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EIOH Compliance Plan

The purpose of the Corporate Compliance Plan (referred to as "Compliance Plan"¹) is to adopt, implement, and maintain an Effective Compliance Program, consistent with Eastman Institute for Oral Health's Standards of Conduct and supported by the University of Rochester Medicine's ("UR Medicine") Corporate Compliance Plan and available resources. The Compliance Plan outlines and demonstrates Eastman Institute for Oral Health's commitment to comply with applicable Federal and New York standards that include the following:

1. Written policies, procedures, and Standards of Conduct that are available, accessible, and applicable to all Affected Individuals that promote Eastman Institute for Oral Health's commitment to compliance and meet statutory and regulatory requirements;
2. Appointment of a Compliance Officer who is the focal point for the operation of the Compliance Program;
3. Appointment of a Compliance Committee that coordinates with the Compliance Officer;
4. Education and training programs relevant to Compliance that are effective for the Compliance Officer and all Affected Individuals;
5. Lines of communication that are effective, ensure confidentiality, and include an anonymous method for Affected Individuals to ask questions and identify compliance concerns;
6. Disciplinary standards that are implemented and enforced to address potential violations and encourage good faith participation in the Compliance Program by Affected Individuals;
7. Auditing and monitoring systems that are effective and operate routinely to identify compliance risks; and
8. Responding to compliance issues promptly as they are raised.

I. Policies, Procedures and Standards of Conduct:

Eastman Institute for Oral Health is committed to maintaining the highest level of professional and ethical standards in the conduct of its business. Eastman Institute for Oral Health places the highest importance upon its reputation for honesty, integrity, and high ethical standards. This policy statement is a reaffirmation of the importance of the highest level of ethical conduct and standards.

These standards can only be achieved and sustained through the actions and conduct of all Affected Individuals who are covered by Eastman Institute for Oral Health's Compliance Program and Standards of Conduct. All Affected Individuals are obligated to conduct themselves in a manner to ensure the maintenance of these standards. Such actions and conduct will be important factors in evaluating an Affected Individual's judgment and competence and an important element in the evaluation of an Affected Individual's performance. For example, employees, management, or senior administrators who ignore or disregard the principles of the Compliance Program and Standards of Conduct will be subject to appropriate disciplinary action.

Affected Individuals must be cognizant of the existence of applicable Federal and state laws and regulations that apply to and impact upon Eastman Institute for Oral Health's documentation, coding, billing, and competitive practices, as well as their day-to-day activities in meeting the highest level of professional and ethical standards in the conduct of Eastman Institute for Oral Health's business. For example, each employee who is materially involved in any of the care or treatment of patients, as well as, documentation, coding, billing, or competitive practices has an obligation to understand all such applicable laws and regulations and to adhere, at all times, to the requirements thereof. Where any question or uncertainty regarding these or any requirements exist each Affected Individual is required to seek guidance from a knowledgeable officer, or the Compliance Officer of Eastman Institute for Oral Health.

In particular, and without limitation, this policy prohibits Eastman Institute for Oral Health and each of its Affected Individuals from directly or indirectly engaging or participating in any of the following:

1. False claims for a dental/medical or other item or service and such person knows, or should know, the claim is false or fraudulent.
2. Improper Claims: Presenting or causing to be presented to the United States Government, New York State, or any other health care payer, a claim for a medical or other item or service that such person knows or should know was not provided as claimed. This can include a pattern or practice of presenting or causing to be presented a claim for an item or service that is based on a code that such person knows, or should know, will result in a greater payment to the claimant than the code such person knows, or should know, is applicable to the item or service actually provided.
3. Service by an Unlicensed or Excluded Dentist or Provider: For a Dentist's service (or an item or service incident to a Dentist's service) or a provider of health care services or supplies, when an Affected Individual knows or should know, that the individual who furnished (or supervised the furnishing of) the service:

- a. was not a licensed Dentist;
 - b. was a non-Dentist provider of health care services or supplies and was required to be licensed;
 - c. was a provider that did not have a valid license to provide that service or supply on the date of service;
 - d. was licensed as a Dentist or a licensed non-Dentist provider of health care services or supplies, but such license had been obtained through a misrepresentation of a material fact (including cheating on an examination required for licensing);
 - e. was represented at the time the service was furnished, that the Dentist was certified in a dental specialty by a dental specialty board when the individual was not so certified; or
 - f. was excluded from participation any Federal or state health care program.
4. Services Not Dentally/Medically Necessary: For a pattern of dental/medical or other items or services that such person knows, or should know, are not dentally/medically necessary.
5. Making a False Statement in the treatment of any patient or in the preparation and submission of any claims for dental/medical or other items or services. This can include, but is not be limited to:
- a. Determining Rights to Benefits: Making, using, or causing to be made or used any false record, statement, or representation for use in determining rights to any benefit or payment under any health care program.
- Relating to Health Care Matters: Executing or attempting to execute a scheme or artifice to defraud any health care benefit program or to obtain, by means of false, fictitious, or fraudulent pretenses, representations of promises, any of the money or property owned by, or under the custody or control of, any health care benefit program.
6. Conspiracy to Defraud: Conspiring to defraud the United States Government, any Federal or state health care program, or any other health care payer by submitting, causing to be submitted, or receiving payment on a false claim.
7. Patient Dumping: Refusing to treat, transferring, or discharging any individual who comes to the Emergency Department, and on whose behalf a request is made for treatment or examination, without first providing for an appropriate dental/medical screening examination to determine whether or not such individual has an emergency dental/medical condition, and, if such individual has such a condition, stabilizing that condition or appropriately transferring such individual to another hospital in compliance with the requirements of 42 U.S.C. 1359dd.
8. Anti-Referral: Presenting or causing to be presented a claim for reimbursement to any individual, third-party payer, or other entity for designated health services which were furnished pursuant to a referral by a Dentist who has a financial relationship with Eastman Institute for Oral Health as such is defined in 42 U.S.C. 1395nn without meeting a regulatory exception or safe harbor.
9. Anti-Kickback: Except as otherwise provided in 42 U.S.C. 1320a-7b(b), knowingly and willfully:
- a. soliciting or receiving any remuneration (including any kickback, bribe, or rebate)

directly or indirectly, overtly or covertly, in cash or in kind either:

- i. in return for 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 a federal or state health care program;
 - ii. in return for purchasing, leasing, ordering, or arranging for or recommending purchasing, leasing, or ordering any good, facility, service, or item for which payment may be made in whole or in part under a Federal or state health care program;
 - b. offers or pays any remuneration (including any kickback, bribe, or rebate) directly or indirectly, overtly or covertly, in cash or in kind to any person to induce such person -
 - i. to refer 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 a Federal or state health care program, or;
 - ii. to purchase, lease, order, or arrange for or recommend purchasing, leasing, or ordering any goods, facility, service, or item for which payment may be made in whole or in part under a Federal or state health care program.
10. Antitrust: Engaging in any activity including, without limitation, being a member of a multi-provider network or other joint venture or affiliation, which is in restraint of trade or which monopolizes, or attempts to monopolize, any part of interstate trade or commerce.
11. Failure to Report Violations to Compliance Officer: Failing to promptly report to the Compliance Officer (as defined below) any unethical or illegal conduct, including, but not limited to any instance described in this Section I with respect to Eastman Institute for Oral Health or any of its Affected Individuals which is known to such person.

II. Appointment of Compliance Officer:

- A. The Compliance Officer: To ensure oversight and implementation of the Compliance Plan and the Standards of Conduct, the Board of Directors has appointed a Compliance Officer. The Compliance Officer is the focal point for the Eastman Institute for Oral Health Compliance Program and is responsible for carrying out the day-to-day activities required of the Compliance Program. Eastman Institute for Oral Health shall ensure that the Compliance Officer has sufficient staff and resources to satisfactorily perform their responsibilities for the day-to-day operation of the Compliance Program based upon Eastman Institute for Oral Health's Risk Areas and Organizational Experience.
- B. Duties and Responsibilities of the Compliance Officer:
 1. The Compliance Officer shall report directly to and be accountable to the President/ Chief Executive. The Compliance Officer shall not be hindered in carrying out their duties and having access to the Chief Executive Officer and the Board of Directors.
 2. The duties and responsibilities of the Compliance Officer shall include, but not be limited to, the following:
 - a. Overseeing and monitoring the adoption, implementation and maintenance of the Compliance Program and evaluating its effectiveness.

- b. Drafting, implementing, and updating no less frequently than annually or, as otherwise necessary, to conform to the changes to Federal and State laws, rules, regulations, policies and standards, a compliance work plan which shall outline Eastman Institute for Oral Health proposed strategy for meeting the requirements the Compliance Program requirements for the coming year, with a specific emphasis on the requirements in Title 18 New York Codes Rules and Regulations Subpart 521-1.4 (a) written policies and procedures, (d) training and education, (g) auditing and monitoring, and (h) responding to compliance issues.
 - c. Reviewing and revising the Compliance Program, and, the written policies and procedures and Standards of Conduct, to incorporate changes based on Eastman Institute for Oral Health's Organizational Experience and promptly incorporate changes to Federal and State laws, rules, regulations, policies and standards.
 - d. Reporting directly, on a regular basis, but no less frequently than quarterly, to the Eastman Institute for Oral Health's Board of Directors, President/ Chief Executive, and Compliance Committee on the progress of adopting, implementing, and maintaining the Compliance Program.
 - e. Assisting Eastman Institute for Oral Health in establishing methods to improve Eastman Institute for Oral Health's efficiency, quality of services, and reducing Eastman Institute for Oral Health's vulnerability to fraud, waste and abuse.

Investigating and independently acting on matters related to the Compliance Program, including designing and coordinating internal investigations and documenting, reporting, coordinating, and pursuing any resulting corrective action with all internal departments, contractors, agents, subcontractors, independent contractors, and the State.
 - g. Providing or overseeing the provision of training and education regarding compliance, including the Compliance Plan and the Standards of Conduct to all Affected Individuals.
 - h. Responding to inquiries from any Affected Individuals regarding appropriate billing, documentation, coding and business practices, and investigate any allegations of possible impropriety.
3. The Compliance Officer's responsibilities as set out in the Compliance Program may be their sole duties, or the Compliance Officer may be assigned such other duties as do not hinder the Compliance Officer in carrying out their primary responsibilities as Compliance Officer.
 4. The Compliance Officer and appropriate compliance personnel shall have access to all records, documents, information, facilities, and Affected Individuals that are relevant to carrying out their Compliance Program responsibilities.

III. Appointment of a Compliance Committee:

The Compliance Officer leads a Compliance Committee. The purpose of the Compliance Committee is to

allow Eastman Institute for Oral Health and the Compliance Officer to benefit from the combined perspectives of individuals with varying responsibilities in Eastman Institute for Oral Health as well as managers of key operating units.

- A. The duties and responsibilities of the Compliance Committee shall include, but not be limited to, the following:
 - 1. Coordinating with the Compliance Officer to ensure that Eastman Institute for Oral Health is conducting its business in an ethical and responsible manner, consistent with the Compliance Program.
 - 2. Developing and implementing a Compliance Committee Charter that will at a minimum outline its duties and responsibilities, membership, designation of a chair, and frequency of meetings.
 - 3. Coordinating with the Compliance Officer to ensure that the written policies and procedures and Standards of Conduct are current, accurate and complete and that the training topics are timely completed.
 - 4. Coordinating with the Compliance Officer to ensure communication and cooperation by Affected Individuals on compliance related issues, internal or external audits, or any other function of activity required by or covered by the Compliance Program.
 - 5. Advocating that the Compliance Officer is allocated sufficient funding, resources and staff to fully perform their responsibilities.
 - 6. Ensuring that Eastman Institute for Oral Health has effective systems and processes in place to identify Compliance Program risks, overpayments and other issues, and effective policies and procedures for correcting and reporting any issues.
 - 7. Advocating for the adoption and implementation of required modifications to the Compliance Program.
- B. Membership of the Compliance Committee shall at a minimum be composed of Eastman Institute for Oral Health senior managers.
- C. The Compliance Committee shall meet no less frequently than quarterly and shall, no less frequently than annually, review and update the Compliance Committee's Charter.
- D. The Compliance Committee shall report directly and be accountable to the Eastman Institute for Oral Health Chief Executive Officer and Board of Directors.

IV. Education and Training Program:

- A. Purpose of the Education and Training Program: The Compliance Program promotes Eastman Institute for Oral Health's policy of adherence to the highest level of professional and ethical standards, as well as all applicable laws and regulations. Eastman Institute for Oral Health will make available appropriate educational and training programs and resources to ensure that the Compliance Officer and all Affected Individuals are thoroughly familiar with the topics included in the training and education program set out in this section of the Compliance Plan, and those areas of law that apply to and impact upon the conduct of their respective duties including, but without limitation, the relevant areas of documentation, coding, billing, Health Insurance Portability and Accountability Act (HIPAA), and competitive practices.

- B. Subject Matter of Educational Program: The educational program shall explain the applicability of pertinent laws as appropriate to the audience and subject matter. As additional legal issues and matters are identified by the Compliance Officer, those areas will be included in the educational program. Each education and/or training program conducted hereunder shall reinforce the fact that strict compliance with the law and Eastman Institute for Oral Health's policy is a condition of employment.

The training and education program shall include, but may not be limited to, the following topics:

1. The Eastman Institute for Oral Health compliance Risk Areas and Organizational Experience;
 2. The Eastman Institute for Oral Health compliance policies and procedures;
 3. Role of the Compliance Officer and the Compliance Committee;
 4. How Affected Individuals can ask questions and report potential compliance-related issues to the Compliance Officer and senior management, including
 - a. the obligation of Affected Individuals to report suspected illegal or improper conduct and the procedures for submitting such reports, and
 - b. the protection from intimidation and retaliation for good faith participation in the Compliance Program;
 5. Disciplinary standards, with an emphasis on those standards related to Eastman Institute for Oral Health Compliance Program and prevention of fraud, waste, and abuse;
 6. How Eastman Institute for Oral Health responds to compliance issues and implements corrective action plans;
 7. Requirements specific to New York State's Medicaid Program and Eastman Institute for Oral Health's Designated Health Services in which Eastman Institute for Oral Health is enrolled in the Medicaid Program to provide;
 8. Coding and billing requirements and best practices; and
 9. Claim development and the claim submission process.
- C. Education Program Timing and Frequency:
1. The Compliance Officer and All Affected Individuals shall complete the Education and Training Program described in this Section no less frequently than annually.
 2. Education and Training as described in this Section shall be part of the orientation of any new Compliance Officer and any Affected Individuals. Orientation Education and Training shall occur promptly upon hiring. The orientation for new employees will include discussions of the Compliance Program and an employee's obligation to maintain the highest level of ethical and legal conduct and standards.
- D. Training Methods: Different methods may be utilized to communicate information about applicable laws and regulations to employees and other Affected Individuals as determined by the Compliance Officer. Eastman Institute for Oral Health may conduct specialized training sessions regarding corporate compliance which may be mandatory for selected employees

and other Affected Individuals. The seminars will be conducted by the Compliance Officer, legal counsel, or, where appropriate, by managers or consultants. The Compliance Officer may require that certain Affected Individuals attend, at Eastman Institute for Oral Health's expense, publicly available seminars covering particular areas of law. While Eastman Institute for Oral Health will make every effort to provide appropriate compliance information to all Affected Individuals, and to respond to all inquiries, no educational and training program, however comprehensive, can anticipate every situation that may present corporate compliance issues. Responsibility for meeting the requirements of this program, including the duty to seek guidance when in doubt, rests with each Affected Individual.

1. Education and training shall be provided in a form and format accessible and understandable to all Affected Individuals, consistent with Federal and New York State language and other access laws, rules, or policies.
2. Eastman Institute for Oral Health shall develop and maintain a training plan which shall:
 - a. outline the subjects or topics for training and education,
 - b. the timing and frequency of the training,
 - c. which Affected Individuals are required to attend,
 - d. how attendance will be tracked, and
 - e. how the effectiveness of the training will be periodically evaluated.

V.

Eastman Institute for Oral Health shall establish and implement effective lines of communication which ensure confidentiality for Affected Individuals and meet the following requirements:

- A. The lines of communication shall be accessible to all Affected Individuals which allow for:
 1. questions regarding compliance issues to be asked and
 2. compliance issues to be reported.
- B. The lines of communication to the Compliance Officer shall be publicized and shall be available to:
 1. all Affected Individuals and
 2. all patients who receive service from Eastman Institute for Oral Health.
- C. The lines of communication shall include a method for anonymous reporting of potential fraud, waste, and abuse, and compliance issues directly to the Compliance Officer.
- D. The confidentiality of persons reporting compliance issues shall be maintained unless the matter is:
 1. subject to a disciplinary proceeding, or
 2. referred to or under investigation by law enforcement, OIG, the New York State Attorney General's Medicaid Fraud Control Unit, or the New York State Office of the Medicaid Inspector General, or
 3. required to be disclosed during a legal proceeding.

- E. Any person making a disclosure under this section shall be protected under Eastman Institute for Oral Health's policy for non-intimidation and non-retaliation.
- F. Information concerning Eastman Institute for Oral Health's Compliance Program, including its Standards of Conduct shall be available on the Eastman Institute for Oral Health intranet and internet.
- G. Establishment of a Hotline: The Compliance Officer shall have an "open door" policy with respect to receiving reports of violations, or suspected violations, or the law or policy, and with respect to answering employee questions concerning adherence to the law and to policy. In addition, Eastman Institute for Oral Health shall maintain a hotline for such reporting or questions. The telephone number for the hotline is (585) 756-8888. Telephone calls to the hotline may come from employees, patients, or others whether or not affiliated with Eastman Institute for Oral Health. All information reported to the hotline, by any employee in accordance with the Compliance Plan, shall be kept confidential to the extent that confidentiality is possible throughout any resulting investigation; however, there may be a point where an employees' identity may become known or may have to be revealed in certain instances when governmental authorities become involved. Under no circumstances shall the reporting of any such information, or possible impropriety, serve as a basis for any retaliatory actions to be taken against any employee, patient, or other person making the report to the hotline. The telephone number for the hotline, along with directions on how to access a copy of the Compliance Plan, shall be posted in conspicuous locations throughout Eastman Institute for Oral Health.
- H. Reporting Obligation: Affected Individuals must immediately report to a supervisor, director, officer, or the Compliance Officer any suspected or actual violations (whether or not based on personal knowledge) of applicable law or regulations by Eastman Institute for Oral Health or any of its Affected Individuals. Any Affected Individual making a report may do so anonymously if he/she so chooses. Once an Affected Individual makes a report, the Affected Individual has a continuing obligation to update the report as new information comes into their possession. All information reported to the Compliance Officer, by any Affected Individual in accordance with this Compliance Plan, shall be kept confidential to the extent that confidentiality is possible and may be limited in this Section; however, there may be a point where an Affected Individual's identity may become known or may have to be revealed. Under no circumstances shall the reporting of any such information or possible impropriety serve as a basis for any retaliatory actions to be taken against any Affected Individual making the report.

VI. Disciplinary Standards

Eastman Institute for Oral Health has established disciplinary standards and implemented procedures for the enforcement of disciplinary standards to address potential violations of the Compliance Program and to encourage good faith participation in the Compliance Program by all Affected Individuals. In enforcing its disciplinary standards, Eastman Institute for Oral Health shall meet the following:

- A. Written policies and procedures shall specify Eastman Institute for Oral Health's disciplinary standards.
- B. The procedures for taking disciplinary action shall be:
 - 1. published and disseminated to all Affected Individual and

2. incorporated into Eastman Institute for Oral Health training plan as set out in Section IV. Education Program.
- C. Disciplinary standards shall be fairly and consistently enforced with the same disciplinary action applied to all levels of personnel that are engaged in the same or similar action that violated the disciplinary standards.

VII. Auditing and Monitoring

Eastman Institute for Oral Health has established and implemented an effective system for the routine monitoring and identification of compliance risks. This system includes internal monitoring and audits and, as appropriate, external audits, to evaluate Eastman Institute for Oral Health's compliance with the requirements of the State of New York's Medicaid Program, Medicare, other Federal Healthcare Programs and the overall effectiveness of Eastman Institute for Oral Health's Compliance Program. The auditing and monitoring program shall meet the following requirements:

- A. Auditing – Routine audits shall be performed by internal or external auditors who have expertise in Medicare and Medicaid Program requirements and applicable laws, rules, and regulations, or have expertise in the subject areas of the audits. The audits shall meet the following requirements:
1. internal and external compliance audits will address the Risk Areas as identified in the Glossary.
 2. the results of all internal or external audits, or audits conducted by the State or Federal government of Eastman Institute for Oral Health shall be reviewed for Risk Areas that can be included in updates to the Eastman Institute for Oral Health's Compliance Program and compliance work plan.
 3. the design, implementation, and results of any internal or external audits shall be documented, and the results of those audits will be shared with the Compliance Committee and the Board of Directors.
 4. any Medicare or Medicaid Program overpayments identified shall be reported, returned and explained in accordance with applicable federal and state statutory and regulatory requirements. Eastman Institute for Oral Health shall promptly take corrective action to prevent recurrence.
 5. Any overpayments identified under any other payor program shall be returned in accordance with applicable contractual requirements. Eastman Institute for Oral Health shall promptly take corrective action to prevent recurrence.
- B. Annual Compliance Program Review - Eastman Institute for Oral Health shall develop and operate a process for reviewing, on at least an annual basis, whether the Eastman Institute for Oral Health operates an Effective Compliance Program, is meeting New York State Medicaid, Medicare and other Federal Healthcare Program regulatory requirements, and whether any revisions or corrective action is required.
1. The reviews required by this section may be carried out by the Compliance Officer, Compliance Committee, external auditors, or other staff designated by Eastman Institute for Oral Health, provided that such other staff have the necessary knowledge and expertise to evaluate the effectiveness of the components of the

- Compliance Program being reviewed and are independent from the functions being reviewed.
2. The reviews required by this section should include on-site visits, interviews with Affected Individuals, review of records, surveys, or any other comparable method Eastman Institute for Oral Health deems appropriate, provided that such other comparable method does not compromise the independence or integrity of the reviews.
 3. Eastman Institute for Oral Health shall document the design, implementation and results of the reviews required by this Section and any corrective action implemented.
 4. The results of the reviews required by this section shall be shared with the Chief Executive Officer, senior management, Compliance Committee, and the Board of Directors.
- C. Excluded Providers - Eastman Institute for Oral Health shall confirm the identity and determine the exclusion status of Affected Individuals.
1. In determining the exclusion status of an Affected Individual, Eastman Institute for Oral Health shall review the following databases at least every thirty (30) days:
 - a. New York State Office of the Medicaid Inspector General's Exclusion List; and
 - b. United States Department of Health and Human Services, Office of Inspector General's List of Excluded Individuals and Entities.
 2. Eastman Institute for Oral Health requires its contractors, agents, subcontractors, and independent contractors to determine the exclusion status of their Affected Individuals, at least every thirty (30) days by reviewing:
 - a. New York State Office of the Medicaid Inspector General's Exclusion List; and
 - b. United States Department of Health and Human Services, Office of Inspector General's List of Excluded Individuals and Entities.
- D. Eastman Institute for Oral Health shall promptly share the result of any audit or monitoring activities required by this Section with the Compliance Officer and appropriate compliance personnel.

VIII. Responding to Compliance Issues

- A. Eastman Institute for Oral Health has established and implemented procedures and systems for promptly:
1. responding to compliance issues as they are raised,
 2. investigating potential compliance problems as they are identified in the course of internal auditing and monitoring conducted under Section VII,
 3. correcting compliance problems promptly and thoroughly to reduce the potential for recurrence, and

4. ensuring ongoing compliance with New York State and Federal laws, rules, and regulations and the requirements of State and Federal health care programs in which Eastman Institute for Oral Health participates.
- B. In developing its system for responding to Compliance Program issues, Eastman Institute for Oral Health shall meet the following requirements:
1. Upon the detection of potential compliance risks and compliance issues, whether through reports received or as a result of the auditing and monitoring conducted pursuant to Section VII, Eastman Institute for Oral Health shall take prompt action to investigate the conduct in question and determine what, if any, corrective action is required, and likewise promptly implement such corrective action.
 2. Eastman Institute for Oral Health shall document its investigation of the compliance issue which shall include any alleged violations, a description of the investigative process, copies of interview notes and other documents essential for demonstrating that the required provider completed a thorough investigation of the issue. Eastman Institute for Oral Health may retain outside experts, auditors, and/or counsel to assist with the investigation.
 3. The Eastman Institute for Oral Health shall document any disciplinary action taken and the corrective action implemented.
 4. If Eastman Institute for Oral Health identifies credible evidence or credibly believes that a State or Federal law, rule or regulation has been violated, Eastman Institute for Oral Health shall promptly report such violation to the appropriate governmental entity where such reporting is otherwise required by law, rule or regulation. The Compliance Officer shall receive copies of any reports submitted to government entities for matters in which the Compliance Officer is responsible for investigating and resolving.

IX. Affected Individuals' Obligations:

- A. Acknowledgement and Application
1. Affected Individuals have duties and responsibilities under the Eastman Institute for Oral Health Compliance Program, Standards of Conduct, applicable policies and procedures, and contract terms, if applicable. Failure to perform according to those duties and responsibilities may subject Affected Individuals to Sanctions as detailed in the Compliance Program, Standards of Conduct, applicable policies and procedures and contract terms, if applicable.
 2. Acknowledgement Statement: Each employee/Affected Individual must complete and sign an acknowledgement statement, at the beginning of employment/contract or relationship with Eastman Institute for Oral Health, stating that the employee/Affected Individual has received, read, and understands the Code of Ethical Conduct and acknowledges their commitment to comply with the Code of Ethical Conduct as an employee. Each acknowledgement statement shall form a part of the personnel file of each employee. The Code of Ethical Conduct will be distributed following any revisions, and the employee will be asked to confirm that they have received, read, and understand it by executing another acknowledgement statement.

- B. Assessment of Employee/Affected Individual Performance under Compliance Program:
1. Violation of Applicable Law or Regulation: If an employee/Affected Individual violates any law or regulation in the course of their employment/contract or relationship with Eastman Institute for Oral Health, the employee/Affected Individual may be subject to sanctions.
 2. Other Violation of the Compliance Program: In addition to direct participation in an illegal act, employees/Affected Individuals may be subject to disciplinary actions for failure to adhere to the principles and policies set forth in this Compliance Program. Examples of actions or omissions that may subject an employee to discipline on this basis include, but are not limited to, the following:
 - a. A breach of the policy.
 - b. Failure to report a suspected or actual violation of law or a breach of the policy.
 - c. Failure to make, or falsification of, any certification required under the Compliance Program.
 - d. Lack of attention or diligence on the part of supervisory personnel that directly or indirectly leads to a violation of law.
 - e. Direct or indirect retaliation against an employee/Affected Individual who reports a violation of the Compliance Plan or a breach of the Plan.
 3. Possible Sanctions: The possible sanctions include, but are not limited to, termination of employment/contract, suspension, demotion, reduction in pay, reprimand, and/or retraining. Employees who engage in intentional or reckless violation of laws or regulations will be subject to more severe sanctions than accidental transgressors.
- C. Non-employment or Retention of Sanctioned Individuals: Eastman Institute for Oral Health shall not knowingly employ any individual, or contract with any person or entity, who has been convicted of a criminal offense related to health care or who is listed by a Federal agency as debarred, excluded, or otherwise ineligible for participation in federally-funded or state health care programs. In addition, until resolution of such criminal charges or proposed debarment or exclusion, any individual who is charged with criminal offenses related to health care or proposed for exclusion or debarment shall be removed from direct responsibility for, or involvement in, documentation, coding, billing, or competitive practices. If resolution results in conviction, debarment, or exclusion of the individual, Eastman Institute for Oral Health shall terminate its employment of such individual or business relationship.

X. Compliance Investigations:

Eastman Institute for Oral Health, along with its legal counsel where necessary, shall promptly respond to and investigate all allegations of wrongdoing of employees whether such allegations are received through the hotline or in any other manner.

XI. Auditing and Monitoring:

Eastman Institute for Oral Health, shall conduct such auditing and monitoring to promptly identify and correct potential compliance issues.

GLOSSARY

Affected Individual - includes persons who are affected by Eastman Institute for Oral Health's Risk Areas including employees, the chief executive officer and other senior administrators, managers, contractors, agents, subcontractors, independent contractors, and Board members and corporate officers. Affected individuals may also include students, volunteers, and certain vendors.

Compliance Plan – this document titled "Compliance Plan" together with the Standards of Conduct and Policies and Procedures related to this document.

Compliance Program – the Compliance Plan and all policies, procedures, processes that are referenced in the Compliance Plan or are relevant to the implementation and operation of the Compliance Plan.

Designated Health Services - any of the following items or services which Eastman Institute for Oral Health can provide under its operating certificate or appropriately issued license(s): clinical laboratory services; physical therapy services; occupational therapy services; radiology services, including magnetic resonance imaging, computerized axial tomography scans, and ultrasound 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; and inpatient and outpatient services.

Effective Compliance Program - Eastman Institute for Oral Health's adopted and implemented Compliance Program that, at a minimum, meets the Medicaid Program's requirements for a Compliance Program and is designed to be compatible with Eastman Institute for Oral Health's characteristics (i.e., size, complexity, resources, and culture). The Compliance Program:

1. is well integrated into Eastman Institute for Oral Health's operations and supported by the highest levels of the organization, including the CEO, senior management and the Board of Directors;
2. promotes adherence to Eastman Institute for Oral Health's legal and ethical obligations; and
3. is reasonably designed and implemented to prevent, detect and correct non-compliance with Medicare and Medicaid Program requirements, including fraud, waste, and abuse most likely to occur for Eastman Institute for Oral Health's Risk Areas and Organizational Experience.

Medicaid Program – New York's medical assistance for needy persons provided under Title 11 of Article 5 of New York's Social Services Law.

Organizational Experience - means:

1. the knowledge, skill, practice and understanding that Eastman Institute for Oral Health acquired through operating its Compliance Program;
2. identification of any issues or Risk Areas in the course of its internal monitoring and auditing

activities;

3. experience, knowledge, skill, practice and understanding of the health care programs that Eastman Institute for Oral Health services, including the Medicaid Program; and the results of any audits, investigations, or reviews that Eastman Institute for Oral Health has participated in; and
4. any Eastman Institute for Oral Health's awareness of any issues that it should reasonably be aware of in providing those services that are provided to Eastman Institute for Oral Health's patients.

Risk Areas – Eastman Institute for Oral Health's compliance risk areas include, but may not necessarily be limited to the following which are those areas of Eastman Institute for Oral Health's operation affected by the Compliance Program and apply to:

1. billings;
2. payments;
3. ordered services;
4. dental/medical necessity;
5. quality of care;
6. governance;
7. mandatory reporting;

9. contractor, subcontractor, agent or independent contract oversight; and
10. other risk areas that are or should reasonably be identified by the Eastman Institute for Oral Health through its Organizational Experience.

Standards of Conduct – also referred to as Code of Conduct or Code of Ethical Conduct.

LISTING OF STATUTORY AND REGULATORY AUTHORITIES

Federal Authorities

42 U.S.C. 1320a-7b(b),

42 U.S.C. 1359dd.

42 U.S.C. 1395nn.

New York Authorities

Finance Law Article XIII - False Claims Act

Social Services Law Section 363-d – Provider Compliance Program

18 NYCRR Part 521 - Fraud, Waste and Abuse Prevention

¹ Unless the context would indicate otherwise, consult the Glossary section for the definition of words or phrases that are capitalized like "Compliance Plan."

Approval Signatures

Step Description	Approver	Date
	Courtney Speers	10/2023
	Courtney Speers	10/2023