

ABLE2

**CORPORATE COMPLIANCE
PROGRAM**

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OVERVIEW

Able2 prides itself on its history of upholding the highest quality service standards in its programs on behalf of those that we serve, and their families. We strive to develop and maintain best practices in all areas of service.

Inextricably linked to this commitment to quality is the organization's reputation of integrity and ethics in the provision of programs / services. Able2's Corporate Compliance Program provides the overarching framework for effective regulatory compliance and is designed to demonstrate and document the organization's commitment to the highest level of professional integrity in all agency business dealings with consumers, agents, contractors, vendors, funding sources, and the general public.

Able2's Corporate Compliance program encompasses the eight key elements that have been specified as requirements for compliance programs by the New York State Legislature. Effective July of 2009, New York State enacted a new provision in the Social Services law that requires many Medicaid providers, as described in Title 18 Part 521.1, to develop and implement effective compliance programs aimed at detecting fraud, waste and abuse in the Medicaid program.

This Corporate Compliance Program is established for the entire Able2 organization, including its employees, volunteers, agents, contractors, vendors, members and officers of the Board of Directors. Hereafter such parties are referred to as "service partners." This Program is intended to benefit not only Able2's service partners, but also those governmental and private agencies doing business with the organization, as well as the general public. This Program is routinely reviewed with revisions being made as appropriate based upon factors including, but not limited to, changes in Able2's legal and regulatory obligations, inclusive of mandates set forth from the Office of Medicaid Inspector General.

Able2's Corporate Compliance Program ensures integrity and ethical conduct through its attention to 8 key elements which serve as the underpinnings for detecting and preventing fraud, waste, and abuse. These elements include:

- Element 1: Organizational Commitment to Corporate Compliance:
Able2's commitment to Corporate Compliance is evidenced through the Board of Director's adoption of a Resolution establishing a Corporate Compliance Program. The Corporate Compliance Program has, as its centerpiece, a Code of Business Conduct detailing the organization's ethical standards. These standards, as well as the associated compliance policies and guidelines, as compiled and disseminated by the Corporate Compliance Officer, address the operation of the Corporate Compliance Program, provide guidance to service partners in dealing with potential compliance issues, describe how to communicate potential compliance issues, and detail the manner in which such issues are investigated and resolved.
- Element 2: Establishment of a Corporate Compliance Officer and Corporate Compliance Committee:
Able2, in recognition of its commitment to upholding the highest ethical standards, has designated an employee, as the Corporate Compliance Officer, and established a Corporate Compliance Committee. Together these parties are charged with overseeing the development, implementation and service partners' adherence to all requirements as set forth in the Corporate Compliance Program. The Corporate Compliance Officer is appointed by the Executive Director, and regularly reports directly to this Executive, the Committee, and ultimately to the Board of Directors, relative to all compliance activities. This Officer is vested with the responsibility for the day-to-day operations of the Corporate Compliance Program,

and is advised / assisted in so doing by the Corporate Compliance Committee, which is appointed by the Executive Director.

- Element 3: Reinforcement of Compliance Principles:
This is accomplished through the provision of ongoing training and education to all service partners, regarding the underlying legal and regulatory obligations of the organization, and the associated policies and guidelines designed to ensure fulfillment of such obligations.
- Element 4: Open Communication / Access to the Corporate Compliance Officer:
The Corporate Compliance Officer serves as a resource for all service partners, relative to questions surrounding compliance issues. It is the responsibility of all service partners to seek guidance, where necessary, relative to compliance matters. Additionally, it is each service partner's responsibility to report all suspected compliance violations in good faith. To this end, Able2 has established an anonymous system for reporting suspected violations directly to the Corporate Compliance Officer via the Corporate Compliance Concern Form. Concerns or suspected violations can also be reported to the Corporate Compliance Officer directly or via the Compliance Help Line. Additionally, concerns can be reported to a supervisor, manager or director.
- Element 5: Promotion of an Environment that Supports Participation in the Compliance Program:
This is realized through consistent enforcement of disciplinary policies that clearly articulate expectations regarding adherence to Able2's Code of Business Conduct, the Corporate Compliance Program and all associated policies / guidelines, and the mandated reporting of suspected violations of such.
- Element 6: Identification and Monitoring of Compliance Risk Areas:
This is facilitated by completion of an annual, agency-wide, Risk Assessment, which takes into consideration factors such as internal / external audit results, findings of compliance investigations, and the specific compliance areas upon which state and federal regulatory agencies are directing their attention. Such assessment informs Able2's internal audit schedule / focus and is used to prioritize compliance work activities.
- Element 7: Response to Identified Corporate Compliance Violations:
This includes prompt determination of appropriate corrective actions once a compliance violation is identified. Recommendations for corrective action are designed to not only address the specific instance of non-compliance, but also to reduce the potential for recurrence. Such corrective actions may include, but are not limited to, consistent enforcement of disciplinary policies, modification to the existing Corporate Compliance Program or associated policies and guidelines, and voluntary disclosure of noncompliance where appropriate.
- Element 8: Promotion of an Environment which is Non-Intimidating and Non-Retaliatory:
All service partners are assured protection from intimidation, retaliation and / or any manner of discrimination in terms or conditions of employment, as a result of their reporting suspected compliance violations, participation in compliance investigations, participation in any/all other internal / external compliance monitoring systems, and / or pursuit of litigation under the False Claims Act and Sections 740 & 741 of the New York State Labor Law.

ELEMENT 1: ORGANIZATIONAL COMMITMENT TO CORPORATE COMPLIANCE

Able2 has long committed itself to upholding the highest quality standards in service delivery and organizational operations. This commitment and our associated reputation of excellence is one of our organization's strongest assets. It is in recognition of this fact that the Board of Directors acted to adopt a Resolution establishing a Corporate Compliance Program.

This Program includes a Code of Business Conduct, which explicitly details compliance expectations. When taken in conjunction with all other aspects of the Corporate Compliance Program and associated policies and guidelines, the Code of Business Conduct establishes the standards that all service partners, whose actions can be attributed to the work of Able2, are expected to adhere to in all business transactions.

Prompt and appropriate action including, but not limited to, discipline for employees, and a re-evaluation of the business relationship in the case of all other service partners, will occur in those instances where violations of such standards are found.

It should be noted that the Code of Business Conduct, as part of the Corporate Compliance Program, as well as all other compliance policies and guidelines as compiled, and disseminated by the Corporate Compliance Officer, are regularly reviewed by this Officer, and Corporate Compliance Committee, to ensure appropriate modification, reflective of developments in applicable legal and regulatory requirements.

CODE OF BUSINESS CONDUCT

1. Ethical Relationships:

Able2 shall only employ or contract with individuals or entities with proper credentials, experience, and expertise.

Able2 will ensure that all service partners have access to all applicable laws, regulations, policies and guidelines necessary for them to perform on behalf of the organization. Regular training on these, as well as the Corporate Compliance Program will be provided.

All service partners will adhere to all applicable laws, regulations, and standards as set forth by federal, state and local governments. This includes, but is not limited to, adherence to all requirements of the Medicaid and Medicare programs.

No employee or other service partner should subordinate his or her professional standards, judgment or objectivity to any individual. If significant differences of opinion in professional judgment occur, they should be referred to management for resolution.

Able2 assures that service partners making good faith reports of suspected violations of this Code of Business Conduct and/or the standards set forth in this Corporate Compliance Program, and associated policies and guidelines can do so without fear of reprisal, or retaliation and that confidentiality will be protected within the limits of the law.

Neither Able2, nor its service partners pay employees, physicians, or other health care professionals, directly or indirectly, in cash or by any other means, for referrals of patients / consumers. Every payment to a referral source must be supported by proper documentation that the services contracted for were, in fact, provided.

Able2 seeks positive relationships with government programs and third party payers. Positive relationships require ongoing communications about service recipient progress and billing.

All service partners will show proper respect and consideration for each other, regardless of position or relationship. Discriminatory treatment, harassment, abuse or intimidation will not be tolerated.

All service partners, in their actions on behalf of Able2, will respect the property of all those with whom we do business, including service recipients and outside businesses.

Service partners will accomplish their business, on behalf of Able2, without engaging in any business, professional, or personal activity that would create a conflict of interest, or an appearance of a conflict of interest, without appropriate disclosure and advance approval by the Board of Directors, or the Executive Director, or their / his / her designee.

Placing business with any firm in which there is a family relationship may constitute a conflict of interest. Advance disclosure and approval are required in such a situation.

Service partners should not become involved, directly or indirectly, in outside commercial activities that could improperly influence their actions per the Conflict of Interest policy.

Service partners should not accept or provide benefits that could be seen as creating conflict between their personal interests and Able2's legitimate business interests per the Gifts policy.

Service partners should report any potential conflicts of interest concerning themselves, co-workers, or family members to management.

2. Honesty and Professionalism:

It is the responsibility of all those performing duties on behalf of Able2 to maintain the organization's integrity and reputation. As such, all duties will be fulfilled in a manner that promotes the public's trust in the organization.

Service partners should be honest and forthright in any representations made to service recipients, other service partners, payors, and the community.

Able2 is committed to clarity of our mission and purposes, free from any appearance of impropriety. Able2 itself will not pursue any business opportunity or take any other action that will require it to engage in illegal or unethical behavior, or is reasonably likely to fall outside of the organization's mission, purposes or powers.

Service partners engaging in activities on behalf of Able2 will act in a manner consistent with the organization's mission, purpose and powers and ensure that no activity takes place that in any way jeopardizes the tax exemption, licenses, or governmental authorizations of Able2.

All business communications on behalf of Able2 with outside individuals or entities, including claims for payment or reimbursement of any kind, will be truthful and, where appropriate, substantiated by accurate and complete records.

Service partners are personally responsible and accountable for the proper expenditure of Able2 funds and for the proper use of agency property.

Service partners must obtain authorization prior to committing or spending Able2 funds.

Service partners may not use Able2's, or service recipients' resources for personal or improper purposes, or permit others to do so.

Any improper financial gain to a service partner, through misconduct involving misuse of Able2's or a service recipient's property is prohibited, including the outright theft of property or embezzlement of money.

Surplus, obsolete or junked property shall be disposed of in accordance with Able2's policies and guidelines. Unauthorized disposal of property is a misuse of assets.

3. Integrity in Operational Processes:

Service partners who perform billing and / or coding of claims must take every reasonable precaution to ensure that their work is accurate, timely, and in compliance with applicable federal / state laws and regulations, as well as Able2's policies and guidelines.

No error or deficiency should be ignored or covered up. Problems should be brought to the attention of those who can properly assess and resolve noted concerns.

No claims for payment or reimbursement of any kind that are false, fraudulent, inaccurate, or fictitious, may be submitted. No falsification of medical, time or other records that are used for the basis of submitting claims will be tolerated.

Able2 will bill only for services actually rendered and which are fully documented in service recipients' records. If the services must be coded, then only billing codes that accurately describe the services provided will be used.

Able2 will prepare / maintain accurate and complete clinical / billing records, and ensure truthfulness in communications with service partners, as well as with government agencies, private agencies, and others doing business with Able2.

All reports or other information required by federal, state, or local government agencies shall be accurate, legible, complete, and filed on time.

All service partners are expected to maintain privacy standards, ensuring that all applicable laws, regulations, policies and guidelines regarding confidentiality of agency records are rigorously adhered to.

Service partners shall not use for personal gain, or reveal, any confidential information concerning Able2 obtained as a service partner of Able2.

Able2's confidential and proprietary information is valuable, and should be protected from unauthorized use or exploitation. Service partners are expected to respect the intellectual property rights of others with whom the organization does business.

All service partners will ensure that all private information owned by others, but in the custody and possession of Able2, be held in confidence, and not utilized outside of the use contemplated by the owner of the information without the express permission of the owner. This includes prohibition against unauthorized use and /or copying of computer software not contained in the license granted to Able2 and installation of unauthorized software on agency computers. All service partners shall take all reasonable steps to protect computer systems and software from unauthorized access or intrusion.

4. Monitoring, Reporting and Enforcement:

As a condition of employment or appointment, all service partners of Able2 are expected to rigorously comply with this Code of Business Conduct, and all other established standards as contained in the Corporate Compliance Program and associated policies and guidelines, as well as all applicable laws and regulations.

All service partners will promptly report suspected violations of this Code of Business Conduct and / or the standards set forth in this Corporate Compliance Program and associated policies and guidelines to their supervisor, an appropriate department head, or the Corporate Compliance Officer, either directly or indirectly via the Compliance Help Line, or anonymously via the Corporate Compliance Concern Form. Failure to report a concern is a violation of this plan.

All problems discovered surrounding errors in claims that have been submitted, as well as all reports of suspected compliance violations will be fairly, thoroughly, and promptly investigated by appropriate individuals, and will be promptly resolved.

Compliance with this Code of Business Conduct, and all aspects of this Corporate Compliance Program, and associated policies and guidelines, as well as applicable laws, and regulations, is mandatory for all service partners. However, the direction set forth herein does not constitute a contract of employment or warranty of any benefits, and should not be construed as a guarantee of continued employment. Employment with Able2 is on an "At-Will" basis, as defined by New York law. This means that the employment relationship is a voluntary relationship and may be terminated at any time by either the employee or the organization with or without cause, and with or without notice, for any reason not expressly prohibited by law.

ELEMENT 2: ESTABLISHMENT OF A CORPORATE COMPLIANCE OFFICER AND CORPORATE COMPLIANCE COMMITTEE

Able2's Corporate Compliance Program, provides for the designation of a Corporate Compliance Officer, and the establishment of a Corporate Compliance Committee. The Corporate Compliance Officer along with the Corporate Compliance Committee are responsible for overseeing the development, implementation, and service partners' adherence to, the Corporate Compliance Program and all associated policies and guidelines.

Corporate Compliance Officer:

The Corporate Compliance Officer is appointed by the Executive Director. This Officer functions within the organizational structure, reporting to the Executive Director, the Corporate Compliance Committee and the Board of Directors. In those situations where the Compliance Officer's obligation to report to the Executive Director might compromise or otherwise constrain the Compliance Officer's ability to fulfill the responsibilities noted below, the Compliance Officer shall report, instead, to the Board of Directors by contacting the Board President or, in an urgent situation, the first available Board member.

In those situations where the Compliance Officer's independence might be compromised, including, but not limited to situations where the Compliance Officer was involved in the underlying transactions or events, the Compliance Officer shall immediately disclose the potential conflict to the Executive Director who shall promptly appoint another member of the agency's Executive Management team to assume all or part of the Compliance Officer's responsibilities, as he/she deems appropriate. In such cases, the Executive Director shall promptly inform the Corporate Compliance Committee and the Board of Directors regarding the special appointment.

The Compliance Officer routinely provides direct updates on all activities associated with the Corporate Compliance Program to the Executive Director, Corporate Compliance Committee and Board of Directors. The Compliance Officer's authority extends to all billing functions, and clinical / program service practices, whether on a fee for service basis, or otherwise provided by Able2. The Compliance Officer is charged with the following responsibilities:

Promulgating, monitoring / updating, disseminating, and training all service partners on Able2's Code of Business Conduct.

Promulgating, monitoring / updating, disseminating, and training all service partners on Able2's Corporate Compliance Program, which includes the establishment and / or compilation of standards, with references to detailed policies for integrity in business transactions.

Providing the Executive Director and Corporate Compliance Committee with routine updates relative to compliance activities.

Providing the Board of Directors, directly, with a minimum of four updates per year summarizing compliance activities.

Serving as Chairperson of the Corporate Compliance Committee and coordinating / working closely with this Committee to ensure appropriate oversight to the Corporate Compliance Program.

Working closely with Able2's Management Team to foster and enhance compliance with all applicable program service regulations, operational policies and procedures, and billing requirements. This includes:

- A. Recommending and establishing multi-level internal systems / controls to monitor compliance.
- B. Developing standards of conduct and policies and procedures to promote compliance with legal and ethical requirements.
- C. Monitoring internal and external audit findings to identify potential non-compliant issues, ensuring appropriate communication to the Corporate Compliance Committee regarding recommendations for preventative / corrective actions, and associated follow up.

Conducting annual, agency-wide, Risk Assessment, and based upon findings of compliance vulnerabilities, establishing the organization's internal audit schedule / focus and prioritizing compliance work activities.

Establishing and maintaining a record keeping system designed to document the ongoing operation of the Corporate Compliance Program.

Conducting regular reviews of the efficacy of Corporate Compliance Program, and monitoring the external "compliance environment," proposing modifications to the Program to prevent the occurrence or reoccurrence of non-compliant conduct.

Ensuring communication with all service partners about the availability, and appropriate means of accessing guidance on business conduct issues and / or means to confidentially, report suspected violations of law, or other Able2 standards of compliance.

Responding to service partners' requests for guidance relative to standards of compliance in business transactions.

Investigating alleged compliance violations and working with appropriate parties to handle such violations promptly, properly, and consistently.

Ensuring OMIG certification is completed.

Corporate Compliance Committee:

The Corporate Compliance Committee is appointed by the Executive Director, and is chaired by the Corporate Compliance Officer. It is made up of personnel from Administrative, Financial and Program Departments, as well as others. Specifically, the Committee includes the Executive Director, Executive Assistant, Chief Financial Officer, Associate Executive Director of Personnel & Development, Associate Executive Director of Residential & Health Services, Director of Transitional & Alternative Housing, Director of Community Supports, Director of Therapeutic Service Planning, Director of Personnel, Director of Outreach & Development, and Director of Environmental & Fleet Services. The Committee meets quarterly or more frequently, if needed. The Corporate Compliance Officer, or Executive Director, provides the Board of Directors with regular updates on compliance activities. The Committee operates on a consensus basis relative to all decision making. However, each Committee member has recourse via the President of the Board of Directors, should he / she wish to express a dissenting opinion, or pursue further consideration of a particular matter. The Corporate Compliance Committee's authority extends to all billing functions, and clinical / program service practices, whether on a fee for service basis, or otherwise provided by Able2. The Corporate Compliance Committee is charged with the following responsibilities:

1. Working closely with Corporate Compliance Officer, and members of Able2's Management Team to foster and enhance compliance with all applicable program service regulations, operational policies and procedures, and billing requirements.
2. Ensuring that Able2's Code of Business Conduct, and all other aspects of the Corporate Compliance Program are regularly reviewed, updated, and disseminated to service partners with associated training being provided.
3. Ensuring the Board of Directors is provided with, minimally, quarterly updates throughout the year summarizing compliance activities.
4. Monitoring the provision of information to service partners about the availability, and appropriate means of accessing guidance on business conduct issues and / or means to confidentially, report suspected violations of law, or other Able2 standards of compliance.
5. Monitoring of all service partners' reports of suspected violations of laws, or other standards of compliance, and the Corporate Compliance Officer's findings / recommendations relative to such reports, to ensure appropriate corrective and preventative action is taken.
6. Reviewing and approving all standards of conduct, policies and guidelines developed to promote compliance with legal and ethical requirements.
7. Reviewing and approving annual, agency-wide, Risk Assessment and associated audit schedule / focus and prioritization of compliance work activities.
8. Monitoring to ensure that appropriate actions are taken in accordance with the priorities established relative to compliance work activities.
9. Conducting regular reviews of the efficacy of the Corporate Compliance Program, and monitoring the external "compliance environment," proposing modifications to the Program to prevent the occurrence or reoccurrence of non-compliant behavior.

ELEMENT 3: REINFORCEMENT OF COMPLIANCE PRINCIPLES

Able2 ensures service partners unimpeded access, via agency website and intranet, to the organization's Corporate Compliance Program, and associated policies and guidelines, which govern each service partner's actions on behalf of the organization. Annual training is provided by the Corporate Compliance Officer, or designee, to all service partners, and includes, at a minimum:

1. Education relative to the laws and regulations underpinning the organization's Corporate Compliance Program, and purpose of compliance guidelines.
2. Review of the 8 key elements of the Corporate Compliance Program.
3. Review of Able2's Code of Business Conduct.
4. Review of Able2's system for anonymously, reporting suspected compliance violations.

5. Review of expectations for reporting / consequences of failing to report suspected compliance violations.
6. Review of consequences of participating in, or encouraging / directing / facilitating / permitting non-compliant behavior.

For Able2 employees, training as noted above occurs at the start of employment with the organization, as part of Agency Orientation. Thereafter, annual updates for employees include a review of this, as well as education on the specific policies, guidelines, and standards of compliance pertaining to the specific work activities that they and their department / program regularly engage in. On-going compliance training for Able2 employees occurs as well. The frequency, focus, and instructors for such training(s) are determined based upon need as identified through findings of various internal and external monitoring systems.

For members of Able2's Board of Directors, training, as noted above, occurs at the start of service on the Board, and occurs annually thereafter. Annual updates for the Board of Directors also includes training relative to the compliance landscape as indicated by factors including, but not limited to, the work plans of state and federal regulatories, and associated audit findings in the industry.

For all other service partners, training and communication relative to Able2's Corporate Compliance Program is provided at commencement of the service partner relationship, and annually thereafter. Reinforcement of compliance principles is accomplished through distribution of the Code of Business Conduct, along with information pertaining to the organization's Corporate Compliance Program, and associated key elements. This includes an emphasis on both the service partner's responsibility for, and the manner by which, they are to report suspected compliance violations. In the case of consultants / contractors such information is provided at the time of initial / annual service agreement updates, while for vendors this is accomplished as part of the annual vendor mailing.

Documentation of initial training for employees, including employees' signed training acknowledgement forms are maintained by Program / Department Managers and the Human Resources Department. Documentation of annual training for employees, including employees' signed training acknowledgement forms are maintained by the Corporate Compliance Officer. Documentation of initial and annual training, for those with whom there is a Service Agreement (i.e. Consultants), is maintained by the Human Resources Department. Records of training / communication with all other service partners regarding Able2's Corporate Compliance Program are maintained by the Corporate Compliance Officer.

ELEMENT 4: OPEN COMMUNICATION / ACCESS TO THE CORPORATE COMPLIANCE OFFICER

Able2 recognizes that creating and maintaining a culture of compliance, wherein ethics and integrity are of the utmost importance, is dependent on service partners' access to accurate information and practical guidance relative to laws, regulations, and organizational policies and guidelines. In addition, such a culture is dependent upon unencumbered access to a system for anonymously reporting suspected compliance violations.

The Corporate Compliance Officer is charged with overseeing the development, implementation and service partners' adherence to the organization's overarching Corporate Compliance Program. This includes the

establishment and compilation, as well as dissemination of organizational standards relative to compliance. The Corporate Compliance Officer's status as a full-time employee, and position within the organizational structure, as well as primary charge of ensuring ethical behavior in all business transactions, allows for a directly, accessible resource for resolving compliance related questions / concerns.

It is the expectation that the Corporate Compliance Officer respond, in a timely manner, to all compliance related questions / concerns. The Corporate Compliance Officer's responses shall, in all instances, promote collaboration with Able2's Management Team as a means of ensuring that all questions / concerns are appropriately addressed, and where appropriate include provision of applicable guidance documents.

Per Able2's mandatory compliance reporting standards, there is the expectation that all service partners will report any suspected compliance violations in good faith. Such reports can be made to an appropriate Supervisor, Manager, or Director, who in turn will report the suspected violation to the Corporate Compliance Officer. Additionally, service partners have the option of reporting suspected violations directly to the Corporate Compliance Officer. This can be done either directly, or indirectly via the Compliance Helpline, or anonymously via the Corporate Compliance Concern Form. Able2 will ensure that the confidentiality of all such reports is protected unless disclosure is required as a result of a legal proceeding.

Reporting Through the Use of the Corporate Compliance Concern Form:

Corporate Compliance Concern Forms are independently accessible to employees at all Able2 work sites and via the agency intranet. These forms, along with the Code of Business Conduct and Corporate Compliance Program, are available to other service partners, doing business on behalf of Able2, via the agency website.

A service partner completes, to the best of their ability, all sections of the Corporate Compliance Concern Form, recognizing that the provision of a signature and phone number is optional. This is then forwarded directly to the Corporate Compliance Officer in the most expedient manner possible. Upon receipt of the form, and in consultation with a Sub-Committee of the Compliance Committee consisting of the Executive Director, and Legal Counsel, as needed, the Corporate Compliance Officer will initiate a corporate compliance investigation, if it is determined by the Sub-Committee that the concern pertains directly to a suspected compliance violation. If the concern is not directly related to a suspected compliance violation, the Corporate Compliance Officer ensures appropriate follow up by other members of the Senior Management Team.

In those situations where a Corporate Compliance investigation is conducted, the Corporate Compliance Officer is responsible for preparing a written report, which includes recommendations for corrective action. Investigative reports are reviewed by the Corporate Compliance Committee, which has the authority to amend recommendations as they see fit.

The Corporate Compliance Officer is responsible for ensuring appropriate communication of, and follow up to, all recommendations as agreed upon by the Corporate Compliance Committee. Senior Management is responsible for providing the Corporate Compliance Officer with written confirmation that all corrective action, as identified, has been addressed in a timely fashion. This information is then communicated to the Corporate Compliance Committee, which reserves the right to request further action from the Executive Director, should such follow up not be completed within a reasonable time frame and / or in accordance with the recommendations.

Reporting Through the Use of the Corporate Compliance Help Line:

The Corporate Compliance Help Line is accessible to all service partners 24 hours a day, 7 days a week. This system allows for a voice mail message to be left directly for the Corporate Compliance Officer. Information pertaining to appropriate means by which employees may access this system is posted in conspicuous locations throughout each of Able2's work sites. Additionally, this information is provided to all service partners, doing business on behalf of Able2, at the time of the annual compliance updates, and is readily accessible via agency intranet, and more globally to, external service partners, via Able2's internet website.

The only difference between this method of reporting and reporting via the use of the Corporate Compliance Concern Form is that the service partner dials 607-734-7107 ext. 9342, leaving a voice mail message detailing their compliance concern. The provision of the service partner's name and phone number are optional. The response to Help Line calls is identical to those associated with reports initially generated through use of the Corporate Compliance Concern Form, as detailed above.

It should be noted that the Corporate Compliance Committee is kept apprised of service partner reports, as provided through the use of the Corporate Compliance Concern Form or Help Line, as well as any other method of communication with the Corporate Compliance Officer. This includes all reports, which result in a formal corporate compliance investigation, as well as those, that by their nature, are identified as not pertaining to genuine compliance issues. The Corporate Compliance Officer in conjunction with the Sub-Committee, and full Corporate Compliance Committee provides oversight to all reports to ensure each is appropriately disposed of.

ELEMENT 5: PROMOTION OF AN ENVIRONMENT THAT SUPPORTS PARTICIPATION IN THE COMPLIANCE PROGRAM

As a means of upholding the highest standards of ethical conduct, compliance expectations, as detailed in the Code of Business Conduct, Corporate Compliance Program and associated policies and guidelines are communicated to all service partners. In turn, it is the expectation that all service partners report any suspected compliance violations.

Able2 ensures that reports of suspected violations may be made anonymously and without fear of intimidation, reprisal or retaliation. The confidentiality of such reports is protected within the limits of the law. Able2 refrains from any manner of discrimination, in terms and conditions of employment, against any employee making a report through the established reporting system.

Furthermore, it is expected that all employees, and other Service Partners engaged in business on behalf of Able2 demonstrate full cooperation on the occasions of either a compliance investigation and / or efforts to resolve any compliance related concerns.

Upon verification that a compliance violation has occurred either via investigation into a reported offense, or based upon internal / external systems of monitoring, the Corporate Compliance Officer, with the Corporate Compliance Committee's awareness and agreement, recommends corrective action to remedy the violation. Such actions, where appropriate, may include disciplinary action.

In instances where it has been determined that an employee has failed to report a suspected compliance violation, has participated in non-compliant behavior, or has encouraged, directed, facilitated or permitted non-compliant behavior, the employee is subject to disciplinary action, up to and including discharge. This is

true in all instances, including those wherein the employee who initially reported a suspected compliance violation is ultimately determined to have been a participant in non-compliant behavior.

Although Able2 may employ a progressive discipline policy, initially issuing verbal, or written warnings, and then proceeding to more severe actions such as suspension and termination, the organization reserves the right to determine, in its sole discretion and judgment, the nature and level of discipline, if any, depending on the circumstances. This section of Able2's Corporate Compliance Program is not a guarantee of progressive discipline, nor does it alter the nature of the employment "At Will" relationship between the organization and its employees.

It should be noted that in those instances where, through investigation or based upon internal / external systems of monitoring, there is verification that a service partner, other than an employee, has violated the organization's compliance standards appropriate action will be taken. Such action includes, but is not limited to, re-evaluation of the appropriateness of continued business relations between Able2 and the specific service partner.

In addition to the general rules and regulations established by the organization for service partners, conduct in a manner noted below, is not tolerated with respect to Able2's Corporate Compliance Program:

1. Signing or submitting a report for a service not rendered is fraud and will result in immediate administrative response, inclusive of possible criminal penalties.
2. Falsifying, altering, or destroying agency records without authorization will result in immediate administrative response, inclusive of possible criminal penalties.
3. Omitting required documentation, including signature, failing to complete treatment records, or other agency paperwork will result in immediate administrative response, inclusive of possible criminal penalties.
4. Misapplication of Able2's or service recipients' funds will result in immediate administrative response, inclusive of possible criminal penalties.
5. Failure, on the part of Managers and Senior Managers, to take appropriate corrective action when the work of employees or others, under their supervision, is not completed in accordance with agency policies and / or includes excessive errors or omissions, may subject the Manager / Senior Manager to administrative response.

ELEMENT 6: IDENTIFICATION AND MONITORING OF COMPLIANCE RISK AREAS

Identification of Compliance Risk Areas:

Able2 has ensured that systems are in place for continuous assessment of compliance risks. The assessment of compliance risks is a process wherein consideration is given to not only risks associated with specific programs / services, but also those risks that are global in nature, and directly related to the organization's operational

systems. Although compliance assessments occur on a continuous basis via numerous internal monitoring processes, it is on an annual basis that the organization conducts a standardized, agency-wide, assessment.

This annual, Risk Assessment is designed to evaluate programmatic and operational systems based upon a standard set of factors. Such factors are selected based upon documented research suggesting that they are valid indicators of organizational risk. Specifically, they are considered key indicators in identifying the potential for non-compliance, and the organization's legal and financial vulnerability as relates to such non-compliance. Examples of risk factors may include, but are not limited to, the amount of Medicaid revenue generated by a specific program, the regulatory complexity of the program, number of compliance violations found based upon investigative follow up to service partners' reports, and recent internal / external audit findings for the program. Evaluation based upon a set of standard factors allows for a quantitative assessment, across programs within the organization, wherein each can be ranked relative to the compliance risks it presents.

The annual, Risk Assessment functions as a tool integral to ensuring the appropriateness of Able2's overarching Corporate Compliance Program, and informs Administrative decision-making relative to compliance. The results of the Risk Assessment are used to establish Able2's internal audit focus and schedule, and aids in the development of a concise and appropriately prioritized outline of compliance work activities, as detailed in the Annual Compliance Work Plan.

Monitoring of Compliance Risk Areas:

Compliance monitoring, as accomplished through internal auditing, is multi-faceted in design. Each program / department within Able2 maintains its own auditing system relative to both quality of care, and fiscal integrity. In addition, the Quality Management Department, which includes the Corporate Compliance Officer, conducts their own audits of quality of care and fiscal integrity.

Each program / department specific auditing system consists primarily of peer and / or Management review of a sample of service recipient records, conducted on a routine basis. Standardized audit tools are employed to evaluate the adequacy of each individual record, with findings and needed corrective action being communicated to management, and those parties responsible for follow up.

Where such program / departmental auditing processes result in the identification of potential compliance violations, the Corporate Compliance Officer, as well as the Corporate Compliance Committee are informed. Further follow up occurs in accordance with formal corporate compliance investigative processes, with corrective actions identified and monitored by the Corporate Compliance Officer and Corporate Compliance Committee.

The Quality Management Department establishes its own audit schedule, independent of program / department specific audits. The Quality Management Department's audits consist of a sampling of service recipient records and are conducted using standardized audit tools designed to identify inadequacies in the records, particularly as related to established service billing standards.

The findings of Quality Management Department audits are detailed on service recipient specific audit tools, which are provided to the Senior Management of the program / department, along with an audit summary report. The audit summary report notes identified best practice findings, provide recommendations for enhanced service provision / compliance, and notes items, which require immediate corrective action to ensure compliance.

The audit summary report is reviewed by the Corporate Compliance Committee which has the authority to amend requests for required corrective action as they see fit. The Corporate Compliance Officer ensures appropriate communication of, and follow up to all recommendations for corrective action as agreed upon by the Corporate Compliance Committee. Senior Management is responsible for ensuring that issues as denoted on the service recipient specific audit tools are communicated to those employees who are directly responsible for follow up. In addition, Senior Management is responsible for providing the Corporate Compliance Officer with written confirmation that all corrective action, as identified, has been addressed in a timely fashion. This information is then communicated to the Corporate Compliance Committee, which reserves that right to request further action from the Executive Director should such follow up not be completed within a reasonable time frame, and / or in accordance with recommendations.

Beyond these auditing processes, Able2 promotes a culture of compliance with ongoing monitoring activities designed to routinely evaluate the potential for non-compliance, as well as actual non-compliance. Such systems include, but are not limited to Medicaid Exclusion Checks, claims testing, analysis of Medicaid claim denial data, and analysis of data relative to reported compliance violations and associated investigative findings / follow up to such reports.

ELEMENT 7: RESPONSE TO IDENTIFIED CORPORATE COMPLIANCE VIOLATIONS

In those instances where non-compliance is identified, be it through Able2's internal auditing / monitoring systems, formal investigation into a reported compliance concern, or the audit findings of regulatory, external to the organization, appropriate remedies will be determined. Corrective actions will be taken expeditiously and designed to not only remedy the identified violation, but to prevent recurrence of like violations.

In the event an investigation of a particular practice or suspected violation is warranted, it may involve a review of relevant documentation and records, interviews with staff, and an analysis of applicable laws and regulations. Results of such investigations will be documented and made available to the Compliance Committee, the Board of Directors and/or legal counsel, as appropriate, on a confidential basis. Records of the investigation may include a description of the investigative process, copies of interview notes and key documents, a log of witnesses interviewed and documents reviewed, and the final result of the investigation.

The investigation may be conducted by the Compliance Officer or his/her designee, legal counsel, and/or an outside expert. Legal counsel may advise on matters of attorney/client privilege, disclosures, and whether Able2 has any affirmative duties to report the violations and/or make restitution to health care payors. In the event an investigation is conducted by someone outside the compliance function, the results of the investigation will be shared with appropriate compliance personnel.

The Corporate Compliance Officer, Corporate Compliance Committee, and where appropriate, legal counsel, will be responsible for identifying specific plans of corrective action. The Corporate Compliance Officer, working in conjunction with the Senior Management Team is responsible for ensuring implementation and ongoing monitoring of such corrective actions.

Corrective actions may include, but are not limited to voluntary disclosure of noncompliance where appropriate, in accordance with the NYS OMIG self disclosure guidance and Patient Protection and Affordable

Care Act (PPACA) obligations to report, repay and explain Medicaid overpayments within 60 days of identification. Corrective actions may also include, but are not limited to, appropriate disciplinary action, and modification to the existing Corporate Compliance Program, and associated policies and guidelines, with additional training being provided.

**ELEMENT 8: PROMOTION OF AN ENVIRONMENT WHICH IS
NON-INTIMIDATING AND NON-RETIATORY**

Able2 recognizes that an integral aspect of any effective compliance program is the establishment of a culture that promotes prevention, detection, and resolution of instances of conduct which do not conform to our legal and regulatory obligations, and all standards set forth in this Corporate Compliance Program and associated policies and guidelines.

In as much, Able2 has an established problem resolution process. This process assures service partners the opportunity to present their concerns to one or, as necessary, more parties within the organization who are in positions empowered to take action to ensure appropriate resolution. This definitive system for addressing problem resolution, when taken in conjunction with the organization's strict standards for non-retaliation ensures that service partners can, in good faith, participate in the compliance program.

Specifically, service partners are protected from intimidation, retaliation and /or any manner of discrimination in terms or conditions of employment, as a result of participating in compliance investigations and any / all other established internal / external compliance monitoring systems. Such protections exist, for service partners as a result of their reporting suspected compliance violations. Able2 ensures that any reports of suspected violations may be made anonymously, and the confidentiality of such reports is protected within the limits of the law. Furthermore, Able2 ensures service partners' protection from intimidating and retaliatory actions as a result of a service partner's pursuit of litigation under the False Claims Act and Sections 740 & 741 of the New York State Labor Law.