

WEBER HUMAN SERVICES  
HEALTH CARE COMPLIANCE PLAN

I. MISSION STATEMENT

Weber Human Services (WHS) is committed to conducting themselves in accordance with applicable business and community ethical standards and federal, state, and local laws, rules, and regulations. WHS recognizes that both deliberate and unintentional misconduct in the health care industry can undermine the efficient functioning of our health care system to the detriment of both our clients and all tax payers. Each of us at WHS has the responsibility to be knowledgeable about how these laws, rules, and regulations affect our jobs, and to perform our work and job-related responsibilities in a manner that is consistent with law, WHS policies, and WHS ethical standards.

By following our own compliance policies and conducting our business with integrity and mutual respect, we not only help to ensure that we comply with the law, but we also better serve our clients, our co-workers, and ourselves.

II. DEFINITIONS

These terms have the following meaning throughout this Health Care Compliance Plan (“Compliance Plan”):

1. “Colleagues” include all WHS employees, volunteers, students and others rendering paid or unpaid services to WHS.
2. “Federal health care programs” as defined at 42 U.S.C. § 1320a 7b(f), include any plan or program that provides health benefits to any individual, whether directly, through insurance, or otherwise, which is funded directly, in whole or in part, by the United States Government or state health care program, including, but not limited to, Medicare, Medicaid, TRICARE/CHAMPUS, VA, Federal Bureau of Prisons, and Indian Health Services, but excluding the Federal Employees Health Benefit Program.
3. “Health care benefit program” means any public or private plan or contract for the provision of any medical benefit, item, or service to any individual.
4. “WHS Agents” include all persons and entities that have contracted with WHS to provide health care related services, equipment or other goods or services.
5. “Should know” as defined under 42 U.S.C. § 1320a 7a(i)(7), in relation to prohibited activity, means that a person, with respect to information, acts with reckless disregard or deliberate ignorance of the truth or falsity of the information.
6. “Upcoding” refers to utilizing a code to bill for a higher level of service or procedure and causing an increase in the payment rate, when the medical record reflects that a lower level of service or procedure was actually provided to the patient.

III. COMPLIANCE PROGRAM

WHS seeks to develop a program that will promote full compliance with all legal duties applicable to WHS Colleagues, foster and assure ethical conduct, and provide guidance to WHS Colleagues for their conduct (“Compliance Program”), and this Health Care Compliance Plan (“Compliance Plan”) is a fundamental component of the Compliance Program. The Compliance

Program is also required as a condition of WHS’s participation in federal health care programs. The Compliance Program is based on the following fundamental components:

- Compliance Plan – This Compliance Plan contains general procedures and standards of conduct for all WHS Colleagues to follow when conducting WHS business. This Compliance Plan has been developed in accordance with applicable law and with guidance from state and federal authorities when available, including the Federal Sentencing Guidelines. Through the enforcement of the Compliance Plan, WHS seeks to prevent accidental and intentional noncompliance with applicable laws, to detect such noncompliance if it occurs, to discipline those involved in noncompliant behavior, to remedy the effects of noncompliance, and to prevent repeat noncompliance.
- Compliance Policies – While the Compliance Plan provides the general framework of the Compliance Program, the regulatory landscape, and our compliance obligations, the individual compliance policies (“Compliance Policies”) provide more specific guidance and set forth procedural rules regarding what WHS Colleagues should and should not do. For example, the Conflict of Interest Policy specifies when, and to whom, WHS Colleagues must disclose “Conflicts of Interest” (as defined in the Conflict of Interest Policy). Please refer to Appendix A for a list of the Compliance Policies that are part of the Compliance Program.
- Code of Conduct – The Compliance Plan and Compliance Policies are complemented by WHS’s Code of Conduct. The Code of Conduct provides specific, basic guidance for WHS Colleagues as they conduct their daily activities at WHS. The Code of Conduct stresses integrity, trustworthiness, respect, and stewardship. Please refer to Appendix B for WHS’s Code of Conduct.

#### IV. STRUCTURE OF THE COMPLIANCE PROGRAM

Compliance starts at the highest levels of WHS and, through the organizational structure described below, is embedded in all aspects of WHS’s business and activities. While each of us plays a significant role in maintaining compliance at WHS, the committees and individuals described below, through their specific identified compliance responsibilities, lead the compliance effort and form the foundation of our Compliance Program.

##### A. General Structure

1. Board of Directors – The WHS Board of Directors oversees WHS’s compliance with legal and regulatory requirements. The Board of Directors meets at least two (2) times per year with WHS management in order to ensure that the Compliance Program is achieving its goals and meeting its mission. The Board of Directors has the highest level of responsibility for the oversight of the Compliance Program.
2. Corporate Compliance Committee – WHS’ Executive Leadership Team serves as the compliance oversight group and provides guidance, supervision, and coordination for compliance efforts at WHS. Further information on the composition, and compliance duties and responsibilities of the Executive Leadership Team is outlined in Section IV.B.
3. Corporate Compliance Officer – WHS’s Corporate Compliance Officer has primary responsibility for ensuring that WHS maintains a successful Compliance Program. In particular, the Corporate Compliance Officer oversees the implementation of this Compliance Plan and the Compliance Policies, oversees the conduct of effective training,

oversees monitoring and auditing, and helps to resolve compliance issues if and when they arise. The Corporate Compliance Officer also serves as a bridge between the different groups and individuals with compliance leadership responsibilities. Further information on the duties and responsibilities of the Corporate Compliance Officer is outlined in Section IV.C.

4. Compliance Staff – The Corporate Compliance Officer is supported by a team of compliance staff, including the following individuals:
    - i. HIPAA Privacy and Security Officers – The HIPAA Privacy and Security Officers ensures that WHS maintains compliance with laws, rules, and regulations designed to protect the privacy of our clients by overseeing the development and implementation of WHS’s privacy principles, policies, and procedures and by overseeing the investigation of any suspected breach.
- B. Executive Leadership Team
1. Staff. The staff of the Executive Leadership Team includes, but is not limited to:
    - i. Chief Executive Officer;
    - ii. Corporate Compliance Officer;
    - iii. Chief Financial Officer;
    - iv. Clinical Director;
    - v. Director of Community Services; and
    - vi. Director of Human Resources.
    - vii. Legal Counsel (ad hoc member).
  2. Meetings. The Executive Leadership Team meets weekly.
  3. Functions. The Executive Leadership Team carries out the following compliance functions:
    - i. Analyze WHS’s industry environment, the legal requirements with which it must comply, and specific risk areas;
    - ii. Assess existing policies and procedures that address these areas for possible incorporation into the Compliance Program;
    - iii. Work with appropriate WHS departments to develop protocols and policies and procedures to promote compliance;
    - iv. Recommend and monitor, in conjunction with the relevant departments, the development of internal systems and controls to carry out WHS’s protocols and policies and procedures as part of its daily operations;
    - v. Determine the appropriate strategy/approach to promote compliance and detect any potential violations;
    - vi. Develop a system to solicit, evaluate and respond to complaints and problems; and
    - vii. Serve as WHS’s conflict of interest committee, reporting to the Board of Directors, as set forth in the Conflict of Interest Policy.
- C. Corporate Compliance Officer: The duties and/or position of the Corporate Compliance Officer will be assigned to a member of senior management with sufficient authority to fulfill the requirements of the position and with direct access to the Board of Directors.
1. Duties of the Corporate Compliance Officer.

- i. The Corporate Compliance Officer assumes the managerial and administrative tasks involved in establishing, monitoring, and updating this Compliance Plan. The Corporate Compliance Officer carries out the following functions:
  - a. Supervise the implementation of this Compliance Plan;
  - b. Notify WHS Colleagues, and oversee the training and education of all WHS Colleagues involved in the clinical and billing/coding areas, about applicable compliance standards;
  - c. Supervise and evaluate monitoring and auditing procedures;
  - d. Implement and oversee a Compliance Message Line, as discussed in Section VII hereof;
  - e. Investigate suspected intentional and accidental misconduct;
  - f. Establish and maintain open lines of communication with programs and departments, including the billing department, and WHS Colleagues to ensure the development, and implementation of effective and efficient compliance policies and procedures;
  - g. Compile existing policies and procedures, coordinate these policies and procedures, and develop new policies and procedures (which will be standardized, except to the extent that specific departmental needs require customized policies and procedures);
  - h. Work with WHS's financial management in mediating internal compliance review and monitoring activities;
  - i. Periodically recommend updates and modifications to the Compliance Plan; and
  - j. Prepare semi-annual compliance reports to WHS's Board of Directors describing the general compliance efforts undertaken during the preceding 6 months, identifying any changes necessary to improve the compliance program.
  - k. In the absence of the Executive Director, the Corporate Compliance Officer chairs the Corporate Compliance Committee meetings.
2. All questions and concerns regarding compliance with the standards set forth in this Compliance Plan must be directed to or brought to the attention of the Corporate Compliance Officer. All WHS Colleagues must fully cooperate with and assist the Corporate Compliance Officer as required in the exercise of his or her duties. If a WHS Colleague is uncertain whether specified conduct is prohibited, the WHS Colleague should follow the Reporting Process or contact the Corporate Compliance Officer for guidance prior to engaging in such conduct.

## V. LEGAL STANDARDS

WHS and WHS Colleagues must comply with a broad range of laws, regulations, and requirements, including both general laws, regulations, and requirements and laws, regulations, and requirements that apply specifically to WHS's health care operations. The general laws, regulations, and requirements with which WHS and WHS Colleagues must comply include, for example, wire and mail

fraud laws, laws regarding obstruction of criminal investigations, conspiracy laws, and various tax laws, environmental laws, and labor and employment laws.

As a licensed behavioral healthcare provider, WHS must also comply with numerous laws, regulations, and requirements that apply specifically to WHS's health care operations, including (i) fraud and abuse laws; (ii) false statement and false claims laws; (iii) personal information privacy and security laws; (iv) Medicare and Medicaid laws and regulations; (v) the laws and regulations of the medical assistance and benefit programs administered by the Utah Department of Health; and (vi) various other laws, regulations, and requirements.

Through its Compliance Program, WHS devotes substantial resources to ensure that WHS and WHS Colleagues comply with these health care laws, regulations, and requirements. In particular, key areas of focus for the Compliance Program are the fraud and abuse laws, false statement and false claims laws, and personal information privacy and security laws. To provide a better understanding of the Compliance Program standards and procedures, these key areas of focus are described in more detail below in this Section V.

In addition to legal requirements that directly apply to WHS, WHS does business with other entities and these other entities are subject to their own legal requirements which, while not directly applicable to WHS, create a general legal framework within which WHS operates.

WHS Colleagues who violate the laws, regulations, and requirements described in this Section V not only risk individual criminal prosecution and penalties, civil actions for damages and penalties and administrative exclusion, but also subject WHS to the same risks and penalties. WHS Colleagues who violate these laws, regulations, and requirements may be subject to disciplinary action up to and including immediate termination of their employment or affiliation with WHS.

#### A. Fraud and Abuse Laws

1. Civil and Criminal False Claims (42 U.S.C. § 1320a-7b). WHS and WHS Colleagues shall not knowingly and willfully make or cause to be made any false statement or representation of material fact in any claim or application for benefits under any federal health care program or health care benefit program. In addition, WHS and WHS Colleagues shall not, with knowledge and fraudulent intent, retain federal health care program or health care benefit program funds that have not been properly paid. Examples of prohibited conduct include, but are not limited to:
  - i. misrepresenting services that were rendered; falsely certifying that services were medically necessary;
  - ii. upcoding; billing for services not actually rendered;
  - iii. making false statements to governmental agencies about WHS's compliance with any state or federal rules;
  - iv. making false statements concerning the condition or operation of WHS's programs for which licensure/certification is required;
  - v. billing federal health care programs rates in excess of applicable federal health care program established rates;
  - vi. and failing to refund overpayments made by a federal health care program.
2. Anti Kickback Laws (42 U.S.C. § 1320a 7b(b)). WHS and WHS Colleagues shall not knowingly and willfully solicit, offer to pay, pay, or receive, any remuneration, directly or indirectly, overtly or covertly, in cash or in kind, in return for the items

listed below. Remuneration may include not only kickback payments and bribes, but also rebates, refunds, educational grants and other benefits to consumers. Certain legally permitted practices, such as group purchasing agreements and price reductions to health plans, among others, are excluded from this prohibition.

- i. Referring an individual to a person for the furnishing, or arranging for the furnishing, of any item or service for which payment may be made, in whole or in part, under any federal health care program; or
  - ii. Purchasing, leasing, ordering, or arranging for, or recommending the purchasing, leasing, or ordering of any good, facility, service or item for which payment may be made in whole or in part, under any federal health care program.
3. Civil Monetary Penalties Act (42 U.S.C. § 1320a 7a). WHS and WHS Colleagues shall not knowingly present a claim to any federal health care program or health care benefit program for an item or service the person knows or should have known, was not provided, was fraudulent, or was not medically necessary. No claim for an item or service shall be submitted that is based on a code that the person knows or should know will result in greater payment than the code the person knows or should know is applicable to the item or service actually provided. WHS and WHS Colleagues shall not offer to transfer, or transfer, any remuneration to a beneficiary under a federal or state health care program, that the person knows or should know is likely to influence the beneficiary to order or receive any item or service from a particular provider, practitioner, or supplier, for which payment may be made, in whole or in part, under a federal health care program. Remuneration includes the waiver of coinsurance and deductible amounts except as otherwise permitted, and transfers of items or services for free or for less than fair market value.
4. Ethics in Patient Referrals Act (42 U.S.C. § 1395nn) (“Stark”). Generally, Stark prohibits physicians who have an ownership or compensation relationship with an entity that provides “designated health services” from referring a patient in need of those services for which payment may be made under Medicare or Medicaid to such entities unless that ownership or compensation relationship is specifically permitted under the Stark safe harbors. Designated health services include clinical laboratory services, physical therapy services, occupational therapy services, radiology services, radiation therapy services and supplies, durable medical equipment and supplies, parenteral and enteral nutrients, equipment and supplies, prosthetics, orthotics, and prosthetic devices and supplies, home health services, outpatient prescription drugs, inpatient and outpatient hospital services, and outpatient speech/–language pathology services. WHS makes every effort to ensure that its referral relationships meet the Stark safe harbors.
5. Health Care Fraud (18 U.S.C. § 1347). WHS and WHS Colleagues shall not knowingly or willfully execute, or attempt to execute, a scheme or artifice to:
  - i. defraud any health care benefit program; or
  - ii. obtain, by means of false or fraudulent pretense, representation, or promise, any of the money or property owned by or under the custody

or control of any health care benefit program, in connection with the delivery of, or payment for, health care benefits, items, or services.

B. False Statement and False Claims Laws

1. Criminal False Statements Related to Health Care Matters (18 U.S.C. § 1035). WHS and WHS Colleagues shall not knowingly and willfully make or use any false, fictitious, or fraudulent statements, representations, writings or documents, regarding a material fact in connection with the delivery of, or payment for, health care benefits, items or services. WHS and WHS Colleagues shall not knowingly and willfully falsify, conceal or cover up a material fact by any trick, scheme or device.
2. Civil False Claims Act (31 U.S.C. § 3729(a) and UCA 26-20 (Medicaid)). The False Claims Act imposes liability for knowingly presenting, or causing to be presented, a false or fraudulent claim for payment from the federal government. No specific intent to defraud is necessary; rather knowing means actual knowledge, reckless disregard for, or deliberate ignorance of the truth or falsity of the information. False Claims Act liability will arise if any identified overpayment is not repaid within 60 days. Also under the False Claims Act, via a *qui tam* action, individuals can bring suit to recover damages sustain by the government and a percentage of which may be awarded to the individual. Examples of false or fraudulent claims include, but are not limited to, double billing, upcoding, unbundling, submitting or processing claims for items or services not provided, submitting or processing claims for items or services not medically necessary, and billing for non-covered services. WHS and WHS Colleagues shall not:
  - i. Knowingly file a false or fraudulent claim for payment to a governmental agency or health care benefit program;
  - ii. Knowingly use a false record or statement to obtain payment on a false or fraudulent claim from a governmental agency or health care benefit program; or
  - iii. Conspire to defraud a governmental agency or health care benefit program by attempting to have a false or fraudulent claim paid.
  - iv. Conceal or fail to disclose an event affecting a person's initial or continued right to receive a medical benefit with the intent to obtain a medical benefit to which the person is not entitled (recipient fraud).
3. Criminal False Claims Act (18 U.S.C. §§ 286, 287). WHS and WHS Colleagues shall not knowingly make any false, fraudulent or fictitious claim against a governmental agency or health care benefit program. Conspiring to defraud a governmental agency or health care benefit program is also prohibited.

C. Personal Information Privacy and Security Laws

1. Health Insurance Portability and Accountability Act ("HIPAA") (42 U.S.C. § 1320d). HIPAA imposes standards for protecting the privacy and security of individuals' health information (as defined under the HIPAA regulations and called "protected health information" or "PHI"). WHS has an obligation to maintain the privacy and security of PHI, including adhering to rules governing the permitted uses and

disclosures of PHI, such as the requirement that the information disclosed is limited to the “minimum necessary” to accomplish the intended purpose.

2. Health Information Technology for Economic and Clinical Health Act (“HITECH”). HITECH amended HIPAA by, among other ways, imposing new minimum necessary requirements for payment and health care operations purposes. HITECH prohibits the selling of PHI without patient authorization, except to charge clients for copies of their PHI and to recoup the costs of preparing and transmitting PHI for research purposes. HITECH also created new notification obligations when a breach of “unsecured PHI” occurs.
  3. Red Flags Rule. The Red Flags Rule requires WHS to adopt programs to identify, detect, and mitigate identity theft in connection with identified “covered accounts.” WHS must establish identity theft “red flags,” and Colleagues must follow designated procedures in the event they detect a red flag.
- D. Contracting and Cost Accounting Laws
1. Responsibilities for managing Federal grants (OMB Circular A-133). WHS and WHS Colleagues shall fully comply with all requirements related to responsibilities contained in said regulations.
  2. Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87). WHS and WHS Colleagues shall fully comply with all requirements related to responsibilities contained in said regulations.
- E. Utah Public Officers’ and Employees’ Ethics Act (UCA 67-16-1). This act sets forth standards of conduct for WHS Colleagues to prohibit actual or potential conflicts of interest between public duties and private interests.
- F. Utah Department of Human Services Provider Code of Conduct. The purpose of this contractual requirement is to protect the clients of the Department of Human Services, to establish a consistent standard of conduct for the providers who serve those clients, and to promote conduct that reflects respect for clients and others.

## VI. COMPLIANCE STANDARDS AND PROCEDURES

This Section VI sets forth the Compliance Program’s key standards and procedures. These key standards and procedures are derived from the general and health care specific laws, regulations, and requirements discussed in Section V, and WHS has implemented these key standards and procedures to ensure that WHS and WHS Colleagues comply with the laws, regulations, and requirements discussed in Section V.

WHS’s Code of Conduct (Appendix B) and policies and procedures (collectively, “Governance Documents”) are the foundation upon which the organization functions and are the standards of the organization and its Colleagues.

WHS Colleagues are responsible for understanding WHS’s Governance Documents that govern their legal and ethical conduct at WHS. Colleagues are expected to apply those principles in their daily work life at WHS. The commitment of each individual to building a positive work environment will determine WHS’s ability to maintain the type of culture that supports high quality patient care, patient satisfaction, the achievement of WHS’s overall goals, and that supports a fulfilling professional life for all WHS Colleagues.



WHS has specific policies and procedures that support a positive work environment and comply with legal requirements. Violations of WHS policies are serious situations that will be investigated by WHS and resolved to the satisfaction of the law and to the best of WHS's ability with the goal of maintaining its Guiding Principles.

A. Ethical Conduct:

- WHS expects that all WHS Colleagues will carry out client care, and will conduct WHS business, with fairness, honesty and integrity, which means that each individual's behavior is characterized by truthfulness, the absence of deception or fraud, and respect for the laws applicable to WHS's business and industry. Even in cases where interpretation of the law could be ambiguous, permissive or lenient, WHS and WHS Colleagues will always choose the course of honesty and integrity.
- In WHS's fast paced environment, it is important that results are achieved. Just as important, however, is how those results are achieved, whether in the area of client care, documentation, billing, budget proposals, or any other aspect of our business. WHS is committed to the right way – the ethical way – of conducting our business.
- WHS is committed to providing high quality client care with the intent to improve the quality of life for those served. WHS prohibits the abuse, neglect, maltreatment or exploitation of clients by any WHS Colleagues.

B. Conflicts of Interest

- In any organization, the potential for conflicts of interest exists for decision makers at all levels. WHS's Conflict of Interest Policy provides that all WHS Colleagues shall disclose any actual or potential "Conflicts of Interest" (as defined in the Conflict of Interest Policy) so that appropriate action can be taken to ensure that the Conflict of Interest does not affect, or appear to affect, client safety or quality of care, treatment, research, or payment for services or unduly influence, or appear to influence, important WHS decisions. Please see the Conflict of Interest Policy for more information on WHS's disclosure requirements for Conflicts of Interest.

C. Personal Gifts

- In order to comply with applicable laws and to avoid the appearance or occasion of Conflicts of Interest, the Policy Governing Solicitation and Acceptance of Gifts, Grants, Contributions and Donations ("Gift Policy") prohibits WHS Colleagues from accepting "personal gifts" (e.g., entertainment and recreational items, complimentary items, food and refreshments, and other payments) from "vendors." As described further in the Gift Policy, gifts from clients may be accepted only if the gifts are of nominal value (i.e., less than a \$25 value) and are not cash or cash equivalents. For example, WHS Colleagues may not accept gift cards from clients, regardless of value. Please see the Gift Policy for more information on accepting personal gifts. In no case should WHS Colleagues offer to give any gift or any consideration of value that may appear to be intended to influence the objective judgment of anyone outside of WHS.

D. Consulting Services

- WHS Colleagues may provide professional services to outside entities or individuals and receive compensation for these professional services. These professional services may include giving talks or lectures or serving as an expert witness in a legal matter that is in

no way related to WHS. When providing these professional services, WHS Colleagues must comply with the requirements of the Consulting Policy.

#### E. Confidential Information

- All WHS Colleagues must safeguard WHS’s confidential information. To safeguard means (i) to refuse improper access to the confidential information of the organization to anyone outside the organization; (ii) to refuse to share confidential information with others inside WHS who do not have a specific “need to know” in order to do their jobs; and (iii) to exercise care in all conversations about confidential information that may be overheard by people inside or outside WHS. “Confidential information” includes medical, and personal information concerning the medical, personal, or business operations and affairs of WHS, its clients and employees, and any other information that is not generally disclosed to the public.
  - i. Patient Information: WHS’s HIPAA policies and procedures outline the expectations of all WHS Colleagues related to the protection of the confidentiality, security and integrity of all WHS client information. Many WHS Colleagues can and do access client information as part of their job responsibilities. However, it is unethical and illegal for WHS Colleagues to reveal personal information, including but not limited to, names, addresses, ages, birth dates, medical information or appointment schedule and history, about any patient, including co-workers, friends or relatives who become clients. It is unethical and illegal to access or release such information unless required by the individual’s job responsibilities or with appropriate authorization. WHS firmly supports the rights of its clients to confidentiality. WHS’s policies and procedures provide the framework by which the information collected about its clients during and after their encounters at WHS is kept secure and confidential. WHS patient records must be kept confidential in accordance with WHS policies and all applicable laws and regulations.
  - ii. Release of Information to the News Media: WHS Colleagues are not authorized to communicate with the news media unless it is designated as a part of their job responsibility or unless they are requested to do so by the Executive Director. Requests from the news media for patient information or any other type of information must be referred to the Executive Director

#### F. Documentation and Billing

- Documentation: All services rendered must have substantiating medical documentation. If the appropriate documentation is not provided, the service is not considered rendered.
  - i. Medical records may not be erased or altered. Medical records may be amended to correct an error or to complete documentation, but only in accordance with established medical records procedures.
  - ii. Clinical, administrative or clerical Colleagues involved in the preparation and/or submission of charge or billing data must be fully aware of all applicable coding and documentation practices, consistent with the requirements of their particular job. WHS Colleagues who suspect that inaccurate billing or documentation is

occurring should immediately follow the reporting process (“Reporting Process”) outlined in Section VII or contact the Corporate Compliance Officer.

- Billing and Claims: WHS bills only for medically necessary services actually rendered. Services rendered must be thoroughly documented and appropriately coded; billing must comply with the requirements of state and federal laws and guidelines and conform to all payor contracts and agreements.
  - Records: Federal law requires WHS to assure that its books and records are accurate. It is against WHS policy for any person knowingly to cause WHS books and records to describe the true nature of a business or clinical transaction inaccurately. The following activities also are unethical and against WHS policy:
    - i. Making records appear as though payments were made to one person when they were made to another;
    - ii. Submitting expense accounts that do not accurately reflect expenses;
    - iii. Creating any other records that do not accurately reflect the true nature of the transaction;
    - iv. Making false entries in WHS books and records, or in any public record, for any reason;
    - v. Altering in any way permanent entries in WHS records; or
    - vi. Knowing that others are falsifying books and records and not reporting it.
  - Payments/Receipts: WHS Colleagues may not receive or make any payments on behalf of WHS without fully understanding their purpose. The purpose must be the same as described in the documents supporting the transaction.
  - Records Retention: Billing data must be retained for periods provided by law and by approved WHS policies. WHS Colleagues may not destroy or dispose of WHS records or files without permission. Laws and regulations provide time requirements for records retention, particularly when the records involve tax, personnel, health and safety, environmental, contract and corporate issues. It is also important to keep all records that are or may be involved in any government investigation, audits or legal action. Destroying such records before the matter is closed, or destroying records so that they may not be used in legal proceedings, is illegal.
- G. Use of WHS Funds/Assets: WHS assets are the sole property of WHS for the benefit of its clients and the organization. WHS assets may not be used by WHS Colleagues or other WHS representatives for personal gain. It is important to realize that assets include much more than equipment, inventory, funds and office supplies. WHS assets also include:
- Medical records;
  - Educational materials;
  - Research activities, data and results;
  - Business strategies and plans;
  - Financial data;
  - Intellectual property rights; and
  - The WHS name and other information about WHS activities.
- H. Dealing With Suppliers/Referring Providers: WHS Colleagues who work with businesses or providers that supply WHS with referrals, products or services, may face situations that test their

integrity. Because relationships with suppliers and referring providers can pose a variety of ethical or even legal problems, the following additional guidelines may help explain the boundaries of ethical conduct.

- Kickbacks and Rebates – These perquisites can take many forms and are not limited to cash payments or credits. Any time a WHS Colleague or a member of his or her family is offered something of value as a result of WHS’s purchasing any product or service or as a result of WHS’s consideration of such purchase, the WHS Colleague should question both the ethics and legality of the offer. In general, if a WHS Colleague stands to gain personally from a WHS business transaction, that transaction is prohibited, and in many cases, may be illegal.
  - Reciprocity – In some instances, WHS may purchase goods and services from a supplier who also buys goods and services from WHS. Any form of pressure for reciprocal business from a supplier is not ethical and may be illegal. WHS Colleagues should never ask a supplier to buy services from WHS in return for the opportunity to do business with WHS.
  - Gifts or Gratuities – WHS Colleagues are generally prohibited from accepting gifts from organizations that do business or may want to do business with WHS.
  - Entertainment by Businesses – WHS Colleagues may not accept entertainment from organizations that do business or may want to do business with WHS. Accepting such entertainment is prohibited regardless of the expense of the entertainment or whether the entertainment helps to strengthen a business relationship.
  - Payments to Agents, Representatives and Consultants – Any agreement with agents, sales representatives or outside consultants must be reasonable in amount, in comparison to the value of the service provided, as well as to trade practices.
  - Payments to Government Employees – It is illegal to offer any government official or employee a payment of money, gifts, services, entertainment or anything else of value.
  - Other Improper Payments – The use of WHS funds or assets for any unlawful or unethical purpose is prohibited. It does not matter if WHS Colleagues make the payment directly, indirectly, or by a third party agent on behalf of WHS. Such payments are prohibited.
- I. Political Contributions and Activities: While WHS encourages all WHS Colleagues to exercise their civic duty through voting or being active in politics, any such activity must be undertaken in the Colleague’s individual capacity and not as a representative of, or otherwise acting on behalf of, WHS. WHS is prohibited from reimbursing individuals for expenses related to political campaigns and contributions. In addition, it is against WHS policy, and may be illegal, for WHS Colleagues to do any of the following:
- Include political contributions on expense reports or any other account that causes WHS to pay the expense;
  - Include the cost of fund raising tickets or dinners for political functions on an expense account even if WHS business is discussed;
  - Use WHS property, facilities or personnel time for any type of political activity;
  - Allow any candidate to use any WHS facility for political campaigning or the solicitation of contributions, or loan any WHS property to someone involved in a political campaign;

- Use WHS's e mail service to communicate personal opinions to elected representatives, government agencies, the media or other external organizations. Personal opinions might be construed as official WHS policy, since the e mail address includes the WHS name and is visible to those receiving the e mail.
  - In order to assure that WHS Colleagues do not feel pressure to make contributions at the request of other WHS Colleagues, no WHS Colleague is to request political contributions from another WHS Colleague.
  - WHS Colleagues should consult WHS Legal Counsel before agreeing to do anything within the political process that could involve WHS at the federal, state or local level, or in any foreign country.
- J. Research Activities: Participation of WHS's Colleagues in research activities stimulates the professional growth of WHS Colleagues and ensures that WHS's clients are provided medical care which appropriately incorporates the latest advances in medical technology. WHS is deeply concerned with safeguarding the rights and welfare of all human beings who participate as subjects in research projects. All research involving clients of WHS must be approved by the Institutional Review Board ("IRB") with the Utah Department of Human Services.
- K. E mail, Voicemail and the Internet: E mail, voicemail and the Internet are available for use by WHS Colleagues primarily for WHS business and in accordance with WHS policies, including WHS's IT Policy. All e mail and voicemail messages or other communications sent internally and externally using WHS computers or communications systems are the property of WHS and are subject to the Utah Government Records Access and Management Act (GRAMA). Therefore, WHS Colleagues should not expect that any message transmitted using these systems is private. E mail, voicemail and Internet messages can be accessed and reviewed by authorized WHS management. WHS's e mail and voicemail systems are to be used to transmit routine business information to assist colleagues in performing their day to day functions. Although WHS recognizes the value of the exchange of information available through timesaving technologies, it is the responsibility of each WHS Colleague to use these tools in a manner consistent with ethical business practices. WHS Colleagues using e mail should be aware that e mail messages are considered documents and as such could be subject to discovery in any litigation involving WHS.
- L. Safety, Health and the Environment: WHS is committed to providing a safe and healthy workplace for WHS Colleagues, clients, and visitors. WHS is also concerned about protecting the environment and minimizing the impact of its operations on the land, air and water. WHS Colleagues have a responsibility to follow safe operating procedures, to safeguard their health as well as that of their co-workers, and to maintain and use pollution control systems. Federal, state and local government agencies have laws and regulations affecting safety, health and environmental protection. WHS's policy is to comply with the laws and regulations of these agencies. All WHS Colleagues are expected to notify immediately the Corporate Compliance Officer, Legal Counsel or Risk Management of any pending or threatened governmental audits or inspections, and to cooperate with such activities. WHS Colleagues are also expected to report to their supervisor or manager any conditions they see as unsafe or hazardous.

## VII. REPORTING PROCESS

Despite best efforts of each of us to comply with the Compliance Plan, Compliance Policies, and applicable laws, inevitably there will be questions about the propriety of a particular behavior or practice. Each of us has a duty to notify WHS of any actual, apparent, or potential compliance violations.

It is important to note that, as further described below, any good-faith report of a suspected compliance violation may be made without fear of retaliation. Reports may be made anonymously, and anyone making such a report is assured that he or she will be treated with appropriate confidentiality. Reports will be shared only on a need-to-know basis.

- A. Reporting Process: WHS Colleagues are expected, and required, to report any suspected violations of this Compliance Plan or the Compliance Policies. The following steps may help individuals determine the best course of action to take in making this report.
- Discuss the situation with a supervisor or manager. If not comfortable discussing concerns with a supervisor or manager, go to the next step.
  - Discuss the situation with a higher level manager. If not comfortable with this step, go to the next step.
  - Discuss the situation with a WHS Director. If not comfortable with this step, go to the next step.
  - Discuss the situation with the Corporate Compliance Officer, or with a member of the Corporate Compliance Committee, Human Resources, or Legal Counsel.
  - Individuals not comfortable using any of these reporting mechanisms may, at any time, call the WHS Compliance Message Line at (801)399-STOP(7867). In order to leave a completely anonymous message that cannot be traced to any specific extension individuals should dial 401 and then the message line number of (801) 399-STOP(7867)
- B. Compliance Message Line: The Compliance Message Line serves as a reporting option for WHS Colleagues with information about suspected misconduct or questions about compliance standards and legal duties. The Corporate Compliance Officer will assign staff to retrieve messages from the Message Line on a daily basis. Staff retrieving the messages will log the messages into the Compliance Message Line Tracking Log. The Corporate Compliance Officer will investigate or direct an appropriate person or persons within WHS to investigate reports of suspected misconduct received through the Message Line. The Corporate Compliance Officer will refer legal issues to Legal Counsel and HR issues to the HR Department. Any WHS Colleague who makes an intentionally false statement or otherwise intentionally misuses the Compliance Message Line may be subject to discipline, up to and including termination of employment or contractual status.
- C. Investigation of Suspected Non Compliance: The Corporate Compliance Officer, in consultation with Legal Counsel, will conduct an investigation of any conduct that may be inconsistent with this Compliance Plan or the Compliance Policies. After review and investigation, the Corporate Compliance Officer in conjunction with Legal Counsel shall recommend appropriate action. WHS Colleagues will cooperate fully with any compliance investigations undertaken by the Corporate Compliance Officer or his/her designees.
- D. Processing of Disclosures and Reports: The Corporate Compliance Officer has established a mechanism for receiving disclosures and reports from WHS Colleagues who have information regarding suspected misconduct, and is responsible for investigating reports of suspected

misconduct and referring such reports raising potential legal issues to Legal Counsel. Records of suspected misconduct and any subsequent investigation will be confidentially retained by the Corporate Compliance Officer for at least five years to the maximum extent possible.

- E. Utah False Claims Reporting: Within 15 business days after the detection of any incidents of potential fraud, waste or abuse by WHS Colleagues or clients, the Compliance Office will submit a report to the Office of Inspector General of Medicaid Services or the Medicaid Fraud and Control Unit in the Attorney General's Office with a copy to the Utah State Division of Medicaid and Health Financing. For incidents of potential Medicaid fraud by clients related to the client's Medicaid Eligibility, the report will be made to the Utah Department of Workforce Services at 1-800-955-2210. The report will include:
- Name and identification number, if applicable;
  - The source of the complaint (if anonymous, indication of such);
  - The type of provider or type of staff position;
  - The nature of the complaint;
  - The approximate dollars involved.
- F. No Retaliation: No WHS Colleague who in good faith reports suspected misconduct or cooperates in the investigation of such reports will be retaliated against by WHS or any WHS Colleague. The Corporate Compliance Officer may review personnel records and information periodically to ensure that those who report suspected misconduct are not subject to retaliation or other improper conduct. In addition, the Corporate Compliance Officer has the authority to keep confidential the names of WHS Colleagues who report information. Federal and state laws contain protections for "whistleblowers" who alert the appropriate governmental authority of a violation of the false claims laws (as described in Section V.B). Under these laws, any person with actual knowledge of an allegedly false claim, including employees, agents, and contractors, may, under certain conditions, become a whistleblower under these statutes and is free to notify the appropriate state or federal governmental authorities if he/she does not believe that WHS is responding appropriately when notified about potential violations. WHS is prohibited from taking adverse or retaliatory action against a whistleblower who in good faith notifies the appropriate governmental authority of an alleged violation. Whistleblowers may also be entitled to relief, including employment reinstatement, back pay, and other compensation arising from retaliatory conduct against him or her. Any WHS Colleague who feels that he or she is being retaliated against, demoted, suspended, threatened, or harassed by WHS for reporting a suspected violation should contact the Corporate Compliance Officer immediately, and any WHS Colleague who commits or condones any form of retaliation will be sanctioned. However, any WHS Colleague who intentionally and maliciously misuses the reporting system to make false allegations against any person will be subject to disciplinary actions.
- G. Self-Reporting: If a WHS Colleague reports a concern regarding his or her own inappropriate or inadequate actions, reporting those concerns does not exempt him or her from the consequences of those actions. The Corporate Compliance Officer does not have the authority to extend unilaterally any protection or immunity from disciplinary action, prosecution or any other sanction to those WHS Colleagues who have engaged in misconduct. However, prompt and forthright disclosure of an error by a WHS Colleague, even if the error constitutes inappropriate

or inadequate performance, will be considered a positive, constructive action by the WHS Colleague.

#### VIII. PREVENTING INDIVIDUALS INVOLVED IN ILLEGAL ACTIVITIES FROM EXERCISING DISCRETIONARY AUTHORITY

The WHS HR Office and all other WHS Colleagues responsible for hiring or otherwise placing others in any paid or unpaid service with WHS, will abide by the requirements of the WHS Credentialing and Recredentialing Policy.

As a matter of principle, no individual who has engaged in illegal or unethical behavior and/or who has been convicted of health care related crimes will be allowed to occupy positions within WHS which involve the exercise of discretionary authority.

Any applicant for an employment position with WHS, and any WHS Agent, will be required to disclose whether the individual or WHS Agent has changed his or her name and, in accordance with applicable law, whether he or she has ever been convicted of a crime, including health care related crimes.

WHS will remove any person who is not willing to comply with this Compliance Plan. WHS will implement procedures to terminate, or terminate its relationship with, WHS Colleagues who are convicted or excluded from participation in federal or state programs, including immediate removal from direct responsibility or involvement in any federally and state funded health care programs. WHS will implement procedures to remove from direct responsibility or involvement in any federally or state funded health care programs any WHS Colleagues with pending criminal charges relating to health care, or proposed exclusion from participation in federally and state funded health care programs.

#### IX. TRAINING AND EDUCATION PROGRAMS

All WHS Colleagues at the Manager level and above (“WHS Managers”) will receive a copy of this Compliance Plan. WHS Managers shall make the Compliance Plan readily available to all WHS Colleagues in each Department. The Compliance Plan is posted on WHS’s Compliance Program web site for those WHS Colleagues who have not received a hard copy of the Compliance Plan. All WHS Colleagues are encouraged to review the Compliance Plan in its entirety. All WHS Colleagues will receive a Compliance Brochure, which describes this Compliance Plan, and other information necessary to ensure compliance with these standards.

New WHS Colleagues will receive a copy of the Compliance Brochure during New Employee Orientation. Each WHS Colleague will be required to annually attend the mandatory compliance training to review these compliance standards. Revisions to the Compliance Program will be posted on the Compliance Program web site. All WHS Colleagues are encouraged to ask questions about or comment on the Compliance Program. WHS Colleagues who have questions or would like to offer comments regarding this Compliance Plan or their obligations should follow the Reporting Process in Section VII or contact any member of the Corporate Compliance Committee.

The full cooperation of all WHS Colleagues is expected. Some WHS Colleagues may receive specialized training as a result of the areas in which they are employed or provide services. This specialized training may focus on complex areas or on areas which the Corporate Compliance Officer has determined pose a high risk of misconduct. The Corporate Compliance Officer may require additional training sessions for some or all WHS Colleagues as the need arises. All persons in



supervisory positions will ensure that each WHS Colleague reporting to them has attended the training sessions applicable to that person's duties at WHS.

Promotion of adherence to the Compliance Program will be an element of each WHS Colleague's performance review. Compliance with the Compliance Program and laws and regulations applicable to entities participating in health care programs is a condition of employment or association with WHS and WHS will take appropriate disciplinary action as set out in this Compliance Plan.

- A. Billing and Coding Issues: The Chief Financial Officer and billing department supervisor will provide specific billing/coding training to WHS Colleagues as applicable. Other persons involved in training will include those appointed by the appropriate senior administrative and physician leaders.
- B. Updating: The Corporate Compliance Officer will ensure that the Compliance Program is updated at regular intervals.

#### X. MONITORING AND AUDITING SYSTEMS

- A. Audits: Audit procedures will be implemented that are designed primarily to determine accuracy and validity of coding and billing submitted to Medicare, Medicaid, other federal and state health care programs and other payers, and to detect any instances of potential misconduct by WHS Colleagues as quickly as possible. Samplings of records drawn from a particular department may be conducted on an annual basis by auditors as necessary. In addition, special attention will be given to reviewing the reasons given for claim denials, to reviewing significant increases in the use of certain procedure codes, and to analyzing other facts that may suggest inappropriate conduct. The Corporate Compliance Officer will conduct an ongoing review of publications, including OIG Special Fraud Alerts, to identify failures to comply with any applicable requirements, examine all applicable statutes and regulations including, without limitation, those pertaining to fraud and abuse, medical record coding, Medicare/Medicaid billing, and antitrust. Any suspected incidents of noncompliance will be reported to the Corporate Compliance Officer and the head of the department where such suspected noncompliance is occurring for review and corrective action. WHS will repay any overpayments that it discovers. All overpayments will be reported to Medicaid annually, specifying any overpayments that were due to potential fraud.
- B. Contracts: All contracts and other arrangements with physicians, laboratories, providers, referral sources and other persons will be entered into using forms approved by the Legal Counsel.
- C. Internal Monitoring of Service Delivery: In order to verify that services documented by WHS clinical staff were actually furnished to WHS clients, WHS requires that all clients check-in with Customer Care staff prior to meeting face-to-face with any clinical staff and an electronic record is made of that check-in. On a monthly basis, by the 15th of the following month, the WHS Compliance Staff will run a report to determine the face-to-face services delivered by WHS clinical staff where Customer Care staff did not document a client check-in on the date of the service. The missing check-in record is a possible indication that the service was not actually furnished as documented. The Compliance Staff will send the "Verification of Receipt of Services" letter to 100% of the Medicaid Enrollees where a service was documented but no corresponding check-in record exists. In this letter, Enrollees will be instructed to contact the Compliance Department if they did NOT receive the service documented on that date. In any case where the Enrollee indicates that they did not receive the service documented, an

investigation will be completed by a clinical supervisor and immediate action will be taken to correct any deficiency.

## XI. DISCIPLINARY PROCEDURES

Strict compliance with Compliance Program requirements is a condition of continued employment. Failure to comply with the Compliance Program, or the laws and regulations applicable to participants in federally and state funded health care programs, may result in discipline up to and including termination from employment or association with WHS. Failure of a WHS Agent to comply with the Compliance Program, or the laws and regulations may result in termination of the agency relationship. The Corporate Compliance Officer or his/her designee will investigate all bona fide claims of suspected misconduct. When WHS concludes that an employee has engaged in any misconduct covered by the Compliance Program, the employee will be subject to appropriate disciplinary procedures. Enforcement and discipline will be in the sole discretion of WHS and may include:

- Discipline of individuals who fail to report known non-compliant conduct; and
- Discipline of those persons involved in the non-compliant conduct.

Appropriate disciplinary measures will be taken on a case by case basis. In addition to taking any appropriate disciplinary or other action against the party engaged in the misconduct, WHS may take other corrective action, including, but not limited to:

- Re-training WHS Colleagues;
- Modification of the charges, coding and billing system where necessary;
- Adjustment to policies and procedures;
- Reporting the problem to authorities; and
- Restitution.

## XII. GOVERNMENT INVESTIGATIONS AND OTHER LEGAL MATTERS

WHS is committed to full compliance with all state and federal laws and will cooperate with all reasonable requests made by government investigators. WHS also seeks, however, to address any problems before the need for government investigation or other legal action arises, and to protect the legal rights of WHS and its Colleagues. WHS has designated certain WHS employees who have authority to receive subpoenas or other legal documents or inquiries regarding WHS business. All other WHS Colleagues who are asked to receive such subpoenas or other legal documents must refer the individual who makes such requests to the Executive Director or Legal Counsel.

WHS Colleagues are encouraged to bring to the attention of their supervisors or the Corporate Compliance Officer any concerns about WHS's compliance with federal and state laws, knowing that they will not face any retaliation for their reporting of those concerns.

APPENDIX A  
COMPLIANCE POLICIES

The following policies are part of the WHS Compliance Program:

- Conflict of Interest Policy
- Consulting Policy
- Identity Theft Prevention and Security Breach Notification Policy
- Policy Governing Solicitation and Acceptance of Gifts, Grants, Contributions and Donations

## APPENDIX B CODE OF CONDUCT

### Introduction

The Weber Human Services Code of Conduct establishes guidelines for professional conduct by those acting on behalf of Weber Human Services, those using Weber Human Services resources or facilities, and volunteers and representatives acting as agents of Weber Human Services.

This publication is not an attempt to define specifically what one should and should not do, but to communicate Weber Human Services' expectations of proper conduct and what professional conduct Weber Human Services values.

### Conduct

Those acting on behalf of Weber Human Services have are charged to conduct themselves in a manner that will maintain and strengthen the public's trust and confidence in the integrity of Weber Human Services and to take no actions incompatible with their obligations to Weber Human Services. Furthermore, they should never retaliate against anyone who in good faith reports suspected misconduct or cooperates in the investigation of such reports.

With regard to professional conduct, those acting on behalf of Weber Human Services should practice:

- Integrity by maintaining an ongoing dedication to honesty and responsibility;
- Trustworthiness by acting in a reliable and dependable manner;
- Evenhandedness by treating others with impartiality;
- Respect by treating others with civility and decency;
- Stewardship by exercising custodial responsibility for Weber Human Services property and resources;
- Compliance by following State, Federal, and other laws and regulations and Weber Human Services policies related to their duties and responsibilities;
- Confidentiality by protecting the integrity and security of Weber Human Services information such as employee files and client records.

Those acting on behalf of Weber Human Services shall seek appropriate guidance when faced with ethical dilemmas.