A-1 Universal Care, Inc.
Corporate Compliance Policy

[redacted]

Date of Latest Revision: June 6, 2023

OVERVIEW

Our commitment to ethics and integrity

A-1 Universal Care, Inc. (A-1) prides itself on its long history of upholding the highest standards of quality in its programs and services on behalf of our individuals and their families. We strive to develop and maintain best practices in all areas of service. Consistent with this commitment to quality, A-1 establishes this Corporate Compliance Program to demonstrate and document our commitment to the highest level of professional integrity and ethics in the agency's business dealings with individuals, contractors, vendors, employees, funding agencies and the general public.

This Corporate Compliance Program is established for the entire A-1 community, including its employees, contractors, agents, vendors, members and officers of the Board of Directors, volunteers, and employees and others working on behalf of other agencies and businesses doing business with A-1 and its related corporations. This Corporate Compliance Program is intended to benefit not only the members of the A-1 community, but those governmental and private agencies doing business with the agency, as well as the general public.

Mission Statement

A-1 Universal Care, Inc. is a not-for-profit organization founded in 1995, and it is dedicated to providing quality services to the intellectually and developmentally disabled residing in Nassau County.

WE BELIEVE that every person who is intellectually and developmentally disabled is entitled to be integrated into society. It is our duty to assist individuals toward becoming self-sufficient and productive members of society. It is our belief that all intellectually and developmentally disabled individuals are entitled to the same opportunities, dignity and respect as all other members of society.

WE SEEK to provide all our services in a spirit of excellence, genuine caring and mutual respect for consumers, family and staff.

WE PLEDGE to continue developing programs to reach those most in need and to provide outreach to those who are unaware of the availability of services.

WE STRIVE to promote a supportive environment where each person, is viewed as important, respected, every idea is appreciated, and one's labor is valued.

No person shall be excluded from any service on the basis of discrimination on the basis of: race; ethnicity (occasionally referred to as "color"); national origin; citizenship status (except as may be limited by statute or regulation); age (beginning with age eighteen (18)); gender; gender identification; sexual orientation (as both recognized and perceived); genetic information

(including perceived considerations of any perceived or acknowledged "defect"); marital status; familial status (including pregnancy, childbirth-related considerations or responsibilities associated with caring for or seeking to adopt a child under eighteen (18) years; caregiver status; illness (including HIV/AIDS status); disability (physical or mental); use of service animals (including dogs); religion; military status or service (including, but not limited to, that applicable to any Vietnam War-era veteran); current or prior lawful occupation or source of income; unemployment compensation beneficiary status; union preference or affiliation; political opinions or activities (when conducted solely on personal time, without reference or affiliation to the A-1); criminal accusation or arrest; prior convictions (subject to other specific statutory limitations); domestic violence, stalking and/or sex offense victim status; credit history; and/or, any lawful use of any product or participation in any lawful recreational activities while not at work.

Board of Director's Commitment

It is the Board of Directors expectation that the highest standards of quality and ethics prevail in delivering services to the individuals and families that we serve. This written plan is intended to read in harmony with the A-1's Code of Conduct and A-1 policies that address governance, mandatory reporting, credentialing, medical necessity, quality of care and other risk areas identified by A-1. Furthermore, the Board of Directors has authorized the Executive Director to appoint a designee of Corporate Compliance who is vested in the implementation, enforcement and oversight of the A-1's Corporate Compliance Program.

Summary of A-1's Corporate Compliance Program

To underscore A-1's commitment to a corporate culture and assure compliance with federal and state laws, this Corporate Compliance Policy encompasses the seven key elements that have been specified as requirements for compliance programs by the New York State Office of the Medicaid Inspector General (OMIG). The OMIG's regulations at 18 NYCRR Subpart 521-1 require that most providers who participate in the New York State Medicaid Program (NYS Medicaid Program), including A-1, develop and implement effective compliance programs aimed at detecting fraud, waste and abuse.

As required by law, provider risk areas include the following, at a minimum:

- Billings
- Payments
- Ordered services
- Medical necessity
- Quality of care
- Governance
- Mandatory reporting

- Credentialing
- Contractor, subcontractor, agent or independent contract oversight.

To address these risk areas, this Corporate Compliance Policy establishes a Compliance Program that includes the following seven elements:

Element 1: Written Policies and Procedures that describe compliance expectations applicable to all Affected Individuals. "Affected Individuals" is defined as all persons who are affected by the provider's risk areas, including employees, the chief executive and other senior administrators, managers, contractors, agents, subcontractors, independent contractors, and governing body and corporate officers.

Element 2: Compliance Officer and Compliance Committee.

Element 3: Compliance Program Training and Education for all Affected Individuals, annually.

Element 4: Lines of Communication that are accessible to all Affected Individuals.

Element 5: Disciplinary Policies to encourage good faith participation in the Compliance Program by all Affected Individuals.

Element 6: Auditing and Monitoring to identify and address compliance risks specific to A-1.

Element 7: Responding to Compliance Issues, including any fraud, waste, abuse or other impropriety.

Compliance Program Elements

Element 1: Written Policies and Procedures

A. General

As stated more fully in the attached Business Code of Conduct, A-1 is committed to complying with all applicable federal and state standards. With respect to its Medicaid funded programs, New York State laws and standards include but are not limited to:

- 14 NYCRR Part 619 (Certification of Facilities and Services)
- 14 NYCRR Subpart 635-10 (Provision of Home and Community-Based Waiver Services)
- 14 NYCRR Subpart 635-12 (Liability for Services)
- OPWDD ADM 2018-06R (Transition to People First Care Coordination)

- OPWDD ADM 2018-09R (Staff Action Plan Program and Billing Requirements)
- OPWDD ADM-2006-01 (Group Day Habilitation Service)
- OPWDD ADM-2012-01 (Habilitation Plan Requirements)
- OPWDD ADM-2005-02 (HCBS Respite/Non Waiver Enrolled Respite Services Documentation Requirements)
- OPWDD ADM-2019-07 (Services Documentation for Fiscal Intermediary Services)
- OPWDD ADM-2019-05R (Authorization Standards for Support Brokers)
- OPWDD ADM-2016-01 (Supplemental Employment)
- OPWDD ADM-2015-07 (Service Documentation for Pathway to Employment Service)

The attached Business Code of Conduct encompasses commitments by A-1, and by each member of the A-1 community, to uphold the highest standards of ethical behavior and practices on behalf of A-1. Violations of legal or ethical requirements jeopardize the welfare of A-1, its staff, and people with disabilities, as well as communities A-1 serves.

This Corporate Compliance Policy, along with the Business Code of Conduct and all other policies referenced and incorporated herein, shall be made available to all Affected Individuals. Every employee receives a copy of this Corporate Compliance Policy and Business Code of Conduct during their orientation at A-1. During the annual Compliance Program training, employees are educated on the various aspects of these documents and are reminded as to how additional copies may be obtained.

B. Policy Review and Document Retention

As described in Element 6(B), this Corporate Compliance Policy shall be reviewed annually and amended as necessary. A-1 shall retain all documents related to adoption, implementation and operation of its compliance program for at least six years from the document's production date.

C. Non-Intimidation and Non-Retaliation Policy

This Corporate Compliance Policy includes the following strict policy of Non-Intimidation and Non-Retaliation for good faith participation in the Compliance Program, including but not limited to:

(a) reporting potential compliance issues to appropriate personnel;

(b) participating in investigation of potential compliance issues;

(c) self-evaluations;

(d) audits;

(e) remedial actions;

(f) reporting instances of intimidation or retaliation; and

(g) reporting potential fraud, waste or abuse to the appropriate State or Federal entities.

A-1 shall maintain the confidentiality of persons reporting compliance issues unless disclosure is required by law, such is if the matter is subject to a disciplinary proceeding, referred to, or under investigation by, MFCU, the OMIG or law enforcement, or if disclosure is required during a legal proceeding.

A-1 will not retaliate against a whistleblower who participates in the Compliance Program in good faith. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes that they are being retaliated against should contact the Executive Director immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

D. DRA Compliance

Consistent with Section 6032 of the Deficit Reduction Act of 2005 (the "DRA"), as incorporated and broadened in applicability by 18 NYCRR 521-1.4(a)(2)(ix), A-1 inform its employees, contractors and agents about the Federal False Claims Act, the New York State False Claims Act, and other relevant federal and state laws, the administrative remedies and penalties for false claims and statements, and the whistleblower protections under such laws. A copy of the information that A-1 provides is located at Appendix B.

Element 2: Compliance Officer and Compliance Committee

A. The Compliance Officer

A-1's Compliance Officer is responsible for the day-to-day operation of the Compliance Program. The Compliance Officer is accountable to and reports to the Executive Director. The Compliance Officer's primary responsibilities include:

- Overseeing and monitoring the implementation of the Compliance Program;
- Drafting, implementing, and updating annually, and as necessary to conform to changes to Federal and State laws and policies, a Compliance Work Plan that outlines A-1's strategy for implementing an effective Compliance Program in the coming year, with a specific emphasis on Elements 1, 3, 6 and 7. (See Appendix A for an example of an annual Compliance Work Plan.)
- Reviewing and revising as appropriate the Compliance Program, including this Corporate Compliance Policy, to incorporate any changes based on A-1's experience or changes to Federal and State laws and policies.

- Assisting A-1 in establishing methods to improve its efficiency, quality of services, and reducing the required provider's vulnerability to fraud, waste and abuse.
- Investigating and independently acting on matters related to the Compliance Program, including designing and coordinating internal investigations and documenting, reporting, coordinating, and pursuing any resulting corrective action with all internal departments, contractors and the State.
- Reporting, at least quarterly, to the Board of Directors, Executive Director, and Compliance Committee concerning the adoption, implementation and maintenance of the Compliance Program, including any compliance audits and any final investigative reports.

The Compliance Officer shall not be obstructed or hindered in carrying out their duties as Compliance Officer and shall be provided with sufficient staff and resources to perform their responsibilities and provide day-to-day operation of the Compliance Program. A-1 shall ensure that the Compliance Officer and appropriate compliance personnel have access to all records, documents, information, facilities and Affected Individuals that are relevant to carrying out their compliance program responsibilities.

The Compliance Officer's ability to effectively perform their duties shall be assessed as part of the annual Compliance Program effectiveness review (see Element 6) and whenever the Compliance Officer's duties change.

B. The Compliance Committee

A-1's Compliance Committee is responsible for coordinating with the Compliance Officer to ensure that it is conducting its business in an ethical and responsible manner, consistent with the Compliance Program.

The Compliance Committee shall be comprised of senior managers, as identified in the Compliance Committee Charter attached at Appendix C.

As set forth more fully in the Charter, the Compliance Committee shall meet at least quarterly. At least annually, the Compliance Committee shall review and update its Charter. The Compliance Committee shall report directly and be accountable to the Executive Director and Board of Directors.

The Compliance Committee's responsibilities include, but are not limited to:

- Coordinating with the Compliance Officer to ensure that this Corporate Compliance Policy is current, accurate and complete, and that the annual training (see Element 3) is timely completed;
- Coordinating with the Compliance Officer to ensure communication and cooperation by Affected Individuals on compliance related issues, internal or external audits, or any other functions or activities required by the Compliance Program;
- Advocating for the allocation of sufficient funding, resources and staff for the Compliance Officer to fully perform their responsibilities;

- Ensuring that A-1 has effective systems and processes in place to identify risks, overpayments and other issues, and effective policies and procedures for correcting and reporting such issues; and
- Advocating for adoption and implementation of required modifications to the Compliance Program.

Element 3: Training and Education

A-1 shall implement an annual compliance training and education program for all Affected Individuals. The training shall be provided to new all new personnel as part of orientation, including new Compliance Officers.

The training and education shall include, at a minimum, the following topics:

- A-1's risk areas and organizational experience with respect to compliance risks;
- This Corporate Compliance Policy, and policies incorporated herein;
- The role of the Compliance Officer and the Compliance Committee;
- How Affected Individuals can ask questions and report potential compliance-related issues to the Compliance Officer and senior management, including the obligation of Affected Individuals to report suspected illegal or improper conduct and the procedures for submitting such reports; and the protection from intimidation and retaliation for good faith participation in the Compliance Program;
- Disciplinary standards, with an emphasis on those standards related to how the Compliance Program seeks to prevent fraud, waste and abuse;
- How A-1 responds to compliance issues and implements corrective action plans;
- Requirements specific to the NYS Medicaid Program and A-1's services;
- Coding and billing requirements and best practices, if applicable;
- Claim development and the submission process, if applicable.

Employees sign a "Training Sign-in Sheet," which is maintained in the employee's personnel file, and a copy is stored in the agency training records. Senior members may be asked to train staff that report to them, tailoring the training to materials directly relevant to the staff being trained. Staff will be provided with relevant excerpts of the Corporate Compliance Program, together with applicable policies and procedures. Staff will also be directed to the location of appropriate laws, relation and standards governing the materials to which they are being trained. Such training will be updated periodically for new staff, and for inclusion of new or revised material. The Compliance Officer provides an annual training to the Board. All new Board members are expected to meet with the Compliance Officer as part of their orientation to A-1.

Contractors that provide services impacting A-1's risk areas are provided with relevant excerpts of the training program, together with applicable policies and procedures. Contractors are also directed to the location of appropriate laws, regulations and standards governing the materials to which they are being trained. Such training will be updated periodically for new contractors, and for inclusion of new or revised material. A-1 will provide its contractors with a dated distribution letter directing contractors to distribute compliance training to those employees who impact A-1's risk areas, and to obtain from each of those employees confirmation that the employee read and understood the training material.

Compliance training will be provided in a manner that is understandable and accessible to all Affected Individuals. For example, if Affected Individuals include people whose primary language is not English, the training should also be made available in appropriate languages.

Compliance program training effectiveness will be measured using tests for employees. Contractors will be required to affirm that the received, read and understood the material, while being provided an opportunity to ask questions and provide feedback about the training.

Element 4: Lines of Communication

A-1 maintains open lines of communication that are accessible to all Affected Individuals and that allow for questions regarding compliance issues to be asked and for compliance issues to be reported. It is A-1's goal to create an ethical atmosphere that motivates employees to come forward and report misconduct. Most employees want an honest work environment, but may be troubled by having to report illegal or improper conduct.

In keeping with A-1's goals, the agency has an established phone number for anyone to use if they have a serious concern about an area of the agency's Corporate Compliance Policy or Business Code of Conduct that is not being followed. Examples of calls that should be made to include violations of state or local laws, billing for services not performed or for goods not delivered, and other fraudulent financial reporting.

Anyone who wishes to report a compliance issue may do so by calling and leaving a message at (516) 338-8777, Ext. 15. Persons leaving messages can choose whether to identify themselves. The Compliance Officer will return calls to anyone who wishes to speak with them. Such callers will be asked to disclose as much information as possible.

Anyone wishes to report a compliance issue anonymously, but who is concerned about being identified through their voice or phone number, may send anonymous written communication **with no return address** to:

ATTN: Compliance Officer
A-1 Universal Care, Inc.
255 Executive Dr Ste 309
Plainview, NY 11803

The reporting methods above will be discussed during an employee's initial orientation to A-1. Staff will be educated on situations that would warrant a report. Employees will learn about the compliance issue reporting through regular announcements.

A-1 shall maintain the confidentiality of persons reporting compliance issues unless disclosure is required by law, such is if the matter is subject to a disciplinary proceeding, referred to, or under investigation by, MFCU, the OMIG or law enforcement, or if disclosure is required during a legal proceeding.

The Compliance Officer shall provide a report of all compliance-related concerns received to the Executive Director, Board Chairperson and Board Treasurer. The Compliance Officer will oversee A-1's efforts to ensure that reports of suspected violations do not result in reprisal or retaliation, and that confidentiality will be protected within the limits of the law. These employee protections are covered in the agency's policies prohibiting non-intimidation and non-retaliation (see Element 1).

Element 5: Disciplinary Standards

Compliance involves everyone in a healthcare organization. Each person must be an ally in prevention, identification and resolution of compliance violations.

Adherence to the Corporate Compliance Policy, and related policies including the Business Code of Conduct, is a condition of employment and business association with A-1. As such, any violation of these written standards will result in disciplinary action up to and including termination of employment and/or business relationship.

A-1 has adopted disciplinary standards to encourage good faith participation in the Compliance Program by all Affected Individuals. Disciplinary actions will be taken for the following compliance-related issues:

- Failing to report suspected or known compliance issues.
- Knowingly participating in non-compliant behavior.
- Encouraging, directing, facilitating, or permitting either actively or passively non-compliant behavior.
- Failing to perform any obligation or duty required of employees relating to compliance with the Compliance Program or applicable laws or regulations.

A-1 will take appropriate disciplinary actions in the event an employee fails to comply with this policy. The disciplinary process for violations of this policy will be administered according to A-1's Employee Handbook.

The disciplinary step used is determined by the severity and/or pervasiveness of the issue(s) under consideration. A-1 shall enforce its disciplinary standards fairly and consistently, and the same disciplinary actions apply to all levels of personnel. A-1 shall implement escalating disciplinary actions with respect to any failure to adhere to the Compliance program, with intentional or reckless behavior being subject to more significant sanctions.

Element 6: Auditing and Monitoring

Compliance is a critical component for providing quality services. Although employee roles vary, every employee with the Agency has some responsibility in effecting internal controls. For that reason, established layers of oversight throughout the Agency, paired with continual auditing

and monitoring by the Compliance Officer, will promote quality care and a culture within the Agency that can prevent, detect, and resolve non-compliance activities.

A. Auditing.

A-1 performs routine audits by internal or external auditors who have expertise in state and federal Medicaid program requirements and applicable laws, rules and regulations, or have expertise in the particular subject area of the audit. Collectively, these audits shall focus on the risk areas identified in 18 NYCRR 521-1.3. The Compliance Officer shall document or obtain documentation of the design, implementation, and results of any internal or external audits, and shall are the results with the Compliance Committee and Board of Directors. If audit reveal new risk areas, those risk areas shall be included in updates to the Compliance Program and the Compliance Officer's annual Compliance Work Plan.

B. Annual Compliance Program Review.

As part of the Compliance Officer's annual Compliance Work Plan, the Compliance Officer shall ensure that the Compliance Program is reviewed to ensure that the requirements of 18 NYCRR Subpart 521-1 are met. The review may be performed directly by the Compliance Officer, or by the Compliance Committee, external auditors, or other staff designated by A-1, provided that such other staff must have the necessary knowledge and expertise to evaluate the effectiveness of the component of Compliance Program they are reviewing and are independent from the functions being reviewed.

Reviews should include on-site visits, interviews with Affected Individuals, review of records, surveys, or any other comparable method the required provider deems appropriate, provided that such method does not compromise the independence or integrity of the review.

The Compliance Officer shall document the design, implementation and results of A-1's Compliance Program effectiveness review, and any corrective action implemented. The Compliance Officer shall share the results of annual Compliance Program review with the Executive Director, senior management, Compliance Committee and Board of Directors.

C. Excluded provider checks.

A-1 shall review, and shall require applicable contractors to review, the following State and Federal databases at least every 30 days:

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

Individual performing such check shall promptly share the results with the Compliance Officer and appropriate compliance personnel designated by the Compliance Officer.

Element 7: Responding to Compliance Issues

It is important to the integrity of A-1's operations that all claims of suspected violations be thoroughly investigated and corrected, in accordance with policies and procedures.
When the Compliance Officer becomes aware that a possible violation has been detected, the Compliance Officer will notify the Executive Director.

The extent of the detected violation will drive the nature of the investigation. The Compliance Officer will immediately determine the extent of the internal investigation, including interviews and reviews of relevant documents. The Compliance Officer shall document the investigation, including any alleged violations, a description of the investigative process, copies of interview notes, and copies of any other documents essential for demonstrating that A-1 completed a thorough investigation of the issue. If necessary, A-1 will engage outside counsel, and/or auditors to assist in the investigation. All documentation created as a result of the investigation will be retained.

Following the investigation, A-1 will determine and document whether a corrective action plan is warranted. A corrective action plan may include employee retraining and/or discipline, the return of any overpayments (billing and documentation issues), and a self-disclosure to federal, state and/or local regulatory agencies as required by federal and state law. A-1 will document any disciplinary action taken.

The Compliance Officer will review the circumstances that formed the basis for the investigation and will determine whether similar problems have been uncovered or modifications of the Compliance Program are necessary to prevent and detect other inappropriate conduct or violations.

If A-1 identifies credible evidence or credibly believes that a State or Federal law, rule or regulation has been violated, the Compliance Officer shall promptly report such violation to the appropriate governmental entity, where such reporting is required by law, rule or regulation. The Compliance Officer shall maintain copies of any reports submitted to governmental entities.

BUSINESS CODE OF CONDUCT

A-1 Universal Care, Inc. requires all members of the A-1 community, including its employees, contractors, agents, vendors, members of the Board of Directors, and volunteers, to conform to the highest ethical standards and to meet or exceed legal obligations in the performance of their efforts on behalf of A-1. To this end, we have developed a Business Code of Conduct for the entire A-1 community. The appointment and retention of all members of the A-1 community is contingent upon acceptance and compliance with this Business Code of Conduct.

A-1 takes pride in its reputation of integrity and excellence in its programs and services. This reputation is one of its strongest assets. It is expected that all members of the A-1 community whose actions could be attributed to the work of A-1, whether in dealings with other A-1 staff, people with disabilities and their families, vendors, government regulators or the general public, will adhere to the Business Code of Conduct and to the policies, standards and procedures outlined in this program.

The A-1 Business Code of Conduct encompasses commitments by A-1, coupled with related commitments by each member of the A-1 community, to uphold the highest standards of ethical behavior and practices on behalf of A-1. Violations of legal or ethical requirements jeopardize the welfare of A-1, its staff, and people with disabilities, as well as communities A-1 serves.

1. Our commitment to compliance with the law.

A-1 is committed to conducting its programs and services in a lawful and ethical manner, in full compliance with all federal, state, and local laws and regulations. All members of the A-1 community will adhere to the highest standards of conduct through strict observation of all applicable legal and regulatory requirements.

A-1 will only employ or contract with individuals or entities with proper credentials, experience and expertise. All business communications on behalf of A-1 with outside individuals or entities, including claims for payment or reimbursement of any kind, will be truthful and, where appropriate, substantiated by accurate and complete records.

Employees or agents who perform billing and/or coding of claims must take every reasonable precaution to ensure that their work is accurate, timely, and in compliance with federal and state laws and regulations and A-1's policies.

No claims for payment or reimbursement of any kind that are false, fraudulent, inaccurate or fictitious may be submitted. No falsification of medical, time or other records that are used for the basis of submitting claims will be tolerated.

A-1 will bill only for services actually rendered and which are fully documented in patients' medical records/consumer's chart. If the services must be coded, then only billing codes that accurately describe the services provided will be used.

A-1 shall act promptly to investigate and correct the problem if errors in claims that have been submitted are discovered.

2. Our commitment to ethical behavior.

A-1 is committed to ethical business dealings. All members of the A-1 community will adhere to the highest ethical standards of behavior while performing A-1 business, including the preparation and maintenance of accurate records, and truthful communications with other members of the A-1 community, and with government and private agencies and individuals doing business with A-1.

A-1 seeks positive relationships with government programs and third-party payers. Positive relationships require ongoing communication about patient progress and billing.

Employees or agents shall not use or reveal any confidential information concerning A-1 or use, for personal gain, confidential information obtained as an employee or agent of A-1.

No employee or agent should subordinate their professional standards, judgment or objectivity to any individual. If significant differences of opinion in professional judgment occur, then they should be referred to management for resolution.

Employees and agents should be honest and forthright in any representations made to patients, vendors, payors, other employees or agents, and the community.

All reports or other information required to be provided to any federal, state, or local government agency shall be accurate, legible, complete, and filed on time.

Employees and agents must perform their duties in a way that promotes the public's trust in A-1.

Employees and agents shall be honest in doing their jobs.

3. Our commitment to continuous training and improvement.

A-1 is committed to the professional development of the entire A-1 community. All members of the A-1 community will have access to all applicable laws, rules, regulations, policies and procedures necessary for them to perform on behalf of A-1, and will be regularly trained on those laws, rules, regulations, policies and procedures, as well as this Corporate Compliance Program.

4. Our commitment to continuous monitoring and enforcement.

A-1 is committed to full and ongoing enforcement of this Code of Conduct and of the standards contained in the Corporate Compliance Program. As a condition of employment or appointment, all members of the A-1 community are expected to rigorously comply with all applicable laws, rules, regulations, policies, and procedures.

All members of the A-1 community will report suspected violations of these standards of conduct to their supervisor, an appropriate departmental head, an appropriate staff member of the Human Resources Department, or to the Designee/Officer of Corporate Compliance. A-1 ensures

that reports of suspected violations may be made without fear of reprisal or retaliation, and that confidentiality will be protected within the limits of the law.

All reports of suspected violations will be fairly, thoroughly and promptly investigated by appropriate individuals, and will be promptly resolved.

5. Our commitment to our ethical obligations, mission and purposes free of conflicts of interest.

A-1 is committed to clarity of our mission and purposes, free of any appearance of conflict or impropriety. A-1 itself will not pursue any business opportunity or take any other action that will require it to engage in illegal or unethical behavior, or that is reasonably likely to fall outside of A-1's mission, purposes or powers.

When performing activities on behalf of A-1, all members of the A-1 community will act in a manner consistent with the agency's mission, purposes, powers, and consistent with the agency's reputation for integrity and excellence. Each member of the A-1 community will ensure that no activity takes place that in any way jeopardizes the tax exemption, licenses, or governmental authorizations of A-1.

All members of the A-1 community will accomplish their business on behalf of A-1 without engaging in any business, professional or personal activity that would create a conflict of interest, or an appearance of a conflict of interest, without appropriate disclosure and advance approval by the Board of Directors or the Executive Director or their designee.

Placing business with any firm in which there is a family relationship may constitute a conflict of interest. Advance disclosure and approval are required in such a situation.

Employees and agents should not become involved, directly or indirectly, in outside commercial activities that could improperly influence their actions. For example, an employee or agent should not be an officer, director, manager or consultant of a potential competitor, customer, or supplier of A-1 without first disclosing that relationship to management.

Employees and agents should not accept or provide benefits that could be seen as creating a conflict between their personal interests and A-1 legitimate business interests. This includes accepting expensive meals, gifts, refreshments, transportation, or entertainment provided or received in connection with the job.

Employees and agents should report any potential conflicts of interest concerning themselves, co-workers, or family members to management.

6. Our commitment to respecting property rights.

A-1 is committed to respecting the property rights of all those with which we do business, including consumers and outside businesses. In their actions on behalf of A-1, all members of the A-1 community will act in a manner consistent with this respect of the property of others.

Each member of the A-1 community will ensure that all applicable laws, standards and policies regarding the confidentiality of agency records are upheld.

Each member of the A-1 community will ensure that all private information owned by others, but in the custody and possession of A-1, be held in confidence and not utilized outside of the use contemplated by the owner of the information without the express permission of the owner. This includes prohibition against unauthorized use and/or copying of computer software not contained in the license granted to A-1, and installation of unauthorized software on agency computers. Employees shall take all reasonable steps to protect computer systems and software from unauthorized access or intrusion.

All employees and agents are personally responsible and accountable for the proper expenditure of A-1 funds and for the proper use of company property.

All employees and agents must obtain authorization prior to committing or spending A-1 funds.

Employees and agents may not use A-1's or an individual's resources for personal or improper uses, or permit others to do so.

Surplus, obsolete, or junked property shall be disposed of in accordance with A-1's procedures. Unauthorized disposal of property is a misuse of assets.

Any improper financial gain to the employee, or agent, through misconduct involving misuse of A-1's or an individual's property is prohibited, including the theft of property or embezzlement of money.

A-1's confidential and proprietary information is valuable and should be protected from unauthorized use or exploitation. Employees and agents are expected to respect the intellectual property rights of others with whom we do business.

Employees and agents are expected to report any observed misuse of A-1's property to management.

Note that compliance with this Business Code of Conduct, as well as other codes of conduct established by A-1, is mandatory for all employees, volunteers and consultants of A-1. However, these codes of conduct are not, and shall not be construed as, a contract of employment or any other type of contract. Unless specifically governed by a collective bargaining agreement that states otherwise, employment with A-1 is at all times strictly "at will", as defined by New York law, and either the employee or A-1 has the right to terminate the employment relationship at any time for any reason or for no reason.

The Designee/Officer of Corporate Compliance will periodically review this Business Code of Conduct and make appropriate modifications to reflect developments in applicable legal requirements.

Appendix A

Sample Annual Compliance Work Plan

Fiscal Year: _____

Annual Tasks

1. Review the Corporate Compliance Policy and its implementation. ____

    a. Ensure implementation of Corporate Compliance Policy has been reviewed, effectiveness has been evaluated, and revisions made if appropriate.
    b. Reviews may be performed by the Compliance Officer, Compliance Committee, external auditors, or other staff designated by the Compliance Officer who have appropriate expertise. Any personnel reviewing the Corporate Compliance Policy must be independent from the functions being reviewed.
    c. Document who performed the review, how the review was performed, any corrective action along, and any results of corrective action.
    d. Revise and adopt revisions of the Corporate Compliance Policy, if appropriate.

2. Ensure annual compliance training is delivered to all affected individuals. ____

    a. All affected individuals needing training are identified.
    b. Attendance is tracked.
    c. Effectiveness is evaluated.

3. Perform and document audits of A-1's risk areas. ____

    a. Determine and document which areas of the A-1's operations will be audited and how audits will be performed. Risk area are identified in the Corporate Compliance Policy.
    b. Review audit results.
    c. Share audit design and results with Compliance Committee and Board of Directors.
    d. Ensure any overpayment that is identified is self-disclosed to the NYS OMIG in accordance with 18 NYCRR Subpart 521-3.

4. Investigate and respond to identified and suspected compliance issues. ____

    a. Investigate reports of compliance issues and issues identified during reviews and audits.
    b. Document investigation, include any alleged violations, a description of the investigative process, copies of interview notes, and other documents essential for

demonstrating thorough investigation of the issue. Retain outside experts, auditors, or counsel, as appropriate and authorized.

c. Document any disciplinary action taken, any corrective action, and any results of corrective action.
d. If there is credible evidence a New York State or federal law has been violated, promptly report such violation to the appropriate governmental entity, if reporting is required by law.
e. Retain copies of any reports submitted to governmental entities for at least six years.

Quarterly Tasks

1. Report to Executive Director, Board of Directors, and the Compliance Committee concerning the implementation, revision, and maintenance of the Compliance Program.

    a. Quarter 1 ____

    b. Quarter 2 ____

    c. Quarter 3 ____

    d. Quarter 4 ____

Appendix B

NOTICE PURSUANT TO SECTION 6032 OF DEFICIT REDUCTION ACT OF 2005

In accordance with Section 6032 of the Deficit Reduction Act (DRA) of 2005, as incorporated and modified by regulations of the NYS Office of Medicaid Inspector General, it is the policy of A-1 Universal Care, Inc. (A-1) that all Affected Individuals, as defined in 18 NYCRR Subpart 521-1, including employees and those contractors whose activities affect A-1's risk areas, comply with all applicable Federal and New York State false claims laws and whistleblower protections.

To that end, A-1 disseminates information about these laws and whistleblower protections to all Affected Individuals. The information provided below is also included with A-1's Employee Handbook. A-1's contractors are required to disseminate this information to those of its employees who provide services that affect A-1's risk areas.

Any Affected Individual who has questions about how the laws cited below affect their job duties should consult with A-1's Compliance Officer. The Compliance Officer may be reached at (516) 338-8777, x15.

Federal and New York State Statutes Related to Filing False Claims

I. Federal Laws

False Claims Act, 31 USC §§ 3729-3733

The False Claims Act ("FCA") provides, in pertinent part, that:

a) Any person who (A) knowingly presents, or causes to be presented, a false or fraudulent claim for payment or approval; (B) knowingly makes, uses, or causes to be made or used, a false record or statement material to a false or fraudulent claim; (C) conspires to commit a violation of subparagraph (A), (B), (D), (E), (F), or (G) or (G) knowingly makes, uses, or causes to be made or used, a false record or statement material to an obligation to pay or transmit money or property to the federal government, or knowingly conceals or knowingly and improperly avoids or decreases an obligation to pay or transmit money or property to the Government is liable to the federal government for a civil penalty of not less than $5,000 and not more than $10,000 plus 3 times the amount of damages which the Government sustains because of the act of that person.
b) For purposes of this section, the terms "knowing" and "knowingly" mean that a person, with respect to information (1) has actual knowledge of the information; (2) acts in deliberate ignorance of the truth or falsity of the information; or (3) acts in reckless disregard of the truth or falsity of the information, and no proof of specific intent to defraud is required.

31 U.S.C. § 3729. While the False Claims Act imposes liability only when the claimant acts "knowingly," it does not require that the person submitting the claim have actual knowledge that the claim is false. A person who acts in reckless disregard or in deliberate ignorance of the truth

or falsity of the information also can be found liable under the Act. 31 U.S.C. 3729(b). In sum, the False Claims Act imposes liability on any person who submits a claim to the federal government that he or she knows (or should know) is false. An example may be a physician who submits a bill to Medicare for medical services she knows she has not provided. The False Claims Act also imposes liability on an individual who may knowingly submit a false record in order to obtain payment from the government. An example of this may include a government contractor who submits records that he knows (or should know) is false and that indicate compliance with certain contractual or regulatory requirements. The third area of liability includes those instances in which someone may obtain money from the federal government to which he may not be entitled, and then uses false statements or records in order to retain the money. An example of this so-called "reverse false claim" may include a hospital who obtains interim payments from Medicare throughout the year, and then knowingly files a false cost report at the end of the year in order to avoid making a refund to the Medicare program.

In addition to its substantive provisions, the FCA provides that private parties may bring an action on behalf of the United States. 31 U.S.C. 3730 (b). These private parties, known as "qui tam relators," may share in a percentage of the proceeds from a FCA action or settlement. Section 3730(d)(1) of the FCA provides, with some exceptions, that a qui tam relator, when the government has intervened in the lawsuit, shall receive at least 15 percent but not more than 25 percent of the proceeds of the FCA action, depending upon the extent to which the relator substantially contributed to the prosecution of the action. When the government does not intervene, section 3730(d)(2) provides that the relator shall receive an amount that the court decides is reasonable and shall be not less than 25 percent and not more than 30 percent.

Administrative Remedies for False Claims, 31 USC Chapter 38, §§3801 – 3812
This statute allows for administrative recoveries by federal agencies. If a person submits a claim that the person knows is false or contains false information, or omits material information, then the agency receiving the claim may impose a penalty of up to $5,000 for each claim. The agency may also recover twice the amount of the claim. Unlike the False Claims Act, a violation of this law occurs when a false claim is submitted, not when it is paid. Also, unlike the False Claims Act, the determination of whether a claim is false, and the imposition of fines and penalties, is made by the administrative agency, not by prosecution in the federal court system.

II. New York State Laws

New York's false claims laws fall into two categories: civil and administrative; and criminal laws. Some apply to recipient false claims and some apply to provider false claims, and while most are specific to healthcare or Medicaid, some of the "common law" crimes apply to areas of interaction with the government.

A. Administrative and Civil Laws

NY False Claims Act (State Finance Law, §§187-194)
The NY False Claims Act closely tracks the federal False Claims Act. It imposes penalties and fines on individuals and entities that file false or fraudulent claims for payment from any state or local government, including health care 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 have to pay the government's legal fees. The statute allows private individuals to file lawsuits in state court, just as if they were state or local government parties. If the suit eventually concludes with payments back to the government, the person who started the case can recover 25-30% of the proceeds if the government did not participate in the suit, and 15-25% if the government did participate in the suit.

Social Services 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 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 5 years, a penalty up to $7,500 per violation may be imposed for more serious violations of Medicaid rules, billing for services not rendered, or providing excessive services.

Social Services 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, the person's family's needs are not taken into account for 6 months if a first offense, 12 months if a second (or once if benefits received are over $3,900) and five years for 4 or more offenses.

B. Criminal Laws

Social Services 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 Services Law § 366-b (Penalties for Fraudulent Practices)
a. 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.
b. Any person who, with intent to defraud, presents for payment and false or fraudulent claim for furnishing services, knowingly submits false information to obtain greater Medicaid compensation or knowingly submits false information in order to obtain authorization to provide items or services 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 his property, obtains, takes or withholds the property by means of trick, embezzlement, false pretense, false promise, including a scheme to defraud, or other similar behavior. It has been applied to Medicaid fraud cases.
a. Fourth degree grand larceny involves property valued over $1,000. It is a Class E felony.
b. Third degree grand larceny involves property valued over $3,000. It is a Class D felony.
c. Second degree grand larceny involves property valued over $50,000. It is a Class C felony.
d. First degree grand larceny involves property valued over $1 million. It is a Class B felony.

Penal Law Article 175 (False Written Statements)

Four crimes in this Article relate to filing false information or claims and have been applied in Medicaid fraud prosecutions:

a. §175.05, Falsifying business records involves entering false information, altering, erasing, obliterating, deleting, removing, or destroying a true entry in the business record, omitting material information or altering an enterprise's business records, and preventing the making of a true entry or causes the omission thereof in the business records with the intent to defraud. It is a Class A misdemeanor.
b. § 175.10, Falsifying business records in the first degree includes the elements of the §175.05 offense and includes the intent to commit another crime or conceal its commission. It is a Class E felony.
c. §175.30, Offering a false instrument for filing in the second degree involves presenting a written instrument (including a claim for payment) to a public office knowing that it contains false information. It is a Class A misdemeanor.
d. §175.35, Offering a false instrument for filing in the first degree includes the elements of the second degree offense and must include an intent to defraud the state or a political subdivision. It is a Class E felony.

Penal Law Article 176 (Insurance Fraud)

Insurance Fraud applies to claims for insurance payment, including Medicaid or other health insurance and contains six crimes.

a. Insurance Fraud in the 5th degree involves intentionally filing a health insurance claim knowing that it is false. It is a Class A misdemeanor.
b. Insurance fraud in the 4th degree is filing a false insurance claim for over $1,000. It is a Class E felony.
c. Insurance fraud in the 3rd degree is filing a false insurance claim for over $3,000. It is a Class D felony.
d. Insurance fraud in the 2nd degree is filing a false insurance claim for over $50,000. It is a Class C felony.
e. Insurance fraud in the 1st degree is filing a false insurance claim for over $1 million. It is a Class B felony.
f. Aggravated insurance fraud is committing insurance fraud, and has been previously convicted within the preceding five years of any offense, an essential element of which is the commission of a fraudulent insurance act. It is a Class D felony.

Penal Law Article 177 (Health Care Fraud)

Health Care Fraud applies to claims for health insurance payment, including Medicaid, and contains five crimes:

a. Health care fraud in the 5th degree is knowingly filing, with intent to defraud, a claim for payment that intentionally has false information or omissions. It is a Class A misdemeanor.
b. Health care fraud in the 4th degree is filing false claims and annually receiving over $3,000 in aggregate. It is a Class E felony.
c. Health care fraud in the 3rd degree is filing false claims and annually receiving over $10,000 in the aggregate. It is a Class D felony.

d. Health care fraud in the 2nd degree is filing false claims and annually receiving over $50,000 in the aggregate. It is a Class C felony.
e. Health care fraud in the 1st degree is filing false claims and annually receiving over $1 million in the aggregate. It is a Class B felony.

III. Whistleblower Protection

New York Labor Law §740

An employer may not take any retaliatory 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. Protected disclosures are those that assert that the employer is in violation of a law that creates a substantial and specific danger to the public health and safety or which constitutes health care fraud under Penal Law §177 (knowingly filing, with intent to defraud, a claim for payment that intentionally has false information or omissions). The employee's disclosure is protected only if the employee first brought up the matter with supervisor and gave the employer a reasonable opportunity to correct the alleged violation. If an 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 health 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.

New York Labor Law §741

A health care 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. The employee's disclosure is protected 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. If an 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 health 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.

Federal False Claims Act (31 U.S.C. § 3730(h))

The FCA provides protection to qui tam relators who are discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against in the terms and conditions of their employment as a result of their furtherance of an action under the FCA. 31 U.S.C. 3730(h). Remedies include reinstatement with comparable seniority as the qui tam relator would have had but for the discrimination, two times the amount of any back pay, interest on any back pay, and compensation for any special damages sustained as a result of the discrimination, including litigation costs and reasonable attorneys' fees.

NY False Claim Act (State Finance Law §191)

The False Claim Act also provides protection to qui tam relators who are discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against in the terms and conditions of their employment as a result of their furtherance of an action under the Act. Remedies include reinstatement with comparable seniority as the qui tam relator would have had but for the discrimination, two times the amount of any back pay, interest on any back pay, and compensation for any special damages sustained as a result of the discrimination, including litigation costs and reasonable attorneys' fees.

Appendix C

COMPLIANCE COMMITTEE CHARTER

Last Revised: June 6, 2023

I. OVERVIEW

A-1 Universal Care, Inc. ("A-1") maintains an effective compliance program as required by 18 NYCRR Subpart 521-1 ("Compliance Program"). As part of its Compliance Program, A-1 has established a Compliance Committee ("Committee") that shall be governed by this Charter.

II. COMMITTEE RESPONSIBILITIES

The Committee shall be responsible for:

A. In general, coordinating with A-1's Compliance Officer to ensure that A-1 is conducting its business in an ethical and responsible manner, consistent with the Corporate Compliance Policy, and the Business Code of Conduct incorporated therein.
B. Coordinating with the Compliance Officer to ensure that A-1's written policies and procedures, including the Corporate Compliance Policy and the Business Code of Conduct are current, accurate and complete.
C. Coordinating with the Compliance Officer to ensure that appropriate annual training topics is timely completed.
D. Coordinating with the Compliance Officer to ensure effective communication and cooperation by affected individuals on compliance related issues, including with respect to any internal or external audits.
E. Advocating for the allocation of sufficient funding, resources, and staff for the Compliance Officer to fully perform their responsibilities.
F. Ensuring that A-1 has effective systems and processes in place to identify compliance risks, overpayments, and other issues, and effective policies and procedures for correcting and reporting such issues.
G. Advocating for adoption and implementation of modifications to the Corporate Compliance Policy, as appropriate or as required by law.
H. Annually analyzing A-1's risk environment to identify specific risk areas and, if appropriate, working with the Compliance Officer to revise the annual Compliance Work Plan to ensure systems are in place that mitigate risks and implement corrective action.
I. Annually reviewing and, if appropriate, updating this Charter.

III. COMMITTEE MEMBERSHIP

The members of the Committee shall include the following A-1 senior managers, as well as personnel designated by the Compliance Officer representing those operational departments that are responsible for developing, implementing, and maintaining the Compliance Program. Members include, without limitation, the following senior managers:

i. Wanda Mimms
ii. Carlos Grant

Where appropriate or deemed necessary, Committee members may be represented by designees, provided that Committee members remain involved in the Committee and responsible for the Committee's discharge of its duties.

IV. REPORTING & ACCOUNTABILITY

The Committee shall report directly and be accountable to A-1's Executive Director and Board of Directors.

V. MEETING SCHEDULE & LOCATION

The Committee shall meet no less than quarterly, and more frequently as required or appropriate.