



EvergreenHealth
UNCONDITIONAL.



COMMUNITY
ACCESS SERVICES

Corporate Compliance Plan and Compliance Code of Conduct

April 2024

Approved by the EHS, Inc. Board of Directors - April 11, 2024

INTRODUCTION

EHS, Inc. d/b/a Evergreen Health and its affiliates, Community Access Services of WNY, Inc., and The Evergreen Foundation of WNY, Inc. (collectively, “Evergreen Health”) have adopted a Corporate Compliance Plan (“Compliance Plan”) and Compliance Code of Conduct (“Compliance Code of Conduct”) to promote its duty to adhere to all applicable (a) federal, state, and local statutes, laws, regulations, executive orders, rules, judicial interpretations, or administrative decisions, ruling or order (including but not limited to the Federal and New York State False Claims Acts, the Deficit Reduction Act of 2005, and NYCRR Title 18, Part 521, and all subsequent amendments thereto), (b) Evergreen Health policies and procedures; (c) applicable professional standards of conduct; and (d) contractual obligations (hereinafter referred to collectively as “Legal Responsibilities”).

Evergreen Health provides a variety of different services governed by different government oversight bodies and/or operated in accordance with various different grants and/or contractual requirements. The Compliance Plan and Compliance Code of Conduct are not intended to describe detailed compliance policies for all services at Evergreen Health, but rather to establish and/or facilitate the establishment of internal controls to exercise appropriate due diligence to assure activities are conducted in accordance with all Legal Responsibilities.

The compliance functions required and/or described in the Compliance Plan, Compliance Code of Conduct, and all other compliance policies and procedures shall be referred to collectively as “the Compliance Program”.

Through the Compliance Program, the organization demonstrates its commitment to legal, honest, ethical, and responsible conduct as it carries out its mission. The Compliance Program is well-integrated into the company’s operations and supported by the highest levels of the organization; promotes adherence to Evergreen Health’s legal and ethical obligations; and is designed and implemented to prevent, detect, and correct non-compliance with Medicaid program requirements, such as fraud, waste, and abuse.

The Compliance Plan, Compliance Code of Conduct, Whistleblower Policy, Deficit Reduction Act of 2005 Notice, and Gifts Policy are available on the organization’s website www.evergreenhs.org and through the Documents tab in Healthicity. They are also available by contacting the Corporate Compliance Officer (“CCO”) and/or any member of the Corporate Compliance Department by any of the means noted below.

CONTACTING CORPORATE COMPLIANCE

Anyone can contact the Corporate Compliance Officer or any member of the Corporate Compliance Department by any of the following ways:

1. Direct Email to the CCO
2. General Department Email: evergreencompliance@evergreenhs.org
3. CCO Office Telephone: 716.847.2441 x1851
4. Healthicity (internal compliance and risk management system)
5. Anonymous Corporate Compliance HelpLine: 716.541.0663 – ***This is the only way to communicate to the CCO anonymously. Messages are transcribed by an outside, third-party vendor and sent to the CCO by email. The CCO receives a transcription of the message but does not hear the message.***

SCOPE

The Compliance Plan, Compliance Code of Conduct, and all other compliance policies and procedures apply to all individuals and entities affected by Evergreen Health's risk areas (as defined below), including but not limited to past and current employees, Chief Executive Officers ("CEO"), senior administrators, managers, contractors, agents, subcontractors, independent contractors, members of the Board of Trustees, and corporate officers (hereinafter, collectively referred to as "Affected Individuals").

Evergreen Health has identified its risk areas as the following:

1. Billing
2. Payments
3. Medical Necessity
4. Quality of Care
5. Governance
6. Mandatory Reporting
7. Credentialing
8. Contractor, Subcontractor, Agent, and Independent Contract Oversight
9. Other risk areas that are or should reasonably be identified by Evergreen Health through its "organizational experience" as defined in 18 NYCRR Section 521-1.

For clarification, the Compliance Program applies to all Evergreen Health Centers, Affiliates, departments, programs, and locations. The Compliance Program also applies immediately to all future affiliates and related entities of Evergreen Health until such time that this Corporate Compliance Plan can be amended to include such affiliates and entities explicitly.

COMPLIANCE PROGRAM RESPONSIBILITY

Proper implementation of Evergreen Health's Compliance Program is the responsibility of all Affected Individuals. Affected Individuals are responsible for acquiring sufficient knowledge to recognize and report potential compliance issues and to seek appropriate advice in dealing with those issues. Affected Individuals are expected to familiarize themselves with this Corporate Compliance Plan, Compliance Code of Conduct, and all other compliance policies and procedures to the extent reasonable based on the Affected Individual's role with, responsibilities to, and relationship to Evergreen Health and its areas of risk.

Affected Individuals with supervisory duties are responsible for ensuring that individuals within their supervision are acting in accordance with all applicable Legal Responsibilities.

Because certain misconduct may subject Evergreen Health and Affected Individuals to criminal penalties, civil penalties, fines, and other damages, Affected Individuals **must** report misconduct, improper activities, and/or violations of any Legal Responsibility to their immediate supervisor, the CCO, and/or General Counsel. Evergreen Health will take all reasonable measures to maintain confidentiality of those who report illegal acts or violations. As described in more detail in Evergreen Health's Whistleblower Policy, it may not take any "retaliatory action" (as defined in New York State Labor Law Section 740) against anyone who reports such misconduct based on a reasonable, good faith belief that misconduct occurred.

COMPLIANCE PROGRAM ELEMENTS

As required by NYCRR Title 18, Part 521, Evergreen Health has established and maintains the following essential elements in its Compliance Program to assure its goal of lawful and responsible conduct in delivering quality services:

1. Written Policies, Procedures and Standards of Conduct (Section I);
2. CCO and Corporate Compliance Committee (Section II);
3. Compliance Program Training and Education (Section III);
4. Lines of Communication (Section IV);
5. Enforcement and Corrective Action Standards (Section V);
6. Auditing and Monitoring/Risk Identification (Section VI);
7. Detection, Resolution, and Response (Section VII);
8. Whistleblower Policy (Section VIII).

I. WRITTEN POLICIES, PROCEDURES, AND CODE OF CONDUCT

Evergreen Health has established a process for drafting, revising, and approving written policies and procedures to implement its Compliance Program. The CCO and/or their designee shall draft and/or revise written policies and procedures as appropriate. Those written policies and procedures will be presented to the Corporate Compliance Committee for review and comment. If the Corporate Compliance Committee is satisfied with the new or revised policy or procedure, it shall present same to the entire EHS, Inc. Board of Trustees with a recommendation for adoption. All compliance policies and procedures will be made available to and/or accessible by all Affected Individuals.

EVERGREEN HEALTH COMPLIANCE CODE OF CONDUCT

Evergreen Health hereby adopts this Compliance Code of Conduct. The Code of Conduct will be reproduced in similar form in the Employee Handbook and on Evergreen Health's intranet.

General Standards

- a. Affected Individuals must adhere to all applicable laws and regulations, Evergreen Health policies and procedures, and the ethical and legal standards outlined herein. If an individual is unsure of whether an action is lawful, they should not act until the individual has checked with their supervisor (if applicable) or the CCO.
- b. Affected Individuals must be completely honest and truthful in all dealings, including dealings with government agencies and representatives.
- c. Affected Individuals must cooperate fully with all inquiries concerning possible compliance issues and must actively work to correct any improper practices that are identified.
- d. Affected Individuals must use Evergreen Health's assets solely for the benefit and purpose of the organization. Affected Individual must not use Evergreen Health's assets unless disclosed to, and approved by, the appropriate supervisor or manager.
- e. Affected Individuals must not discriminate based on race, color, religion, creed, sex, gender identity, age, national origin, citizenship status, ethnicity, pregnancy, childbirth or related medical conditions, marital status, military or veteran status, disability (including use of a guide dog, hearing dog or service dog), sexual orientation, gender expression, genetic information (including predisposing genetic characteristics), source of payment, or any other protected class under federal or state law.

1. Billing and Payment

- a. Affected Individuals involved in documenting and billing the government and other payors must ensure that they comply with all applicable laws, regulations, rules, conditions of participation, and interpretive guidance relating to billing.
- b. Claims submitted for payment must be accurate and truthful, reflect only those services and supplies which were ordered and provided, and be based on supporting documentation that is in accordance with applicable laws, regulations, and third-party payor requirements. Cost reports must be prepared accurately and truthfully, be based only on allowable costs, and be supported by adequate documentation in accordance with applicable laws, regulations, and third-party payor requirements. Deliberate or reckless misstatements to the government or other payors, misrepresentations, false bills, and false requests for payment are strictly prohibited.
- c. All claims for which Evergreen Health seeks payment from a federal or state payor or other third-party payor must be based on medical necessity and professionally recognized standards of care. Non-medical services for which the organization seeks payment must be based on the programmatic requirements for those services.
- d. Affected Individuals shall not knowingly submit claims for items or services furnished by a provider that has been barred or otherwise excluded from participation in a federal or state health care program, such as Medicaid or Medicare.

2. Medical Necessity and Quality of Care

- a. Medical care and services must be based on medical necessity and professionally recognized standards of care. Non-medical services must be based on programmatic requirements for those services.
- b. Evergreen Health shall have processes in place to measure and improve the quality of its care and services and the safety of the individuals served. When the quality of care affects one or more compliance risk area, Evergreen Health's quality of assessment and improvement processes shall be coordinated with the Compliance Program.

3. Governance and Conflicts Standards

- a. The EHS, Inc. Board shall exercise reasonable oversight over the implementation of the Compliance Program and shall receive timely and appropriate information regarding the Compliance Program from the CCO.
- b. Affected Individuals must be free from any undue influence that conflicts with, or appears to conflict with, their legal duties and responsibilities. The CCO will ensure that appropriate policies are developed and implemented for all departments and all levels of the organization. If an Affected Individual has a question about whether a gift, payment, or any other thing of value may be accepted, they must contact the CCO for guidance before accepting it.

- c. Affected Individuals must not have any financial or other personal interest in a transaction between the Evergreen Health and a vendor, supplier, provider, or customer, unless it has been reviewed and approved in accordance with the New York State Nonprofit Revitalization Act. Affected Individuals must not engage in financial, business, or any other activity which competes with the organization's business, or which, actually or in appearance, interferes with the performance of their job duties.
- d. Affected Individuals may not give anything of value, including bribes, kickbacks, or payoffs to any government representative, fiscal intermediary, carrier, contractor, vendor, or any other person in a position to benefit the organization in any way.
- e. Affected Individuals must not engage in unfair competition or deceptive trade practices.
- f. Evergreen Health is a not-for-profit organization that has been granted exemption from federal and state tax. In order for the organization to maintain its tax-exempt status, Affected Individuals acting in the name of, or on behalf of, the organization are prohibited from carrying on propaganda or otherwise attempting to influence legislation (except as permitted by the Internal Revenue Code), and from participating or intervening in any political campaign on behalf of or in opposition to any candidate for public office. This does not prevent individuals from engaging in political activity when acting in their individual capacity.

4. Professional Licensure, Certification, and Credentialing

- a. Affected Individuals must possess the required education, licensure or certification, and experience necessary to perform their position's responsibilities. The Compliance Program, Human Resources, and Credentialing Department shall ensure that all Affected Individuals are screened prior to providing services to or on behalf of Evergreen Health. Affected Individuals will be screened against websites that provide information on excluded individuals and entities, criminal background checks, and professional licenses and certifications in accordance with Evergreen Health's policies and applicable governing laws. Thereafter, such screening shall be done on a regular basis to ensure such Affected Individual has not been excluded, convicted of a disqualifying offense, or had their license or certification suspended, revoked, or terminated since the prior screening.
- b. Affected Individuals must cooperate fully to provide the documentation required to establish that they meet the requirements for their position. If an individual becomes aware that they or anyone else does not have the required credentials for their position, they should immediately bring that to the attention of their supervisor and/or the CCO.

5. Mandatory Reporting

Individuals served by Evergreen Health shall be free from abuse, neglect, and mistreatment. Affected Individuals shall immediately report all suspected incidents of abuse, neglect, or

mistreatment to the Affected Individual's supervisor or designee. The supervisor or designee shall ensure that such incidents are reported to government officials as required by law. If an Affected Individual has a question about whether an incident must be reported, they may contact the CCO and/or General Counsel.

6. Contractors, Agents, Subcontractors, and Independent Contractors (collectively, "Contractor(s)")

General Counsel, in consultation with the CCO, shall ensure that contracts specify that the contractors are subject to Evergreen Health's Compliance Program to the extent that such contractors are affected by Evergreen Health's risk areas and only within the scope of the contractor's authority. General Counsel, in consultation with the CCO, shall ensure that contracts include termination provisions for failure to adhere to Evergreen Health's Compliance Program requirements.

7. Exclusion Lists

The CCO shall ensure that Affected Individuals are screened to ensure that they are not excluded or barred from providing healthcare-related services for which Evergreen Health would receive federal and/or state funding. Such screening shall occur prior to hiring or retaining the Affected Individual and at least annually thereafter.

8. Confidentiality

- a. Affected Individuals must hold information concerning the individuals they serve in the strictest of confidence. Such information shall not be disclosed to anyone unless authorized by the individual or their representative, or unless permitted or required by law.
- b. Affected Individuals must maintain the confidentiality of Evergreen Health's confidential business information, including financial information, incidents, lawsuits and legal proceedings, pending or contemplated business transactions, trade secrets, and information relating to the organization's vendors, suppliers, providers, and customers.
- c. Affected Individuals who use Evergreen Health's information systems, including computers, laptops, servers, printers, software, and cell phones, assume the responsibility for using these resources in an appropriate manner and in accordance with the organization's policies and procedures.

9. Government Audits and Investigations

- a. If contacted by a government official regarding an audit or investigation, Affected Individuals must notify either the CCO or General Counsel immediately. In no event may any Affected Individual release documents to the official before speaking to the CCO or General Counsel and receiving approval to release such documents.
- b. Affected Individuals may not alter, destroy, mutilate, conceal, cover-up, falsify, or make

false entries in any record with the intent to impede, obstruct, or influence an audit or investigation of any governmental agency or third-party payor. Affected Individuals certifying to the correctness of records submitted to government agencies must believe that the information is true, accurate, and complete to the best of their knowledge.

10. Anti-Kickback and Referrals

- a. Evergreen Health is committed to complying with all laws that prohibit illegal remuneration, such as kickbacks, bribes, improper or excessive payments, free or below market rents or fees for administrative services, or interest-free loans. Affected Individuals are prohibited from offering, providing, accepting, or asking for anything of value with the intent to influence or be influenced by patients, their families, suppliers, contractors, vendors, physicians, third-party payors, managed care organizations, or government officials. Affected Individuals may not offer, provide, accept, or ask for anything of value for the referral of individuals for services covered by Medicare, Medicaid, or other federal health care programs. Affected Individuals are also prohibited from accepting or requesting payment for the purchase or lease of any good, item, or service covered under any federal health care program.
- b. Federal Law (commonly known as the Stark Law) and similar state laws generally prohibit a provider from referring a Medicare or Medicaid patient to an entity for certain “designated health services” if the provider (or an immediate family member) has a financial relationship with the entity providing the “designated health services” unless certain limited exceptions apply. A prohibited financial relationship includes both an ownership or investment interest and a compensation arrangement. To ensure compliance with these self-referral prohibitions, all financial relationships between Evergreen Health and any referring physician (or their immediate family members) must be reviewed and approved by the CCO and/or General Counsel.

11. Record Retention, Completion and Maintenance

- a. Departments within Evergreen Health have implemented systems of controls and policies to assure proper maintenance, retention and destruction of records. Affected Individuals must follow the document retention policies of their department.
- b. Affected Individuals may not destroy or discard any documents if there is or may be a pending investigation or litigation. Affected Individuals should contact their supervisor or the Corporate Compliance Officer if they are unsure if there is a pending investigation or litigation.

II. COMPLIANCE STRUCTURE AND OVERSIGHT

Compliance Officer. The Board of Trustees shall designate a CCO to oversee the Compliance Program. The CCO is the focal point for Evergreen Health’s Compliance Program and is

responsible for the day-to-day operation of the program.

The CEO has designated Evergreen Health's General Counsel as the position to which the CCO shall report directly, however such designation will not prevent or hinder the CCO in carrying out their duties and having access to the CEO and Board of Trustees. The CCO may retain outside counsel directly in the event that (a) the CCO determines that the General Counsel has a conflict of interest with respect to a matter that the CCO may be required to report to state or federal regulators; (b) the General Counsel is recused from the incident at issue because the incident involved the conduct or advice of the General Counsel.

If the CCO reasonably believes that the General Counsel is preventing or hindering them from performing any of their duties under this Compliance Plan and/or any other compliance policy or procedure, the CCO may discuss the matter with the CEO and/or an Officer of the Board of Trustees, at their discretion. If the CCO takes such action, Evergreen Health may not take any "retaliatory conduct," as defined in New York State Labor Law Section 740, against the CCO, and the CCO has all the protections, rights, causes of action, and remedies under federal law, state law, and Evergreen Health's Whistleblower Policy as any other Affiliated Individual.

The CCO's primary responsibilities shall include:

1. Overseeing and monitoring the adoption, implementation, and maintenance of the Compliance Program and evaluating its effectiveness;
2. Drafting, implementing, and updating a compliance work plan no less frequently than annually or, as otherwise necessary, to conform to changes to federal and state laws, rules, policies, and standards, which shall outline Evergreen Health's proposed strategy for implementing and enhancing the Compliance Program;
3. Reviewing and revising the Compliance Program and the written policies and procedures and standards of conduct to incorporate changes based on Evergreen Health's organizational experience and promptly incorporate changes in federal and state laws, rules, regulations, policies, and standards;
4. Reporting directly on a regular basis, but no less frequently than quarterly, to the Board of Trustees, CEO, and Compliance Committee on the progress of adopting, implementing, and maintaining the Compliance Program;
5. Assisting Evergreen Health in establishing methods to improve its efficiency, quality of services, and reducing Evergreen Health's vulnerability to fraud, waste, and abuse;
6. Investigating and independently acting on matters related to the Compliance Program, including designating and coordinating internal investigations and documenting, reporting, coordinating, and pursuing any resulting corrective action with all internal departments, contractors, and the State; and

7. Ensuring that all Affected Individuals who directly or indirectly provide, authorize, order, or refer an individual for a service for which Evergreen Health receives payment from Medicare and/or Medicaid are screened monthly to ensure that they have not been excluded from participating in a federal and/or state funded health care program.

Evergreen Health shall ensure that the CCO is allocated sufficient staff and resources to perform satisfactorily their responsibilities for the day-to-day operation of the Compliance Program based on Evergreen Health's risk areas and organizational experience. Evergreen Health shall also ensure that the CCO and appropriate compliance personnel have access to all records, documents, information, facilities, and Affected Individuals that are relevant to carrying out their responsibilities.

Compliance Committee. To further Evergreen Health's commitment to compliance with all Legal Responsibilities, a Compliance Committee shall be formed to oversee and monitor the operation of the Compliance Program. The Compliance Committee shall:

1. Be comprised of the Compliance Officer, the Chair of the EHS, Inc. Board, the President & CEO, the Chief Information Officer, the Chief Financial Officer, the Chief Medical Officer, the Assistant Vice President of Grants, board members to be selected by the Chair, and such other individuals selected by the Chair who have experience and knowledge to assist the Committee in fulfilling its duties. The CCO shall chair the committee. Members of the committee are expected to attend regularly and participate in meetings and to keep all information discussed at such meetings confidential. A majority of the committee will constitute a quorum, and a majority of those in attendance at a meeting is necessary to approve or adopt an action by the committee. The General Counsel may attend meetings in a non-voting, ex officio capacity;
2. Oversee the implementation of the Plan in a way that enables Evergreen Health to maintain the highest standards of ethical practice and compliance with applicable laws;
3. Meet at least quarterly, but may meet more frequently, to discuss the Compliance Program, compliance investigations and compliance-related employee corrective actions, reports and analysis of internal and external monitoring procedures, recently identified risk areas, and proposals to amend the Compliance Plan, Compliance Code of Conduct, or any other compliance policy or procedure;
4. Have specific authority to review the billings and billing practices of all Affected Individuals;

5. Upon recommendation by the CCO, the committee may take action regarding billing adjustments and compliance corrective action. The committee may accept, reject, or modify the recommendations and/or request further investigation. The committee may, as it deems necessary, consult with the General Counsel or with outside legal counsel, as it deems necessary, in making its decisions;
6. Make recommendations to the Board, in accordance with Evergreen Health policies and procedures, to ensure that adequate resources are available to the Compliance Officer to effectuate their duties;
7. Form subcommittees to address specified issues;
8. Periodically propose new or amended Compliance Plans, Compliance Codes of Conduct, and/or any other compliance policy or procedure to the EHS, Inc. Board; and
9. Adopt a Corporate Compliance Committee Charter.

Board of Trustees. In addition to receiving reports from the CCO at least annually, the Board of Trustees may direct the CCO to report to a Committee of the Board on the operations of the Compliance Program at such frequency as the Board may determine.

III. COMPLIANCE PROGRAM TRAINING AND EDUCATION

To implement the Compliance Program successfully, the Compliance Officer, in cooperation with appropriate departments of the organization, will design effective educational and training programs for all Affected Individuals. The CCO shall ensure that a Compliance Training Plan is prepared and reviewed annually thereafter by the Corporate Compliance Committee. The education and training shall:

1. Be provided to all employees (including but not limited to the CEO, senior administrators, managers, and supervisors) during new hire orientation and at least annually thereafter;
2. Be provided to all other Affected Individuals (including but not limited to members of the Board of Trustees and contractors) within the first 60 days of the Affected Individual's affiliation with Evergreen Health and at least annually thereafter;
3. Be given to existing employees whose job duties are affected by a material change in the Compliance Plan within 60 days of the change;
4. Be individualized, the extent practicable, to the Affected Individual's responsibilities to Evergreen Health;
5. Include materials identifying the CCO;
6. Include expectations related to acting in ways that support integrity in operations,

- written policies and procedures that describe compliance expectations, and written policies and procedures that implement the Compliance Program's operation;
7. Include information on billing and coding risk areas for employees and independent contractors who are involved in the submission of claims for reimbursement;
 8. Include information about the laws regarding preventing fraud, waste, and abuse, how to report compliance issues, and the protections afforded to employees who report compliance issues based on a reasonable belief and otherwise good faith;
 9. Include development and distribution of a regularly updated Employee Handbook that reflects current applicable laws, regulations, state and federal health care program requirements, and areas of risk;
 10. Emphasize that it is a violation of the Compliance Plan for Affected Individuals not to report an instance of non-compliance or improper or unethical conduct internally;
 11. Make the Compliance Plan accessible to all Affected Individuals in whatever format is deemed appropriate.
 12. Inform Affected Individuals that failure to comply with the Compliance Plan may result in corrective action up to and including termination of the relationship with Evergreen Health;
 13. Provide for retention of attendance sheets, all training materials, and handouts for at least 7 years from the training date;
 14. Allow for questions from the trainees with appropriate answers based upon the Compliance Program;
 15. Explain how the compliance function interacts with management and the Board;
 16. Include information about the system for identifying risk areas, the system for self-evaluation of the risk areas (including internal and external audits, as appropriate), and information about the system for responding to compliance issues.

IV. LINES OF COMMUNICATION

The CCO shall create and implement a reporting system for all Affected Individuals to report non-compliance or misconduct without fear of retribution including, but not limited to, maintaining a system of communication whereby anyone may report non-compliance and misconduct anonymously. The CCO shall also ensure that the reporting system is adequately publicized and included in training and educational materials.

All Affected Individuals have an obligation to report a violation of this Plan, the Compliance Code of Conduct, and/or any other compliance policy or procedure. Failure to report a violation may result in corrective action, up to and including termination of their relationship with Evergreen Health. If Affected Individuals have a question about particular acts or conduct, they should contact their immediate supervisor, the CCO, or report the potential violation via a Healthicity incident report, through the general compliance email evergreencompliance@evergrenhs.org, or anonymously using the Corporate Compliance

Helpline. It is Evergreen Health's policy to investigate all reports of suspected illegal activity or violations. All Affected Individuals must cooperate with these internal investigations and must not prevent, hinder, or delay discovery of misconduct. By way of example only, the following are some of the most common violations in the healthcare profession that must be reported:

- a) A lease, purchase agreement, or order for goods or services for any amount other than fair market value;
- b) A claim billed for an amount in excess of permitted rates;
- c) A claim billed for services that are not medically necessary or otherwise authorized;
- d) A claim billed for services that do not meet statutory, regulatory, or contractual requirements;
- e) A service that is provided by unqualified Personnel;
- f) A service that is provided by providers excluded or suspended from any government or third-party payer program;
- g) Misleading or altered documentation used to support billing; and
- h) An inappropriate or unauthorized release of confidential information

Evergreen Health will maintain the confidentiality of these reports to the extent allowed by law. In addition to reporting to Evergreen Health, Affected Individuals may also report any misconduct or potential misconduct to a federal, state, and/or local governmental entity.

V. ENFORCEMENT AND CORRECTIVE ACTION STANDARDS

The CCO, Human Resources, General Counsel and others as appropriate shall develop and implement corrective action policies to encourage good faith participation in the Compliance Program. Affected Individuals who engage in fraud, waste, abuse, or any other illegal, improper, or unethical conduct will be subject to disciplinary action in accordance with Evergreen Health's corrective action policies, including but not limited to termination of their relationship with Evergreen Health (e.g. termination of employment, removal from board, termination of contract). The CCO, in consultation with Human Resources, General Counsel, and outside counsel (if necessary), will ensure that corrective measures in place for verified instances of non-compliance, improper conduct, or unethical conduct are applied consistently and in a manner that is appropriate considering the nature and extent of the non-compliant or improper conduct. The CCO will provide the Compliance Committee a report for each compliance investigation. Corrective action or remediation for any violation may include, but is not limited to, the following:

- a) Additional education;
- b) Employee discipline, up to and including termination of employment;

- c) Corrective billing action, including claim retraction, withdrawal or refund;
- d) Development of new policies and procedures;
- e) Revisions to Compliance Plan and implementing procedures;
- f) Implementation of additional monitoring and auditing; and/or
- g) Reporting to outside agencies upon consultation with the General Counsel, or with outside legal counsel.

VI. AUDITING AND MONITORING/RISK IDENTIFICATION

Evergreen Health desires to identify compliance issues before they become legal problems. To that end, the CCO shall implement regular internal audits, reviews, and other measures to identify areas of risk, instances of noncompliance, and overall effectiveness of the Compliance Program. The CCO may also request a third-party, external audit for the same purposes. The CCO shall review and track all internal compliance audits and reviews, internal compliance audit tools, and external compliance audits and shall report the findings of audits and reviews to the Compliance Committee.

In addition, the Compliance Officer and the Compliance Committee shall annually identify potential risk areas by examining (i) relevant initiatives of any applicable state, local, or federal governmental enforcement and oversight agency; (ii) risk areas identified by Evergreen Health's own internal compliance audits; and (iii) common audit findings or initiatives of relevant governing and accrediting government agencies. From the risk assessments, the Compliance Officer will develop an annual work plan for conducting audits and implementing other preventative measures.

VII. DETECTION, RESOLUTION, AND RESPONSE

The CCO shall develop and implement an Investigation and Corrective Action policy for promptly responding to any actual or potential violation of this Plan, the Compliance Code of Conduct, Evergreen Health policy, and/or any Legal Responsibility. The purpose of the policy is to investigate and correct compliance issues as they are raised, correcting such issues to reduce the potential for recurrence, and ensuring ongoing compliance with all Legal Responsibilities. The policy will include, but will not be limited to, the manner in which investigations are conducted, communication of findings, and implementation of follow-up reviews.

VIII. WHISTLEBLOWER POLICY

The CCO shall develop and implement a Whistleblower Policy that shall prohibit intimidation and retaliation for good faith reporting of any actual or potential violation of this Plan, the

Compliance Code of Conduct, Evergreen Health policy, and/or any Legal Responsibility. The Compliance Officer shall ensure that the Whistleblower Policy is available to staff in Healthcity, readily available to all Affected Individuals, and regularly mentioned in compliance communications.