CORPORATE COMPLIANCE PLAN

Family & Child Service
An affiliate organization of
LIVING RESOURCES

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SECTION 1: CORPORATE COMPLIANCE OVERVIEW & STRUCTURE

I. Purpose

The mission of Living Resources Corp and its affiliate agencies is "to support and empower individuals with disabilities and other life changing conditions to live with dignity, independence and purpose." Living Resources' ability to fulfill its mission is to a great degree dependent on securing reimbursement for its services from our external funding sources.

Living Resources is committed to complying with federal, state and local laws, including all Medicaid & Medicare program requirements. Living Resources' commitment stems not only from its duty to comply with the law, but from its recognition of the ethical imperative to protect the financial integrity of the payer programs that serve the people it supports. Living Resource's interest in compliance reflects its awareness that fraud, abuse, waste or errors in billing can jeopardize the agency's mission.

Accordingly, Living Resources acknowledges the obligation of all Affected Individuals – including board members, employees, volunteers, venders and contractors, etc. – to comply with Medicaid/Medicare statutes and requirements. We diligently strive to prevent, detect and appropriately respond to instances of noncompliance. All Affected Individuals are required to report any suspected violations of agency policy, procedure or regulatory requirements.

Living Resources provides a wide array of services to people with disabilities. Those service areas include, but are not limited to: supported employment, community habilitation, day habilitation, residential habilitation, clinical supports, after-school, college experience, acquired brain injury services, etc. In order to coordinate a compliance program among different service departments, we have found the need to establish one single compliance program among these different units. Strong communication among these varying departments is viewed as being highly critical. Living Resources has made the commitment of time and resources throughout the organization in order to implement an effective compliance program.

This Compliance Plan applies to Living Resources Corp and any of its affiliate entities that are required to have a compliance plan under the federal Deficit Reduction Act (42 U.S.C. § 1396a(a)(68) and/or NYS Social Services Law (SSL) §363-d. Wherever in this Compliance Plan the term "agency" or "Living Resources" is referenced, it refers to Living Resources Corp and applicable affiliate entities, such as Family & Child Services.

II. Authority and Oversight

Ultimate accountability and oversight for corporate compliance lies with the Board of Directors and the Chief Executive Officer (CEO). Responsibility for the implementation of all compliance activities lies with the CEO. The Board of Directors is committed to providing both the financial and human resources necessary to develop, implement, support, maintain and monitor an ethical environment, which complies with all federal, state and local Law.

The day-to-day operational oversight and implementation of agency compliance activities rests with the designated Compliance Officer, which is normally the *Chief Risk & Performance Officer*.

Although the Compliance Officer's position entails other administrative job duties, there are also teams of compliance and quality assurance staff who supports and assists with day-to-day compliance operations.

The Compliance Officer also has the authority to directly report compliance activity and concerns to the Board of Directors and its officers. The Compliance Officer presents and submits reports of compliance activity to the Board of Directors via the Board's *Program Quality and Compliance Committee,* which meets at least four times throughout the year.

III. Benefits of the Compliance Plan:

Living Resources believes that a comprehensive compliance program provides a mechanism that brings the public and private sectors together to reach mutual goals of reducing fraud and abuse, enhancing operational functions and improving service quality.

Attaining these goals imparts positive results for the agency, governmental entities, and other stakeholders and most importantly for the people and families served. In addition to fulfilling its legal duty to ensure that false or inaccurate claims are not submitted to government and private payers, Living Resources gains numerous other benefits by voluntarily implementing a compliance program. The benefits include, but may not be limited to:

1. The formulation of effective internal controls to ensure compliance with statutes, regulations and rules.
2. A concrete demonstration to employees and the community at large of Living Resources' commitment to responsible corporate conduct.
3. The ability to understand risk and mitigating factors.
4. An increased likelihood of identifying and preventing unlawful and unethical behavior.
5. The ability to quickly react to employees' operational compliance concerns and effectively target resources to address those concerns.
6. An improvement in the quality, efficiency and consistency of providing services.
7. A mechanism to maintain effective internal lines of communications.
8. Procedures that allow prompt and thorough investigation of alleged misconduct.
9. Through early detection and reporting, minimizing loss to the government from false claims, and thereby reducing the agency's exposure to civil damages and penalties, criminal sanctions and administrative remedies.

IV. Areas of Risk:

It is beneficial for Living Resources to evaluate our current compliance policies and procedures by conducting a baseline assessment of risk areas. The Compliance Officer will be responsible for ensuring the agency performance periodic assessments of the agency's risk areas, in collaboration with the Corporate Compliance Committee and agency departments. An objective of these risk assessments is to ensure that Affected Individuals (the employees, managers, directors, Board Members, Executives, CEO, volunteers, vendors, contractors and all other associated individuals or entities) are aware of these risk areas and take steps to minimize, to

the extent possible, the types of problems identified.

Such areas of risk include: employee screening, vendor relationships, billing & cost reporting, record keeping & documentation. This list of risk areas is not exhaustive, nor all encompassing. Rather, it is viewed as a starting point for an internal review of potential vulnerabilities within the agency.

Any changes that would add value to our compliance plan will be added within this document. Living Resources will focus on items which may be highlighted by current and past surveys conducted by OPWDD Certification Bureau, Office of the Medicaid Inspector General Audits and other governmental agencies, as well as internal compliance activities and self-audits. In addition, regulation updates, provider associations, peer groups, satisfaction surveys, and employee feedback will all be taken into account when assessing risk.

V. Compliance Officer:

The CEO has designated a Compliance Officer who is a full-time employee of the Living Resources and reports directly to the CEO, with authority to report to the agency's Board President as desired and needed. The Compliance Officer is designated as the agency's *Chief Risk & Performance Officer*. For a summary of the Compliance Officer's job duties, please review the CRPO's Position Description.

Compliance Officer/Chief Risk & Performance Officer: Vacant
Phone: 518-218-0000 ext.

In the event of extended absence of the designated Compliance Officer, the CEO will act in the capacity of the Compliance Officer and will include all aspects of the Compliance Officer's job description.

Backup Compliance Officer/CEO: Elizabeth Martin
Phone: 518-218-0000 ext. 5530
Direct: 518-867-8707

The CEO has designated authority to the Compliance Officer to allow total access and review of all documentation relevant to compliance activities within the agency.

The Compliance Officer is a visible and engaging part of the agency. The Compliance Officer has adopted an open-door policy in order to foster good communication and easy accessibility.

VI. Corporate Compliance Committee

The CEO has established an operational-level Corporate Compliance Committee within the organization for the purpose of overseeing the day-to-day implementation of the agency's Corporate Compliance Plan, and ensure the organization is conducting its business in an ethical and responsible manner. Upon the assignment of the committee members, it is the CEO's expectation that they demonstrate high integrity, good judgment, assertiveness, and an approachable demeanor, while eliciting the respect and trust of employees of the organization. This committee consists of staff with a variety of skills and knowledge of various department

processes, which enable them to accept the responsibilities as vested members of such a committee. Departments represented include human resources, information technology, finance, training, program & office administration. Each member has the comprehensive expertise within their respective departments to inform and subsequently support the design and implementation of any changes to policies and procedures as recommended.

The Corporate Compliance Committee will operate under a committee charter and have responsibilities that include:

- Reviewing compliance program activities to ensure they are effective in ensuring the agency's compliance with all federal and state regulations;
- Reviewing compliance investigations/audit findings and ensuring proper corrective actions are implementing and required disclosures are completed;
- Assisting in the identification and mitigation of risk areas and training and self-audit needs;
- Reviewing compliance-related policies and procedures to ensure they are adequate and effective

The Corporate Compliance Committee is viewed as an extension of the Corporate Compliance office and provides the organization with increased support and oversight. The Compliance Committee reports directly to the CEO and Board of Directors.

The Corporate Compliance Committee will establish "sub-committees" as needed to work on more complicated or time involved issues and initiatives related to the compliance program. Selection of the members of these sub-committees will be based on their knowledge and skillsets relevant to the subject of concern.

VII. Role of Program Operation Departments

Each Executive and Director will oversee compliance-related processes and activities within their department(s) and will serve as a liaison between the department(s) and the Compliance Officer.

Each Executive and Director is responsible for ensuring their department(s) adopt and implement specific processes that address applicable compliance risk areas. Examples of risk areas these department processes will address include, but may not be limited to billing, documentation and training. Such processes and procedures will be subject to review by the Compliance Officer and/or the Compliance Committee to ensure adequacy and effectiveness.

Department representatives will communicate any issues/concerns to the Compliance Officer as needed. Examples of such communication include, but may not be limited to, the following:

- Identification of any areas of compliance concern and how they are being addressed;
- Any incidents of intentional or accidental misconduct within the department (notification must also be provided to Compliance Officer immediately upon discovery);
- Any disciplinary action in regard to the compliance plan taken against department

employee(s);

- Training progress, needs and/or concerns;
- Any other matter dealing with compliance issues within the department

SECTION 2: OTHER "AFFECTED INDIVIDUALS"

Other Affected Individuals are persons or entities associated with, but not employed by, Living Resources or its affiliates who are involved in the delivery of Medicaid reimbursable care, services or supplies, or whose activities may result in a Medicaid payment.

Dependent upon the position/purpose of the Affected Individual, each of their training and education topics and/or methods may be different. Living Resources has established some informal criteria to help identify those differences:

- Does the person/entity have access to confidential information of any of the people who are supported?
- Will the person/entity work directly with and have substantial contact with the people we support?
- Are they delivering Medicaid reimbursable care?
- Will the person/entity have access to PHI in any form?
- What specialized training/education/credentialing is needed to perform their duties?
- Other factors, as deemed appropriate

I. Interns/Volunteers

Interns and applicable volunteers are periodically retained by certain departments within the agency (ex: Finance, Clinical, Administration). All Interns are required to attend the full orientation on Corporate Compliance within 30 days of taking of their position.

II. Contractors/Consultants/Vendors

Living Resources will contract with various entities in order to provide specialty services such as clinical (e.g. OT, Speech, PT, etc.) and/or administrative services such as legal counsel and external auditing services.

Consultants are considered professional experts who may be utilized as a component of the agency's workforce either by contract or through vendor payment methods. In both situations, the consultant will receive the following training/education, as applicable, prior to working.

1. Signed Business Associate Agreement
2. Published Corporate Compliance Plan on Living Resources Website.

III. Board of Directors

The CEO of Living Resources conducts an orientation meeting with each incoming board member to educate them on their duties and responsibilities, as well as providing them with an overview of the agency and its programs and funding streams. The Compliance Officer conducts initial and annual compliance training to the Board of Directors. Board members are free to communicate directly with the Compliance Officer about any compliance-related questions or concerns.

Through the Board's Program Quality & Compliance Committee, Board members are provided with regular corporate compliance status reports from the Compliance Officer. These status reports and discussions are documented within the Committee meeting notes, which are then submitted to the full Board for review prior to a subsequent Board meeting. The Board Committee's Chairperson presents committee discussions and actions to the Board of Directors during its meetings.

SECTION 3: EXCLUSION SCREENING

All Affected Individuals are screened upon hire and then monthly thereafter to ensure they have not been excluded from Medicaid or Medicare programs. At a minimum, Affected Individuals will be checked against the following sources as part of the initial and monthly screening:

- NYS OMIG Medicaid Exclusions List / List of Restricted and Excluded Providers
- HHS-OIG List of Excluded Individuals/Entities, LEIE
- SAM.gov Exclusions

SECTION 4: CODE OF CONDUCT & CONFLICTS OF INTEREST

I. Mission:

The mission of Living Resources and its affiliates is to support and empower people with disabilities or other life challenges to live with dignity, independence and purpose.

II. Values:

We expect all employees and other Affected Individuals to adhere to our agency's mission and values:

1. Advocacy – We champion the rights, goals and voices of those we support and the staff who provide that support. Our team ensures everyone is heard, valued and empowered to reach their full potential.
2. Collaboration – We thrive on teamwork, strengthening each other to achieve shared goals. Through mentorship, open communication and mutual support, we create a culture where everyone can succeed.
3. Empowerment – We promote confidence, independence and self-determination. Our

staff support personal and professional growth, fostering dignity and autonomy for those we serve. Through professional development, we ensure continuous improvement across the agency.

4. Excellence – We are dedicated to continuous improvement and delivering high-quality services. Our staff embrace change and innovation to enhance support and create meaningful outcomes.
5. Inclusivity – We cultivate a welcoming environment where everyone feels respected, valued and included in conversations, activities and decisions. Our staff embrace equity to ensure a sense of belonging for all, regardless of differences.
6. Integrity – We act with honest, transparency and accountability. Our staff take ownership of their work, aligning actions with our mission and values.
7. Kindness – We prioritize care, compassion and respect in every interaction, fostering a culture of positivity and support for those we serve and our team.

III. Code of Conduct

It is expected that all Affected Individuals will display "good faith" and be an avid participant of the agency's compliance plan. When we state the term "good faith," we are basically expecting all employees to possess an honesty of purpose, freedom from intent to defraud and being faithful to one's duty or obligation. Affected Individuals are expected to uphold the values of the agency and adhere to all agency policies and procedures, professional standards, and applicable government laws and regulations and billing standards. All employees and other Affected Individuals are provided training and/or education on all applicable codes of conduct that promote the highest standard of professionalism, compliance and ethical behavior.

Employees and other Affected Individuals are prohibited from engaging in, encouraging or ignoring violations of agency policies and procedures, professional standards and applicable government laws and regulations and billing standards. Affected Individuals are expected to maintain complete, accurate and contemporaneous records as required by the agency. The term "records" include all written and electronic documents that pertain to the provision of agency services or provide support for billing of agency services.

All Affected Individuals are required to report suspected policy or regulatory violations per the Reporting Non-Compliance Concerns policy. Reports of known or suspected violations may be made to the Corporate Compliance Officer, the CEO, the Chief People Officer or to any supervisor.

IV. Conflicts of Interest

Employees and other Affected Individuals are expected to serve the interest of the agency and its mission rather than their own personal interests, such as personal gain, family ties or other outside personal relationships. All employees and other Affected Individuals are provided training and/or education on applicable agency conflict of interest policies and procedures, including duties to disclose when a potential conflict of interest exists. All Affected Individuals are required to comply with the agency's conflict of interest policies and procedures.

Employees may not engage in any conduct that is an actual or potential conflict of interest with the best interest of the agency and its mission. Employees must disclose any circumstance where the employee or their family member is an employee, owner, consultant, contractor or investor in any entity that (i) engages in any business or business relationship with the agency; (ii) provides or receives any client/customer referrals; or (iii) competes with the agency. Employees may not – without permission of the Compliance Officer – solicit, receive or offer anything of value from anyone doing business with Living Resources or its affiliates.

All Affected Individuals are required to report suspected policy or regulatory violations per the Reporting Non-Compliance Concerns policy. Reports of known or suspected violations of the conflict of interest policy may be made to the Corporate Compliance Officer, the CEO, the Chief People Officer or to any supervisor.

SECTION 5: REPORTING NON-COMPLIANCE CONCERNS

I. Duty to Report

All Affected Individuals have a duty to refuse to participate in any wrongful course of action and to report known or suspected violations of the agency's Compliance Plan or other policies, government regulations or billing standards. Living Resources has established an open-door policy for the Compliance Officer to receive reports of compliance concerns and violations, as well as to provide guidance to Affected Individuals on compliance matters.

II. No-Wrong Door to Report

Affected Individuals should report any concerns about compliance violations to the Compliance Officer or Chief Executive Officer for proper investigation and response. Reports of violations may also be made to any supervisor, director or executive, who can assist in notifying the Compliance Officer for proper investigation and response.

III. Methods of Reporting

Affected Individuals may submit their reports in writing (email, paper, mail, etc.), or via phone, or in-person or virtual meeting with the Compliance Officer. Anonymous reports are accepted. Those who wish to remain anonymous may also call the anonymous hotline: (518) 250-4495 or submit an anonymous report via our website: https://www.livingresources.org/corporate-compliance-2/

All reports of known or suspected non-compliance will be properly investigated and responded to. For anonymous reports, we ask that as much detail as possible be provided to aid in the investigation.

IV. Protection/Non-Retaliation

The identity of reporters will be safeguarded to the fullest extent possible and all reporters are protected from retaliation. Retaliation or threats of retaliation against anyone making a good faith report of known or suspected compliance violations or concerns is strictly prohibited and a violation of agency policies. Anyone found engaging in retaliatory behavior will be disciplined

up to and including termination of employment or engagement with the agency.

SECTION 6: COMPLIANCE TRAINING

I. Initial & Annual Trainings

Compliance training and education is provided to All Affected Individuals. Employees and interns are expected to complete the Corporate Compliance orientation within 30 days of hire. New Board of Directors members are expected to receive initial Corporate Compliance training within 3 months of the start of their first term. Annual training is provided to all employees and the board of directors. At minimum, initial and annual compliance training covers the following topics within our Compliance Plan:

- Agency overview and risk areas
- Compliance Plan policies and procedures (including False Claims Act)
- The Compliance Officer and Compliance Committee
- Reporting requirements, methods and protections from retaliation
- Disciplinary standards
- Investigations and corrective actions
- General overview of program requirements, billing standards and processes

Contractors and vendors who are Affected Individuals receive and are required to review the agency's Corporate Compliance Plan and related policies upon hire and then annually thereafter.

II. Tailored Compliance-Related Trainings

Employees may receive specific compliance-related trainings as part of their job functions and the programs they work in. Examples of this specific training includes education about regulations and agency procedures regarding billing and documentation standards. This training occurs as part of the employees' onboarding within the programs/departments and then as needed thereafter.

Tailored compliance training or re-training may also be done as part of a corrective action due to findings from a compliance investigation or audit.

III. Tracking

Compliance training may be done in-person or via webinar. Living Resources maintains an individualized electronic training record for each employee. In-person compliance training for employees and interns have attendance sheets that are held in hard-copy form by the training department in separate folders. The training attendance sheets note the name of the training session, the Instructor, the student's printed name and signature, the date and any comments as deemed applicable.

Webinar-based compliance training for employees and interns is done through our payroll system and includes an electronic certification for completion.

Initial and ongoing compliance training for the Board of Directors is done during a board meeting, with attendance tracked via meeting minutes.

Affected Individuals who are contractors or vendors are expected to electronically sign acknowledgements that is stored by the agency's Administrative Services department.

IV. Enforcement/Discipline

Affected Individuals are required to complete mandated trainings, including initial and annual Compliance Plan trainings. Employees and interns not in compliance with mandated trainings are subject to disciplinary action as detailed in the agency's Employee Handbook.

SECTION 7: RESPONDING TO COMPLIANCE CONCERNS

I. Violation Detection:

The Compliance Officer will determine whether there is any basis to suspect that a violation of the Compliance Plan has occurred. This may occur in conjunction with the CEO or Corporate Compliance Committee.

Upon detection of a potential compliance risk or issue, whether through reports received or as a result of audit or monitoring activity, the Compliance Officer will promptly act to investigate the matter. The Compliance Officer may designate one or more staff to conduct all or part of the investigation under their supervision. The investigation may include, but is not limited to, the following:

- Interviews with individuals having knowledge of the alleged facts
- Documentation and billing review
- Legal research

All Affected Individuals are required to assist the Compliance Officer as needed in the investigation and resolution of compliance issues. Failure to cooperate and assist in such a resolution will include disciplinary action up to and including termination of employment or engagement with the agency. Such assistance may include, participating in the investigation of noncompliance, participation with follow-up communications, implementation of recommendations, etc.

II. Reporting & Corrective Actions

If, after investigation, the Compliance Officer determines noncompliance has occurred, the Compliance Officer will follow up with the pertinent management, human resources and/or supervisory staff to ensure an effective corrective action plan is developed and implemented, as well as any necessary disciplinary action.

Instances of noncompliance will be determined on a case-by-case basis by the Compliance Officer. The existence or amount of a monetary loss to the agency is not solely determinative of whether the noncompliant conduct should be investigated and/or reported to relevant governmental agencies. In fact, there may be instances where there is no monetary loss, but corrective actions are still necessary to protect the integrity of the applicable program and its beneficiaries.

If the non-compliance involves the agency having received overpayments, the Corporate Compliance Officer will ensure that the agency repays the overpaid funds and completes any required government self-disclosures. It is the agency's policy not to retain any funds that were received as a result of overpayments.

The Corporate Compliance Committee will review findings of investigations and compliance audits, as well as any corrective actions, to ensure effectiveness. The Corporate Compliance Officer will also report the results of compliance investigations, non-compliance and self-disclosures to the Board of Directors via its Quality & Compliance Committee.

III Record Keeping

Regardless of whether a report or repayment is made to a government agency, the Compliance Officer will maintain a record of the investigation, including copies of all pertinent documentation. This record will be considered confidential and privileged and will not be released without the approval of the Compliance Officer or CEO.

SECTION 8: DISCIPLINARY ACTIONS

Affected Individuals who fail to comply with the agency's Compliance Plan or its policies and procedures, or who have engaged in conduct that has the potential of impairing the agency's status as a reliable, honest, and trustworthy service provider will be subject to disciplinary/sanction action, up to and including termination. Examples of an Affected Individuals actions or inactions that warrants potential disciplinary action include, but are not limited, to:

- Failure to report known or suspected non-compliance
- Engagement in non-compliant behavior, such as violations of agency policies and Code of Conduct, government regulations and/or billing standards
- Obstruction of or failure to assist as needed with an investigation
- Knowingly making false statements or reports
- For supervisors, behaviors that discourage a culture of compliance and high ethical standards among their team

SECTION 9: AUDITING & MONITORING

To ensure the effectiveness of the Compliance Plan and foster a proactive approach to detecting and correcting noncompliance or other compliance concerns, the agency maintains an ongoing auditing and monitoring system. The Compliance Officer is responsible for the implementation of internal audits and reviews of compliance plan activity, in consultation with the Corporate Compliance Committee. This ongoing evaluation shall include the following:

- Review of relationships with third-party contractors, specifically those with substantive exposure to government enforcement actions;
- Audits of programs and services to verify compliance with Compliance Policies and Procedures; and
- Review of documentation and billing relating to claims made to Federal, State and private payers for reimbursement, performed internally or by an external consultant as determined by the Compliance Officer and the Compliance Committee.

The risk areas subject to self-audits and reviews include:

- Billings;
- Payments;
- Ordered Services (where applicable)
- Medical Necessity (where applicable)
- Quality of Care;
- Governance;
- Mandatory Reporting;
- Credentialing;
- Contractor, Subcontractor, Agent or Independent Contract Oversight
- Other risk areas identified by the agency

The Compliance Officer will be responsible for reporting to the Corporate Compliance Committee and the Board of Directors' Quality & Compliance Committee findings of reviews and self-audits.

The Compliance Officer will also be responsible for leading the review and updating of the Compliance Plan each year with the Corporate Compliance Committee and Board of Directors.