanisms utilized by the Organization and the procedures for addressing disciplinary actions.

Lifespire's Code of Ethics and Compliance Plan will be provided to all Affected Individuals as defined by this Policy.

Lifespire's Code of Ethics and Compliance Plan will be posted on its website.

The Compliance Officer will ensure that all Affected Individuals, as defined by this Policy, are provided with a copy of the Compliance Plan and Code of Ethics as part of their orientation to the Organization.

The Compliance Officer will ensure that all Affected Individuals, as defined by this Policy, receive training annually related to the contents of the Code of Ethics to help them understand how it applies to everyday situations. The Compliance Officer will ensure that records are maintained to document the receipt of training.

The Compliance Officer will include in their report to the Compliance Committee and Board of Directors the status of training, along with any recommendations for updating or improving the contents of the Code of Ethics and/or training.

The Compliance Officer is responsible for investigations of possible violations of the Code of Ethics and Compliance Program and ensuring that appropriate disciplinary action has been taken when necessary.

Subpoenas

Policy:

A subpoena is an official demand for testimony or the disclosure of documents or other information. They may originate from law enforcement or administrative agencies. Every subpoena requires a careful legal review prior to response. It is the policy of Lifespire to comply with any lawful subpoena. Employees will remain courteous and professional when dealing with investigators or agents delivering a subpoena. No one is to impede in any way efforts to deliver a subpoena.

Procedures:

Employees will remain courteous and professional when dealing with investigators or agents delivering a subpoena. No one is to impede in any way efforts to deliver a subpoena.

If a subpoena related to Organization business is received, either in person or via the mail, it must be delivered immediately to the Compliance Officer. The Compliance Officer may seek direction from legal counsel. The Chief Executive will be informed of all subpoenas.

Employees will only provide the agent/investigator with direction or information so they may deliver the subpoena to the appropriate or requested individual. Do not volunteer information to an agent/investigator or submit to any form of questioning or interviewing.

Whistleblower Protections and Non-Retaliation

Policy:

It is the policy of Lifespire to strictly prohibit any form of retaliation or intimidation against Affected Individuals or entities, for reporting compliance concerns. Lifespire strictly prohibits Affected Individuals from engaging in any act, conduct, or behavior that results in, or is intended to result in, retribution, intimidation or retaliation against any individual or entity for reporting compliance concerns to the Organization or government agency.

No supervisor, manager, or employee is permitted to discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee, vendor, contractor, or other individual or organization (all such activity collectively referred to as “retaliation”) who in good faith participates in the Compliance Program, including but not limited to reporting potential compliance concerns, investigating or participating in an investigation, self-evaluations, audits, and reporting to the appropriate officials.

Procedures:

If an Affected Individual, vendor, or service recipient believes in good faith that they have been retaliated against for reporting a compliance concern or for participating in any investigation of such a report, the retaliation should be immediately reported to the Compliance Officer or the Compliance Hotline. The report should include a thorough account of the incident(s) and should include the names, dates, specific events, the names of any witnesses, and the location or name of any document that supports the alleged retaliation.

Knowledge of a violation or potential violation of this Policy must be reported directly to the Compliance Officer or the Compliance Hotline.

Any employee who believes they are subjected to retaliation, intimidation, harassment, discrimination, or an adverse employment consequence must immediately report the actions to the Compliance Officer or Human Resource Director.

The Compliance Officer will implement this Policy and take appropriate actions in response to the whistleblower’s complaint of retaliation based on the nature of the report. Legal counsel will be consulted, if appropriate.

The Compliance Officer will investigate all reports of retaliation in accordance with the Reporting and Investigation of Compliance Concerns Policy and report results to the Director of Human Resources and the Chief Executive.

The Chief Executive or designee will investigate any report that the Compliance Officer is engaging in intimidation or retaliation.

The Compliance Officer will provide information on each report of retaliation and any actions taken to the Compliance Committee and the Board of Directors.

The right of the reporter to protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

Any Affected Individual who commits or condones any form of retaliation will be subject to discipline up to, and including, termination.

The Compliance Officer will ensure this Policy is disseminated to all Affected Individuals and that these individuals have received relevant training in accordance with the Organization's training plan.

Further Information Regarding Employee Protections:

New York Labor Law §740

An employer may not take any retaliatory personnel action against an employee if the employee discloses information about the employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official.

This law offers protection to an employee who:

- Discloses, or threatens to disclose, to a supervisor or to a public body an activity, policy, or practice of the employer that is in violation of law, rule, or regulation that presents a substantial and specific danger to the public health or safety;
- Provides information to, or testifies before, any public body conducting an investigation, hearing, or inquiry into any such violation of a law, rule, or regulation by the employer; or
- Objects to, or refuses to participate in, any such activity, policy, or practice in violation of a law, rule, or regulation.

The employee's disclosure is protected under this law only if the employee first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation, with certain exceptions. The law allows employees who are the subject of a retaliatory action to bring a suit in State court for reinstatement to the same, or an equivalent position, any lost back wages and benefits and attorneys' fees.

More information can be found at

<http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO%20>; under LAB-Labor.

New York Labor Law §741

Under this law, a healthcare employer may not take any retaliatory action against an employee if the employee discloses certain information about the employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official. Protected disclosures are those that assert that, in good faith, the employee believes constitute improper quality of patient care or improper quality of workplace safety.

This law offers protection to an employee who:

- Discloses or threatens to disclose to a supervisor, to a public body, to a news media outlet, or to a social media forum available to the public at large, an activity, policy, or practice of the employer or agent that the employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety; or
- Objects to or refuses to participate in any activity, policy, or practice of the employer or agent that the employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety.

The employee's disclosure is protected under this law only if the employee first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation, unless the danger is imminent to the public or patient and the employee believes in good faith that reporting to a supervisor would not result in corrective action. Certain exceptions apply. If the employer takes a retaliatory action against the employee, the employee may sue in State court for reinstatement to the same or an equivalent position, any lost back wages and benefits, and attorneys' fees. If the employer is a healthcare provider and the court finds that the employer's retaliatory action was in bad faith, it may impose a civil penalty of \$10,000 on the employer.

More information can be found at:

<http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO%20>: under LAB-Labor.

Gift Acceptance Policy

Policy:

Lifespire, Inc. is a New York non-profit organization that has been recognized as tax-exempt under the section 501(c) (3) of the Internal Revenue Code. Lifespire welcomes the interest of prospective donors and encourages gifts that will further fulfill its mission. The intent is to encourage funding for Lifespire programs, daily operations and future growth without burdening the organization with gifts that may generate more cost than benefit or that are restricted in a manner which is not in keeping with the goals of Lifespire.

Procedures

Solicitations

- The role of Lifespire's volunteer and staff solicitors is to inform, serve or otherwise assist donors in fulfilling their philanthropic wishes, but never to pressure or unduly persuade. No person acting in any capacity on behalf of Lifespire shall receive commissions or finder's fees with respect to gifts generated.

Gift Planning

- All prospective donors to Lifespire will be urged to seek the assistance of independent legal and tax advisors relating to their gifts and the resulting tax and estate planning consequences. Lifespire will comply with the Model Standards of Practice for the Charitable Gift Planner promulgated by the National Committee on Planned Giving.

Use of Legal Counsel

- When appropriate, Lifespire will seek the advice of legal counsel in matters relating to the acceptance of deferred or other gifts. In particular, no agreement relating to deferred giving will be executed without the advice of legal counsel. Examples include, but are not limited to:
 - Closely held stock transfers that are subject to restrictions or buy-sell agreements.
 - Documents naming Lifespire as trustee.
 - Gifts that require Lifespire to make payments or assume obligations.
 - Transactions with potential conflicts of interest.
 - Transactions that raise tax issues regarding the tax status of Lifespire.

Donor Confidentiality

- In general, information concerning donors or prospective donors shall be kept confidential by Lifespire and its authorized personnel. Donor names and giving

levels may be published in Lifespire publications for recognition purposes, however, unless a donor requests anonymity pursuant to procedures that the Agency will offer.

Restrictions on Contributions

- With respect to the purposes to which contributions will be used and the manner of such use, Lifespire will generally accept both unrestricted and restricted contributions as follows, provided that, in the judgment of the Gift Acceptance Committee doing so is consistent with the mission, purposes, priorities and best interested of the Agency.
 - Unrestricted Contributions
 - Lifespire will accept general unrestricted contributions in any amount, which will be placed in Lifespire’s general fund and used for operating expenses or for any other purpose.
 - Restricted Contributions
 - Lifespire will accept restricted contributions of \$500 or more that are designated for a specific purpose.

Endowed Funds

- Donors may establish an “Endowed Fund,” which may or may not (i) be named by the donor, (ii) require that the corpus in whole or in part be invested permanently and the income therefrom be utilized by Lifespire and (iii) be restricted as to its purposes.

The solicitation and acceptance of current donations/gifts will be subject to the following:

- Cash (including checks, money orders, wire transfers, etc.) is always acceptable. Checks and similar instruments should be made payable to “**Lifespire, Inc.**”
- Tangible personal property will be accepted, provided that the property is useful, safe and appropriate. In addition to accepting tangible personal property that will be directly used in Lifespire’s operations, in appropriate circumstances Lifespire will accept tangible personal property that will be converted into cash.
- Publicly traded securities will generally be accepted. Unless the Finance Committee of Lifespire otherwise directs, such securities will normally be sold as soon as practicable after receipt. The Committee may decline to accept donations of publicly traded securities due to restrictions, encumbrances, a lack of market activity or for any other reason.

- Closely-held securities (including, but not limited to equity and debt instruments issued by non-public corporation, partnerships, limited liability companies and limited liability partnerships) will be accepted if and only if the Finance Committee believes that doing so is in the best interests of Lifespire. In making this determination, the Gift Acceptance Committee (and Lifespire's legal counsel, if appropriate) will consider marketability, tax consequences and any other matters deemed appropriate.
- Donations of real estate (including remainder interests) will be accepted only after a complete analysis by the Finance Committee and Lifespire's legal counsel. If environmental reviews, title binders or any other similar items are deemed appropriate, the costs shall generally be borne by the potential donor. Before accepting a donation of real estate, the Finance Committee will consider, among other things, potential use, marketability, restrictions, carrying costs, environmental liability and, in particular, the existence of financial encumbrances. Only in unusual cases will the Agency agree to hold donated real property in perpetuity.
- Lifespire will accept donations involving bargain sales, but only if both the Finance Committee and the Lifespire Board of Directors so agree.
- Lifespire will accept current contributions of other types of property (such as intangible personal property, including patents, licenses, etc) on a case-by-case basis.

The solicitation and acceptance of deferred donations/gifts will be subject to the following:

- Lifespire will actively encourage bequests of property and will work with all appropriate parties in this regard to ensure that all bequests comport with both the wishes of the testator and the policies of the Agency.
- Lifespire will accept beneficial interests in trusts, including but not limited to charitable lead trusts and charitable remainder trusts. Lifespire will not, however, accept appointment as trustee of a charitable lead or charitable remainder trust.
- Lifespire **will** accept being named as beneficiary of a retirement or similar plan.
- Lifespire will accept being named as a beneficiary of a life insurance policy. In no event, however, will Lifespire endorse any insurance product or representative or make mailing lists available in this regard.

Other considerations:

- The mailing address of Lifespire is, One Whitehall Street, 9th Floor, New York, NY, 10004.

- No gift shall be accepted if there is a question as to whether the donor has the legal right, power or competency to effectuate the proposed transfer.
- Donors will be responsible for their own legal fees and the costs of any appraisals that may be needed for tax or other purposes.
- With respect to development goals and other purposes, the following guidelines shall be followed crediting gifts:
 - Outright gifts of cash will be credited to the donor for the full amount contributed or pledged. In the event that a pledge is not fulfilled, the donor will be credited with the total amount actually gifted.
 - Gifts of property will be credited for the actual or estimated cash value.
 - Life insurance policy and retirement plan beneficiary designations will not be recorded as gifts until such time as the gift becomes irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of the gift will be recorded.
 - Bequests of cash or other property actually received will be credited at full cash value. Bequests will not be recorded as gifts until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of the gift will be recorded.
 - Other deferred gifts to Lifespire will be credited as a gift from the donor as the Finance Committee may determine.

Appendix A

Compliance Committee Charter

Purpose:

- To assist and coordinate with the Compliance Officer to ensure that Lifespire is conducting its business in a legal, ethical, and responsible manner, consistent with its Compliance Program.
- The Compliance Committee shall have the authority to undertake the specific duties and responsibilities described below and the authority to undertake such other duties as directed by the Chief Executive and/or President of the Board.

Meetings and Procedures

- The Compliance Committee shall meet on a regular basis, not less frequently than quarterly.
- The Compliance Committee shall meet with the Organization's Management and staff at the discretion of the Compliance Officer.
- The Compliance Committee shall maintain written minutes or other records of its meetings and activities. Minutes of each meeting of the Compliance Committee shall be distributed to Executive Staff and Vice Presidents. Minutes and other records of Committee activity will be maintained by the Compliance Officer.
- The Chair of the Compliance Committee shall report to the Chief Executive and Board following meetings of the Compliance Committee, and as otherwise requested by the President of the Board.

Responsibilities

- The Compliance Committee works with the Compliance Officer to ensure that the Agency has, and maintains, an effective Compliance Program. The Compliance Committee is responsible for the following:
 - Analyzing the regulatory environment where Lifespire does business, including legal requirements with which it must comply.
 - Reviewing and assessing existing policies and procedures that address risk areas for possible incorporation into the Compliance Program.
 - Reviewing and monitoring Compliance Program training and education to ensure that they are effective and completed in a timely manner.

- Ensuring that the Agency has effective systems and processes in place to identify Compliance Program risks, overpayments, and other issues and has effective policies and procedures for correcting and reporting such issues.
 - Working with departments to develop standards and policies and procedures that address specific risk areas and to encourage compliance according to legal and ethical requirements.
 - Coordinating with the Compliance Officer to ensure that the written policies and procedures, as well as the Code of Ethics is current, accurate, and complete.
 - Developing internal systems and controls to carry out compliance standards, Code of Ethics, and policies and procedures.
 - Coordinating with the Compliance Officer to ensure communication and cooperation by Affected Individuals on compliance-related issues, internal or external audits, or any other function or activity.
 - Review and respond to complaints and problems.
 - Monitoring internal and external audits to identify issues related to non-compliance.
 - Implementing corrective and preventative action plans and follow-up to determine effectiveness.
 - Reviewing the corporate compliance work plan (security probes).
 - Advocating for sufficient funding, staff, and resources to be allocated to the Compliance Officer to carry out duties related to the Compliance Program.
 - Ensuring that the Organization has appropriate systems and policies in place that effectively identify risks, overpayments, and other areas of concerns including fraud, waste, and abuse.
 - Monitoring and evaluating the Organization's Compliance Program for effectiveness and making recommendations for necessary modifications to the Compliance Program as applicable.
- The Compliance Committee shall conduct an annual evaluation of the effectiveness of the Compliance Program.

- The Compliance Committee shall review and reassess its Charter at least annually and submit any recommended changes to the Chief Executive for consideration.
- The Compliance Committee shall perform such other functions and have such other powers as may be necessary or convenient for efficient discharge of its duties.
- The Compliance Committee is chaired by the Director of Corporate Compliance, and is made up of the Chief Executive Officer, Chief Operating Officer, the Chief Financial Officer, the Vice President for Quality Enhancement, the Vice President for Residential Services, and the Vice President for Day & Community Services. Additional personnel may be delegated to attend on occasion, including but not limited to the Director of Quality Enhancement, the Director of Nursing, the Director of Community Habilitation, and the Assistant CFO.

Appendix B

CORPORATE COMPLIANCE MANUAL

To all employees, contractors, vendors, agents, and members of the Board of Directors

The Federal Deficit Reduction Act of 2005 (Section 1902(a)(68) of the Social Security Act mandates that Lifespire® provide to its employees, contractors and agents of the Agency information about its policies which pertain to federal and state false claim acts and whistleblower protections including detecting and preventing fraud waste and abuse. Additional 521 regulations released by OMIG stipulate that vendors and members of the Board also receive this information.

You will find a detailed description of these laws and the whistleblower protections in the pages which follow. Lifespire has also revised the Employee Handbook so that it is in compliance with all applicable laws and regulations. Both documents are available on our website: www.lifespire.org. Simply click on the employee login button on the home page. A complete paper copy of these policies is also available for your review at all Lifespire facilities. A copy of the updated and revised employee handbook was provided to each employee beginning February 1, 2018.

Introduction

The laws and regulations governing the conduct of organizations such as Lifespire, are constantly evolving and are very complex. To ensure that Lifespire provides superior quality of care to the individuals we support, and to ensure that the organization complies with all pertinent laws, rules, and regulations, Lifespire has developed this Corporate Compliance Manual. The Manual establishes our fundamental operating

standards. Specific procedures have been developed by each department within the organization, which detail the processes, and systems by which we will ensure that the organization, the Board of Directors, Executive and Management staff, our employees, our independent contractors and vendors conduct themselves appropriately.

Lifespire is dedicated to providing quality care to all individuals served in our multifaceted programs. To this end the Board of Directors, the management staff, clinical staff, and staff providing direct support to people diagnosed with an intellectual disability are committed to the following:

- Responding to the ever-changing needs of the people we support.
- Providing superior care at all day, residential, and clinical program sites;
- Providing an environment that enhances each individual's dignity, security, comfort, and life choices;
- Ensuring that all services are provided by well trained and dedicated staff;
- Operating all programs in a fiscally responsible manner;
- Providing through our staff, our physical plants, and programs, a balance between safety and independence of the people we support, to assist them in achieving their highest level of physical, mental, and psychological wellbeing, in accordance with their individual program plans.

To achieve Lifespire's mission, all employees shall be bound by the following Organizational Standards:

- To serve the needs of the people we support in a dedicated and caring manner;
- To conduct ourselves in a manner that reflects our commitment to integrity, stewardship, excellence, innovation, and growth;
- To effectively manage our human and material resources;
- To value all staff within the organization, and to encourage and support their professional development;
- To adhere to a standard of compliance as embodied in the Agency's Code of Ethics. All employees will conduct business in an ethical manner, and report suspected issues of malfeasance to a supervisor or to the corporate compliance office. Supervisors at all levels will have an "open door policy" with regards to addressing concerns brought to their attention.

Lifespire is committed to conducting its business affairs ethically and in compliance with all applicable laws, rules, and regulations. Lifespire employees, independent contractors, vendors, agents, and the Board of Directors shall act in accordance with the Agency's Code of Ethics.

The intent of this Manual is to establish the fundamental/core principles by which the organization will operate. Every employee is encouraged to review department specific policies and procedures and to seek the guidance of their supervisor, should questions arise.

The content of all Lifespire department specific policies will be available through the employee extranet on the Lifespire web page.

Lifespire's Compliance Policies and policies relating to the False Claims Act, whistleblower protections and detecting and preventing fraud, waste and abuse are available for viewing by employees and contractors on the Lifespire web site: www.lifespire.org. Employees can also review said policies in the Lifespire Employee Handbook.

The primary goal of the Compliance Manual is to promote a culture of commitment to the prevention, detection, and resolution of situations that may not conform to applicable laws, rules, and regulations, payment requirements, and quality of care standards. The Manual is designed to meet the definition of an "effective program to prevent and detect violations of law."

The Corporate Compliance Manual will be reviewed on a yearly basis, and revisions, based upon both internal (changes to risk) and external (changes to applicable law, rule, and regulations) factors, will occur as necessary.

Lifespire's Compliance Manual shall include the following:

1. Written policies and procedures governing the duties and activities of the Compliance Officer.
2. The Corporate Compliance Work Plan.
3. Code of Ethics
4. Agency Organizational Chart.

These four elements of Lifespire's Corporate Compliance Manual shall provide an overview of how the organization will structure, administer, enforce and otherwise implement the Manual.

Lifespire's Board of Directors has adopted this Compliance Manual, the Code of Conduct, and the Ethics Statement. Every employee and independent contractor will have available to them a copy of this Manual and the Code of Ethics. All Board of Director members, Executive and Management staff, employees, independent contractors, vendors, and volunteers shall be subject to, and shall comply with, the standards set forth in all Corporate Compliance documents.

The Role of the Compliance Officer

The Chief Executive and Board of Directors of the Organization designate Brian Boehm as the Compliance Officer. The Compliance Officer has primary responsibility for Compliance Program development, implementation, monitoring, and evaluation for effectiveness.

The Compliance Officer has direct lines of communication to the Chief Executive, the Board of Directors, the Compliance Committee, and the Organization's legal counsel.

The Compliance Officer's primary responsibilities include:

- Overseeing and monitoring the adoption, implementation, and maintenance of the Compliance Program;
- Developing and implementing Compliance Program policies and procedures and Standards of Conduct (aka the Code of Ethics)
- Reviewing and revising, periodically, the Standards of Conduct, the Compliance Program, and policies and procedures as changes occur within Lifespire, and/or in the law, regulations, or governmental and third-party payers.
- Evaluating the effectiveness of the Compliance Program, policies and procedures, and Standards of Conduct.
- Developing, implementing, and monitoring the annual Compliance Work Plan.
- Reporting, no less frequently than quarterly, to the Board of Directors, Chief Executive, and Compliance Committee on the progress of implementation of the Compliance Program.
- Assisting the Chief Executive, Senior Leadership, Management, and the Compliance Committee in establishing methods to improve the Agency's quality of service and to reduce vulnerability to fraud, abuse, and waste.
- Developing, coordinating, and participating in a multifaceted educational and training program that focuses on the elements of the Compliance Program and seeks to ensure that all Affected Individuals, consistent with roles and any associated risk areas, are knowledgeable of, and comply with, pertinent Federal and State standards and Lifespire's Standards of Conduct.
- Ensuring that excluded individuals and entities are not employed or retained by the Organization.
- Directing internal audits established to monitor effectiveness of compliance standards and the Compliance Program.
- Independently investigating and acting on matters related to compliance, including the flexibility to design and coordinate internal investigations (e.g., responding to reports of problems or suspected violations) and any resulting corrective action with all departments, providers, and sub-providers, agents, and, if appropriate, independent contractors.
- Developing policies and programs that encourage managers and employees to report suspected fraud and other improprieties without fear of retaliation.
- Providing guidance to Management, medical/clinical program personnel, and individual departments regarding policies and procedures and governmental laws, rules, and regulations.
- Maintaining a reporting system, including an anonymous means to report, and responding to concerns, complaints, and questions related to the Compliance Program.
- Overseeing efforts to communicate awareness of the existence and contents of the Compliance Program.

- Ensuring that independent contractors and contractors (recipient service provision, vendors, billing services, etc.) are aware of the requirements of Lifespire's Compliance Program.
- Acting as a resourceful leader regarding regulatory compliance issues. Actively seeking up-to-date material and releases regarding regulatory compliance issues.
- Continuing the momentum of the Compliance Program and the accomplishment of its objectives.

The Corporate Compliance Work Plan

Article 16

- Clinic staff will take a random sample of 20 Telehealth services per month and confirm that they were transcribed correctly for billing.
- Billable units per day will be tracked, with an explanation if 67 units cannot be billed.

Clinical

- Track and analyze the number/details of citations related to psychology. This will help identify patterns and trends that state auditors are targeting so the changes can be made to the psychology department to help improve compliance and performance.
- Track and analyze incidents of psychological abuse to identify any patterns/trends to target to help decrease the chances of ongoing abuse from continuing at Lifespire.

Community Habilitation

- 30 survey calls will be placed each quarter, where ISU admin will ask families and/or individuals if they are satisfied with the staff and services being provided. Any negative reports will be followed up by ISU administration with the staff in question.
- The managers will continuously track hours utilized for all cases in an effort to ensure that each annual contract is being met without being under or over served.

Day

- Will review mealtime protocols at half of the day program sites each quarter. Specifically, the accuracy of the diet consistency for each individual that participated in a Life Plan meeting over the past quarter will be checked for accuracy. Additionally, meals will be observed to ensure consistency. Lastly, staff training will be checked to ensure all updated information has been reviewed.
- Will review Monthly Progress notes to ensure that provider assigned goals and staff actions are current and correctly written, and the response to staff actions are adequately described, with information about HCBS standards and levels of supervision included. Each quarter, half the day programs will be reviewed.

Facilities Maintenance

- Will verify that 10 Home Depot purchases per month were used for the work order identified.
- Will ensure that emergency preparedness equipment is in place at our residential sites. Each quarter, half of the residential sites will be reviewed.

Family Support

- Will track the number of individuals that leave the family's house to receive placement in a group home.
- Will track the units of service on a quarterly basis, with the expectation of attained 75% of the contracted units.

Finance

- Each quarter a sample of 10 random individuals will be reviewed, to determine if pay stubs are returned to the main office in a timely manner.
- Each quarter a sample of 10 random individuals will be reviewed, to determine if ledgers (cash on hand and bank) are returned to the main office in a timely manner and are completed correctly.

Human Resources

- Each quarter a random sample of 30 personnel files will be reviewed, in order to determine if the most recent job description has been reviewed and signed by the employee. The sample will include new hires, as well as people that have been transferred or promoted to new positions within Lifespire.
- Each quarter the benefits department will conduct an audit of the personnel files of new employees, to ensure that the employee either has enrolled in healthcare coverage through Lifespire, or has completed a waiver form declining healthcare coverage.

Information Technology

- Monitor email messages that contain spam to assess risk.
- Monitor WiFi network traffic that is flowing in and out of various wireless networks.

Nursing

- Review AMAP certifications at 8 random sites each quarter, to ensure that they are updated.
- Review annual physical appointments at 8 sites, for two random individuals, to ensure medical follow up and diet orders are up to date.

Quality Management

- Will review residential fire safety protocols via use of Smartsheet, focusing on tracking fire drills and completing required inspections as appropriate.
- Monitor and report quarterly on the time from Episode occurrence to Episode reported in Smartsheet. The expectation being within 48 hours from event to system reporting.

Residential

- Each quarter the census for three random ICF's will be reviewed to ensure that hospital visits and rehab/nursing home visits are documented correctly. Additionally, if there is a hospital stay for 14 days, the department will check that the bed reservation form has been properly completed and submitted.
- Each quarter there will be a limited fiscal review conducted for nine random IRA's, focusing on the first two quarters of March 2022 and the last two quarters of December 2022. The Life Plan, Staff Action Plan, Res Hab data sheets, and the Monthly Summary Note will be part of the review.

Respite

- Compare billing sheets from finance with daily bus attendance. The sample will be 25% of all individuals per quarter.
- Records will be reviewed to ensure that Life Plans are current and appropriately entered and executed. The sample will be 25% of all individuals per quarter.

Appendix C

Code of Ethics

Lifespire, Inc. shall conduct all business in accordance with uncompromising ethical standards. We are committed to complying with all applicable laws and regulations. We believe integrity and trust are essential to the mission of supporting people diagnosed with a disability as well as supporting our employees. Adherence to these standards will not be compromised for financial, professional or other business objectives.

We ensure that all aspects of the people we care for and the business we conduct are performed in compliance with our mission and Ethics statement, policies and procedures, professional standards and applicable governmental laws, rules, and regulations.

Lifespire's Code of Ethics applies to all Affected Individuals, such as employees, Board Members, officers, agents, vendors and independent contractors.

The Code of Ethics was approved by Lifespire's Board of Directors and is a formal statement of the Agency's commitment to the standards and rules of ethical conduct.

Lifespire is committed to preventing the occurrence of unethical or unlawful behavior, stopping such behavior as soon as possible after discovery, and to discipline employees who violate the Code, including employees who neglect to report a violation.

All employees must comply with this Code, immediately report any alleged violations of wrongdoing, and assist management and compliance personnel in investigating allegations of wrongdoing. Lifespire is committed to promoting an environment where concerns regarding known or suspected fraud, waste, and abuse; illegal or unethical acts; actual or suspected violations of Federal or State laws and regulations; actual or suspected violations of this Code of Ethics, the Compliance Program, and the Agency's policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing are reported and addressed without fear of retaliation, intimidation, retribution or harassment for good faith reporting of such concerns.

To reinforce this commitment, Lifespire maintains a policy of non-intimidation and non-retaliation for good faith participation in the Compliance Program, including but not limited to reporting potential issues and compliance concerns, investigating issues, self-evaluations, audits and remedial actions, and reporting to appropriate officials as provided in the Labor Law.

The Corporate Compliance Hotline is designed to report fraud and ensure compliance with applicable laws and regulations governing the provision of services provided by Lifespire. The number is 212-741-0100, extension 4619. A flyer with this number is posted at all Lifespire sites. Calls can be anonymous. Messages are checked daily by the Director of Corporate Compliance, Brian Boehm.

While the standards addressed in the Code of Ethics are intended to guide employees in the course of their day-to-day responsibilities, they do not replace any Agency or program policies and procedures. There may be instances that are not addressed by the Code of Ethics or existing policies and procedures, or activities that may conflict with these standards.

Employees must seek direction from their supervisor, other Agency management staff or the Compliance Officer in these instances.

Ethics

It is the policy of Lifespire to observe all laws and regulations applicable to its business and to conduct business with the highest degree of integrity. To accomplish this, all employees and contractors must obey the laws and regulations that govern their work and always act in the best interest of the people we serve, their families and the Agency.

Guidelines for Employees, Contractors, Vendors, and Board Members

- You are expected to keep management staff informed of what you are doing; to document or record all services or transactions accurately; and to be honest and forthcoming with the Agency, regulatory agencies, and internal and external auditors.
- You are expected to comply with the Agency's policies and procedures, accounting rules and internal controls.
- You are expected to function with honesty in your work for the Agency and with the people we serve, providers, suppliers and all others with whom the Agency does business.
- All employees must refuse to participate in unethical or illegal conduct and must report any suspected unethical and illegal conduct to the Corporate Compliance Officer.

Conflict of Interest

Affected Individuals must not allow any outside financial interest or competing personal interest to influence their decisions or actions taken on behalf of the Agency.

Employees and contractors must avoid any situation where a conflict of interest exists or might appear to exist between their personal interests and those of the agency. The appearance of a conflict of interest may be as serious as an actual conflict of interest.

It is a conflict of interest for you to personally take opportunities for yourself that are discovered through the use Agency property, information or position with the Agency; to use Agency property or information for personal gain; or to compete with the Agency.

Affected Individuals must disclose any circumstances where the employee or their immediate family member is an employee, consultant, owner, contractor, or investor in any entity that (i) engages in any business or maintains any relationship with the Organization; (ii) provides to, or receives from, the Organization any referrals of service recipients; or (iii) competes with the Organization. An immediate family member is defined as a person's spouse, natural or adoptive parent, child, or sibling; a stepparent, stepchild, stepbrother, or stepsister; father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law; grandparent or grandchild; and the spouse of a grandparent or grandchild.

There are many types of situations where potential conflicts may arise. You must promptly report any actual or potential conflicts of interest to your immediate supervisor or directly to the Compliance Officer.

Outside Activities and Employment

- You may not conduct outside activities during work time. Such activities interfere with your regular duties and negatively impact the quality of your work.
- You are a representative of the Agency in your everyday life and must represent the Agency positively in the community.
- Outside employment must not conflict in any way with your responsibilities to the Agency or the people we support. You may not compete against Lifespire nor work for its competitors.

Use of Agency Funds and Resources

- The Agency's assets are to be only used for the benefit of the Agency and the people we serve. Assets include not only funds, equipment, inventory and office supplies, but also concepts, business plans and strategies, PHI (Protected Health Information), PII (Personal Identifiable Information), financial information, computer property rights, and other business information about the Agency.
- You may not use Agency assets for personal gain or give them to any other persons or entities, except in the ordinary course of business as part of an approved transaction. These assets should only be used for the benefit of the Agency.

Confidentiality

- During your employment, you may acquire confidential information about the Agency, including its staff and the people we serve, must be handled in strict confidence and not discussed with outsiders. The protection of confidential business and information is very important.

Business Dealings Between the Agency and Employees

- Improper inducements or influence in any transaction with Lifespire from any business in which you or your immediate family members have a substantial interest are expressly prohibited.
- Property and resources of the Agency should only be used for the benefit of the Agency or the people we serve.

Maintenance of Records

- Employees and independent contractors must record and report all financial information fully, accurately and honestly. Records include, but are not limited to, records of the people we serve, documentation of services, accounting books and/or records, financial statements, timesheets (both written and electronic), expense reports, vouchers, bills, payroll, claims payment records, correspondence and any other method of communication. Employees or contractors must not conceal any relevant information.
- All written and electronic documentation must be **contemporaneous**, i.e., documentation is completed at the same time (or closely afterwards) as a service is provided.
- Intentionally falsifying or altering agency records, including timesheets, could lead to discipline, up to and including termination of employment.
- Contractors, Subcontractors, and Agents who fail to follow these guidelines could have their contracts with the Agency terminated.

Guidelines for Employees and Contractors

Many of the Agency forms are legal documents used to prove that a service was provided, to bill for a service, to record a job task, or to record specific happenings. You must document accurately and honestly, and only for those services that you provided or those events you were involved in.

Falsification of Records

- You must not make any false entries in any of the Agency's records or in any public record for any reason.
- You may not alter any permanent entries in the Agency's records.
- You may only approve payments or receipts on behalf of the Agency that are described in documents supporting the transaction. "Slush funds" or similar off-book accounts, where there is no accounting for receipts or expenditures on the agency books, are strictly prohibited.
- You may not create or participate in the creation of any records that are intended to mislead or to conceal anything that is improper.
- Applies to both written and electronic records.
- Backdating and predating documents is unacceptable. Any records to be appropriately altered must reflect the date of the alteration, the name, signature, and title of the person altering the document, and the reason for the alteration, if not apparent.

Expense Records

You must always charge expenses accurately and to the appropriate cost center or account, regardless of the financial status of the program, project or contract, or the budget status of a particular account or line item.

Retention of Records

- The retention, disposal or destruction of records of or pertaining to the Agency must always comply with legal and regulatory requirements and Agency policy.
- You may not destroy records pertaining to litigation or government investigations or audits without express written approval of the Compliance Officer.

Protection of Confidential Information

The Agency has developed policies and procedures to assure that the confidentiality of Agency information and information about the people we serve is protected and released only with the appropriate authorization, to ensure compliance with HIPAA and State Law.

Guidelines for Employees and Contractors

- You must treat all Agency records and information as confidential.
- You may not release confidential information without the proper authorization. Confidential information includes not only information about the people we serve and their families, but also non-public information about the Agency that may be of use to the Agency's competitors or harmful to the Agency or its customers if released.

- You must protect Agency information and avoid discussing or disclosing Agency information, purposefully or inadvertently (through casual conversation), to any unauthorized person inside or outside the Agency. Furthermore, staff may not share confidential Agency information with anyone, except where required for a legitimate business purpose.
- Agency documents or other materials may not be removed from Agency property without permission from a supervisor or administrator with proper authority over the information. Ask your supervisor if you are not sure whether certain information is confidential.

Termination of Employment

Upon termination of employment with the Agency, you must return all Agency property including, but not limited to, copies of documents, notes, and other records containing confidential information; computers, any external storage devices, cell phones, Agency ID, building ID, Enterprise vehicle maintenance cards and credit/gasoline cards, Agency vehicles, and keys.

Employees may not use any confidential information gained from their employment with the Agency for their or another company's benefit. They may not take copies of any reports, documents or any other property belonging to the Agency.

Information Security

- You are responsible for properly using information stored and produced by all of the Agency's computer systems.
- Computers, Internet access, email, or other office communications systems are intended for business-related purposes only and not for uses that may be disruptive, offensive, harassing or harmful to others.
- Do not share your system username or password with another person or allow another to access the computer with your password. Posting passwords for multiple people to use is expressly forbidden.
- All Affected Individuals are required to comply with Lifespire's Computer and Technology Policies. If you have any questions concerning information security, contact your immediate supervisor or Compliance Officer.

Fair Dealing

- Conducting business with providers, contractors, suppliers, people we serve, and competitors may pose ethical problems. Employees and contractors are expected to deal fairly with providers, contractors, people we serve, and competitors.
- The Code of Ethics and the following guidelines are intended to help

employees make appropriate, responsible and correct decisions in these and all matters.

Kickbacks and Rebates

- Kickbacks and rebates in cash, credit or other forms are prohibited. They are not only unethical, but in many cases, illegal.

Gifts and Gratuities and Entertainment

- Employees may not solicit or offer money, gifts, gratuities or any other personal benefits or favors of any kind from providers, contractors, producers, accounts, or people we serve and their families.
- Employees must not offer or accept entertainment that is not a reasonable addition to a business relationship but is primarily intended to gain favor or to influence a business decision.
- Employees, Board members, and their Immediate Family Members shall not accept or solicit excessive gifts, meals, expensive entertainment, or other offers of goods or services that have more than a nominal value from vendors, suppliers, contractors, or other persons. All gifts, no matter the value, will need to be reported to the Director of Corporate Compliance.

Non-monetary holiday gifts from business partners with a value of less than \$50.00 may be accepted.

Agreements with Contractors and Vendors

The Agency must ensure that any agreements with contractors and vendors clearly and accurately describe the services to be performed or items to be purchased. Performance standards, and the applicable compensation, if any, must be reasonable in amount, not be excessive in terms of industry practice and must equal the value of the services rendered.

Improper Use of Funds or Assets

Use of the Agency's funds or assets for any improper purpose is strictly prohibited. If an employee is aware of or has reason to believe that funds or assets are being improperly used, he/she must report this immediately to their supervisor or the Compliance Officer.

Federal and State Programs

Lifespire is committed to complying with the laws and regulations that govern the federal and state programs that it administers. Policies and procedures, the Compliance Program and this Code of Conduct are developed to provide guidance in your day-to-day work. Employees must abide by the policies and procedures and the standards set by the Agency.

Lifespire's programs and services are largely funded by Federal and State healthcare programs, including Medicaid and Medicare. The Agency is committed to full compliance with all Federal and State healthcare program requirements. The Agency must also comply with laws and regulations designed to combat fraud, waste, and abuse and the submission of inaccurate or false claims.

Lifespire has put in place procedures and practices to ensure that:

- All service documentation, records, and reports are prepared timely, accurately, and honestly.
- All documentation supporting claims for service is complete and maintained in accordance with regulatory requirements and the Organization's policies.
- All claims submitted to any government or private healthcare program are accurate and comply with all Federal and State laws and regulations and payer requirements.
- Claims are only submitted for medically necessary services provided by eligible providers.
- All claims are properly documented and accurately coded; and
- Billing errors are promptly identified, and any payments received in error are promptly returned to the payer.

Employees and independent contractors responsible for the documentation, charging, coding, billing, and accounting of services must comply with all applicable State and Federal regulations and Lifespire policies and procedures.

It is against the law and our policies to knowingly or carelessly submit a false claim. Submitting a false claim includes using false records, using the wrong code, double billing, or billing or causing to be billed services that are not provided or fully documented, and billing for services that are not medically necessary.

All Affected Individuals have a responsibility to notify the Compliance Officer promptly if they are charged with a criminal offense related to healthcare or are proposed or found to be subject to exclusion from Federal or State healthcare programs.

Governmental Investigations

There may be times that the Agency is asked to cooperate with an investigation by a federal or state governmental agency, or to respond to a request for information. A request may be formally addressed to the Agency or an individual within the Agency. Employees and contractors must report any requests for information or cooperation with an investigation to the Compliance Office Immediately.

Political Activities and Contributions

Because the Agency is a non-profit tax exempt 501(c)(3) organization, it is prohibited from engaging in any political campaign activities and a "substantial" amount of lobbying.

Guidelines for Employees and Contractors

- Agency funds and resources, including your work time, may not be used for political contributions or activities.
- You may not act as a representative of the Agency in any political campaign activity. In expressing your personal political views or support or opposition of a candidate for public office, it must be very clear that you are expressing your personal view, support or opposition as an individual and not a representative of the Agency.
- IRS regulations prohibit a “substantial” (often defined, albeit not clearly, as a percentage of an Agency’s budget) amount of lobbying. There are allowances for the Agency to advocate its position on public issues. To assure the Agency does not violate any laws or regulations, or risk losing its tax-exempt status, you must seek prior approval from the Compliance Officer before engaging in any lobbying activities. The Compliance Officer may need to consult with legal counsel on the matter and will need to record the amount of time spent in lobbying activities.

Employment Environment

Lifespire is committed to creating a safe and professional workplace where employees and others are treated with respect and without regard to their race, sex, sexual orientation or identity, age, religion, national origin, color, marital status, disability, or other protected characteristics. Business integrity, teamwork, trust and respect are the Agency’s most important Ethics. All Agency employees must exhibit and promote respect, integrity, trust, and teamwork in the workplace and must comply with this policy prohibiting discrimination and harassment in all facets of the Agency’s work.

Guidelines for Employees and Contractors

- All employees are required to support the Agency’s commitment to a safe and professional work environment and to demonstrate appropriate behavior in the workplace.
- All employees are prohibited from disparaging another employee’s race, sex, sexual orientation or identity, age, religion, national origin, color, marital status, disability, or other protected characteristics.
- All employees are prohibited from considering someone’s race, color, religion, sex, national origin, age, disability, or other protected characteristics in making decisions about hiring, placement, assignment of duties, training, promotion, termination, compensation, benefits and other work terms.
- Sexual harassment is prohibited. Sexual harassment includes any form of unwelcome sexual advance, request for sexual favors or other verbal or physical conduct of a sexual or sex-based nature.

- You are responsible for understanding the Agency's policy prohibiting discrimination and sexual harassment. You should consult with an appropriate supervisor or administrator if you have questions about your right to a workplace free from unlawful harassment or discrimination or if you have questions about your duty to avoid discrimination.
- It is Lifespire's policy that supervisor-subordinate relationships at work should be free from romantic involvement, as this could open up an employee to conflicts of interest, perceptions of favoritism, and charges of sexual harassment. Should a romantic relationship develop, both parties will be required to inform the appropriate division head or the VP of Human Resources.

Seeking Guidance and Reporting Violations

- Employees and contractors must report any actual or suspected violations of this Code of Ethics, or any applicable law or regulation, or any Agency policy and procedure to their immediate supervisor or the Compliance Officer. A Compliance Hotline is also available for confidential or anonymous reporting of such issues. The Hotline number is (212)741-0100 x4619.
- Beyond the hotline, the Corporate Compliance Director can be reached at 212-741-0100, extension 4574, 917-345-1586 (cell phone), or bboehm@lifespire.org
- When an actual or suspected violation of this Code of Ethics, any applicable law or regulation, or any Agency policy and procedure is reported to any Agency employee, it must be promptly referred to the Compliance Officer. Steps will be taken to protect confidentiality and anonymity, when appropriate and warranted. The Agency will not tolerate any form of retaliation against a person who makes a good-faith report in accordance with this Code of Ethics.
- All employees and contractors must cooperate fully and honestly in any investigation into any reported violation of the Code of Ethics, any applicable law or regulation, Agency policy, procedure, or practice.

Corrective Action and/or Discipline

- Any employee or contractor who violates or knowingly fails to report any violation of this Code of Ethics, any applicable law or regulation, Agency policy, procedure or practice is subject to appropriate disciplinary action, up to and including termination of employment, contract, assignment, or association with the Agency.
- Disciplinary action may range from a warning to suspension (either paid or unpaid) or discharge, depending upon the nature of the incident and the relevant surrounding circumstances.

Agreement between Lifespire, Inc and CSEA, Local 1000

- Lifespire is committed to the principle that all individuals with disabilities are able to become contributing members of their communities, and both the Agency and the CSEA agree to work in partnership to achieve this end.
- The Agency recognizes CSEA Local 1000 as the exclusive collective bargaining representative for its employees and agrees not to negotiate with another labor organization.
- Lifespire and CSEA have agreed that the following violations are sufficiently serious enough to be considered major violations where progressive discipline does not apply:
 - a) Theft.
 - b) Working under the influence of drugs or alcohol.
 - c) Knowingly signing in another employee or soliciting such conduct from another employee.
 - d) Intentionally falsifying or altering agency records.
 - e) Assaulting, or threatening to assault, another employee or person we support.
 - f) Refusing to carry out work requested by a Supervisor.
 - g) Fighting, or provoking a fight while on site.
 - h) Carrying a concealed weapon.
 - i) Engaging in abuse or neglect against a person we support or sleeping on Agency premises.
 - j) With malicious intent, falsely accusing others of abuse.
 - k) Gross negligence resulting in serious injury.
 - l) Transporting an individual in a vehicle not owned or leased by the Agency.
 - m) Intentionally falsifying medical records.
 - n) Failing to fully cooperate in an Agency investigation.

Your Responsibilities

- Attend required training, and read and understand Lifespire's Corporate Compliance Manual, Corporate Compliance Policies and Procedures, and the Code of Ethics.
- Follow the Agency's Code of Ethics and abide by all policies and procedures, guidelines, and Federal and State laws and regulations.
- Be alert to any situation that could violate the Agency's Code of Ethics, policies and procedures, guidelines, and/or federal and state laws and regulations.
- Promptly report any issues, concerns, violations or suspected violations to your supervisor, other management staff, Vice President for Human Resources, Compliance Officer, or the Chief Executive Officer.

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