

LOCHLAND, INC.
CORPORATE COMPLIANCE PROGRAM

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1065 Lochland Road – Geneva, New York 14456
315-789-5208 --- Fax 315-789-4597

MISSION STATEMENT

Lochland's mission is to provide developmentally disabled adults with a range of services based on assessment of individual needs, capabilities, and interests. Lochland will continue this comprehensive program as residents progress into old age. Lochland will be, with foresight and imagination, an asset to the Finger Lakes Region.

VISION STATEMENT

Lochland, Inc. will be the finest residential facility for developmentally disabled adults who are 18 years of age or older. It will remain small enough to provide a family-like atmosphere and be large enough to meet the life long needs of each resident within a community based setting.

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LOCHLAND, INC.

CORPORATE COMPLIANCE PROGRAM

I. INTRODUCTION

Agencies and departments of the U.S. Government have identified a number of instances of fraud, abuse, and waste in federally-funded health care programs including Medicare and Medicaid. The Board of Directors and Lochland's administration and management recognize the seriousness of the issues raised by the Government and recognize that failure to comply with applicable laws and regulations could threaten Lochland's continuing participation in service coordination, residential and day habilitation services.

The Board, therefore, has directed that Lochland undertake an integrity program in order to continue the commitment to high standards of conduct, honesty, and reliability in its business practices. This integrity program is called a Compliance Program (the "Program"). The primary purpose of the Program is to make a sincere effort to prevent, detect, and correct any fraud, abuse, or waste at Lochland in connection with federally funded health care programs and private health plans. In order to accomplish this goal, the program strives to create a culture that promotes understanding of and adherence to applicable federal, state, and local laws and regulations. To be effective the Compliance Program should be a continuously evolving effort to meet the changing regulatory landscape.

Expected Conduct

The Program describes the expected conduct of all Lochland employees including:

- Directors: individuals appointed to serve as a member of the Lochland Board of Directors, including Emeritus Directors.
- Employees: the executives, managers, and staff as well as any other person or individual hired on a full, part-time, per diem or seasonal basis and receiving compensation by Lochland.
- Volunteers: those individuals assisting Lochland on an unpaid basis.
- Students: individuals in pursuit of a degree interning with Lochland.
- Contractors: an entity with whom Lochland has a written agreement to provide health care items or services, perform billing or coding functions, or monitor health care provided by Lochland.

There are several parts to the Program, each of which is important. The essential policies, procedures, and initiatives that define an effective, robust Program are included herein and constitute the Lochland Compliance Description.

The Seven Elements of Compliance

Lochland believes that an effective compliance program must have seven basic elements as first described by the U.S. Sentencing Commission Guidelines:

1. Written policies and procedures;
2. A designated compliance officer and a compliance committee;
3. Effective training and education;
4. Effective lines of communication;
5. Standards enforced through well-publicized disciplinary guidelines;
6. Auditing and monitoring; and
7. Response to detected offences and corrective action plans.

Purpose of this Document

This document describes these seven basic elements as they fit within Lochland and details the fundamental principles, values, and operational framework for compliance within the agency. It articulates the organization's commitment to compliance and the goals to which the organization strives.

Throughout the document, words and phrases such as "shall", "should", and "strive to" are used to describe the organizational framework of the Lochland compliance program and the basic responsibilities of employees. The program description is designed to be accompanied by more specific policies that detail expected behavior and plans that detail compliance goals and objectives.

Disclaimer

Nothing in this document shall (i) constitute a contract of or agreement for employment; (ii) modify or alter in any manner any employee's at-will employment status; or (iii) modify any rights of employees outlined in the Lochland Employee Handbook. Any part of the program may be changed or amended at any time by the Board of Directors without notice to any employee.

II. WRITTEN POLICIES AND PROCEDURES

An effective compliance program should define the expected conduct of its employees through the establishment of written, dynamic policies and procedures. Within Lochland these policies and procedures begin with the mission statement and the service standards which provide a framework. This conduct is more specifically defined in Lochland's policy and procedures and the Employee Handbook that address the specific risk areas of Lochland.

Periodic Review

To effectively manage known risks, adherence to policies and procedures should be reviewed on an ongoing basis by Lochland's management. In addition, newly identified risks should result in the promulgation of new policies and procedures or revisions to old ones as well as action plans, where necessary, to address those risks.

Communication

Policies and procedures will be clearly communicated to employees in such a manner that they are capable of integrating them into their daily operations. Methods for accomplishing this will include administrative notification, training of policies and procedures through read and sign and/or face-to-face training, along with inclusion in employee handbooks, position descriptions or performance evaluations.

III. OVERSIGHT AND MANAGEMENT OF THE PROGRAM

Board of Directors Audit and Compliance Committee

The Board of Directors Audit and Compliance Committee (the "Compliance Committee") is established, in part, for the purpose of assisting the administration in the oversight of Lochland's regulatory compliance and business ethics. The purpose, authority, composition, duties, and responsibilities of this Committee are fully described in the Committee Charters.

Chief Compliance Officer

The Executive Director of Lochland shall appoint an administrative employee (the Chief Compliance Officer or CCO) as the executive in charge of the continued development, implementation, and operation of the Program. The performance of the duties and responsibilities of the CCO shall be reviewed at least annually by the Executive Director.

Chief Compliance Officer Duties: The CCO's primary responsibilities set out in the job description shall include:

- Overseeing and monitoring the implementation of the Compliance Program.
- Reporting on a regular basis to the Board of Directors, the Executive Director, and the Oversight Committee on the progress of implementation.
- Assisting the Board, the Executive Director, and the Oversight Committee in establishing methods to improve Lochland's efficiency and quality of services, and to reduce the Lochland's vulnerability to fraud, abuse, and waste.
- Periodically revising the Compliance Program as required by changes in the law as well as policies and procedures of government and private-payor health plans.
- Developing, coordinating, and participating in an educational and training program that focuses on the elements of the Compliance Program, and seeks to ensure that all individuals to whom the program is extended are knowledgeable of, and comply with, pertinent federal and state standards.
- Coordinating personnel issues with the Executive Director to ensure criminal backgrounds have been checked with respect to all employees and independent contractors, as applicable.
- Assisting in coordinating internal compliance reviews and monitoring activities, including annual or periodic reviews of programs and audits.
- Investigating and acting on matters related to compliance, including the flexibility to design and coordinate internal investigations (e.g., responding to reports of problems or suspected violations) and any resulting corrective action with all Lochland programs, providers, and sub-providers, agents and, if appropriate, independent contractors.
- Developing policies and programs that encourage managers and employees to report suspected fraud and other improprieties without fear of retaliation.

Chief Compliance Officer Authority: The CCO shall have direct access to both the Executive Director and the Chairperson of the Board of Directors Audit and Compliance Committee. The CCO shall have access to all documents and information relevant to compliance activities, including but not limited to resident records, billing records, contracts, and written arrangements, or agreements with others.

Chief Compliance Officer Reports: The CCO shall make written and/or oral reports on compliance activities including reports on complaints received from employees, investigations, audits, and monitoring to the Board of Directors Audit and Compliance Committee, Executive Director, and the Oversight Committee on a regular basis. Reports to the Board shall be at least annually or more often as necessary or advisable.

Compliance Oversight Committee (COC)

To assist the CCO in promoting the effectiveness of the Compliance program and striving to create a culture that promotes understanding of and adherence to applicable federal, state, and local laws and regulations, Lochland has established the Compliance Oversight Committee (COC). The CCO has designated members of the COC, who serve as the focal point for compliance activities.

Compliance Program management is executed through the COC under the guidance of the CCO. The Compliance Program's financial support is the responsibility of the business office and the agency.

The CCO is responsible for educating Lochland employees about regulatory changes that impact the work done at the agency. The Chief Financial Officer (CFO) is responsible for reviewing documentation, billing, and coding throughout the agency to ensure compliance with regulatory requirements.

Compliance Oversight Committee Member Duties: The COC, which includes employees of Lochland's senior management, shall promote the effectiveness of the Compliance Program by performing the leadership functions identified below:

- Understand the legal/compliance requirements of Lochland in order to identify and assess risks to prioritize Program initiatives.
- Recommend, develop and help to implement policies, procedures and controls that reflect preferred practices to address identified risks.
- Identify and promote training relevant to general compliance as well as training responsive to specific risk areas.
- Evaluate the performance of the Compliance Program including the systems for communicating, evaluating and responding to complaints and other compliance matters.
- Help identify potential instances of non-compliance and potentially of waste, fraud and abuse at Lochland.
- Assist in adjudicating identified compliance issues and implementation of corrective action plans.
- Ensure the ongoing enforcement of compliance policies and procedures and, if required, provide direction regarding disciplinary actions for repeated violations.
- Encourage a culture of compliance throughout Lochland.
- Collaborate with the CCO and attend periodic meetings of the COC.
- Assist in drafting billing guidelines.
- Address compliance issues and bring them to the attention of the CCO.

Agency Directors and Managers

In order to create a culture supportive of compliance and ethics, the directors, managers, chairs, and/or administrators of all departments shall be responsible for:

- Participating in the identification of risks in each department;
- Developing and maintaining agency compliance policies and procedures that support applicable Medicaid and Office of Mental Retardation and Developmental Disabilities (OMRDD) laws and regulations;
- Ensuring that each new employee receives initial compliance training within 30 days of hire and that all employees complete required training as it is assigned;
- Providing or arranging for training for all employees to implement these policies and procedures;
- Taking all measures reasonably necessary to ensure compliance with Lochland's policy and procedures, and applicable laws and regulations by:
 - Monitoring the employee adherence to established policies and procedures.
 - Reporting and encouraging employees to report suspected violations to the COC, CCO or the anonymous Compliance Helpline.
 - Investigating suspected violations in conjunction with the COC.
 - Initiating appropriate disciplinary action in the event of a confirmed violation.
 - Implementing post-audit corrective action plans.

IV. TRAINING AND EDUCATION

Requirement

Rules and regulations relating to delivery of healthcare are complex. The consequences of failure to comply with these requirements, particularly in the areas of coding and billing of federal healthcare claims can be severe.

Sometimes conduct undertaken with good intentions, but with inadequate knowledge, may violate applicable laws and regulations.

Training is required by the federal and state governments and considered to be a necessity at Lochland in order to provide employees with the knowledge and skills to carry out their responsibilities in compliance with all requirements. Proper and continued training and education of employees at all levels is, therefore, a significant element of Lochland's Compliance Program. Adherence to and promotion of the program shall be a factor in evaluating the performance of employees, including supervisory, managerial, and administrative personnel.

Content

The CCO and COC strive to ensure that training and education for all Lochland employees, contractors, and agents includes the dissemination of written policies and procedures regarding:

- The Federal False Claims Act
- The New York State False Claims Act
- The specific statutory and regulatory provisions named in section 1902(a)(68)(A) of the Social Security Act
- Other applicable state, civil or criminal laws and state and federal whistleblower protections
- Information regarding Lochland's policies and procedures for detecting and preventing waste, fraud, and abuse

Initial Education

The CCO strives to ensure that all new employees participate in compliance training during orientation and receive the Employee Handbook. In combination, they provide the new employee with an introduction to the compliance program, giving them a sense of its importance in Lochland's culture. In particular, employees will be introduced to the Compliance Helpline, the CCO, and Lochland's policy and procedures. The Employee Handbook should include a specific discussion of the laws described in the agency's written policies, the rights of employees to be protected as whistleblowers, and a specific discussion of Lochland's policies and procedures for detecting and preventing fraud, waste, and abuse.

In addition, the CCO strives to ensure that within thirty days of hire, all new employees and selected employees complete baseline compliance education. This training, available in a variety of formats, provides education about fraud, waste, and abuse laws, and the importance of proper coding and billing. It also provides detailed information on the complaint or reporting process, highlights non-retaliation and other important policies, and demonstrates Lochland's commitment to integrity in its business operations and compliance with applicable laws and regulations.

Subsequent Retraining – General

Periodically, but at least annually, employees and Board of Director members should be retrained on Lochland's Compliance Program including the fraud, waste, and abuse laws as they relate to the claim development and submission process and Lochland's business relationships; relevant federal and state requirements; how to identify and report potential violations of policy or law; and the consequences both to Lochland and to individuals for failing to comply with applicable laws and regulations. The purpose of this training is to emphasize the importance of the Compliance Program and Lochland's commitment to honesty and integrity in its business dealings.

Job-Specific Training

Financial and other administrative management personnel should receive training applicable to their role. For finance personnel, these areas include submission of cost reports, disposition of credit balances, charity and bad debt policies and requirements, tax-exempt status and billing procedures.

Evolving Regulatory Training

As new regulations are implemented, the CCO and COC should be consulted to assist in interpretation and implementation, including the development of policies and procedures.

Types of Training

Training and education may occur in sessions with individual employees, in mandatory in-service meetings, incorporated into special or regular staff meetings, or in some other effective manner. Training and education may consist of live presentations, videos, question-and-answer sessions, written material, and/or web-based sessions. Training includes participation in both in-house or external workshops and seminars.

Amount of Training

All employees need not have the identical amount of training and education, nor should the focus of training and educational efforts be the same for all employees. Targeted training and education should be provided to employees whose actions may affect the accuracy of claims submitted to the government. The actual amount of training should reflect necessity, an analysis of risk areas, or areas of concern identified by Lochland or a regulatory oversight agency, Lochland's compliance experience, and the results of periodic audits or monitoring.

Documentation

The CCO strives to document training provided to each member. Appropriate documentation shall include the date and a brief description of the subject matter of the training activity or program. Documentation is important and should be retained on file for a minimum of seven (7) years.

Failure to Comply

Failure to comply with training requirements or to attend scheduled training sessions of each program area may result in disciplinary action.

Evaluation

There should be periodic evaluations of training and education programs to determine, and if necessary improve, the value, effectiveness, and appropriateness of any such program.

V. COMMUNICATION

Reason

Lochland strives to ensure that open, two-way communication lines to the CCO are accessible to all employees, persons associated with the agency, senior management, management, and Board of Directors to allow compliance issues to be reported. This open communication is essential to maintaining an effective compliance program. It increases Lochland's ability to identify and respond to compliance problems and reduces the potential for fraud, abuse and waste. Without help from employees it may be difficult to learn of possible compliance issues and make necessary corrections.

Questions

At any time employees should be free to request information or education. Employees should be able to seek clarification or advice from the CCO or COC in the event of any confusion or question regarding any element of the program or any Lochland policy or procedure related to the program. The CCO or COC will

strive to document questions and their responses and, if appropriate, share them with other employees for informational and educational purposes.

Communication with Employees

In compliance with the Social Security Act and through a variety of communication methods, Lochland strives to maintain open two-way channels of communication with employees. This communication may include information on policies, Lochland's policy and procedures, guidelines, and/or changes in the law. Communication methods can include one-on-one conversations, mailings to individual employees, education sessions, small-and large-group meetings, and an internet website (www.med.nyu.edu/compliance/).

Reporting

Employees who are aware of or suspect acts of fraud, abuse, waste or violations of the standards of conduct have a fiduciary duty to notify Lochland of such activities, including giving Lochland reasonable time to investigate and to respond to such allegations. Having knowledge of inappropriate conduct and choosing not to report it is, in itself, a violation of Lochland's policy and procedures. Lochland strives to establish and maintain several independent reporting paths for a member to report fraud, waste, or abuse so that such reports cannot be diverted by supervisors or other personnel:

- Persons covered by this policy who suspect a violation of the federal or state False Claims Provisions are expected to notify Lochland via their supervisors or other managers in the chain of command (to the extent they are not involved).
- Individuals who feel that management is not responding (or that management may be involved), may express their concerns to a staff person from the COC or anonymously to the Compliance Helpline.
- Individuals who feel that the COC member or the Compliance Helpline is not responding may address their concern directly with the CCO.
- Lochland will strive to investigate all allegations individuals bring forward and will make every attempt to correct those found to be true and prevent future occurrences.
- Individuals who feel that nothing is being done to address their concerns have the right to report their suspicions to the appropriate government agency.

Helplines

Lochland's Compliance Helpline operates 24-hour, 365-day and may be reached at (315) 789-1857. Employees may use this line anonymously at any time, day or night. The phone number of the Helpline is published in various places throughout Lochland and employees will be reminded of the number and of their duty to report actual or suspected wrongdoing through training, posters, and other methods. Employees are encouraged to use the Helpline. Employees may also call the hotline of the Office of Inspector General of the Department of Health and Human Services at 1-800HHS-TIPS (1-800-447-8477) or the New York State Office of the Medicaid Inspector General at (1-518-473-3782).

Feedback

The COC strives to provide appropriate feedback regarding resolution of reported issues. Such feedback may include reports through the anonymous helpline system, confidential meetings, and a variety of confidential communications.

Confidentiality

The CCO will strive to treat all reports confidentially, to the extent possible under applicable law. However, there may be a time when an individual's identity may become known or have to be revealed if governmental authorities become involved or in response to a subpoena or other legal proceedings.

Non-Retaliation

The COC strives to ensure that there will be no intimidation of or retaliation against any employee who in good faith reports acts or suspected acts of fraud, abuse, or waste; violations or suspected violations of the standards of conduct; or other wrongdoing or misconduct. However, an employee who makes an intentional false report or a report not in good faith may be subject to disciplinary action.

Documentation

The CCO will strive to maintain a record of reports received detailing violations of the program, the standards of conduct, or relevant laws or regulations. The CCO will periodically furnish a summary of such reports to the Executive Director, the Compliance Oversight Committees, and the Board of Directors Audit and Compliance Committee.

VI. ENFORCEMENT THROUGH DISCIPLINE

In addition to possible disciplinary action mentioned elsewhere in the program description, policies have been developed to encourage good faith participation in the Compliance Program by all affected individuals, including policies that articulate expectations for reporting compliance issues and assist in their resolution. These policies should outline sanctions for:

- Failing to report suspected problems
- Participating in non-compliant behavior
- Encouraging, directing, facilitating, or permitting non-compliant behavior
- Failing to perform any obligation or duty required of employees relating to compliance with the program or applicable laws or regulations
- Failure of supervisory or management personnel to detect non-compliance with applicable policies and legal requirements and the program, where reasonable diligence on the part of the manager or supervisor would have led to the discovery of any violations or problems

The COC strives to ensure that any disciplinary action follows Lochland's existing disciplinary policies and procedures. Discipline should be fairly and firmly enforced.

VII. AUDITING, MONITORING, AND SCREENING

Lochland strives to ensure that the agency's Compliance Program is effective. An important element of this effort is identifying and correcting any deficiencies in Lochland's business processes. Identification efforts should include built-in monitoring systems, and periodic small reviews conducted by employees of the Business Office, as well as larger, more formal reviews and/or audits conducted by the CCO.

The CFO on a monthly basis will review documentation, coding, billing, and reimbursement to ensure accuracy. In the event of the CFO's absence, the CCO will complete these tasks. Additionally, the CFO and CCO will ensure all billing practices are accurate and allowable in accordance with Medicare/Medicaid laws, regulations, and policies. Some such non-allowable services would include when a resident is hospitalized, on vacation without staff services, no services rendered, inaccurate documentation for services, when being provided another Medicaid allowable service, incarcerated, etc.

Reimbursement-Related Reviews

Lochland, under the direction of the CCO, strives to conduct periodic reimbursement-related reviews and audits. By way of example, these reviews might include claims submitted to Medicare, Medicaid and other federal health payors, as well as the claims development and submission process. They might include the work of coders or billers as well as risk areas identified by the US Department of Health and Human Service Office of Inspector General (DHHS OIG) or fiscal intermediaries. Reviews and audits might also

cover Lochland's relationship with third party contractors, and compliance with laws governing kickback arrangements.

Access: Auditors and reviewers shall have access to all necessary documents including those related to claim development and submission, resident records, e-mail and the contents of computers and electronic storage devices. Auditors and reviewers shall at all times bear in mind confidentiality requirements.

Action: The CCO will be notified of the results of all audits performed by agency personnel, consultants, or government auditors that identify potential compliance issues. Further action, if any, by the CCO with respect to any deviation or discrepancy revealed by an audit will be taken under the provisions of Section VII.

Documents: All audits shall be thoroughly documented. Such documents shall be maintained in the permanent files of the CCO and adequately secured.

Screening: Lochland strives to conduct a reasonable level of screening to ensure that it does not employ or contract with ineligible persons.

New Employees and Applicants: Lochland shall conduct an OMRDD required background investigation of all new employees, or applicants for employment. This investigation is of primary importance for those employees who will have discretionary authority to make decisions that may materially impact the Medicare/Medicaid claim development and submission process. The purpose of the background investigation is to determine whether any such employee or applicant has been (i) convicted of a criminal offense related to healthcare or (ii) listed by a federal agency as debarred, excluded, or otherwise ineligible for federal program participation.

Providers: A similar reasonable background investigation shall be undertaken for providers who do or will possess an individual Medicare or Medicaid provider number. Such providers also are periodically screened.

Vendors and Contractors: Vendors and Contractors shall be periodically screened to determine whether they have been disbarred or excluded by a federal agency.

Prohibition: It is the goal of Lochland not to hire or retain an employee in a position which has or will have discretionary authority to make decisions or whose job functions may materially impact the Medicare/Medicaid claim development and submission process if such prospect or employee has been convicted of a crime related to healthcare or has been excluded or debarred. Lochland also strives not to contract with any person or entity that has been so convicted, excluded, or debarred, and will attempt to terminate its contract arrangements with any such person or entity, subject to legal constraints such as damages for breach of contract. Lochland strives to make reasonable and prudent efforts not to submit any claims for service ordered or furnished by any person or entity, including physicians, excluded from participation.

VIII. RESPONDING TO OFFENSES AND DEVELOPING CORRECTIVE ACTIONS

Violations of Lochland's compliance program, failures to comply with applicable Federal and State law, and other types of misconduct threaten an agency's status as a reliable, honest, and trustworthy provider, capable of participating in Federal healthcare programs. Lochland strives to ensure that all allegations of failure to comply are promptly and thoroughly investigated and that there is a prompt and appropriate response to all government inquiries.

Investigations: Lochland strives to ensure that all issues reported to managers and supervisors, the COC, and the helpline are promptly and thoroughly investigated under the guidance of the CCO. The goals of an internal investigation include:

- Discovering facts and circumstances related to allegations of legal or regulatory noncompliance.
- Discovering all relevant facts, including those that are both incriminating and non-incriminating.
- Assessing the significance of the facts discovered to determine whether the conduct was illegal or legal but in violation of Lochland's policies and procedures.
- Recommend both disciplinary actions and corrective actions.

Managers or directors who receive a report of a suspected violation are expected to report the allegation to the CCO for prompt investigation. Reports of violations might include any reasonable indication of violations of the program, the Code of Conduct, Lochland's policies and procedures, or applicable law or regulation by employees or others within their supervision.

In undertaking investigations, the CCO may consult with the respective manager, director, or administrator who has responsibility for the program area. The CCO may also utilize other Lochland employees (consistent with appropriate confidentiality), outside attorneys, outside accountants and auditors, or other consultants or experts for assistance or advice.

An investigation by the CCO shall be preliminary to the initiation of disciplinary proceedings. If there is reasonable cause to believe a violation exists, the CCO or respective manager or director, shall initiate a formal complaint against the employee. The adjudication of such complaint shall proceed in accordance with the applicable policies and procedures of Lochland.

Process: The CCO, or his or her designee, may conduct interviews with any Lochland employee and with other persons; may review any Lochland document including but not limited to those related to the claim development and submission process, resident records, e-mails, and the contents of computers and electronic storage devices; and may undertake other processes and methods as the CCO deems necessary.

Documentation: The CCO may prepare a report which (i) defines the nature of the situation or problem (ii) summarizes the investigation process (iii) identifies any person(s) whom the investigator believes to have acted deliberately or with reckless disregard or intentional indifference, particularly toward the Medicare/Medicaid laws, regulations, and policies, and (iv) if possible, estimates the nature and extent of the resulting overpayment by the government or another entity.

Responses: Lochland strives to respond promptly and appropriately to the discovery of possible criminal activity as well as the discovery of other non-compliant activity.

Possible Criminal Activity: In the event an investigation reveals or uncovers what appears to be criminal activity on the part of any employee, the following actions shall be taken:

- All billing involved in the situation or problem shall be reviewed until such time as appropriate corrections are made.
- A summary of the results of the investigation shall be sent for appropriate disciplinary action to the direct supervisor of the implicated employee, as well as to the Executive Director. Pending disciplinary action, any such employee may be removed from any position with oversight of or impact upon the claims development and submission process.
- Federal, State, and/or local agencies shall be notified as deemed appropriate by legal counsel, the Executive Director and/or the CFO.

Other Non-Compliance: In the event the investigation reveals claims development and submission problems, which does not appear to be the result of criminal activity on the part of any employee, the following action shall be taken:

- If duplicate payments have been made by Medicare/Medicaid or other healthcare program or excessive payments made because of coding or other Lochland errors or mistakes (i) the defective practice or procedure will be corrected as quickly as possible; (ii) the duplicate or improper payments will be

