

## Corporate Compliance Program Policy

### Purpose:

The purpose of this policy is to detail the components of the NeuSpark Person Directed Services (NeuSpark PDS) Corporate Compliance Program, relating to the seven elements of an Effective Compliance Program. This Corporate Compliance Program is established for the entire NeuSpark PDS organization, including its employees, contractors, agents, the Board of Directors, and interns.

### Corporate Commitment

NeuSpark PDS is committed to establishing and maintaining the highest standards of ethical conduct related to its business and operational practices. These practices include billing and payment operations, governance, mandatory reporting, credentialing, and other risk areas identified by the agency. NeuSpark PDS is also committed to promoting communication practices that are open, honest, direct, constructive, and positive.

NeuSpark PDS has established a Corporate Compliance Program that serves as the basis on which a strong, ethical corporate culture of compliance to laws and regulations rests. This program is outlined in this policy and the NeuSpark PDS Code of Ethical Conduct.

NeuSpark PDS's Chief Executive Officer, Director of Corporate Compliance, Compliance Officer, the organization's Corporate Compliance Committee, and the Board of Directors make every effort to establish and implement systems which enhance each employee's ability to understand and adhere to the complex laws and regulations that govern our business. The Director of Corporate Compliance reports to the CEO and has unimpeded access to the CEO and Board of Directors and provides the CEO with regular updates on compliance activities. In addition, the Director of Corporate Compliance reports to the Board of Directors on at least a quarterly basis. The compliance team also provides annual compliance and HIPAA training to senior management and the Board of Directors.

### General Expectations

NeuSpark PDS strives to ensure that all aspects of care of people supported, as well as business conduct, are performed in compliance with its mission and core values as well as policies, procedures, standards and applicable governmental laws, rules, and regulations. NeuSpark PDS expects all staff to adhere to the

highest ethical standards and to promote ethical behavior. Anyone whose behavior is found to violate ethical standards may be subject to disciplinary actions.

#### Prevention of Fraud, Waste and Abuse

It is the policy and practice of NeuSpark PDS to detect and prevent fraud, waste and abuse in all programs and services in accordance with the Federal False Claims Act (31 U.S.C. §§ 3729 – 3733), the Federal Program Fraud Civil Remedies Act (31 USC §§3801-3812), the New York State False Claims Act (State Finance Law §§187-194) and other Federal and New York State laws related to false statements or claims and employee protections against retaliation.

#### Accurate Claims Submission

NeuSpark PDS is committed to prompt, complete, and accurate billing of all services. The organization and its employees, independent contractors and agents must not make or submit any false or misleading entries on any bills or claim forms. No employee, independent contractor or agent will engage in any such prohibited acts, even at the direction or suggestion of another person employed by NeuSpark PDS, including any manager.

#### RESPONSIBILITIES

Creating and maintaining a corporate culture of compliance and ethics is the responsibility of every person in the NeuSpark PDS workforce, interns, and the Board of Directors, and Owners. Specifically, all personnel are responsible for:

- Knowing and following the Compliance Program and related policies (e.g., Code of Conduct, Employee Handbook) and attending training regarding those policies.
- Reporting any violations of these policies as described in this Compliance Program.
- Cooperating in any investigations of reported violations and
- Cooperating with any corrective actions taken to prevent future violations.

NeuSpark PDS managers, supervisors and executives are responsible for:

- Responding to reports of Compliance Program suspected violations effectively and in a timely manner, which includes mandatory notification to the Director of Corporate Compliance.
- Ensuring that personnel, consultants, and contractors within their scope of supervision are acting consistently within the scope of this Corporate Compliance Program.
- Monitoring potential compliance issues within the scope of their authority.
- Communicating to all staff, consultants, and contractors under their supervision that they must comply with the provisions outlined in this Corporate Compliance Program.
- Encouraging open communication among those persons under their supervision regarding compliance with the organization's policies.
- Ensuring that personnel under their supervision attend mandatory training on this Compliance Program and on other pertinent policies.
- Addressing compliance issues in employee evaluations if these are a concern.
- Providing support and guidance to agency executives by exercising the proper amount of care in their governance process. This includes exercising general oversight with respect to corporate officers and conducting adequate follow-up inquiries into any circumstances and/or information that causes (or could cause) a significant compliance risk to the organization.
- Ensure that the Board of Directors is effectively engaged with management and the Director of Corporate Compliance with respect to ongoing activities of the Corporate Compliance Program.

The Corporate Compliance Program is created in response to the Federal and State laws (NYSSL 363-d (2) and 18 NYCRR Section 521.3 (c) and reflects the seven (7) mandated elements set forth in these laws.

#### Element One: Written Policies and Procedures

NeuSpark PDS maintains written policies and procedures which outline all compliance expectations. The Director of Corporate Compliance and Compliance Officer is responsible for monitoring and ensuring that the agency Policy & Procedure manual is kept up-to-date.

The NeuSpark PDS Administrative Manual, Employee Handbook, Human Resources policies, Finance policies, Information Privacy and Security policies incorporate all mandatory requirements of a comprehensive compliance program. The organization communicates its Code of Ethical Conduct, compliance standards, and policies through required training initiatives.

Independent contractors receive copies of NeuSpark PDS's False Claims Act Policy which includes information about how to contact the compliance department to report potentially non-compliance activity as well as whistleblower protections against retaliation.

NeuSpark PDS has policies in place which address non-intimidation and non-retaliation for participating in the compliance program and/or reporting suspicion of non-compliant activities. In addition, as required by law, training on non-retaliation and non-intimidation is provided as part of the orientation and annual Compliance and HIPAA training.

The False Claims Act (and all related state and local laws and regulations) prohibits discrimination by NeuSpark PDS against an employee, contractor, or agent for taking lawful actions in furtherance of an action under the False Claims Act. Under this act, any employee, contractor, or agent who is discharged, demoted, harassed, or otherwise discriminated against because of lawful acts in furtherance of an action under the False Claims Act is entitled to appropriate restitution. Additionally, NeuSpark PDS will not retaliate against any employee, interns, or agent into not reporting any potential compliance concern, to any government entity, as described in our anti-retaliation policy.

#### Whistleblower Protections

If an employee, volunteer, independent contractor, or employee of a vendor witnesses, learns of, or is asked to participate in potential non-compliance activities that are in violation of NeuSpark PDS's compliance requirements, the person must contact their immediate supervisor and the Director of Corporate Compliance.

The identity of reporters will be fully safeguarded possible and will be protected against intimidation or retribution in accordance with state and federal whistleblower protections. Report of any suspected violation must not result in any retribution. Any intimidation of or threat of reprisal against a person who acts pursuant to their compliance responsibilities under the plan is acting against this compliance policy. Discipline, including termination of employment, will result if such intimidation or reprisal is proven.

Element Two: Chief Compliance Officer

Designation of a Chief Compliance Officer

NeuSpark PDS will designate a Director of Corporate Compliance to be responsible for the day-to-day operation of the Corporate Compliance Program and for fostering an environment of compliance. The Director of Corporate Compliance oversees and monitors the development and implementation of the organization's standards, including audits, training, investigations, and response to compliance complaints/reports. The Director of Corporate Compliance reports to and has unimpeded access to the CEO and the Board of Directors. The Director of Corporate Compliance oversees the activities of all compliance staff.

The duties of the Director of Corporate Compliance include, but are not limited to, the following:

- Develops and coordinates written policies and procedures regarding compliance issues.
- Develops and updates the organization's policy and procedure manual.
- Chairs the organization's staff compliance committee.
- Oversees the ongoing internal auditing and monitoring of compliance with regulatory requirements, standards, and policies, including documentation and billing of claims made to Federal, NYS, and other payers for reimbursement. Also assists with coordination of any external compliance and regulatory reviews.
- Coordinates the development of the Annual Compliance Risk Assessment and Compliance Plan.
- Reviews, acts upon and documents all reported compliance issues, concerns, or questions.
- Ensures the provision of annual compliance training for all staff, managers, and members of the Board of Directors.
- Investigates other concerns as needed or when assigned by the Staff Compliance Committee, the Board of Directors or senior management.
- Coordinates and assists in any needed discipline or enforcement actions related to compliance.
- Maintains oversight of the agency Record Retention and Destruction Program with respect to record storage and retention.
- Ensures there are proper systems in place to refund any overpayments to Medicaid, MCO's, and other payers, and to provide timely reporting of compliance matters and findings to the NYS DOH, CMS, and the OMIG, as appropriate.
- Serves as the agency privacy officer and oversees the HIPAA program.

Staff Compliance Committee

The NeuSpark PDS Staff Compliance Committee is chaired by the Director of Corporate Compliance. The membership of the Staff Compliance Committee includes, but is not limited to:

- Corporate Compliance Staff
- CEO
- CFO
- Director of Programs
- Director of HR

The committee shall meet on a quarterly basis.

### Element Three: Training and Education

As part of the Corporate Compliance Program, all members of the NeuSpark PDS community (Board of Directors, staff, volunteers, and contractors) have unimpeded access to the Corporate Compliance Program, and information on all appropriate laws, rules, regulations, policies, and procedures that affect each member's actions on behalf of NeuSpark PDS. Regular and ongoing training is provided, as is information on any new developments relevant to the member's actions on behalf of NeuSpark PDS.

The compliance department is responsible for the development and provision of all compliance training.

The Board of Directors receives compliance training annually and receives ongoing education through quarterly reports at quarterly Board of Directors meetings.

As part of their initial orientation, all new employees receive a corporate compliance and HIPAA training session by corporate compliance staff within 30 days of hire. Staff who provide direct support to clients will be supervised until completion of the training.

All existing employees receive training in compliance, HIPAA & Code of Conduct at least annually. Participation in these training sessions is mandatory and is tracked by Human Resources, who in turn provide training reports to the compliance department.

Additionally, training sessions may be held at the request of the Board, senior management or the Director of Corporate Compliance as the need arises to address changes in compliance, state or federal laws and regulations, or because of a specific compliance matter.

Compliance training topics include, but are not limited to:

- Legal authority for compliance
- Prohibitions against submitting a claim for services when documentation of the service does not exist (Medicaid fraud).
- Duty to report non-compliant conduct.
- Code of Ethical Conduct
- Introduction to the structure of and positions involved in compliance at the organization-wide level.
- Internal communications channels (e.g., the compliance hotline, access to the Director of Corporate Compliance and compliance staff, etc.)
- Organizational compliance requirements and procedures for reporting problems and concerns.
- Individual accountability for reporting suspected non-compliance.
- The False Claims Act
- Explanation of fraud, waste & abuse
- The non-retaliation and non-intimidation policy for reporting was made in good faith, and whistle blower protections.
- HIPAA/EHIPAA and state privacy/confidentiality laws.
- Requirements for billing and documentation of services, including a prohibition against signing for the work of another person and alterations to records.

#### Element Four: Lines of Communication

The NeuSpark PDS Compliance Program includes communication lines to the Director of Corporate Compliance that are accessible to all employees and people associated with NeuSpark PDS, including people supported and their families or advocates, staff, managers, and Board of Directors, to promote the recording of compliance concerns. These lines include a mechanism for anonymous and confidential good faith reporting of potential compliance issues as they are identified. Employees and persons associated with NeuSpark PDS must report any observations of suspected fraud, waste, and abuse to the Director of Corporate Compliance, either directly through the hotline or other communication, e.g., meetings or through department heads, a member of the Board of Directors, or a member of executive staff.

Allegations are reported to the Director of Corporate Compliance who will inform the appropriate executives and, if necessary, the CEO. The Director of Corporate Compliance will conduct or oversee a full review of the concern and will log the report of potential or actual wrongdoing and all actions taken in response.

#### Element Five: Disciplinary Standards

NeuSpark PDS performs background checks on all potential workforce members, interns, and Board of Directors members to screen for any conduct inconsistent with an effective compliance & ethics program.

Disciplinary policies encourage good faith participation in the Compliance Program by all people associated with NeuSpark PDS. The policies include but are not limited to those that articulate expectations for reporting compliance issues and for assisting in their resolution.

Actions that could result in disciplinary action include, but are not limited to:

- Violating a law, regulation, accreditation standard or policy whether intentionally or unintentionally.
- Failing to report suspected or observed wrongdoing.
- Participating in wrongful conduct.
- Encouraging, directing, facilitating, permitting, or covering up wrongful conduct, either actively or passively, including willful neglect.
- Coercing, intimidating or otherwise preventing or attempting to prevent another person from reporting suspected wrongdoing.
- Directly or indirectly retaliating against a person who has reported wrongdoing or has participated in an investigation.
- Refusing to participate in an investigation of a report of suspected wrongdoing.
- Refusing or repeatedly failing to attend mandated compliance training.
- Non-compliance with supervisory directives related to addressing compliance issues.

Employees who fail to comply with NeuSpark PDS's compliance policy standards, or who have engaged in conduct that has the potential of impacting NeuSpark PDS's status as a reliable, honest, and trustworthy service provider will be subject to disciplinary action, up to and including termination. Any disciplinary actions will be documented.

## Element Six: Auditing and Monitoring

The following activities are conducted to ensure routine identification of compliance risk areas:

- Regular and routine auditing activities take place on an ongoing basis.
- Corporate compliance staff conduct ad hoc audits as requested by senior management or the Director of Corporate Compliance, and/or when a significant issue is found that needs further investigation.
- An annual compliance risk assessment is conducted taking into consideration the findings from compliance activities throughout the year, including external audits. The risk assessment also includes feedback from across the agency such as surveys and interviews. From these the Director of Corporate Compliance prepares the annual Compliance Plan
- The Director of Corporate Compliance also evaluates the effectiveness of the agency's Corporate Compliance Program on an annual basis.

## Element Seven: Responding to Compliance Issues

- All "out of compliance" findings, regardless of the origin, are followed up on. This may entail voids, disclosures, corrections, training and /or disciplinary actions for involved staff.
- NeuSpark PDS has a system in place whereby compliance staff fill out a Compliance Incident Form when a compliance related potential incident or finding has occurred. This form is used to track the progress and final disposition of the incident.
- The Director of Corporate Compliance ensures all matters are tracked.
- Investigations are conducted, if necessary, as assigned by the Director of Corporate Compliance. Primarily corporate compliance staff conducts the investigation.
- In addition, NeuSpark PDS has a compliance hotline (phone) which is checked daily by the Compliance Officer or designee. All calls are reviewed within 24 hours either by the Compliance Officer or Director of Corporate Compliance and are responded to no later than 1 business day by the Compliance Officer, Director of Corporate Compliance, or the appropriate person in the HR or clinical department, depending upon the nature of the concern. If the call indicates a potential compliance issue, it is treated the same way as any other potential compliance matter.

## Additional Responsibilities under the NeuSpark PDS Corporate Compliance Program

### HIPAA Compliance

It is NeuSpark PDS's policy to ensure the privacy and security of health and service information of each person who receives supports from NeuSpark PDS. To support this commitment, NeuSpark PDS ensures that the appropriate steps are taken to properly identify and secure each person's protected health information, as required under the HIPAA/HITECH and Security rules, and other applicable federal, state, and local laws and regulations.

The Compliance Officer serves as the privacy officer for NeuSpark PDS and has overall responsibility for the HIPAA program at NeuSpark PDS. Security concerns can be reported to the Compliance Department. The Security and Privacy team meets quarterly to review issues and concerns with privacy and security practices.

NeuSpark PDS has outlined its entire HIPAA program in a series of policies that follow in the NeuSpark PDS's Policy and Procedures Manual.

#### Record Management System

The NeuSpark PDS compliance department is responsible for the oversight and management of the agency's Record Management System under the supervision of the Director of Corporate Compliance.

NeuSpark PDS has outlined its entire Record Retention and Destruction program in a series of policies that follow in the NeuSpark PDS's Policy and Procedures Manual.

#### Management of the NeuSpark PDS Policy and Procedure Manuals

Agency policy and procedures can be found in Network > 192.168.10.11 > users > NeuSpark PDS Policy Manuals. Department heads are responsible for ensuring that their staff adhere to all policies and procedures.

Creation of new policies and procedures and modifications to old ones are overseen by the Director of Corporate Compliance who ensures that all policies and procedures have undergone proper review and are in keeping with directions established by the CEO and the Board of Directors. The review and approval procedures are outlined in the NeuSpark PDS policy and procedure manual.

As policies are revised and the Policy and Procedure Manual is updated, the previous versions of the policy are maintained by the compliance officer in a policy and procedure archive folder.

In addition, every policy in the P&P manual must be reviewed by the policy committee/content experts on an annual basis.