

ABLE2

**CORPORATE COMPLIANCE
PROGRAM**

COMPLETE REVISION OF ORIGINAL 2006 DOCUMENT:

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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 for 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 and updated March 2023, 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 all who are affected by Able2's risk areas, including its employees, volunteers, agents, contractors, subcontractor(s), independent contractor(s), corporate officer(s), 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, at least once a year, with revisions being made as appropriate based upon factors including, but not limited to, changes in Able2's legal and regulatory obligations and risk areas, 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: 18 NYCRR § 521-1.4(a)(1) and (2)(i).

(a) Written policies and procedures.

(1) General. Required providers shall have written policies, procedures, and standards of conduct. The required provider shall establish a process for drafting, revising, and approving the written policies and procedures required by this subdivision. The written policies and procedures described in this subdivision must be available, accessible, and applicable to all affected individuals.

(2) The written policies and procedures shall:

(i) articulate the required provider's commitment and obligation to comply with all applicable federal and state standards. The required provider shall identify governing laws, and regulations that are applicable to the provider's risk areas, including any MA program policies and procedures, as specified in subdivision (d) of section 521-1.3 of this SubPart or category of service.

(ii) describe compliance expectations as embodied in standards of conduct. The standards of conduct shall serve as a foundational document which describes the required provider's fundamental principles and values, and commitment to conduct its business in an ethical manner.

(iii) document the implementation of each of the subdivisions under this section and outline the ongoing operation of the compliance program. Policies and procedures shall describe, at a minimum, the structure of the compliance program, including the responsibilities of all affected individuals in carrying out the functions of the compliance program.

(iv) provide guidance to affected individuals on dealing with potential compliance issues. Such guidance shall, at a minimum:

(a) assist affected individuals in identifying potential compliance issues, questions, and concerns, set forth expectations for reporting compliance issues, and explain how to report such issues, questions, and concerns to the compliance officer; and

(b) establish the expectation that all affected individuals will act in accordance with the standards of conduct, that they must refuse to participate in unethical or illegal conduct, and that they must report any unethical or illegal conduct to the compliance officer.

(v) identify the methods and procedures for communicating compliance issues to the appropriate compliance personnel.

(vi) describe how potential compliance issues are investigated and resolved by the required provider and the procedures for documenting the investigation and the resolution or outcome.

(vii) include a policy of non-intimidation and non-retaliation for good faith participation in the compliance program, including, but not limited to:

(a) reporting potential compliance issues to appropriate personnel.

(b) participating in investigation of potential compliance issues.

(c) self-evaluations.

(d) audits

(e) remedial actions

(f) reporting instances of intimidation or retaliation; and

(g) reporting potential fraud, waste or abuse to the appropriate State or Federal entities.

(viii) Disciplinary standards. Include a written statement setting forth the required provider's policy regarding affected individuals who fail to comply with the written policies and procedures, standards of conduct, or State and Federal laws, rules, and regulations.

(a) Such a statement shall establish standards for escalating disciplinary actions that must be taken in response to non-compliance, with intentional or reckless behavior being subject to more significant sanctions. Sanctions may include oral or written warnings, suspension, and/or termination.

(b) The written policies and procedures shall also outline the procedures for taking disciplinary action and sanctioning individuals. Disciplinary procedures shall conform with collective bargaining agreements when applicable.

(ix) Additionally, notwithstanding the requirement under 42 U.S.C. 1396a(a)(68), which applies to entities that receive or make annual payments of at least \$5,000,000 annually, all required providers shall comply with the provisions of 42 U.S.C. 1396a(a)(68) (United States Code, 2006 edition, Title 42, Chapter 7, SubChapter XIX, Government Printing Office, <https://www.govinfo.gov/content/pkg/USCODE-2006-title42/pdf/USCODE-2006-title42-chap7-subchapXIX-sec1396a.pdf>). A copy of which is available for copying and inspection at the Office of the Medicaid Inspector General, 800 North Pearl Street, 2nd Floor, Albany, NY 12204).

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 Chief Executive Officer (CEO), and regularly (at least on a quarterly basis) 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 CEO.

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, because 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 CEO, 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 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 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 confidential 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 CEO. This Officer functions within the organizational structure, reporting to the CEO, the Corporate Compliance Committee, and the Board of Directors. In those situations where the Compliance Officer’s obligation to report to the CEO 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 CEO 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 CEO shall promptly inform the Corporate Compliance Committee and the Board of Directors regarding the special appointment.

The Compliance Officer routinely provides direct updates (not less than quarterly) on all activities associated with the Corporate Compliance Program to the CEO, 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:

(1) The compliance officer's primary responsibilities shall include:

- (i) overseeing and monitoring the adoption, implementation and maintenance of the compliance program and evaluating its effectiveness.
- (ii) drafting, implementing, and updating no less frequently than annually or, as otherwise necessary, to conform to changes to Federal and State laws, rule, regulations, policies and standards, a compliance work plan which shall outline the required provider's proposed strategy for meeting the requirements of this section for the coming year, with a specific emphasis on subdivisions (a), (d), (g), (h) of this section and, if applicable, SubPart 521-2 of this Part;
- (iii) reviewing and revising the compliance program, and, in accordance with paragraph 3 of subdivision (a) of this section, the written policies and procedures and standards of conduct, to incorporate changes based on the required provider's organizational experience and promptly incorporate changes to Federal and State laws, rules, regulations, policies and standards.
- Promulgating, monitoring / updating, disseminating, and training all service partners on Able2's Code of Business Conduct, including initial training within 3 days of hire or engagement and annual refresher training as required via the appropriate format for that service partner. (i.e. electronic learning management system, mailing of acknowledgement)
- 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 via the appropriate format for that service partner. (i.e. electronic learning management system, mailing of acknowledgement)
- Reporting directly, on a regular basis, but no less frequently than quarterly, to the required provider's governing body, chief executive officer, and Corporate Compliance Committee on the progress of adopting, implementing, and maintaining the compliance program.
- Working collaboratively with the Corporate Compliance Committee to ensure appropriate oversight of 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. Investigate and independently act on matters related to the Compliance Program.
- Conducting an 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, constituting the agency's annual compliance work plan.

- 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 the 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 collaborating with appropriate parties to manage such violations promptly, properly, and consistently.
- Ensuring OMIG certification is completed.
- Ensuring the annual review and edit, as necessary, of the Corporate Compliance Program, and completion of an annual effectiveness review, which includes onsite visits, interviews with affected individuals, and a review of records, surveys, audits or other related material, and sharing such effectiveness review with the CEO, Compliance Committee, senior management and Board of Directors.
- Ensuring appropriate information is maintained on the agency website regarding compliance.
- Assisting the required provider in establishing methods to improve the required provider’s efficiency, quality of services, and reducing the required provider’s vulnerability to fraud, waste and abuse.
- Investigating and independently acting on matters related to the compliance program, including designing, coordinating internal investigations, and documenting, reporting, coordinating, and pursuing any resulting corrective action with all internal departments, contractors, and the State.

Corporate Compliance Committee:

The Corporate Compliance Committee is appointed by the CEO and is chaired by the Chief Operations Officer (COO). It is made up of personnel from Administrative, Financial and Program Departments, as well as others. Specifically, the Committee includes the Corporate Compliance Officer/Director of Compliance and Quality Management, COO, Director of Residential Services, Director of Community Supports, Director of Community Health Services, Director of Human Resources, Accounting Manager, Assistant Residential Directors, Director of Information Technology and Director of Environmental & Fleet Services. The Committee meets quarterly or more frequently, if needed. The Corporate Compliance Officer 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, if so wished 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 and collaborating 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. The compliance committee shall report directly and be accountable to the required provider's chief executive and governing body.
3. Coordinating with the compliance officer to ensure that the written policies and procedures, and standards of conduct required by subdivision (a) of this section are current, accurate and complete, and that the training topics required by subdivision (d) of this section 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 or activity.
5. 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.
6. Ensuring the Board of Directors is provided with, minimally, quarterly updates throughout the year summarizing compliance activities and annual training.
7. 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.
8. 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.
9. Reviewing and approving all standards of conduct, policies and guidelines developed to promote compliance with legal and ethical requirements.
10. Reviewing and approving annual, agency-wide, Risk Assessment and associated audit schedule / focus and prioritization of compliance work activities (the Annual Work Plan).
11. Monitoring to ensure that appropriate actions are taken in accordance with the priorities established relative to compliance work activities.
12. Conducting at least annual reviews of the efficacy of the Corporate Compliance Program, and monitoring the external "compliance environment," proposing and advocating for modifications to the Program to prevent the occurrence or reoccurrence of non-compliant behavior.
13. Advocating for the allocation of sufficient funding, resources, and staff to allow the Compliance Officer to fully perform their responsibilities.

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 obligation to report compliance concerns, reporting procedures, and non-intimidation and non-retaliation policies.
6. Review of consequences and disciplinary standards of participating in or encouraging / directing / facilitating / permitting non-compliant behavior.
7. Risk areas and organizational experience.
8. Role of the Compliance Officer and Compliance Committee.
9. Corrective action plans and response to compliance issues.
10. Medicaid Program requirements and the provider's category of services.
11. Coding and billing requirements and best practices.
12. Claim development and submission.

Training and education shall be provided in a form and format accessible and understandable to all affected individuals, consistent with Federal and State language and other access laws, rules or policies. 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, agency effectiveness review and work plan, the work plans of state and federal regulatory agencies, 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 how, 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, or designee. Documentation of initial and annual training, for those with whom there is a Service Agreement (i.e., Consultants), is maintained by the appropriate department whom the agreement engages.

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 responds, 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 persons reporting compliance issues shall be maintained unless the matter is subject to a disciplinary proceeding, referred to, or under investigation by, MFCU, OMIG or law enforcement, or disclosure is required during a legal proceeding, and such persons shall be protected under Able2's policy for non-intimidation and non-retaliation.

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 CEO, 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 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 CEO, 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, 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 unless the matter is subject to a disciplinary proceeding, referred to, or under investigation by, MFCU, OMIG or law enforcement, or disclosure is required during a legal proceeding. 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 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. Able2 will enforce disciplinary standards fairly and consistently, and the same disciplinary levels will apply to all levels of personnel.

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 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 and the Annual Compliance Work Plan. 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.

As part of the annual Risk Assessment and development of the Annual Compliance Work Plan, Able2 will ensuring the annual review and edit, as necessary, of the Corporate Compliance Program, and completion of an annual effectiveness review, which will include onsite visits, interviews with affected individuals, and a review of records, surveys, audits or other related material, and sharing such effectiveness review with the CEO, Compliance Committee, senior management and Board of Directors. Able2 will use any form provided by the Office of the Medicaid Inspector General in its effectiveness review. The process for and the results of the review

will be documented and shared with the CEO, senior management, Compliance Committee, and Board of Directors.

Monitoring of Compliance Risk Areas:

Auditing and monitoring. The required provider shall establish and implement an effective system for the routine monitoring and identification of compliance risks. The system should include internal monitoring and audits and, as appropriate, external audits, to evaluate the organization's compliance with the requirements of the MA program and the overall effectiveness of the required provider's compliance program. In developing its auditing and monitoring program the required provider shall meet the following requirements:

(1) Auditing. Required providers shall perform routine audits by internal or external auditors who have expertise in state and federal MA program requirements and applicable laws, rules and regulations, or have expertise in the subject area of the audit. Audits or investigations conducted by state or federal governmental entities are not considered external audits for purposes of this paragraph. The audits required by this paragraph shall meet the following requirements:

(i) Internal and external compliance audits shall focus on the risk areas [specifically, risk areas 1-10] identified in section 521-1.3 of this SubPart.

(ii) The results of all internal or external audits, or audits conducted by the State or Federal government of the required provider, shall be reviewed for risk areas that can be included in updates to the required provider's compliance program and compliance work plan.

(iii) The design, implementation, and results of any internal or external audits shall be documented, and the results shared with the compliance committee and the governing body.

(iv) Any MA program overpayments identified shall be reported, returned and explained in accordance with the provisions of SubPart 521-3 of this Part and the required provider shall promptly take corrective action to prevent recurrence.

(2) Annual compliance program review. The required provider shall develop and undertake a process for reviewing, at least annually. The purpose of such reviews shall be to determine the effectiveness of its compliance program, and whether any revision or corrective action is required.

(i) The reviews may be carried out by the compliance officer, compliance committee, external auditors, or other staff designated by the required provider, provided however, that such other staff have the necessary knowledge and expertise to evaluate the effectiveness of the components of the compliance program they are reviewing and are independent from the functions being reviewed.

(ii) The reviews should include on-site visits, interviews with affected individuals, review of records, surveys, or any other comparable method the required provider deems appropriate, provided that such method does not compromise the independence or integrity of the review.

(iii) The required provider shall document the design, implementation and results of its effectiveness review, and any corrective action implemented.

(iv) The results of annual compliance program reviews shall be shared with the chief executive, senior management, compliance committee and the governing body.

(3) Excluded providers. In accordance with the requirements of section 515.5 of this Title, required providers shall confirm the identity and determine the exclusion status of affected individuals.

(i) In determining the exclusion status of a person required providers shall review the following State and Federal databases at least every thirty (30) days:

(a) New York State Office of the Medicaid Inspector General Exclusion List

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, provides 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 follows 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 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 CEO should such follow up not be completed within a reasonable time frame, and / or in accordance with recommendations. Findings will be shared with the Board of Directors.

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 bodies 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 note and key documents, a log of witnesses interviewed, and documents reviewed, and the 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 on-going 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, because of participating in compliance investigations and any / all other established internal / external compliance monitoring systems. Such protections exist for service partners because 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 because of a service partner's pursuit of litigation under the False Claims Act and Sections 740 & 741 of the New York State Labor Law.