

Expectations and Responsibilities

While employed by Elwyn, employees will guide their business decisions and behavior by this Code of Conduct. It is the responsibility of each employee to become familiar with these policies and be sensitive to any situations that may be in violation, or cause the appearance of a violation.

Elwyn employees shall comply with all federal, state, and local laws, and government regulations, and must report any actual or perceived violation of this Code of Conduct or the program to the appropriate supervisor, or the Corporate Compliance Officer, or through the hotline.

Elwyn expects employees to comply with all of the policies and procedures referenced herein, including, but not limited to, Medicare, Medicaid, and other governmental regulations; Equal Employment Opportunity policies, all fair employment practice policies, including policies and practices prohibiting harassment in the work place; federal and state laws regulating compensation and other Human Resources policies and procedures. Elwyn maintains a work environment free of illegal drugs and alcohol. Elwyn provides education and training to all employees with respect to the requirements of these and other laws.

Elwyn is subject to federal and state laws designed to prevent fraud and abuse in government programs (e.g. Medicaid and Medicare). Elwyn complies with all applicable laws, including the Federal False Claims Act, state false claims laws, applicable whistleblower protection laws, the Deficit Reduction Act of 2005, the American Recovery and Reinvestment Act of 2009, the Patient Protection and Affordable Care Act of 2010, and applicable billing requirements for state and federally funded health care programs.

Elwyn takes fraud, waste, and abuse seriously. Elwyn promotes practices that are compliant with all federal and state laws. Elwyn does not tolerate fraud, waste, or abuse in government programs and has instituted extensive policies and procedures to combat these problems.

It is Elwyn's policy to comply with both the letter and purpose of all health, safety, and environmental laws and regulations. Although every employee is not expected to be an expert in every health, safety, or environmental requirement, employees are expected to understand those requirements that apply to their area of responsibility and to seek advice from their supervisor or the Corporate Compliance Officer whenever they face an issue raising possible health, safety, or environmental concerns.

Claims of ignorance, good intentions or bad advice are not acceptable excuses for non-compliance. Failure to comply with this Code of Conduct can take the form of (1) committing an act of violation, (2) failing to act to remedy a violation, or (3) failure to act in a timely and reasonable manner once a violation is known. Failure to comply with the Code of Conduct, either through commission or omission, may result in disciplinary actions up to and including termination.

In those situations where an employee feels their concern has not been addressed by their supervisor, Elwyn has established the Compliance Hotline, **1-877-837-4250**, or the hotline website: www.elwyn.alertline.com, to provide a convenient and anonymous mechanism for employees to report any matter that may be an issue of non-compliance without fear of retribution.

It is not the intent for the Code of Conduct to address every possible situation. Therefore, Elwyn established the Compliance Hotline, **1-877-837-4250**, a convenient and anonymous mechanism for employees to report any matter that may be an issue of non-compliance, without fear of retribution. The Compliance Hotline is a toll-free, confidential, 24-hour service available to all employees, seven days a week.

Standards of Conduct

Fraud

An intentional deception or misrepresentation made by a person with the knowledge that the deception could result in some unauthorized benefit to him/her or some other person. It includes any act that constitutes fraud under applicable federal or state law.

Examples of fraud include:

- Intentionally billing for services that were not provided
- Falsifying signatures
- Rounding up time spent with a member
- Altering claim forms

Abuse

Provider practices that are inconsistent with sound fiscal, business, or medical practices, and result in an unnecessary cost to government-sponsored programs, and other health care programs/plans, or in reimbursement for services that are not medically necessary or that fail to meet professionally recognized standards for health care. It also includes recipient practices that result in unnecessary cost to federally and/or state-funded health care programs.

Examples of abuse include:

- Services that are billed by mistake
- Misusing codes: code on claim does not comply with national or local coding guidelines; not billed as rendered
- Billing for a non-covered service
- Providing services in a method that conflicts with regulatory requirements (e.g., exceeding the maximum number of patients allowed per group session)
- Retaining and failing to refund and report overpayments (e.g., if your claim was overpaid, you are required to report and refund the overpayment, and unpaid overpayments also are grounds for program exclusion)

Waste

Over-utilization of services or other practices that result in unnecessary costs.

Examples of waste include:

- Using excessive services such as office visits
- Providing services that aren't medically necessary
- Ordering excessive testing

Overpayment

Any funds that a person receives or retains under Medicare, Medicaid, and other government funded health care programs to which the person, after applicable reconciliation, is not entitled under such health care program. It includes any amount that is not authorized to be paid by the health care program.

Examples of overpayment include:

- Inaccurate or improper cost reporting
- Improper claiming practices
- Fraud
- Abuse

Billing and Accounting

Elwyn will ensure that billing practices comply with all federal and state laws, regulations, guidelines, and policies. Elwyn is also committed to developing and maintaining protocols that ensure accurate submission of claims only for services that are actually rendered, supported by medical record documentation, medically necessary and consistent with Medicare contractor local policies. Furthermore, Elwyn develops protocols for ensuring that Elwyn's policies reflect current changes in payment methodologies for particular services.

As billing is an area governed by complex laws and regulations, and, as billing practices may result in legal liability, this policy sets forth specific billing procedures with which all billing, reimbursement and claim processing personnel must comply:

- All billing personnel are required to attend periodic training sessions devoted specifically to issues involving claims processing and submission, billing, coding and reimbursement matters;
- Elwyn reimbursement and billing manuals and materials are kept up-to-date and reflect current government rules, regulations, and practices;
- Managers responsible for consumer accounting, billing, reimbursement and finance will review and maintain a central library of all government and payor regulations, guidelines, and updates in order to verify that all policies reflect any changes in coverage determination or regulatory change;
- Appropriate management representatives will review, on a periodic basis, all billing, claims processing, and reimbursement protocols and practices;

- Elwyn may elect to contract with an independent firm to conduct an external audit of billing, claims processing and reimbursement procedures and practices. The independent firm will work under the direction of the Corporate Compliance Officer;
- Billing, accounting and finance personnel who identify any potential billing or reimbursement discrepancies with respect to claims already submitted to government or private payors, are required to immediately report those discrepancies to their supervisor, or the Corporate Compliance Officer, or the hotline;
- Billing, accounting and finance personnel will immediately report to their supervisor any billing instruction received from payors, either verbally or in writing, that is inconsistent with current accepted procedures. The billing supervisor will promptly bring these reports to the attention of the Corporate Director of Finance and the Corporate Compliance Officer; and
- Elwyn will educate the third party agencies (those contracted to perform any billing, claims processing, collection and other tasks) on the Program and the expectations associated with the arrangement. The Corporate Compliance Officer may require the third party agents to acknowledge their acceptance and agreement to conduct business in accordance with the Program and may elect to conduct periodic reviews of the agent's compliance with these policies and procedures.

Billing, accounting and finance personnel may encounter additional uncertainties not outlined herein. In such circumstances, personnel should bring the issue to the attention of their supervisor, or the Corporate Compliance Officer, or call the hotline.

Regulatory Issues

Elwyn provides services to individuals pursuant to applicable federal, state licenses, permits, and accreditations. Elwyn is subject to numerous laws, rules, and regulations, including access to treatment, consent to treatment, medical record keeping, access and confidentiality, consumer rights, clinical privileges, and Medicare and Medicaid regulations.

It is Elwyn's policy that every employee be familiar with the legal and regulatory requirements applicable to such employee's area of responsibility. Employees are not expected to become an expert on every legal and regulatory requirement and should consult with their supervisor or the Corporate Compliance Officer whenever they have questions or are unsure of a particular activity.

The following are a few examples of regulatory policies in billing and coding:

- It is Elwyn's policy to use the proper diagnosis and procedure codes for services documented in the medical records and to follow National Correct Coding Initiative guidelines; and
- All Medicare, Medicaid and third party payer bulletins, alerts, and updates will be disseminated to appropriate personnel in a timely manner.

Individual states have specific statutes and regulations that also must be followed by Elwyn employees in those states. A description of these state statutes and regulations can be found on pages 10 and 11 of this document.

Referrals and Kickbacks

There are numerous federal and state laws governing Medicare, Medicaid, Workers' Compensation and other health programs that prohibit certain types of financial arrangements with individuals and entities who refer consumers and/or provide goods or services to be paid for by such programs.

All employees should exercise caution when entering into transactions that involve referral sources. If employees are concerned that such an arrangement may be improper, they should discuss the situation with their immediate supervisor, or the Corporate Compliance Officer, or call the hotline.

Elwyn has instituted policies and procedures to ensure that:

- Employees will not solicit, receive, offer to pay, or pay a financial benefit of any kind in exchange for referring or recommending the referral of any individual to another person, Elwyn, or medical facility of Elwyn for services or in return for the purchase of goods or services to be paid for by state or federal health care programs;
- Employees will not offer or grant any benefit to a referring physician or other referral source on the condition that such physician or referral source refer or agree to refer any consumers to a person or medical facility;
- Physicians will not make referrals for health care services to entities in which the physician has a financial interest (either through ownership or a compensation arrangement), unless the financial arrangement complies with applicable laws; and
- Elwyn will not knowingly bill for services rendered as a result of an improper referral.

The Federal False Claims Act

- **Purpose:** The False Claims Act exists to fight fraud, or false claims, against the federal government.
- **What is a “false claim”?:** A false claim may take many forms, including, for example, overcharging for a product or service, delivering less than the promised amount or type of good or services, underpaying money owed to the government, and charging for one thing while providing another.
- **Applicability:** In general, the False Claims Act covers fraud involving any federally funded contract or program with the exception of tax fraud.
- **Damages and Penalties:** Under the False Claims act, anyone who knowingly submits or causes the submission of false claims to the government is liable for damages of up to three times the erroneous payment, plus civil penalties of \$5,500 to \$11,000 per false claim.
- **Mechanism:** A private individual – called the whistleblower or “relator” – who possesses and comes forward with information regarding the false claims is authorized to file a case in federal court and sue, on behalf of the government, those entities that engaged in the fraud. These are called “qui tam” suits. The Department of Justice then decides on behalf of the government whether to join the whistleblower/relator in prosecuting these cases.
- **Whistleblower/relator’s share:** If the case is successful, the whistleblower may share in the recovery. The amount of the relator’s share depends on multiple factors.

- **Whistleblower/relator rights and protections:** The False Claims Act provides a remedy for whistleblowers who are discharged, demoted, suspended, “or discriminated against in the terms and conditions of employment by his or her employer” in retaliation for filing a False Claims Act case.

Elwyn has instituted policies and procedures to ensure that:

- Employees, managers, contractors, and vendors shall not submit or cause to be submitted any claim for payment to Medicare or Medicaid which is false or fraudulent and which the employee knew or should have known (or had reckless disregard for) the falsity of the information contained in the claim.
- Employees, managers, contractors, and vendors are made aware of the provisions of the Federal False Claims Act and any applicable state false claims act provisions.
- Employees are made aware that they must report any actual or perceived violation of this Code of Conduct or the Program to the appropriate supervisor, or the Corporate Compliance Officer, or through the hotline.

All employees should exercise caution when entering into transactions that involve referral sources. If employees are concerned that such an arrangement may be improper, they should discuss the situation with their immediate supervisor, or the Corporate Compliance Officer, or call the hotline.

Additional considerations for individual states can be found starting on page 10 of this document.

Conflicts of Interest

Elwyn employees are obligated to adhere to Elwyn’s policy on disclosing conflicts of interest, or any event that has the potential or appearance of a conflict of interest.

Conflicts of interest are considered to exist in situations where employees’ actions or activities involve:

- Obtaining an improper personal gain or advantage by reason of an employee’s position with Elwyn;
- Adverse effect upon the interests of Elwyn;
- Obtaining an improper gain from a third party or obtaining an advantage to the detriment of Elwyn; and
- The appearance of any of the above.

Employees should report all conflict of interest questions to the appropriate supervisor, or the Corporate Compliance Officer, or through the hotline.

Non-Solicitation Statement

During work time, Elwyn regulates the solicitation by employees and the distribution of non-work related literature and goods to employees. Elwyn also regulates the posting of non-work related items on Company bulletin boards and using the company’s electronic communication systems and social media systems.

“Working time” refers to the time the employee spends performing actual duties, and does not include meal periods or breaks.

“Solicit” refers to any effort to sell goods or services or to raise money. Small scale employee collections or sale of items for the benefit of non-profit organizations such as schools, girl scouts and other youth groups, and Elwyn fundraising events is allowed with proper approval from the employee’s service area vice president.

Employees may raise funds during non-working time and before or after the department’s work hours.

Employees may not actively solicit from individuals receiving services from Elwyn.

Employees may not use corporate resources (including e-mail and printers).

Employees may not interrupt other employees during their work time.

Employees may not sell items to generate a profit for any other purpose, such as running a business.

Managers and employees are responsible for adherence to company policy. Failure to do so may result in disciplinary action up to and including termination.

Tips and Gifts

Elwyn employees are not permitted to solicit tips or gifts from consumers, visitors, or business associates for performances of the employees’ duty. Elwyn employees are permitted to accept gifts of nominal value from consumers.

Financial Reporting

Elwyn employees maintain a high standard of accuracy and completeness in maintaining financial records. These records serve as the basis for managing the programs, for measuring and fulfilling Elwyn’s obligations to consumers, employees, suppliers, and others. It is therefore Elwyn’s policy to comply with the recording requirements of applicable laws and established financial standards and generally accepted accounting principles.

In particular, Elwyn employees will comply with the following requirements:

- Employees, whether they are filling out a time card, preparing a purchase requisition or completing budgets and financial statements, will follow the accounting, reporting, and control procedures that have been established by Elwyn;
- Employees will provide full access and cooperation to any internal or external auditors and/or to the Corporate Compliance Officer’s designees, including all records, supporting documents, and files requested;
- Under no circumstances will our employees falsify, back date, intentionally destroy, or otherwise tamper with Elwyn records. However, nothing herein is intended to prevent the purging of unnecessary documents. Accurate records that support the reasons for certain actions that might subsequently be questioned should be preserved;

- Employees will hold all financial information confidential as required by the standards established by Elwyn.
- Employees will submit reports to government authorities which are accurate in all respects. In addition, Elwyn will make available to authorized governmental agencies the information necessary for such agencies to make appropriate determinations with respect to matters under their jurisdictions.

Relationships with Consumers

Elwyn employees shall not act as a witness to documents signed by individuals served such as a will, power of attorney or advance directive. Elwyn employees may countersign documents such as intake forms, authorizations (i.e., release of information form), treatment plans, etc. as directly related to their job duties. Elwyn employees may witness organization contracts as authorized by their area Vice President.

Employees who are certified as Notary Publics may witness documents executed by authorized representatives of Elwyn and other documents for individuals served, personnel, and other stakeholders in accordance with applicable state laws. The person who witnesses a document should be neutral and have no financial or other interest involved.

Elwyn is committed to a consistent level of quality care and service for consumers and families. To avoid compromising the quality of care, all clinical decisions (including tests, treatments and other interventions) are based on identified consumer health care needs regardless of how Elwyn compensates its employees or clinical staff. The acuity of the consumer's condition as assessed by the respective health care professional determines the plan of care and resource allocations for the consumer's needs.

Consumer Confidentiality

Elwyn employees may not use or disclose information that would compromise either consumer or employee confidentiality.

To ensure that consumer information remains confidential, employees are required to comply with the Privacy and Security requirements of the Health Insurance Portability and Accountability Act of 1996 (HIPAA). Those requirements are set forth in Elwyn's HIPAA Privacy and Security policies and procedures. Employees are to bring HIPAA privacy and security compliance issues or concerns to their immediate supervisor or to Elwyn's Privacy Officer or Security Officer or to the Compliance Hotline.

Elwyn employees shall also comply with all other applicable confidentiality requirements imposed by law, regulation, or contract.

Elwyn's educational program employees must ensure that student/consumer information remains confidential; employees are required to comply with the requirements of the Family Education Rights and Privacy Act (FERPA) as those requirements are set forth in Elwyn's education policies and procedures. Employees are to bring FERPA privacy compliance issues or concerns to their immediate supervisor or to Elwyn's Privacy Officer.

This policy also applies to all members of Elwyn workforce, including medical staff, volunteers, and students who have access to consumer information.

Quality of Care

Elwyn is committed to the provision of quality care consistent with industry standards and regulatory requirements. Elwyn strives always to meet professionally recognized standards of care and to achieve quality related goals. To that end, Elwyn through a variety of measures and mechanisms reviews the quality of consumer treatment, rehabilitation, and support services provided by Elwyn. These measures include credentialing and peer review activities, infection control, a quality improvement program, and risk management activities.

Safety

Quality health care can only be provided in an environment free from identifiable hazards to Elwyn's consumers, staff, and visitors. Each Elwyn employee is required to observe completely all relevant laws and regulations, as well as any accreditation standards. Requests from regulatory agencies shall be referred to the Corporate Quality Improvement Director.

Everyone within Elwyn has an obligation to maintain a safe working environment not only for themselves and their co-workers, but also for anyone entering Elwyn property. To support the obligation to avoid accident or injury, all employees are provided with training at hire, annually and as appropriate. In addition, Elwyn provides to all employees personal protective equipment and other equipment as appropriate and written policies detailing safety procedures and requirements. Employees are expected to know and to use specific safety policies, procedures, and resources related to their individual jobs. All Elwyn employees should immediately report to their supervisor any injury to an employee or any injury or unusual occurrence to consumers and others.

Medical Record Retention

Elwyn maintains and adheres to a comprehensive medical records management policy.

This policy outlines the procedures for establishing records retention periods, for retaining records in active or inactive storage, and for disposing of records at the conclusion of the retention period. Some of the elements of this policy are:

- Elwyn maintains all records for at least the minimum period required by applicable State and Federal laws, regulations, or by contract;
- Elwyn maintains records management files adequate to document Elwyn's compliance with all relevant laws;
- Elwyn will periodically destroy records pursuant to a standard policy so as to avoid any implication that Elwyn deliberately destroyed records in anticipation of a particular problem;
- Elwyn maintains a policy that addresses records maintained on electronic data processing media, as well as printed documents.

Due Care in Hiring Employees

Elwyn will not knowingly employ or contract with or without compensation, any individual or entity listed by a federal agency as excluded, debarred, suspended or otherwise ineligible to participate in federal programs. In order to carry out this policy, Elwyn will make reasonable inquiries into the status of any prospective employee, consultant, or contractor. Such reasonable inquiry will include, at a minimum, criminal background checks as necessary, a review of the HHS-OIG Cumulative Sanctions Report and the General Services Administration List of Parties Excluded from Federal Procurement and Non-Procurement Programs.

Individual State Considerations

Pennsylvania

Pennsylvania's Medicaid laws impose civil and criminal penalties upon Medicaid enrolled providers who submit false claims and statements or who engage in other prohibited acts such as, among other things, billing for services not rendered, misrepresenting the service/supplies rendered, altering claims, duplicate billing for the same services.

Delaware

Delaware has enacted a statute similar to the federal False Claims Act that provides a civil remedy for the submission of false and fraudulent claims to Delaware's health care programs. Delaware's False Claims and Reporting Act also contains a whistleblower provision which, like the federal False Claims Act, includes provisions to prevent employers from retaliating against employees who report their employer's false claims.

California

California has a state version of the False Claims Act that mirrors many of the provisions of the federal False Claims Act. The actions that trigger civil and criminal penalties are identical to those of the federal False Claims Act. However, under the California Act, a person or entity may also be liable if he or she is a beneficiary of an inadvertent submission of a false claim to the state, subsequently discovers that the claim is false, and fails to disclose the false claim to the state within a reasonable time after discovery of the false claim. The California False Claims Act also differs from the federal False Claims Act in that it does not apply to any claim of less than \$500 in value or claims involving workers' compensation or against public entities and employees.

The California False Claims Act also has a whistleblower provision. Like the federal False Claims Act, the California law includes provisions to prevent employers from retaliating against employees who report their employer's false claims.

California adopted several other false claims statutes, intended to prevent fraud and abuse in Medi-Cal, the California Medicaid program. These laws generally prohibit the filing of any false or fraudulent claim or documentation in order to receive compensation from Medi-Cal.

New Jersey

New Jersey has a state version of the False Claims Act that affects individuals who make or cause to be made the false, fictitious, fraudulent, or misleading fact or omission from a claim or bill submitted for payment for health care services. Therefore, the state law is narrower in scope than the Federal False Claims Act in that it applies only to licensed providers. Violations under the New Jersey law and the associated penalties vary based upon whether the offense was done knowingly or recklessly, and whether the individual is a health care practitioner.

New Jersey has enacted a whistleblower law which, like the False Claims Act, protects employees and prevents employers from retaliating against employees who report their employer's false claims.

Florida

Florida has a state version of the False Claims Act that mirrors many of the provisions of the Federal False Claims Act. The actions that trigger civil penalties are substantially similar to those of the Federal False Claims Act.

The Florida False Claims Act also has a whistleblower provision. Like the Federal False Claims Act, the Florida law includes provisions to prevent employers from retaliating against employees who report their employer's false claims.

Florida adopted several other false claims statutes, intended to prevent fraud and abuse in any department or agency of the state, including the Florida Medicaid program. These laws generally prohibit the filing of any false or fraudulent claims or documentation in order to receive compensation from the applicable department or agency or the Florida Medicaid program.

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