

Coarc Policy and Procedure

Approved by/Date Approved:

Board of Directors / 01/27/2025

Corporate Compliance Policy

This policy describes the methods Coarc has adopted to operate in accordance with Part 521-1.3(d) of the New York Codes, Rules, and Regulations. We have identified and addressed key risk areas to ensure compliance and integrity within our organization.

These areas include:

- Billings - Ensuring accuracy and legitimacy in all billing practices.
- Payments - Monitoring and verifying payments to prevent errors and fraud.
- Ordered Services - Ensuring that all ordered services are necessary and properly documented.
- Medical Necessity - Verifying that all services provided meet established criteria for medical necessity.
- Quality of Care - Maintaining high standards of care and continually assessing service recipient outcomes.
- Governance - Strengthening our governance structures to support compliance and ethical operations.
- Mandatory Reporting - Adhering to all mandatory reporting requirements promptly and accurately.
- Credentialing - Ensuring that all healthcare providers and staff are properly credentialed and qualified.
- Contractor, Subcontractor, Agent, or Independent Contractor Oversight - Providing oversight and accountability for all third-party contractors and agents.
- Other Risk Areas Identified by the Provider through Its Organizational Experience - Proactively identifying and mitigating other risks based on our organizational experience and insights.

By focusing on these areas, we aim to uphold the highest standards of compliance, integrity, and quality in our services. In accordance with Title 18 Part 521 of the New York Codes, Rules and Regulations Coarc maintains a Corporate Compliance Program.

This Policy outlines Coarc's commitment to remain a fair and ethical entity that is self-disclosing and self-monitoring for all possible violations, both intentional and accidental, of federal and state regulation as well as internal policy and procedures. Coarc takes a very firm stance on all ten areas related to overall compliance and has developed a comprehensive Corporate Compliance Program to ensure those areas are adhered to by all employees, volunteers, and contracted agents.

This policy also outlines Coarc's operation under §501(c) (3) of the Internal Revenue Code as a charitable tax-exempt organization. This carries certain expectations and requirements, which Coarc must abide by, including proper reporting of the Agency's operations via our charitable organization's filing of IRS form 990 and other cost reporting information.

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Coarc is also held to all standards as set forth by OPWDD, SED, DOH, and other funding sources; most notably Medicaid. As Coarc provides services billable through Medicaid at a level of greater than five million dollars per year the Agency must be in compliance with federal regulations such as the False Claims Act and Deficit Reduction Act.

This policy also outlines Coarc's commitment to requirements set forth by the Non-Profit Revitalization Act of 2013.

This policy will remain available to all affected individuals upon request as well as electronically maintained on the Coarc website.

This policy applies to the following programs:

All

Definitions:

For the purpose of this Policy the following definitions apply:

Affected individuals Employees; Chief Executive Officer and other senior administrators (COO, CHRO and Directors); Managers; Contractors; agents; subcontractors; independent contractors; Governing Body and Corporate Officers.

Affiliate An affiliate of Coarc is an entity that is directly or indirectly, through one or more intermediaries, controlled by, and in control of, or under common control with Coarc.

Audit Committee a Committee of the Coarc Chapter Board of Directors.

Board of Directors or Board The body responsible for the management and governance of Coarc.

Conflict of Interest Any situation in which a Board member or Key Employee of Coarc has a competing professional or personal interest in a matter, which is the subject of a decision or duty by that person. Such competing interest may make it difficult for such person to fulfill their duties impartially and can create an appearance of impropriety even if no unethical or improper act results from the conflict (includes "Related Party Transactions" as defined below).

Financial Interest A person has a financial interest if he/she may benefit financially from a decision he/she could make in his/her capacity as a related party, including indirect benefits to family members or businesses with which the person is closely associated. This includes:

- an ownership or investment interest in any entity with which Coarc has a transaction or arrangement; or
- a compensation* arrangement with Coarc or with any entity or individual with which Coarc has a transaction or arrangement; or
- a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which Coarc is negotiating a transaction or arrangement.

**Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.*

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I. Coarc Corporate Compliance Program Overview

Policy

It is Coarc's policy to comply with all applicable federal, state, local laws and regulations and payer requirements. It is also Coarc's policy to adhere to the Standards of Conduct that is adopted by the Board of Directors.

Commitment

We are committed to our responsibility to conduct our business affairs with integrity based on sound ethical and moral standards. We hold all affected individuals to these same standards.

Coarc is committed to maintaining and measuring the effectiveness of our compliance policies and standards through monitoring and auditing systems reasonably designed to detect noncompliance by its employees. Coarc is also committed to fully cooperating with all audits conducted by regulatory or oversight entities.

Responsibility

It is the responsibility of all affected individuals, to report any instances of suspected or known noncompliance to their immediate supervisor, chain of command or Corporate Compliance Officer. Reports may be made anonymously without fear of retaliation, intimidation or retribution. Failure to report suspected or known noncompliance or making reports which are not in good faith will be grounds for disciplinary action, up to and including termination.

Policies and Procedures

Coarc communicates its compliance standards and policies through required training initiatives to all affected individuals. We are committed to these efforts through training of this compliance program and distribution of our Standards of Conduct to all affected individuals.

Enforcement

The Corporate Compliance Program is consistently enforced through appropriate disciplinary mechanisms including, if appropriate, discipline of affected individuals responsible for failure to detect and/or report noncompliance. (Please see attachment H Disciplinary Standards & Incentive Program).

Agency Response

Detected noncompliance, through any mechanism, e.g. compliance auditing procedures, confidential reporting, will be responded to in an expedient manner. We are dedicated to the resolution of such matters and take all reasonable steps to prevent further similar violations, including any necessary modifications to the Compliance Policy and Procedures. Coarc is committed to fully cooperate with any inquiry or audit that is performed by any oversight or regulatory Agency.

Due Diligence

Coarc exercises due diligence with regard to background and professional license investigations for all prospective employees, contracted agents and members of the Board of Directors.

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II. Mission and Purpose

Vision: To be an ethical organization that is part of a society that recognizes people with different degrees of abilities as full contributing members of their community.

Mission: To expand abilities, one person at a time, so individuals experiencing disabilities can achieve their individual goals.

Expectations: We ensure that all aspects of the care and business conduct for people supported are performed in compliance with our mission/vision statement, policies and procedures, professional standards and applicable governmental laws, rules and regulations and other payer standards. Coarc expects everyone who provides services to people supported to adhere to the highest ethical standards and to promote ethical behavior. Specifically, as ethics pertain to Direct Support Professionals, Coarc supports the National Alliance for Direct Support Professionals (NADSP) Code of Ethics as guidance for ethical behavior. Any affected individual whose behavior is found to violate ethical standards will be disciplined appropriately.

Affected individuals are expected to maintain complete, accurate and contemporaneous records as required by Coarc. The term "records" includes all documents, both written and electronic, that relates to the provision of Coarc services or provides support for the *billing* of Coarc services. Records must reflect the actual service provided. 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. No person shall ever sign the name of another person to any document used to substantiate any billable service. No person shall ever sign the name of another person to any document unless explicit specific consent is given and the signature is clearly identified as being written by another person. Signature stamps shall not be used. Backdating and predating documents is unacceptable.

When any person knows or reasonably suspects that the expectations above have not been met, this must be reported to immediate supervisors, the Corporate Compliance Officer (CCO), Chief Human Resources Officer (CHRO) or the Chief Executive Officer (CEO), so each situation may be appropriately resolved.

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III. Standards of Conduct

Purpose: Coarc conducts its business ethically and in conformance with all federal and state laws, regulations, and interpretations thereof, and the Coarc Standards of Conduct.

Policy: Coarc maintains, and updates as appropriate, a written Standards of Conduct provided to affected individuals. The Standards of Conduct describes important parts of the Compliance Program including, but not limited to, the problem resolution process, use of the corporate compliance hotline and Non-Retaliation/Non-Intimidation policy. All affected individuals are provided with a copy of the Standards of Conduct.

Procedures:

1. The CHRO in conjunction with the CCO is responsible for the development and periodic update of Coarc's Standards of Conduct.
2. The Agency Corporate Compliance Committee and the Board of Directors are responsible for oversight and final approval of the Standards of Conduct.
3. The Standards of Conduct is written at a basic reading level, avoiding complex language and legal terminology.
4. The Standards of Conduct addresses specific areas of potential fraud or similar wrongdoing (e.g., billing for Medicaid services not provided or unnecessary services, billing for more costly services, falsifying an assessment to justify a service).
 - The Standards of Conduct addresses major issues identified by the Federal Sentencing Guidelines specifically §2B1.1 and the Office of Inspector General (OIG).
 - The Standards of Conduct addresses human resources related and established general work rules and standards, as well as Coarc's commitment to quality of care and service.
 - Written confidentiality and Non-Retaliation/Non-Intimidation policies are referenced and included as part of the Standards of Conduct for the purpose of encouraging communication and the reporting of incidents of suspected fraud or other wrongdoing.
 - The Standards of Conduct includes instructions to report fraud, abuse, suspected violations of the Standards of Conduct, or other suspected wrongdoing directly to the CCO, Board Audit Committee or other supervisory personnel.
 - The Standards of Conduct provides written guidance on how affected individuals may report suspected violations of federal or state law, regulations or the Standards of Conduct without fear of retribution, intimidation or retaliation, to the organization hotline or other mechanism that bypasses management.
 - The Standards of Conduct includes a description of disciplinary mechanisms utilized by Coarc and the procedures for addressing disciplinary actions.

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III. Standards of Conduct (cont.)

Procedures (cont.):

4. (cont.)

- Applicable policies and the Standards of Conduct are provided to all employees. All recipients of the document sign and date a receipt that acknowledges: receiving a copy, reading and understanding the contents and agreeing to abide by the provisions of the document.
- The CCO includes in his or her annual report to the Agency Corporate Compliance Committee and Board of Directors, the status of required compliance training, along with any recommendations for updating or improving the contents of the Standards of Conduct.
- The CCO, CHRO and Leadership Team are responsible for investigations of possible violations of the Standards of Conduct and assuring disciplinary action has been taken when necessary.

IV. Conflicts of Interest and Related Party Transactions

Purpose: Coarc has a commitment to its members and the public at large and strives to maintain the highest ethical standards in the delivery of services through the design, implementation and adherence to clearly articulated policies and procedures in an effort to avoid either actual or the appearance of improper or undisclosed conflicts of interest. Each Board member and “Key Employee of Coarc” (defined below) has a duty of loyalty to Coarc, which requires those individuals to prefer the interests of Coarc over their own.

The purpose of this policy is to protect the interests of Coarc when it is contemplating entering into a transaction or arrangement that might benefit the private interest, financial or otherwise, of a Board member or Key Employee of Coarc. Coarc does not enter into any such transaction or arrangement unless it is determined by the Board in a manner described below to be fair, reasonable and in the best interests of Coarc at the time of such determination.

Definitions:

Independent Director A member of the Board who:

- has not been an employee or an Affiliate of Coarc within the last three years;
- does not have a relative who has been a key employee of Coarc or an affiliate of Coarc within the last three years;
- has not received and does not have a relative who has received more than \$10,000 in compensation directly from Coarc or an affiliate of the agency within the last three years; and
- does not have a substantial financial interest in and has not been an employee of, and does not have a relative who has a substantial financial interest in or was an Officer of any entity that has made payments to or received payments from Coarc or an affiliate of Coarc in excess of the lesser of (a) \$25,000 or (b) 2% of Coarc’s consolidated gross revenue over the last three years (payment does not include charitable contributions).

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IV Conflicts of Interest and Related Party Transactions (cont.)

Definitions (cont.):

Key Employee A Key Employee is a person who is in a position to exercise substantial influence over the affairs of Coarc. This includes, but is not limited to:

- Presidents, Chief Executive Officers, Chief Operating Officers, Directors or employees of any other title with similar responsibilities;
- Treasurers and Directors of Finance or employees of any other title with similar responsibilities;
- A “highly compensated” employee, within the meaning of section 4958 of the Internal Revenue Code and guidance issued by the Internal Revenue Service, who is in a position to exercise substantial influence over the affairs of Coarc. and
- Members of the Coarc “Leadership Team.”

Officer A person designated as such in the Coarc Chapter By-laws.

Related Party Persons who may be considered a Related Party under this Policy include:

- Directors, Officers, or Key Employees of Coarc or an Affiliate of Coarc;
- Relatives of Directors, Officers, or Key Employees of Coarc or any Affiliate of Coarc; and
- any entity in which an aforementioned person has a 35% or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of 5%.

Related Party Transaction Any transaction, agreement or any other arrangement with Coarc or an Affiliate of Coarc in which a “Related Party” has a “Financial Interest.” Any Related Party Transaction is considered a conflict of interest for purposes of this Policy.

Relative A relative is spouse/domestic partner, living ancestors, brothers and sisters (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren, and spouses/ domestic partners of brothers, sisters, children, grandchildren, and great grandchildren.

Policy:

Duty to Disclose: In connection with initial and annual disclosures (under “Initial and Annual Disclosures/Statements” of this Policy), Key Employees must disclose the existence of financial or other interest and be given the opportunity to disclose in good faith all material facts to the Board Audit Committee. In addition to initial and annual disclosures, Directors, Officers and Key Employees are under a continuing obligation to similarly disclose the material facts surrounding actual or possible conflicts of interest as they arise, and may do so to the Board and/or Board Audit Committee and/or Coarc Corporate Compliance Officer, as appropriate.

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IV Conflicts of Interest and Related Party Transactions (cont.)

Procedures:

The Board Audit Committee follows the procedures below in order to decide what measures are needed to protect Coarc's interests in light of the nature and seriousness of the conflict, to decide whether to enter into the transaction and, if so, to ensure that the terms of the transaction are appropriate.

1. The Director, Officer or Key Employee may make a presentation at the Board Audit Committee meeting, but after such presentation that party leaves the meeting during any discussion of, and/or vote on the transaction, arrangement or activity being addressed as the possible conflict of interest. Further, the party with a conflict refrains from any attempts to improperly influence the deliberations and voting on the matter giving rise to the conflict.
2. The President of the Board of Directors appoints the CCO (if a disinterested person) or the Board Audit Committee to investigate alternatives to the proposed transaction or arrangement.
3. After the exercise of due diligence, the Board Audit Committee determines whether it can obtain by reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
4. If a more advantageous transaction or arrangement is not reasonably possible under the circumstances that does not produce a conflict of interest, the Board determines, by a majority vote of the disinterested Directors then present and voting, whether the transaction or arrangement is in Coarc's best interest, for its own benefit and whether it is fair and reasonable.

Violations of the Policy: If the Board determines that a Key Employee has failed to disclose an actual or possible conflict of interest, it informs such party of the basis for such belief and affords the party the opportunity to explain the alleged failure to disclose.

If after hearing the individual's response and after making further investigation as warranted by the circumstances, the Board determines if the party failed to disclose an actual or possible conflict of interest and takes appropriate disciplinary and corrective action, including but not limited to consideration of the act as conduct detrimental to Coarc in violation of its By-Laws.

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IV Conflicts of Interest and Related Party Transactions (cont.)

Procedures for Related Party Transactions:

1. Neither the Board nor any Committee of the Board approves any Related Party Transaction unless it determines that the Related Party Transaction is fair, reasonable and in Coarc's best interest.
2. Prior to entering into a Related Party Transaction, the Board or any Committee of the Board considers alternatives to the Related Party Transaction to the extent feasible. The Board or Board Audit Committee considering the Related Party Transaction must approve the transaction by not less than a majority vote of the members present at the meeting considering the transaction.
3. The Board or Board Audit Committee considering the Related Party Transaction contemporaneously documents the basis for the Board's or the Audit Committee's decision on the Related Party Transaction.

Compensation: A voting member of the Board who receives compensation, directly or indirectly, from Coarc for services is precluded from voting on matters pertaining to that member's compensation.

A voting member of any Committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Coarc for services is precluded from voting on matters pertaining to that member's compensation.

Voting members of the governing Board and any Committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from Coarc either individually or collectively may provide information to any Committee regarding compensation.

Board Audit Committee Review: The Board Audit Committee, which is composed solely of Independent Directors, is responsible for the adoption, implementation of and compliance with this Policy. The Board may delegate to the Board Audit Committee review and approval of any Related Party Transaction involving a Related Party and Coarc, as contained in this Policy; provided that if the Related Party Transaction is of a magnitude that would otherwise require full Board approval. The Board Audit Committee submits the Related Party Transaction to the Board for consideration, providing its recommendation as to whether or not to approve it.

In the event the Board delegates the review and approval of Related Party Transactions to a Committee, all references to the Board in this Policy are deemed to refer to such Committee and all references to a majority of the Board are deemed to refer to a majority of such Committee. The Board Audit Committee reports material findings on all matters arising under this Policy to the Board of Directors.

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IV Conflicts of Interest and Related Party Transactions (cont.)

Record of Proceedings: The minutes of the Board and all Committee meetings at which a Related Party Transaction must contain:

- the name(s) of the party who disclosed or otherwise was determined to have a potential or actual financial interest and/or conflict of interest;
- the nature of the potential or actual financial interest and/or conflict of interest;
- any action taken to determine whether a financial interest or conflict of interest exists (including the basis for the Board's approval and the Board's consideration of alternative transactions);
- the Board's decision with respect to whether a financial interest and/or conflict of interest exists;
- the names of the Committee members who were present for discussions and votes relating to any determinations made, including whether the Related Party (and any members not considered to be Independent Directors) left the room during any such discussions; and
- the content of such discussions, including discussion of alternative transactions, and whether or not the transaction with the Related Party was approved by the Board.

The minutes are documented contemporaneously to the decision and discussion regarding the financial interest or conflict of interest. The minutes are maintained by the Executive Secretary.

Initial and Annual Statements/Disclosures: Prior to a Board member's initial election to the Board and annually thereafter, such Board member signs and submits to the Secretary of the Board of Directors a written statement identifying, to the best of his or her knowledge (see Attachment A-Conflict of Interest Disclosure):

- Any entity of which such member of the Board is an officer, director, trustee, member, owner or employee and with which Coarc has a relationship; and
- Any transaction in which Coarc is a participant and in which such member of the Board might have a conflicting interest.

A copy of each disclosure statement is provided by the Secretary of the Board of Directors to the Chairperson of the Board Audit Committee and a copy is also kept in Coarc's files and made available to any Board member upon request.

Furthermore, each Board Member annually signs a copy of this statement and submits it to the Secretary of the Board of Directors that affirms that such person:

- has received a copy of this Policy; and
- has read and understands this Policy; and
- has agreed to comply with this Policy

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IV Conflicts of Interest and Related Party Transactions (cont.)

Initial and Annual Statements/Disclosures (cont.):

Each Key Employee annually submits to the CCO a written statement (Attachment A-Conflict of Interest Disclosure) identifying to the best of his or her knowledge any situation in which he or she has a competing professional or personal interest in a matter, which is the subject of a decision or duty by that person; such competing interest includes those that make it difficult for such person to fulfill their duties impartially and can create an appearance of impropriety even if no unethical or improper act results from the conflict, including Related Party Transactions.

Each Key Employee annually signs a copy of this statement and submits it to the CCO that affirms that such person:

- has received a copy of this Policy; and
- has read and understands this Policy; and
- has agreed to comply with this Policy

Additionally, any employee that the Board Audit Committee, CEO or CCO identifies is also required to complete a Conflict of Interest Disclosure.

A statement remains on file for no less than six years, such file being maintained by the Executive Secretary. Documents may be destroyed after 6 years.

Coarc Intellectual Property: The materials, products, designs, plans, ideas and data are the property of Coarc and are never be given to an outside firm or individual except through normal channels with appropriate approval. Any improper transfer of material or disclosure of information, even though it is not apparent that an employee has personally gained by such action, is prohibited.

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V. Business Courtesies for Referrals

Purpose: Coarc 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 anti-kickback law prohibits the offer of payment, solicitation or receipt of any form of remuneration for the referral of Medicare or Medicaid recipients.

The purpose of this policy is to assure that Coarc complies with federal anti-kickback laws. The policy provides guidance for providing business courtesies.

Definitions:

Business Courtesies Business courtesies include items of value given to another free of cost. Examples include gifts; entertainment and/or Agency sponsored or hosted social events.

Relative A relative of a person includes:

- spouse/domestic partner,
- living ancestors,
- brothers and sisters (whether whole or half-blood),
- children (whether natural or adopted),
- grandchildren,
- great grand-children, and
- spouses/domestic partners of brothers, sisters, children, grandchildren, and great grandchildren.

Potential Referral Source A potential referral source includes a physician of any discipline, school districts, therapists, school psychologists or any oversight or parent organization that could reasonably be a source of referral of people to Coarc for services.

Coarc does not offer financial waivers or reductions of cost sharing for its services in exchange for referrals.

Policy: It is the policy of Coarc that gifts, entertainment and other benefits are not provided to potential referral sources and/or to his or her relatives, except as permitted by this policy. This is in accordance with the Physicians Self-Referral Law under 1903(s) (42 U.S.C. 1396b) of the Social Security Act.¹

These guidelines only pertain to relationships with individuals and entities outside Coarc; it does not pertain to actions between the Agency and its employees or actions among Coarc employees.

¹ Center for Medicare and Medicaid Services, 5th November 2014, <http://www.cms.gov/Medicare/Fraud-and-Abuse/PhysicianSelfReferral/Law.html>

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V. Business Courtesies for Referrals (cont.)

Policy (cont.): Any business courtesies involving physicians or other individuals or entities in a position to refer people or services to the Coarc must strictly follow Coarc policies and be in conformance with all federal and state laws, regulations, and rules regarding these practices.

Procedures:

1. Coarc employees may not offer a potential referral source and his or her relatives, business courtesies unless the following criteria are met:
 - the business courtesy is not based, directly or indirectly, on the volume or value of referrals or other business generated by the potential referral source;
 - the business courtesy does not consist of cash or the equivalent of cash;
 - the business courtesy is not solicited by the potential referral source or the referral source's practice or employees;
 - the business courtesy must not exceed \$385² in value or cause the total value of business courtesies extended to the potential referral source or immediate family to exceed \$385 for the calendar year;
 - the business courtesy does not violate the federal anti-kickback statute or any state or federal law governing claims submission; and
 - the business courtesy is not extended to a physician group.
2. All employees must receive prior approval from the CEO or Director of Finance (DF) before extending business courtesies to potential referral sources and/or their immediate family members. The CEO or DF records any business courtesy extended to a potential referral source or his/her immediate family members. The CEO or DF ensures that the aggregate value of business courtesies does not exceed \$385 in a calendar year.
3. Coarc and its employees cannot offer or provide any gift, hospitality or entertainment of more than nominal value to anyone. No waivers of coinsurance or deductible amounts will be offered as part of any advertisement or solicitation. Coarc does not waive coinsurance or deductible amounts, except under extraordinary circumstances. Coarc can decide to waive such amounts only after determining in good faith and documenting that the beneficiary is in financial need, or after making reasonable efforts to collect the cost-sharing amounts from the beneficiary.

² Coburn, Brett Bonadio Group CPAs, Consultants & More. 21st October 2014, Amount for Business Courtesies Referral email, W:\Programs\QS-CC\Corporate Compliance\Corporate compliance Program\Compliance Policy\Working Copy-Update

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VI. Political Contributions and Lobbying

Purpose: Coarc is a nonprofit organization operated exclusively for charitable purposes and is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. This status prohibits Coarc from engaging in political campaign activities and from engaging in a significant amount of lobbying. Violating these conditions could jeopardize Coarc's status as a tax-exempt nonprofit organization. This policy establishes procedures to ensure that Coarc remains a charitable nonprofit tax-exempt organization and follows all relevant state and federal laws.

Policy: Under no circumstance will Coarc directly or indirectly participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Coarc does not make any contributions to political campaign funds or public statements of position in favor of or in opposition to any candidate for public office.

Although Coarc has an organizational prohibition on political campaign activity it is not the intent of this policy to limit or restrict the free expression on political matters by any employee, member, Board member or any other representative of Coarc speaking for them as an individual. Affected individuals acting on their own accord must be clear that they are expressing their own views and opinions and not those of Coarc.

Under no circumstances will Coarc accept personal campaign contributions or expenses as a reimbursable business expense.

Individuals employed by or affiliated with Coarc may not present their political views and opinions as Coarc's. This includes the support or lack of support for a specific candidate for public office.

Coarc may engage in some political lobbying to advocate its position on public issues. To ensure that Coarc does not risk its tax-exempt status and follows all laws regulating lobbying activity, all or Coarc representatives must consult with the CCO before any lobbying activities are performed.

Any expenses and time committed to lobbying activities by Coarc must be reported to the CCO. This does not include expenses or resources used to ensure the people Coarc serves have an opportunity to contact their elected officials through activities such as Legislative Day.

Procedure:

1. Coarc tracks all time and expenditures devoted to lobbying activities. This is monitored by the CCO.
2. The CCO provides the Board of Directors an annual summary of all lobbying activity and the associated expenses for the year as part of the annual compliance report.

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VII. Contractual/Financial Agreements with Physicians

Purpose: To achieve its goal of providing the highest quality of services to persons supported, Coarc may enter into agreements with singular physicians and/or physician groups. If a physician is a referral source to Coarc regulatory laws may apply to the relationship.

Policy: Coarc ensures that any business relationship with a physician is in compliance with Federal and State law, is in furtherance of Coarc fulfilling its mission and is in the best interest of the individuals receiving services from Coarc.

Procedure:

1. If an arrangement is initiated by Coarc, the DF must review the arrangement and any corresponding written or verbal offers or arrangements prior to any discussion with the physician. This applies for any new arrangements or revisions to preexisting arrangements. Under no circumstances is any payment made without a written and approved agreement between Coarc and a specific physician or physicians' group.
2. Coarc may contract with physicians for the purposes of establishing a medical director or consultant to ensure quality of services. These agreements must be in compliance with the following:
 - a. The agreement must be in writing and signed by the physician and the DF or CEO.
 - b. The agreement must be specific to the services provided by the physician and kept on file by the DF.
 - c. The agreement must specify the services, including precise length of time, frequency of service, the maximum number of allowable annual hours of service and the exact charge for these services. If service is arranged through an hourly charge, time records must be kept and reviewed prior to payment.
 - d. The agreement must have a defined duration.
 - e. Compensation must not be determined or modified based on any system that takes into account the volume or value of any referrals or other business generated between Coarc and the physician.
 - f. The services performed under the agreement must not involve counseling or promotion of a business arrangement or other activity that violates any state or federal law
 - g. The services contracted for must be reasonably necessary to meet the identified needs of the Agency on behalf of those receiving services.

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VII. Contractual/Financial Agreements with Physicians (cont.)

Procedure (cont.)

3. Coarc may enter a lease agreement with a physician in which Coarc leases space or equipment to a physician. If such an arrangement is made it must be in compliance with the following:
 - a. The agreement must be in writing and signed by the physician and DF or CEO.
 - b. The agreement must be specific to the exact space and or equipment covered and include the frequency and scope of the used of space and or equipment.
 - c. The agreement must have duration of at minimum one year.
 - d. Only the physician of record in the agreement is permitted to utilize the space or equipment. The physician may not sublet any space or equipment leased from Coarc.
 - e. The compensation must be at fair market value for the space or equipment and may not take into consideration the volume or value of possible referrals to Coarc from the physician.

4. In addition to exclusion screening, the credentials of medical/healthcare professionals employed by Coarc or with whom Coarc establishes a contractual business relationship, are verified with appropriate licensing and disciplining authorities, including any adverse actions taken against the individuals that might impair his or her performance of duties or fiduciary responsibilities on behalf of Coarc. The process includes all staff for which the license is required for the performance of their duties based on job description or responsibilities. The screening and verification are conducted as part of the hiring process or prior to entering a contractual agreement and at least annually thereafter. Checks will be made with the following source: NYS Department of Education
<http://www.op.nysed.gov/opsearches.htm>

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VIII. Affected Individual Exclusion Screening and CBC

Purpose: Coarc is committed to maintaining high quality care and service as well as integrity in its operations. Therefore, Coarc conducts appropriate screening of key providers, employees, independent contractors and business vendors to ensure that they have not been sanctioned by a federal or state law enforcement, regulatory, or licensing agency.

Policy: Coarc does not employ, contract with, or conduct business with an individual or entity excluded from participation in federally sponsored health care programs, such as Medicare and Medicaid.

Coarc conducts exclusion (sanction) screening of all current and proposed affected individuals. All employee candidates are notified of this check.

Coarc verifies that entities and businesses that provide and/or perform services for the Agency have not been the subject of adverse governmental actions and/or excluded from federal healthcare programs.

Coarc ensures that all applicable employees hired after April 1, 2005 complete a Criminal Background Check to satisfy New York State Law.

Procedures:

1. Coarc conducts exclusion checks to verify that all affected individuals have not been excluded from federal healthcare programs. An exclusion check is a search of the following to determine if the person or entity's name appears on a list:
 - U. S. Department of Health and Human Services, Office of Inspector General (OIG)'s List of Excluded Individuals and Entities (LEIE) available on the website at <http://exclusions.oig.hhs.gov/>and
 - The General Services Administration (GSA)'s Excluded Parties List System available on the GSA website at <https://www.sam.gov>
 - The Specially Designated Nationals List (SDN) <http://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>
 - The New York State Excluded Parties list available at http://www.nyhealth.gov/health_care/medicaid/fraud/listing.htm
2. An exclusion check is performed on all applicants for employment as part of the pre-employment screening process.
3. The DF or designee is responsible for the arrangements with independent contractors and is responsible for ensuring exclusion checks prior to entering an agreement with an independent contractor.

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VIII. Affected Individual Exclusion Screening and CBC (cont.)

Procedures (cont.)

4. The Corporate Compliance Department must assure that exclusion checks of all affected individuals are conducted at least monthly. Positive findings are reported to the Corporate Compliance Committee, Coarc Board Audit Committee and if warranted the Board of Directors.
5. Vendors are entered into the system by the Finance Department upon contract completion. Any matches with vendors are reported to the CEO as well as the DF.
6. Any suspected matches to affected individuals on the exclusion list are reviewed for accuracy via comparison of employee identification information as maintained by the Human Resources Department.
7. Any confirmed matches are immediately brought to the attention of the CEO. Additionally, the Compliance Department takes any necessary steps to determine what additional documentation review is necessary.
8. Documentation of any discovered or suspected match is kept by the Compliance Department.
9. If the exclusion check indicates that any individual or entity has been excluded from federal healthcare programs, the individual or entity cannot be employed by or conduct business with Coarc.
10. Coarc verifies, through processes outlined in the Criminal Background Check Law, that all new employees, interns, volunteers and contracted agents who are identified as having regular and substantial unrestricted and unsupervised contact with any individual receiving services are cleared by OPWDD's criminal history check. Coarc maintains a separate Criminal Background Check Policy for employees.

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IX. Internal Auditing and Monitoring and Self-Disclosure

Purpose: Coarc developed and implemented a Corporate Compliance Program in an effort to establish, in part, effective internal controls that promote adherence to applicable federal and state laws and requirements. An important component of the Corporate Compliance Program is the use of audits and/or other evaluation techniques to monitor compliance and assist in the reduction of identified problem areas. Coarc is committed to submitting claims in good faith that services were provided in accordance with applicable standards. Coarc does not knowingly submit a claim that is false.

Examples of fraudulent billing practices that the New York Medicaid program has identified include:

- Billing for services that were not provided (e.g., a service recipient is absent from Day Habilitation);
- Duplicate billing which occurs when a provider bills Medicaid and also bills private insurance and/or the recipient for the same services;
- Providing unnecessary services and billing a third-party payer for the unnecessary service;
- Upcoding (e.g., billing for a full unit of service when only a half unit of service was provided);
- Having an unlicensed person perform services that only a licensed professional should render and bill as if the professional provided the service;
- Billing for more time than actually provided;
- Billing for a home health visit when there was none.

Claim submissions are conducted in accordance with the requirements of the applicable payer (e.g., Medicaid, OPWDD, State Education Department, etc.), including but not limited to those related to medical necessity, coding, bad debt reporting, reporting credit balances and reporting duplicate billing.

Affected individuals who create and submit bills to third party payers are adequately trained to do so and will have the necessary skills to perform this task.

Policy: Coarc conducts ongoing auditing and monitoring of identified risk areas related to compliance including but not limited to billing, fiscal management and service provision.

The Leadership Team in conjunction with the Corporate Compliance Committee ensures that ongoing auditing and monitoring is properly conducted, documented and reported through the routine audit review.

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IX. Internal Auditing and Monitoring and Self-Disclosure (cont.)

Procedures:

1. The CCO recommends and facilitates auditing and monitoring of the identified risk areas related to compliance with laws and regulations, as well as Coarc policies, procedures and standards of conduct. (Risk areas may be identified through the regular course of business, external alerts or internal reporting channels).
2. The audits and reviews conducted by the Compliance Department examine Coarc's compliance with specific rules and policies through record reviews to support claims for reimbursement and documentation reviews. The Compliance Specialists conduct compliance reviews with guidance and assistance from the CCO.
3. A summary of all program audits is compiled by the CCO as part of the Agency Annual Compliance Report.
4. The CCO verifies completion of compliance reviews and any corrective measures arising from them. Management staff and the CCO address any weaknesses identified by the process. The CCO validates any corrective measures through review.
5. In response to any identified record issues that require communication to another party requesting correction, management staff or other designated program staff completes a "Letter of Request" (Attachment D) following the Letter of Request procedures (Attachment C).
6. Any correspondence from any regulatory agency charged with administering a federally or state-funded program received by any department of the Agency is copied and promptly forwarded to the CCO for review and subsequent discussion by the Corporate Compliance Committee.
7. Program management staff immediately notifies the CCO of any visits, audits, investigations, or surveys by any regulatory agency or authority. Results (oral or written) of any visits, audits, investigations or surveys are forwarded to the CCO promptly upon receipt by program personnel.
8. The CCO is responsible for periodically, but not less than quarterly, reporting to the Corporate Compliance Committee on the general status of compliance reviews, the outcome of compliance auditing and monitoring and the corrective actions taken.
9. The CCO reports the status of compliance reviews, the outcome of compliance auditing and monitoring and corrective actions implemented, to the Board of Directors on a quarterly basis. This information is contained in the Agency Annual Compliance Report.

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Approved by/Date Approved:

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X. Guidelines for Self-Disclosure to the OMIG

Purpose: As stated in Section XV Coarc prides itself in using ethical business and billing practices, however the Agency recognizes that errors are periodically made and subsequent paybacks may be necessary. The Office of Medicaid Inspector General (OMIG) is the primary authority of oversight for all Medicaid overpayments.

Policy: Identification of overpayment occurs following investigation and analysis. The Corporate Compliance Officer completes the applicable self-disclosure submission no later than 60 days following the determination that the Agency has received an overpayment and quantifies the amount of the overpayment. This quantification occurs on the date the CCO reviews/signs the Claims Adjustment form. The submissions are tracked and reported to the Corporate Compliance Committee no less than quarterly. The Board of Directors are notified of all repayments via the Board Liaison who serves on the Corporate Compliance Committee and via meeting minutes. Any self-disclosures in excess of \$4999 are reviewed by the Board of Directors prior to the submission to the OMIG.

Procedure:

1. Upon the discovery of a qualified situation as described above, the issue is brought to the CCO for discussion.
2. The CCO discusses the circumstances and reviews all relevant information.
3. The claims are voided as appropriate and the CCO completes the self-disclosure within 60 days of identification as specified above.
4. The CCO notifies the Corporate Compliance Committee via regular meetings and the Board of Directors receive notification for all repayments under \$5000 via meeting minutes. The Board of Directors are notified of repayments of \$5000 or higher prior to the Self Disclosure.
5. The CCO notifies The Arc NY in accordance with reporting requirements.
6. The OMIG Self-Disclosure Submission Checklist is used as a guide for self-disclosure completion via the OMIG portal.
7. A claims data file is also completed and submitted for any impacted Medicaid claims. This is completed by the Finance Department designee, reviewed by the DF and provided to the CCO for submission.

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XI. False Claims Acts and Whistleblower Provisions

Purpose: Coarc is committed to prompt, complete and accurate billing of all services provided to persons supported. Coarc will not knowingly submit any false or misleading entries on any claim forms. No employee, intern, volunteer or contracted agent shall engage in any arrangement or participate in such arrangement at the direction of another person, including any supervisor or manager, which 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.

Coarc is committed to detecting and preventing fraud, waste and abuse in federal healthcare programs in accordance with the False Claims Act and other relevant legislation at the state and federal level. This policy applies to all employees, interns, volunteers, the Board of Directors and all contracted agents and serves to educate them to the legal environment.

Federal False Claims Act:

The False Claims Act, 31 U.S.C. § 3729 *et seq.*, 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 Government is liable for damages up to three times the amount of the erroneous payment plus mandatory penalties of \$5,500 to \$11,000 for each false claim submitted. In addition, a violation of the False Claims Act can result in a civil penalty between \$10,781 and \$21,563 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. Some examples include knowingly making false statements, falsifying records, submitting claims for services never performed or items never furnished, double-billing for items or services, using false records or statements to avoid paying the Government, or otherwise causing a false claim to be submitted.

New York State False Claims Act:

In addition to the Federal False Claims act as described above New York State has adopted its own False Claims Act under the State Finance Law (§§ 187-194) that is very similar to the federal legislation. The Act provides that anyone who “knowingly” submits false claims to the Government is liable for damages up to three times the amount of the erroneous payment plus mandatory penalties between \$6,000 and \$12,000 for each false claim submitted. Additionally, the false claim filer may be responsible for the government’s legal fees.

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XI. False Claims Acts and Whistleblower Provisions (cont.)

Purpose (cont.)

New York State Social Services Law § 145-b: False Statements:

This legislation identifies knowingly obtaining or attempting 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 as a violation. The State or local Social Services district may recover three times the amount paid based on the 'False Statement'. Furthermore, the Department of Health may impose a civil penalty of up to \$10,000 per violation for first offenses and up to \$30,000 per violation for subsequent offenses that occur within five years of the original offense. If the false statement or concealment is for the purpose of obtaining public assistance including Medicaid funding; that person is guilty of a misdemeanor and is punishable by fines and imprisonment up to one year.

New York State Social Services Law § 366-b, Penalties for Fraudulent Practices:

Any person who obtains or attempts to obtain for him 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. In addition, any person who, with the intent to defraud, presents a 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 also guilty of a Class A Misdemeanor.

New York State Penal Law § 155, Larceny:

It should be known that the crime of larceny applies to anyone who with the intent to deprive another of their 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 and that this has been applied to Medicaid Fraud cases. Penalties for Larceny are directly tied to the value of the property and range from a Class E Felony for \$1000 to \$2999 to a Class B Felony for Larceny involving \$1,000,000 or more. In addition to these fines, this crime is punishable by imprisonment up to twenty-five years.

New York State Penal Law Article 175, False Written Statements

This article of the NYS Penal Law identifies four crimes related to filing false information or claims. Each crime has been applied to Medicaid fraud prosecutions. These offenses range from a Class A Misdemeanor to a Class E Felony and is punishable by fines and imprisonment up to four years.

New York State Penal Law Article 176, Insurance Fraud

This article of the NYS Penal Law identifies six crimes related to acquiring insurance payments, including Medicaid, through false means. The crimes range from a Class A Misdemeanor to a Class B Felony. The severity of the charge is determined by the amount of money falsely acquired and is punishable by fines and imprisonment up to twenty-five years.

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XI. False Claims Acts and Whistleblower Provisions (cont.)

Purpose (cont.)

New York State Penal Law Article 177, Health Care Fraud

This article of the NYS Penal Law identifies five crimes that relate to false claims made for health insurance payment, including Medicaid. These crimes range from a Class A Misdemeanor to a Class B Felony. The severity of the charge is determined by the monetary value of the health insurance falsely acquired. Health care fraud is punishable by fines and jail time based on the amount of payment inappropriately received due to the commission of the crime.

Whistleblower or “Qui Tam” Provisions

In order to encourage individuals to come forward and report misconduct involving false claims, the False Claims Act contains a “Qui Tam” or whistleblower provision. This is echoed in the New York State False Claims Act.

The Government, or an individual citizen acting on behalf of the 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 U.S. 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.

The New York State False Claims Act also allows private individuals to file lawsuits in state court acting on the behalf of state or local governments. If the case concludes funds need to be returned to the government the individual is can recover 25-30% of the funds if the government did not participate in the suit or 15-25% if they did participate.

The Federal and New York State False Claims Acts both prohibit discrimination by Coarc 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 relief. Such relief may include reinstatement, double back pay and compensation for any special damages.

New York State Labor Law sections 740 and 741 also offer protection to employees. Under these sections of the Labor Law an employer may not take any retaliatory action against an employee, whether or not within the scope of the employee’s job duties, because such employee discloses information about the employer’s policies, practices, or activities to a regulatory, law enforcement, or similar agency or public official that the employee reasonably believes reveals law violation which creates a substantial and specific danger to the public health or constitutes health care fraud. Section 741 specifically identifies the health care field and patient care. It should be noted that under each of these protections, the employee must have made a good faith effort to notify his or her employer by bringing the activity, policy or practice to the attention of a supervisor of the employer and has afforded the employer a reasonable amount of time for correction whatever the issue may be. Such employer notification shall not be required where: (a) there is an imminent and serious danger to the public health or safety; (b) the employee reasonably believes that reporting to the supervisor would result in a destruction of evidence or other concealment of the activity, policy or practice;

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XI. False Claims Acts and Whistleblower Provisions (cont.)

Purpose (cont.)

Whistleblower or “Qui Tam” Provisions (cont.) (c) such activity, policy or practice could reasonably be expected to lead to endangering the welfare of a minor; (d) the employee reasonably believes that reporting to the supervisor would result in physical harm to the employee or any other person; or (e) the employee reasonably believes that the supervisor is already aware of the activity, policy or practice and will not correct such activity, policy or practice

Policy: Coarc provides training about this policy and procedure to all its employees. This training is provided to all new affected individuals as part of the onboarding process. Coarc performs billing activities in a manner consistent with the regulations and requirements of third-party payers, including Medicaid and Medicare. Coarc conducts regular auditing and monitoring procedures as part of its efforts to assure compliance with applicable regulations. Any employee or contracted agent who has any reason to believe that anyone is engaging in false billing practices or false documentation of services must report the practice according to Coarc’s Reporting of Compliance Concerns and Non-Retaliation/Non-Intimidation Policy and Procedure. Coarc reports to law enforcement agencies any identified or suspected crime committed. Any employee who is found, through an investigation, to have committed or condoned any form of retaliation/intimidation is subject to disciplinary action up to and including, termination.

Procedures:

1. The CCO ensures that affected individuals are educated about the contents of this policy and the False Claims Act.
2. The CCO, as the “Whistleblower Policy Administrator” reports any misconduct involving false claims directly to the Board Audit Committee in accordance with the Nonprofit Revitalization Act of 2013.
3. The CCO prepares a report to the Board Audit Committee at least annually summarizing incidents reported, investigatory findings and any corrective actions taken.
4. The DF or designee ensures that this policy and procedure is available upon request to any contracted agents.

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XII. Reporting of Compliance Concerns and Non-Retaliation/Non-Intimidation

Purpose: Coarc recognizes that a critical aspect of its compliance program is the establishment of a culture that promotes prevention, detection and resolution of instances of conduct that do not conform to federal and state requirements, as well as the organization's ethical and business policies.

To promote this culture, Coarc has established a compliance reporting process and a strict Non-Retaliation/Non-Intimidation policy to protect affected individuals and others who report problems and concerns in good faith from retaliation/intimidation. Any form of retaliation/intimidation or retribution can undermine the compliance resolution process and result in a failure of communication channels in the organization. As such, retaliation/intimidation is not tolerated by Coarc.

Policy: All affected individuals have an affirmative duty and responsibility for promptly reporting any known or suspected misconduct, including actual or potential violations of laws, regulations, policies and procedures, the Agency's Corporate Compliance Policy or the Agency's Standards of Conduct. The "open-door policy" is maintained at all levels of management to encourage employees to report problems and concerns.

Coarc maintains a Corporate Compliance Hotline. Employees may report their compliance concerns confidentially to the CCO through use of the Compliance Hotline. The CEO monitors the hotline in the absence of the CCO.

Coarc maintains an anonymous email system via the internal website that can be accessed by staff for confidential and anonymous reporting of concerns to the CCO.

Any form of retaliation/intimidation against any affected individual who reports a perceived problem or concern in good faith is strictly prohibited. Any employee who commits or condones any form of retaliation/intimidation is subject to disciplinary action up to and including, termination.

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.

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XII. Reporting of Compliance Concerns and Non-Retaliation/Non-Intimidation (cont.) Procedures that apply to all affected individuals:

1. Knowledge of misconduct, including actual or potential violations of laws, regulations, policies, procedures, or the organization's Standards of Conduct, must be immediately reported. A report can be made to management, to the CHRO, to the CCO or the Corporate Compliance Hotline or email.
2. Confidentiality is maintained to the extent that is practical and allowable by law. Affected individuals should be aware that Coarc is legally required to report certain types of crimes or potential crimes and infractions to external government agencies.
3. Affected individuals may report their compliance concerns to the Corporate Compliance Hotline and provide his or her identity. Callers should be aware, however, that it may not be possible to preserve anonymity if they identify themselves, provide other information that identifies them, if the investigation reveals their identity or if they inform others that they have called the Corporate Compliance Hotline.
4. If the caller wishes to make the report anonymously to the Corporate Compliance Hotline, no attempt is made to trace the source of the call or identity of the person making the call.
5. The Corporate Compliance Hotline number is published and visibly posted in a manner consistent with employee notification in locations frequented by Coarc employees.
6. Coarc does not impose any disciplinary or other action in retaliation/intimidation against individuals who make a report or complaint in good faith regarding a practice that the individual believes may violate the Agency's Corporate Compliance Program, Standards of Conduct, its Compliance Policies and Procedures, or any of the laws, rules or regulations by which the Coarc is governed. "Good faith" means that the individual believes that the potential violation actually occurred as he or she is actually reporting.
7. Coarc strictly prohibits its affected individuals from engaging in any act, conduct or behavior which results in, or is intended to result in, retaliation/intimidation against any employee for reporting his or her concerns relating to a possible violation of the Coarc's Corporate Compliance Program, Standards of Conduct, its Compliance Policies and Procedures, or any of the laws, rules or regulations by which Coarc is governed.
8. If an employee believes in good faith that he has been retaliated against or intimidated for reporting a compliance complaint or concern or for participating in any investigation of such a report or complaint, the employee should immediately report the retaliation/intimidation to the CCO or the Corporate Compliance Hotline. The report should include a thorough account of the event(s) and should include the names, dates and specifics events, the names of any witnesses and the location or name of any document(s) that supports the alleged retaliation/intimidation.

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XII. Reporting of Compliance Concerns and Non-Retaliation/Non-Intimidation (cont.)

Procedures that apply to all affected individuals (cont.):

9. The CCO as the “Whistleblower Policy Administrator” reports directly to the Board Audit Committee any misconduct including retaliation/intimidation associated with reporting false claims in accordance with the Nonprofit Revitalization Act of 2013.
10. Knowledge of a violation or potential violation of this policy must be reported directly to the CCO or the Corporate Compliance Hotline or email.

Procedures that apply to management staff (which includes Key Employees and other front-line supervisors):

1. Management staff must take appropriate measures to ensure that all levels of management support this policy and encourage the reporting of problems and concerns. At a minimum, the following actions are taken and become an ongoing aspect of the management process:
 - Meet with department staff and discuss the main points within this policy; and
 - Ensure all department and program staff know where to find a copy of this policy.

Procedures that apply to the Corporate Compliance Officer:

1. The CCO is responsible to ensure the investigation and follow-up of any reported retaliation/intimidation against an employee for reporting a compliance concern or participating in the investigation of a compliance concern.
2. The CCO reports the results of an investigation into suspected retaliation/intimidation to the governing entity deemed appropriate, such as the Board Audit Committee, Corporate Compliance Committee, CEO or the Board of Directors.

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XIII. Investigation of Compliance Issues

Purpose: Coarc has implemented a Corporate Compliance Program in an effort to establish a culture within the organization that promotes prevention, detection and resolution of misconduct. This is accomplished, in part, by establishing communication channels for affected individuals to report problems and concerns. Affected individuals are encouraged to report issues via the traditional chain of command, Human Resources, Compliance Hotline (Mellenville extension 2109), Compliance email, or directly to the CCO. Therefore, the CCO is responsible for responding to compliance issues that are raised through the various communication channels. This policy is designed to establish a framework for managing and responding to compliance issues that are raised to the CCO.

Policy: Coarc responds to reports or reasonable indications of suspected non-compliance by commencing a prompt and thorough investigation of the allegations to determine whether a violation has occurred. All affected individuals are expected to assist in compliance investigations.

The CCO is only responsible for resolving corporate compliance-related issues; however, affected individuals should not be discouraged from using any specific communication channel to report any concern. Affected individuals who report non-corporate compliance related issues or concerns directly to the CCO will be guided by the CCO to the appropriate department or supervisor. The CCO does not force the reporting staff to report to any specific person and offers to assist in the reporting. In instances where the employee seeks confidentiality or reports anonymously, the CCO presents the concern to the appropriate department or supervisor without the reporting employee.

Procedures:

1. The CCO conducts or oversees all internal investigations involving compliance-related issues and has the authority to engage legal counsel or other consultants, as needed, including government regulatory agencies and law enforcement entities.
2. Before conducting an investigation of any compliance-related issue, the CCO must have a full understanding of the relevant laws, regulations, government issuances and/or internal policies and procedures.
3. Upon report or notice of alleged non-compliance, the CCO conducts 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 technique. The CCO should: (a) conduct a fair and 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.

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XIII. Investigation of Compliance Issues (cont.)

Procedures (cont.):

4. The CCO determines what personnel possess the requisite skills to examine the particular issue(s) and assembles a team of investigators, as needed. The CCO also decides whether the Agency has sufficient internal resources to conduct the investigation or whether external resources are necessary.
5. If, during the investigation, the CCO determines that there is sufficient evidence of possible violation of any criminal, civil, or administrative law, the issue should be turned over to legal counsel and/or the proper authorities. A memorandum to this effect is directed to the Board with a copy to the CEO.
6. The CCO works with the investigative team to develop a strategy for reviewing and examining the facts surrounding the possible violation. The CCO considers the need for an audit of billing practices and determines the scope of interviews.
7. The CCO maintains all notes of the interviews and review of documents as part of the investigation file.
8. The CCO ensures that the following objectives are accomplished:
 - a. The complainant (if known) is fully debriefed by assigned parties;
 - b. Appropriate internal parties are been notified;
 - c. The cause of the problem, desired outcome, affected parties, applicable guidelines, possible regulatory or financial impact are identified;
 - d. A complete list of findings and recommendations is provided;
 - e. The necessary corrective action measures, (e.g., policy changes, operational changes, system changes, personnel changes, training/education) are identified and implemented;
 - f. The investigation is documented.
9. Upon receipt of the results of the investigation, depending upon the scope and severity of the identified violations, the CCO may consult with legal counsel, the CEO and/or the Corporate 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.
10. Upon conclusion of the investigation, the CCO organizes the information in a manner that enables Coarc to determine if an infraction did in fact occur.
11. The CCO is responsible for reporting the results of all investigations to the CEO, Corporate Compliance Committee and the Board of Directors and in cases that are warranted, makes a recommendation to contact authorities or government entities to self-disclose.

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XIII. Investigation of Compliance Issues (cont.)

Procedures (cont.):

12. If the investigation shows that claims were improperly billed, monies will be returned in accordance with Section XII: Reimbursement Practices and Billing Errors of this Corporate Compliance Program.

XIV. Disciplinary Standards & Incentive Program

Purpose: Coarc is governed by several federal, state, and local statutes, rules, and regulations; however, the focus of this policy is on those pertaining to participation in and compliance with the Medical Assistance Program (Medicaid and Medicare). Applicable statutes, rules and regulations used to design this policy include, New York State Title 18 regulations, specifically those under Part 521 that establishes requirements to adopt written policies and procedures regarding affected individuals who fail to comply with the written policies and procedures, standards of conduct, or State and Federal laws, rules and regulations. These requirements can be found within regulation at Title 18 Part 521-1.4 (f)(1)-(2).

Policy: Affected individuals who, upon investigation, are found to have committed violations of applicable laws and regulations, the Corporate Compliance Program, the Standards of Conduct, or Coarc's policies and procedures are subject to appropriate disciplinary action, up to and including termination.

Responsibilities: Coarc's designated Corporate Compliance Officer (CCO) and Corporate Compliance Committee (CCC) oversee this policy and procedure. The CCO and CCC are responsible for monitoring the implementation of this policy and procedure, reviewing and revising as necessary; but no less frequently than annually.

Procedures:

Disciplinary Standards

1. Violations Resulting in Disciplinary Action: Examples of when disciplinary actions may be taken include, but are not limited to:
 - (a) encouraging, directing, facilitating, or permitting actions that violate law, regulations and the Compliance Program, including the Standards of Conduct and all related policies and procedures;
 - (b) failure to report any compliance issues
 - (c) failure to assist in the investigation and resolution of compliance issues;
 - (d) retaliation against an individual for reporting a possible violation; and
 - (e) failure to act as an honest, reliable and trustworthy service provider.

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XIV. Disciplinary Standards & Incentive Program (cont.)

Procedures (cont.)

2. Determining Appropriate Disciplinary Action: Factors that Coarc may consider in determining the level of disciplinary action to be taken include:
 - (a) whether the violation was committed knowingly;
 - (b) whether the Affected Individual lied or was otherwise dishonest during the investigation;
 - (c) whether there was a pattern of misconduct;
 - (d) whether the Affected Individual attempted to cover up the violation;
 - (e) whether the violation involved retaliation against other persons who reported violations in good faith;
 - (f) whether the Affected Individual deliberately failed to check whether a particular course of action was prohibited;
 - (g) whether the violation was criminal in nature;
 - (h) whether the Affected Individual cooperated with the investigation of the violation;
 - (i) whether the Affected Individual received personal benefit;
 - (j) whether the Affected Individual voluntarily reported the violation;
 - (k) the seriousness of the damage caused by the violation; and
 - (l) whether a person supported was or could have been harmed as a result of the violation.

3. Coarc applies discipline consistent with the violation. Examples of disciplinary action that may be taken in accordance with the nature and scope of the infraction include but are not limited to:
 - (a) verbal counseling/warning;
 - (b) counseling with written warning;
 - (c) retraining;
 - (d) reassignment/demotion;
 - (e) suspension without pay; and
 - (f) termination (of employment or of an arrangement with a contractor). When the infraction is intentional or reckless, the Agency may wish to report the Affected Individual to the appropriate federal or state regulatory agency for civil and/or criminal prosecution.

The CCO and/or Chief Human Resources Officer shall consult with the Compliance Committee, the Chief Executive Officer and outside counsel, as appropriate to determine the appropriate response to a violation, including those by a contractor.

4. Similar Punishment for Similar Offenses: Throughout the process of determining the appropriate disciplinary action to be taken in each instance of non-compliance, the CCO and Human Resources Representative are responsible for ensuring that the disciplinary action to be taken is consistent with that taken in previous similar instances of non-compliance.

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XIV. Disciplinary Standards & Incentive Program (cont.)

Procedures (cont.)

5. **Collaboration Between the CCO and Human Resources:** To the extent possible, disciplinary action shall be taken in compliance with Employee Manual. In addition, when the conduct is related to a serious violation of compliance-related standards, the CCO and the appropriate supervisor/manager meet to discuss any appropriate disciplinary actions. The CCO has the discretion to recommend a disciplinary process other than the normal procedure.

The CCO serves as a liaison between the Compliance Department and the Human Resources Department in developing compliance policies and procedures related to disciplinary actions. The CHRO will consult with the CCO on all matters related to the implementation of an effective Compliance Program. The CHRO is responsible for reporting to the CCO those disciplinary actions taken as a result of violations of this policy and procedure.

6. **Contractors:** The CCO serves as a liaison with the Agency representative who is responsible for the engagement with a contractor who has committed a violation as described in this policy. The Agency representative is responsible for reporting to the CCO when a contractor commits a violation.
7. **Reports to the Board and/or the Compliance Committee:** When determination is made that a compliance violation has occurred, the CCO notifies the CEO and the individual's supervisor or contracting contact. If appropriate, the CCO may wish to notify the Board or the Compliance Committee before the next regularly scheduled meeting when a full report would otherwise be presented and, as necessary, consult with the Committee prior to the determination of disciplinary action.
8. **Documentation of Disciplinary Action:** Documentation of disciplinary measures for violations are retained in the disciplined employee's personnel file (or in the contractor's file) and are considered during regular and promotional evaluations and contract evaluation and renewal.

The CCO maintains records of all disciplinary actions, including verbal warnings, taken for compliance violations along with the nature of the violation and will reference these records as necessary to ensure consistency in application.

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XIV. Disciplinary Standards & Incentive Program (cont.)

Procedures (cont.)

9. Incentive Programs for Compliant Behavior: As part of the Agency's commitment to recognizing those who are exemplary in compliance with the Agency Corporate Compliance Program, the following incentives may be used to encourage and reward Affected Individual behavior:
 - Staff appreciation and recognition programs for meeting goals and objectives;
 - Situation-specific recognitions of staff contributions or assistance, including special awards;
 - Handwritten notes of appreciation from supervisors, managers, and/or the CCO;
 - Celebration of successes (e.g., a great audit);
 - Performance reviews and positive feedback;
 - Continuing education opportunities;
 - Opportunities for career advancement;
 - Serving as a verification of good services provided by a service provider; and
 - Continued use of a contractor's services.
10. When the determination is made that a compliance violation has occurred, the CCO notifies the CEO and the party's supervisor (or representative for contracted agents). If appropriate, the CCO notifies the Board Audit Committee. The CCO may notify the Board of Directors or the Corporate Compliance Committee before the next regularly scheduled meeting when a full report of compliance-related disciplinary actions would normally be presented.
11. The CCO and CHRO work in collaboration with the appropriate supervisor/manager in determining disciplinary action related to an instance of non-compliance of the Coarc Corporate Compliance Program.
12. The CCO consults with the Board Audit Committee, the CEO and legal counsel, as necessary, to determine the appropriate disciplinary action to be taken.
13. The CHRO is responsible for reporting disciplinary actions taken as a result of violations of Coarc's Standards of Conduct and/or Corporate Compliance Program to the CCO. This is done annually to be included in the Agency Corporate Compliance Report.
14. Coarc maintains a written record of disciplinary actions and references these records when necessary to ensure consistency in application of disciplinary measures.
15. The HR department maintains a record of disciplinary actions, related to compliance violations. This is reported not less than annually, to the Board of Directors regarding such actions via the Annual Agency Compliance Report.

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XV. Reimbursement Practices and Billing Errors

Purpose: Coarc is committed to accuracy and integrity in all its billing, coding and other reimbursement operations. To reinforce this commitment, the CCO and DF are responsible for general oversight of billing, coding and other reimbursement operations in accordance with this policy.

Policy: Coarc is committed to ensuring that its reimbursement practices comply with all Federal and State laws, regulations, guidelines and policies. Coarc prohibits the intentional submission for reimbursement any claim that is false, fraudulent, or fictitious. Furthermore, Coarc is committed to ensuring against the accidental submission of any claim that is false or inaccurate.

This commitment includes a policy of ensuring accurate billing of claims for services that are actually rendered and deemed medically necessary. This policy and the following procedures were adopted to ensure that general guidance is available for all employees.

Procedures:

1. The CCO, in conjunction with management staff, ensures that all reimbursement and billing procedures contained in this policy are integrated into the operations of the organization.
2. All affected individuals receive compliance training that reinforces the following policies:
 - Anyone that has knowledge of a problem related to reimbursement (e.g., submission of a claim that is false or contains false information) must report that problem to management (affected individuals can report directly to management or use the compliance hotline or email).
 - Failure to report a known problem related to reimbursement subjects an employee to disciplinary action.
 - Anyone reporting a problem or concern in good faith is protected by the Non-Retaliation/Non-Intimidation policy.
3. The CCO is responsible for ensuring that the Standards of Conduct provides adequate general guidance concerning appropriate reimbursement practices.
4. The CCO is responsible for making sure that the employee compliance training program includes interactive training on reimbursement practices.
5. The DF or their designee ensures that specialized training is provided to all reimbursement personnel as part of their new employee orientation.
6. All services rendered to individuals are documented in a proper and timely manner so that only accurate and properly documented services are billed.

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XV. Reimbursement Practices and Billing Errors (cont.)

Procedures (cont.):

7. Claims are submitted only when appropriate documentation supports the claim and only when such documentation is maintained for audit and review. The documentation, which may include service recipients' records, includes the identity and title or professional certification of the individual providing or ordering the service.
8. Coarc continuously provides its program staff with guidance in maintaining required records and documentation for service delivery that is deemed billable. Each program is required at minimum to maintain the following for based on the current retention schedule:
 - Attendance records;
 - Maintenance of service plans (including but not limited to ISP, IEP, Treatment Plans and Habilitation Plans);
 - Service documentation requirements specific to the respective program;
 - Evidence of contemporaneous documentation;
 - The forms used for documentation and billing purposes.
9. The CCO approves the billing and documentation procedures and/or any revisions to procedures or forms before implementation. This does not apply if the change is prompted by a change in requirement from a third-party oversight entity.
10. Each Coarc program receives routine review of its documentation practices as part of routine internal audit to verify that practices conform to the written procedures.
11. Coarc expects program and reimbursement staff to communicate effectively and accurately with each other to ensure compliance and avoid the potential for billing irregularities and/or errors.
12. The CCO is responsible for responding, in a timely manner, to all problems, concerns, or questions related to reimbursement practices submitted.
13. The CCO is responsible for oversight of the formal investigation of any billing errors or irregularities. Appropriate steps are taken to prevent recurrence.
14. All billing errors discovered receive appropriate action(s). This action may include:
 - immediate voiding of claims,
 - immediate cease of all future claim submissions until the issue is resolved, defined in attachment H Addressing Potential Fiscal Vulnerabilities.
 - review by Leadership team members,
 - notification to the Board Audit Committee,
 - review by the Corporate Compliance Committee or Subcommittee which must consist of the CCO, CEO, Board President or Treasurer, one member of the standing Corporate Compliance Committee, one representative of the program or service in question (which may or may not be a member of the Corporate Compliance Committee).

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XV. Reimbursement Practices and Billing Errors (cont.)

Procedures (cont.):

15. Any overpayment received as a result of identified billing errors is promptly repaid to the appropriate payer or self-disclosed to the OMIG via procedures outlined in Section X. Guidelines for Self-Disclosure to the OMIG.
16. Management staff of the program receiving the overpayment completes a claims adjustment form and submits this following the instructions on the form. If there are claims that can be billed (e.g., bill for a half day unit because the full day unit on the same date is being voided; bill for a claim on a new date because the claim being voided had the wrong date, etc.) the management staff should immediately submit a revised billing document to the Director of Finance for any claims that should be billed based on claims being adjusted,
17. NOTE: For any situations where the CCO or the Chief Operating Officer cannot agree on the repayment of claims the Corporate Compliance Committee reviews and determines the repayment outcome. Should an agreement not be reached at the Committee the issue is brought forward to the CEO.
18. Self-disclosures follow the separate established procedures in this policy. Original claims adjustment forms are kept on file for no less than 6 years by the Compliance Department.
19. A report of irregularities, the results of investigations and the remedial actions are reported to the Corporate Compliance Committee on a quarterly basis and at least annually to the Board of Directors.
20. The reimbursement department conducts an annual review of internal billing, claims processing and reimbursement to verify that all billing activities conform to current policies and procedures of the organization. This review occurs as a 3rd party fiscal review by an audit firm contracted with by Coarc and approved by the Board Audit Committee.

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XVI. Role and Responsibilities of the Corporate Compliance Committee

Purpose: Coarc is committed to the operation of an effective Corporate Compliance program. Therefore, Coarc established the Corporate Compliance Committee to monitor results of the compliance functions and determine the Agency's strategy for promoting compliance.

Policy: The Corporate Compliance Committee members may be appointed by the Board of Directors, CEO and CCO to advise and assist the CCO with the implementation of Coarc's Corporate Compliance Policy. The Board of Directors provides oversight of compliance activities.

Procedures: The Corporate Compliance Committee is responsible for the following procedures:

1. Analyzing the regulatory environment where the Agency does business, including legal requirements to which it must comply.
2. Reviewing and assessing existing policies and procedures that address risk areas for possible incorporation into the Corporate Compliance Program.
3. Working with departments to develop standards and policies and procedures that address specific risk areas and that maximize compliance according to legal and ethical requirements.
4. Developing internal systems and controls to carry out compliance standards and policies and procedures.
5. Monitoring internal and external audits to identify potential non-compliance issues.
6. Recommending corrective and preventative action plans and follow-up to determine effectiveness.
7. Developing a process to solicit, evaluate and respond to compliance concerns.

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XVII. Employee Compliance Training

Purpose: The development and implementation of regular, effective education and training seminars for affected individuals is an integral part of the compliance program. Compliance education is divided into two general components. First all affected individuals receive an introduction to the compliance program. Second, affected individuals whose work is linked to previously identified risk areas receive specialized compliance education pertaining to their function and responsibilities.

Policy: All employees, including new hires, receive training related to the organization's overall compliance program. New hires receive training during their initial orientation period. This is documented on the Agency Orientation Checklist. Affected individuals in identified risk areas and members of the Board of Directors receive more detailed education related to their function and responsibilities.

Procedures:

1. The CCO is responsible for developing the compliance education curriculum and monitoring and ensuring that compliance training and orientation meet the policy standards on this subject.
2. Compliance education seminars must include an explanation of the structure and operation of the compliance program. They introduce the role of the CCO to the employee or contracted agent.
3. Compliance education seminars, at a minimum, include information on the following aspects of the compliance program:
 - Standards of Conduct and other related written guidance;
 - False Claims Act;
 - Communication channels (open door policy; Corporate Compliance Hotline/email);
 - Organizational expectations for reporting problems and concerns; and
 - Non-Retaliation/Non-Intimidation policy.
4. Comprehensive education materials are developed to facilitate the compliance sessions and ensure that a consistent message is delivered to all employees. Education protocols and materials are standardized, so as to evidence that everyone attending a seminar receives the same instruction.
5. As part of his or her initial orientation, each employee receives an overview of the Corporate Compliance Program within the first ninety (90) days of employment. Each employee receives an introduction to Coarc's compliance program and objectives, and a copy of the Standards of Conduct. Each new employee signs an acknowledgement that they are aware of and will abide by the Corporate Compliance Program and Standards of Conduct.

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XVII. Employee Compliance Training (cont.)

Procedures (cont.):

6. All existing affected individuals receive a training session at least once per year that includes a review of the existing Corporate Compliance Program, the Standards of Conduct, the Justice Center Standards of Conduct and any applicable policies and procedures. The session also focuses on any changes in federal or state laws and regulations.
7. All education and training related to the Corporate Compliance Program is verified by attendance. The completion of the annual training is recorded in the employee's training record in Relias. All management staff monitor for completion of this training by their employees annually.
8. Affected individuals are provided with the opportunity to seek clarification or more information on any aspect of the Corporate Compliance Program. Trainers who are not able to answer specific questions arrange for follow-up to be conducted by the CCO or member of senior management.
9. Only properly trained individuals are used to provide compliance education and training seminars. Compliance program trainers must be knowledgeable of the:
 - compliance program;
 - applicable federal laws and regulations;
 - requirements of the Federal Sentencing Guidelines;
 - relevant organization policies/procedures;
 - operations of the corporate compliance program; and
 - content of the Standards of Conduct.
10. Supervisors and managers assist the CCO in identifying areas that require specific training. The CCO is responsible for coordinating with management staff to ensure that specialized compliance education occurs in identified risk areas.
11. The CCO reports to the Corporate Compliance Committee and Board of Directors on any changes to the training curriculum.

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XVIII. Exit Interviews

Purpose: Coarc encourages employees who voluntarily leave the Agency to participate in an exit interview to gain valuable data and feedback for improving working conditions, retaining employees and identifying any compliance concerns that the employee may have upon their departure from Coarc.

Policy: Coarc affords all employees who voluntarily leave the Agency the opportunity to participate in an exit interview. This interview is typically done electronically online however it may be an actual face to face interview, phone conference or completed questionnaire returned by mail. The data from these interviews is collected and reviewed, regardless of form and are treated as confidential and names are not required on any exit interview form. Aside from HR, the CEO, Chief Operating Officer and the CCO may be notified of results and may have access to this information to follow through as needed.

Interviews are at the will of the employee and may be concluded at any time and there is no obligation or pressure for departing employees to take part.

Procedure: Any findings from an exit interview that relate to corporate compliance concerns are immediately reported to the CCO.

XIX. Electronic Records Security

Purpose: Coarc understands the importance and implications of having electronic records. Coarc also understands the need to ensure the information contained in electronic records is secure. Coarc has a HIPAA Security Policy and a HIPAA Privacy Policy which provides all affected individuals with the guidance necessary to carryout their duties in compliance with state and federal law. The policies may be found at the link below.

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Appendices

Attachment A: Conflicts of Interest and Related Party Transactions Acknowledgment

Attachment B: Deficit Reduction Act Fraud Prevention Notice

Attachment C: Letters of Request Guidelines

Attachment D: Letters of Request

Letter One

Letter Two

Letter Three

Attachment E: Claims Adjustment Form

Attachment F: OPWDD Enterprise Non-Disclosure Agreement

Attachment G: Acknowledgment Electronic Signatures

Attachment H: Addressing Potential Fiscal Vulnerabilities