



We're on your side and at your side.

HHCS Corporate Compliance Policy & Procedures

Updated: April 2023



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Welcome to Heaven's Hands Community Services, Inc.

We are happy that you have chosen to work at Heaven's Hands Community Services, Inc. Your personal and professional success is important to us. It is our desire to assist you in developing your talents, and to help you contribute in a meaningful way in our effort to serve and support individuals diagnosed with intellectual and developmental disabilities.

Here at Heaven's Hands Community Services, Inc., we make every effort to create a pleasant and rewarding working environment. As you begin your employment with Heaven's Hands Community Services, Inc., we invite you to read and become familiar with the contents of this employee handbook. I hope that you find it full of helpful and valuable information about the policies, benefits, procedures, and opportunities available to you. This handbook will guide and assist you in performing to the best of your abilities as you develop and realize your potential as one of our valued employees. Throughout the entire document, Heaven's Hands Community Services will commonly be referred to as, "The Agency", or "Agency".

The policies, procedures, and programs outlined in this manual are designed to serve as a guideline to keep you informed of the relevant facts about Heaven's Hands programs. While the policies and procedures outlined in this manual should give you answers to most of the general questions you might have about your job or the Agency's procedures, it cannot cover every situation that may arise. If you have questions about these guidelines or need further information about any subject, please consult with your supervisor or the Human Resource Department. We also welcome your suggestions for improvements either to policies or procedures covered in this manual or in other job-related areas or subjects. Your ideas on ways to improve our operations and procedures are important to us, and along with your effort and performance, are an ideal way to contribute to the Agency's future growth and your own professional development.

We want you to be fully informed and understand our policies and procedures completely. As such, please read this manual carefully and retain it for future use. Try to familiarize yourself with its contents as soon as possible, because it should answer many of your initial and ongoing questions about HHCS's Day Services programs.

Once again, I welcome you and wish you success as we turn to face the numerous challenges, opportunities, and potential rewards ahead.

Sincerely,

Bryan Rothenstein, LMSW
Chief Executive Officer

Compliance Plan
Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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MISSION, VISION, VALUES

To offer individuals with Intellectual and Developmental Disabilities and their families, personalized supports that:

- Promote a high quality of life
- Result in outcomes that are meaningful
- Foster full participation and integration in their community

Our Vision:

- To be a preferred provider of services and support to persons with intellectual and developmental disabilities and their families.
- To be a preferred employer for persons seeking a career in the field of Human Services.
- To be a collaborative participant within the greater community of Human Service agencies.

Our Values:

- To operate at the highest level of respect and integrity for the people we serve, their families, the community, our employees and all supporting partners.



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Corporate Compliance Plan

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Purpose

Heaven's Hands Community Services, Inc (also referred to as the Heaven's Hands Community Services, Inc) is committed to providing services of the highest quality and to being in full compliance with all federal, state and local laws and regulations. As part of that commitment, Heaven's Hands Community Services, Inc has adopted this Compliance Plan and the Code of Conduct as the basis of its efforts in fostering an Heaven's Hands Community Services, Incal culture that promotes responsible and honest conduct, transparency in all business transactions, and adherence to the laws and regulations of the government oversight agencies and funders.

For purposes of this Policy, the term "Affected Individuals" includes employees, board members, and contractors. (hereafter referred to as "Affected Individuals").

I. Policy

It has been and continues to be the policy of **Heaven's Hands Community Services, Inc** (sometimes referred to as the Heaven's Hands Community Services, Inc) to comply with all applicable Federal, State, and local laws and regulations, and payer requirements. It is also Heaven's Hands Community Services, Inc's policy to facilitate the prevention of improper or illegal activities, to provide mechanisms to detect any violations of laws and regulations and work to prevent, detect, and investigate issues related to fraud, waste, and abuse. To ensure this, **Heaven's Hands Community Services, Inc** has established this Compliance Plan and commits to maintaining an effective Compliance Program.

II. Commitment

Heaven's Hands Community Services, Inc is, and will remain, committed to our responsibility to conduct our business affairs with integrity based on sound ethical and moral standards. We will hold all Affected Individuals to these same standards.

Heaven's Hands Community Services, Inc is committed to maintaining and measuring the effectiveness of our Compliance Program and Code of Conduct through monitoring and auditing systems reasonably designed to detect noncompliance by Affected Individuals.

Heaven's Hands Community Services, Inc is committed to the prevention of improper or illegal activities and to provide mechanisms to detect noncompliance, including but not limited to, any violations of laws and regulations, healthcare program requirements, the Code of Conduct and **Heaven's Hands Community Services, Inc's** policies and procedures. The Heaven's Hands



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Community Services, Inc is committed to the prompt investigation and resolution of reported or detected noncompliance.

. **Due Diligence**

Heaven's Hands Community Services, Inc will, at all times, exercise due diligence with regard to background and professional license investigations for all Affected Individuals.

IX. Non-Retaliation, Non-Intimidation, and Whistleblower Protections

Heaven's Hands Community Services, Inc will not take any retaliatory action against an Affected Individual who, in good faith, reports actual or suspected noncompliance or illegal activities or for good faith participation in the Compliance Program.

Heaven's Hands Community Services, Inc will not take any retaliatory action against an employee if the employee discloses certain information about the Heaven's Hands Community Services, Inc's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official. Protected disclosures are those that assert that the Heaven's Hands Community Services, Inc is in violation of a law that creates a substantial and specific danger to the public health and safety; or that constitute healthcare fraud under the law; or that assert that the employee, in good faith, believes constitutes improper quality of care.



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Heaven's Hands Community Services, Inc's Compliance Program includes the following key elements.

Element 1: Policies and Procedures and Code of Conduct

To support the operation of Heaven's Hands Community Services, Inc's Compliance Program, policies and procedures are established to provide direction to Affected Individuals and address the following components of the Compliance Plan:

- Conflict of Interest
- Reporting and investigation of noncompliance
- Non-retaliation and non-intimidation
- False Claims Act and Whistleblower protections
- Compliance Program education and training
- Auditing and monitoring
- Billing errors and overpayments
- Kickbacks and business courtesies
- Discipline for noncompliance or failure to report
- Responding to governmental investigations

All Affected Individuals are expected to be familiar with and knowledgeable about the Compliance Program Policies and Procedures. The Policies can be accessed at www.hhcsny.org

The Code of Conduct serves as a foundational document that describes Heaven's Hands Community Services, Inc's fundamental principles and values, and commitment to conduct its business in an ethical manner. The Code of Conduct provides Affected Individuals with guidance on requirements for conduct related to their employment, contract, assignment or association with Heaven's Hands Community Services, Inc.

When any person knows or reasonably suspects that the expectations in the Code of Conduct and the Compliance Program have not been met, this must be reported to the immediate supervisor, a member of Management, the Compliance Officer, member of the Compliance Committee, or the Chief Executive so that each situation may be appropriately dealt with. The Compliance Officer may be reached at 917-682-9819. The Chief Executive can be reached at 917-231-4578. Reports may be made in person; by phone, fax, mail, or email; or anonymously by other means 718-756-0942.



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Element 2: Compliance Program Oversight

I. The Role of the Compliance Officer

The Chief Executive and Board of Directors of the Heaven's Hands Community Services, Inc designate **Kimberlyn James** as the Compliance Officer.

The Compliance Officer has primary responsibility for Compliance Program development, implementation, monitoring, and evaluation for effectiveness.

Reporting Relationship

The Compliance Officer has direct lines of communication to the Chief Executive, the Board of Directors, the Compliance Committee, and the Heaven's Hands Community Services, Inc's legal counsel.

Role and Responsibilities

The Compliance Officer's primary responsibilities include:

- Overseeing and monitoring the adoption, implementation, and maintenance of the Compliance Program;
- Developing and implementing Compliance Program policies and procedures and Code of Conduct;
- Reviewing and revising, periodically, the Code of Conduct, the Compliance Program, and policies and procedures as changes occur within **Heaven's Hands Community Services, Inc**, and/or in the law, regulations, or governmental and third-party payers.
- Evaluating the effectiveness of the Compliance Program, policies and procedures, and Code of Conduct.
- Developing, implementing, and monitoring the annual Compliance Work Plan.
- Reporting, no less frequently than quarterly, to the Board of Directors, Chief Executive, and Compliance Committee on the progress of implementation of the Compliance Program.
- Assisting the Chief Executive, Senior Leadership, Management, and the Compliance Committee in establishing methods to improve **Heaven's Hands Community Services, Inc's** quality of service and to reduce vulnerability to fraud, abuse, and waste.
- Developing, coordinating, and participating in a multifaceted educational and training program that focuses on the elements of the Compliance Program and seeks to ensure that all Affected Individuals, consistent with roles and any associated risk areas, are knowledgeable of, and comply with, pertinent Federal and State standards and **Heaven's Hands Community Services, Inc's** Code of Conduct.



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- Ensuring that excluded individuals and entities are not employed or retained by the Heaven's Hands Community Services, Inc.
- Directing **Heaven's Hands Community Services, Inc** internal audits established to monitor effectiveness of compliance standards and the Compliance Program.
- Independently investigating and acting on matters related to compliance, including the flexibility to design and coordinate internal investigations (e.g., responding to reports of problems or suspected violations) and any resulting corrective action with all departments, providers, and sub-providers, agents, and, if appropriate, independent contractors.
- Coordinating internal investigations and implementing corrective action(s).
- Developing policies and programs that encourage managers and employees to report suspected fraud and other improprieties without fear of retaliation.
- Providing guidance to Management, medical/clinical program personnel, and individual departments regarding policies and procedures and governmental laws, rules, and regulations.
- Maintaining a reporting system, including an anonymous means to report, and responding to concerns, complaints, and questions related to the Compliance Program.
- Overseeing efforts to communicate awareness of the existence and contents of the Compliance Program.
- Ensuring that independent contractors and contractors (recipient service provision, vendors, billing services, etc.) are aware of the requirements of **Heaven's Hands Community Services, Inc's** Compliance Program.
- Acting as a resourceful leader regarding regulatory compliance issues. Actively seeking up-to-date material and releases regarding regulatory compliance issues.
- Continuing the momentum of the Compliance Program and the accomplishment of its objectives.

II. The Structure, Duties, and Role of the Compliance Committee

The Compliance Committee is appointed by the President of the Board of Directors and Chief Executive to advise and assist the Compliance Officer with the implementation of the Compliance Program. The Compliance Committee reports directly to the Chief Executive and Board of Directors.

The Compliance Committee will meet on a regular basis, but not less than quarterly. Meeting minutes will be maintained by the Compliance Officer.

The Compliance Committee is responsible for the following:

- Analyzing the regulatory environment where **Heaven's Hands Community Services, Inc** does business, including legal requirements with which it must comply.
- Reviewing and assessing existing policies and procedures that address risk areas for possible incorporation into the Compliance Program.
- Reviewing and monitoring Compliance Program training and education to ensure that they are effective and completed in a timely manner.

- Ensuring that the Heaven's Hands Community Services, Inc has effective systems and processes in place to identify Compliance Program risks, overpayments, and other issues and has effective policies and procedures for correcting and reporting such issues.
- Working with departments to develop standards and policies and procedures that address specific risk areas and to encourage compliance according to legal and ethical requirements.
- Coordinating with the Compliance Officer to ensure that the written policies and procedures and Code of Conduct are current, accurate, and complete.
- Developing internal systems and controls to carry out compliance standards, Code of Conduct, and policies and procedures.
- 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.
- Developing a process to solicit, evaluate, and respond to complaints and problems.
- Monitoring internal and external audits to identify issues related to non-compliance.
- Implementing corrective and preventive action plans and follow-up to determine effectiveness.
- Ensuring the development and implementation of an annual Compliance Work Plan.
- Advocating for sufficient funding, staff, and resources to be allocated to the Compliance Officer to carry out duties related to the Compliance Program.
- Ensuring that Heaven's Hands Community Services, Inc has appropriate systems and policies in place that effectively identify risks, overpayments, and other areas of concerns including fraud, waste, and abuse.
- Monitoring and evaluating the Heaven's Hands Community Services, Inc's Compliance Program for effectiveness at least annually and making recommendations for necessary modifications to the Compliance Program as applicable.
- Developing and implementing a Compliance Committee Charter. The Charter will outline the Compliance Committee's duties and responsibilities, membership, designation of a chairperson and frequency of meetings. The Charter will be reviewed and updated annually.

III. Delegation of Substantial Discretionary Authority

Any employee or prospective employee who holds, or intends to hold, a position with substantial discretionary authority for the Heaven's Hands Community Services, Inc is required to disclose any name changes and any involvement in non-compliant activities including healthcare-related crimes. In addition, the Heaven's Hands Community Services, Inc performs reasonable inquiries into the background of such applicants, all prospective employees, the Chief Executive and other senior administrators, Board members, interns, contractors, and vendors.



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The following resources may be queried when conducting screening:

- a) The System for Award Management (SAM) available on the SAM website. The URL address is: <https://www.sam.gov>
- b) HHS/OIG List of Excluded Individuals and Entities. The URL address is: <http://exclusions.oig.hhs.gov/>.
- c) Medicaid Exclusions | Office of the Medicaid Inspector General. The URL address is: <https://omig.ny.gov/medicaid-fraud/medicaid-exclusions>
- d) Licensure and disciplinary record with NYS Office of Professional Medical Conduct (Physicians, Physician Assistants) (the URL address is <http://www.health.state.ny.us/nysdoh/opmc/main.htm>) and/or New York State Department of Education (other licensed professionals) (the URL address is <http://www.op.nysed.gov/opsearches.htm>).



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Element 3: Education and Training

I. Expectations

Education and training are critical elements of the Compliance Program. All Affected Individuals are expected to be familiar with and knowledgeable about **Heaven's Hands Community Services, Inc's** Compliance Program and have a solid working knowledge of their responsibilities under the Compliance Program. Compliance Program Policies and Procedures and Code of Conduct will be communicated to all Affected Individuals through required participation in training programs.

II. Training Topics – General

All Affected Individuals shall participate in training on the topics identified below:

- **Heaven's Hands Community Services, Inc's** Compliance Plan;
- Code of Conduct and other related written guidance;
- Federal False Claims Act;
- New York False Claims Act;
- Whistleblower Protections;
- Risk areas and Heaven's Hands Community Services, Inc's experience;
- The role and responsibilities of the Compliance Officer and the Compliance Committee;
- Communication channels (name of Compliance Officer, reporting mechanisms, anonymous reporting mechanism);
- **Heaven's Hands Community Services, Inc's** expectations for reporting known or suspected fraud, waste, and abuse; illegal or unethical acts; actual or suspected violations of Federal or State laws and regulations; actual or suspected violations of the Code of Conduct, the Compliance Program, and **Heaven's Hands Community Services, Inc's** policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance concerns") and how the Heaven's Hands Community Services, Inc responds to such reports including the investigation process and corrective actions;
- **Heaven's Hands Community Services, Inc's** disciplinary policy and standards;
- Prevention of fraud, waste, and abuse; and
- Non-retaliation and non-intimidation policy.

All Affected Individuals will complete the Compliance Program training no less frequently than annually.

Heaven's Hands Community Services, Inc will maintain an annual training plan. The training plan will, at a minimum, outline the subjects or topics for compliance training and education, the timing and frequency of the training, which Affected Individuals are required to attend, how attendance will be tracked, and how the effectiveness of the training will be periodically evaluated. The training plan will



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be reviewed by the Compliance Officer and Compliance Committee and updated as needed, but at minimum on an annual basis.

III. Topics – Targeted

In addition to the above, targeted training will be provided to all managers and any other employees whose job responsibilities include activities related to compliance topics, such as documentation of services and coding and billing procedures. Managers shall assist the Compliance Officer in identifying areas that require specific training and education.

IV. Orientation

As part of their orientation, each Affected Individual shall receive a written copy of the Compliance Plan and Code of Conduct and be provided access to Compliance Program Policies and Procedures.

V. Attendance

All education and training relating to the Compliance Plan will be verified by attendance and a signed acknowledgement of receipt of the Compliance Plan and Code of Conduct.

Attendance at compliance training sessions is mandatory and is a condition of continued employment / contract / appointment / assignment with the Heaven's Hands Community Services, Inc.



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Element 4: Lines of Confidential Communication

I. Expectations

Open lines of communication between **Heaven's Hands Community Services, Inc's** Management, the Compliance Officer, and each Affected Individual subject to this Compliance Plan are essential to the success of **Heaven's Hands Community Services, Inc's** Compliance Program and commitment to comply with all applicable laws and regulations and the prevention of Medicaid or Medicare fraud, waste, and abuse.

All Affected Individuals must report compliance concerns. Failure to report is deemed misconduct and a violation of this requirement.

Every Affected Individual has an obligation to refuse to participate in any wrongful course of action and to report the actions according to the procedure listed below.

II. Reporting Procedure

If an Affected Individual witnesses, learns of, or is asked to participate in any activities that are potentially in violation of this Compliance Plan and/or Code of Conduct, he or she should contact the Compliance Officer, immediate supervisor, a member of the Management Team, or a member of the Compliance Committee. Reports may be made in person; by mail, phone, or email; by calling a telephone line dedicated for the purpose of receiving such notification 718-756-0942; or by mailing information to the attention of the Compliance Officer at 67-10 Myrtle Avenue, Glendale, NY 11385. The Compliance Officer may be reached by calling 917-682-9819. Affected Individuals may also anonymously report to the Compliance Officer by 718-756-0942.

Upon receipt of a question or concern, any supervisor, officer, or director shall document the issue at hand and report to the Compliance Officer. Any questions or concerns relating to potential non-compliance by the Compliance Officer should be reported immediately to the Chief Executive.

The Compliance Officer or designee shall record the information necessary to conduct an appropriate investigation of all complaints. If the Affected Individual was seeking information concerning the Code of Conduct or its application, the Compliance Officer or designee shall record the facts of the inquiry and the nature of the information sought and respond as appropriate.



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III. Protections

Heaven's Hands Community Services, Inc shall, as much as is possible, protect the anonymity or identity of the Affected Individual who reports a compliance concern or raises a question about **Heaven's Hands Community Services, Inc's** Compliance Program and Code of Conduct. Strict confidentiality regarding the reporting of compliance concerns will be maintained unless the matter is subject to a disciplinary proceeding, referred to, or under investigation by Federal, State, or local law enforcement, or disclosure is required during a legal proceeding.

IV. Policy of Non-Retaliation and Non-Intimidation

Heaven's Hands Community Services, Inc will not take any retaliatory action against an Affected Individual who, in good faith, reports a compliance concern, as defined by this Plan or for good faith participation in the Compliance Program, including but not limited to:

- Reporting potential issues;
- Investigating issues;
- Self-evaluations;
- Audits;
- Remedial actions; and
- Reporting to appropriate officials as provided in sections 740 and 741 of the New York State Labor Law.

Any threat of retribution, retaliation, or intimidation against a person who acts in good faith pursuant to their responsibilities under the Compliance Plan is acting against **Heaven's Hands Community Services, Inc's** Compliance Policy. Discipline, up to and including termination of employment, contract, appointment, or assignment, will result if such retribution, retaliation or intimidation is proven.

Affected Individuals who believe they have been subject to retribution, retaliation and/or intimidation for reporting a compliance concern or for good faith participation in the Compliance Program shall report the actions to the Compliance Officer who shall conduct an investigation into the allegation in accordance with Element 7 of this Compliance Plan (Response to Compliance Issues).

V. Guidance

Any Affected Individual may seek guidance about the Compliance Plan or Code of Conduct at any time by following the reporting mechanisms outlined above.



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Element 5: Discipline and Enforcement of Compliance Standards

I. Disciplinary Action – General

Affected Individuals who fail to comply with **Heaven's Hands Community Services, Inc's** Compliance Program and Code of Conduct, or who, upon investigation, are found to have committed illegal or unethical acts or violations of applicable Federal and State laws and regulations, the Compliance Program, the Code of Conduct, or the Heaven's Hands Community Services, Inc's policies and procedures, will be subject to appropriate disciplinary action, up to and including termination of employment, contract, assignment, or appointment with the Heaven's Hands Community Services, Inc.

When the determination is made that a compliance violation occurred involving a contractor or vendor, the Compliance Officer will notify the Chief Executive and work collaboratively to determine and execute the appropriate corrective action.

The Heaven's Hands Community Services, Inc will apply progressive discipline consistent with the violation. Examples of the disciplinary action that may be taken in accordance with the nature and scope of the infraction include but are not limited to: (a) verbal counseling or warning; (b) counseling with written warning; (c) retraining; (d) reassignment or demotion; (e) suspension without pay; and (f) termination of employment, contract, assignment, or appointment. The Heaven's Hands Community Services, Inc will consider intentional or reckless behavior as being subject to more significant discipline.

The following actions will result in more significant disciplinary action:

- Authorization of or participation in actions that violate Federal or State laws, regulations, the Compliance Program, Code of Conduct, or any related policies and procedures;
- Failure to comply with the Heaven's Hands Community Services, Inc's policies governing the prevention, detection, or reporting of fraud and abuse;
- Falsification of records;
- Submitting or causing to submit a false claim;
- Failure to report a violation by a peer or subordinate;
- Failure to cooperate in an investigation; and
- Retaliation/intimidation against an individual for reporting a possible violation or participating in an investigation.



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Any discipline will be appropriately documented in the Affected Individuals file, along with a written statement of reason(s) for imposing such discipline. Such documentation will be considered during an employee's regular and promotional evaluations.

The Compliance Officer will maintain a written record of all disciplinary actions taken against Affected Individuals related to non-compliance and violations, including verbal warnings, and will reference these records when necessary to ensure consistency in application of disciplinary measures. The Compliance Officer will provide a report on disciplinary actions taken to the Compliance Committee and the Board of Directors.

II. Disciplinary Action – Supervisory

Managers and supervisors will be disciplined for failure to adequately instruct their subordinates or failure to detect noncompliance with applicable policies and procedures and legal requirements where reasonable diligence on the part of the manager or supervisor would have led to the earlier discovery of any problems or violations and would have provided the Heaven's Hands Community Services, Inc with the opportunity to correct them.



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Element 6: Auditing and Monitoring

I. Internal Audits

Ongoing evaluation is critical in detecting non-compliance and will help ensure the success of **Heaven's Hands Community Services, Inc's** Compliance Program. An ongoing auditing and monitoring system, implemented by the Compliance Officer and in consultation with the Compliance Committee, is an integral component of **Heaven's Hands Community Services, Inc's** auditing and monitoring systems.

On an annual basis, the Compliance Officer, in conjunction with the Chief Executive, Senior Management, and Compliance Committee, will develop an audit plan based on an Heaven's Hands Community Services, Incal risk assessment.

This ongoing auditing and monitoring will evaluate at minimum, the following risk areas:

- Billings;
- Payments;
- Ordered services;
- Medical necessity;
- Quality of care;
- Governance;
- Mandatory reporting;
- Credentialing;
- Contractor, subcontractor, agent, or independent contract oversight;
- Review of contracts and relationships with contractors, specifically those with substantive exposure to government enforcement actions;
- Review of documentation and billing relating to claims made to Federal, State, and third-party payers for reimbursement;
- Compliance training and education;
- Effectiveness of the Compliance Program: and
- Other risk areas that are or should reasonably be identified by the Heaven's Hands Community Services, Inc through its Heaven's Hands Community Services, Incal experience

The audits and reviews will examine Heaven's Hands Community Services, Inc's compliance with specific rules and policies through on-site visits, personnel interviews, general questionnaires (submitted to employees and contractors), and record reviews.

Results of all auditing and monitoring activities will be reported to the Compliance Committee and Board of Directors.



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II. Compliance Plan Integrity

Additional steps to ensure the integrity of the Compliance Plan will include:

- The Compliance Officer will be notified immediately in the event of any visits, audits, investigations, or surveys by any Federal or State agency or authority, and shall immediately receive a photocopy of any correspondence from any regulatory agency charged with licensing the Heaven's Hands Community Services, Inc and/or administering a Federally or State-funded program or county-funded program with which the Heaven's Hands Community Services, Inc participates.
- Establishment of a process detailing ongoing notification by the Compliance Officer to all appropriate personnel of any changes in laws, regulations, or policies, as well as appropriate training to assure continuous compliance.



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Element 7: Response to Compliance Issues

I. Violation Detection

Heaven's Hands Community Services, Inc maintains a formal confidential and anonymous compliance reporting process to encourage the reporting of any compliance concerns. Affected Individuals must promptly report any compliance concerns to the Compliance Officer, the immediate supervisor, a member of Management, or a member of the Compliance Committee. Service recipients, vendors, and any party conducting business with **Heaven's Hands Community Services, Inc** may report compliance concerns to the Compliance Officer through the confidential or anonymous reporting process.

As part of its Compliance Program, **Heaven's Hands Community Services, Inc** will ensure that all reports of compliance concerns are immediately and objectively investigated and resolved promptly. Such investigations may be conducted by the Compliance Officer, members of the Compliance Committee, other employees or external parties as indicated or recommended by the Compliance Officer, the Chief Executive or legal counsel.

The Compliance Officer will take immediate measures to secure relevant evidence or documentation and will ensure the confidentiality of any information obtained from a report, interview or through an investigation, unless otherwise required by law.

Unless a potential conflict of interest exists, the Compliance Officer will inform the Chief Executive of any pending investigations. The Compliance Officer or Chief Executive will arrange to retain legal counsel, as deemed appropriate.

II. Reporting

The results of the investigation and remedial actions will be communicated confidentially to the Chief Executive, members of the Board of Directors, and other employees based on a need-to-know basis. The Compliance Officer shall report to the Compliance Committee regarding each investigation conducted unless conducted under attorney privilege.

At the conclusion of an investigation involving legal counsel, they shall issue a report to the Compliance Officer, Chief Executive, and Compliance Committee summarizing their findings, conclusions, and recommendations and will render an opinion as to whether a violation of the law has occurred. The report will be reviewed with legal counsel in attendance. Any additional action will be on the advice of counsel.



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III. Rectification

If the Compliance Officer, in consultation with legal counsel, identifies credible evidence or credibly believes that a State or Federal law, rule, or regulation has been violated, the Compliance Officer will promptly report such violation to the appropriate governmental entity, where such reporting is otherwise required by law, rule, or regulation.

If the Heaven's Hands Community Services, Inc identifies that an overpayment was received from any third-party payer, the appropriate regulatory (funder) and/or prosecutorial (attorney general/police) authority will be appropriately notified with the advice and assistance of counsel.

It is the Heaven's Hands Community Services, Inc's policy to not retain any funds received from overpayments. Overpayments will be reported and refunded to Medicaid and Medicare in accordance with the appropriate self-disclosure protocols and any required time frames.

In instances where it appears that an affirmative fraud may have occurred, appropriate amounts shall be returned after consultation and approval by involved regulatory and/or prosecutorial authorities. Systems shall also be put in place to prevent such overpayments in the future.

IV. Recordkeeping

Regardless of whether a report is made to a governmental agency, the Compliance Officer shall maintain a record of the investigation, including copies of all pertinent documentation. The Compliance Officer will organize the information so that the Heaven's Hands Community Services, Inc can determine if an infraction occurred. The Compliance Officer will securely maintain all notes of the interviews, all evidence and review of documents as part of the investigation file. This record will be considered confidential and not released without the approval of the Chief Executive or legal counsel.



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Compliance Policy and Procedures

Policy and Procedures: *Corporate Compliance*

Topic: *Anti Kickback – Business Courtesies, Gifts, and Entertainment*

Purpose:

Heaven's Hands Community Services, Inc (sometimes referred to as "Heaven's Hands Community Services, Inc" or "the Heaven's Hands Community Services, Inc") recognizes that there are legitimate and lawful reasons to accept or provide reasonable business courtesies. However, in healthcare, business courtesies pose a risk for conflict of interest or fraud and/or abuse related to anti-kickback laws and regulations. The Federal Anti-Kickback law prohibits the offer of payment, solicitation, or receipt of anything of value to induce or reward the referral of Federal health care program recipients, such as Medicare and Medicaid recipients. The Federal Anti-Kickback statute also prohibits the payment or receipt of any remuneration that is intended to induce the purchasing, leasing, or ordering of any item or service that may be reimbursed, in whole or in part, under a Federal health care program. It also prohibits the payment or receipt of any remuneration that is intended to induce the recommendation of the purchasing, leasing, or ordering of any such item or service.

The purpose of this policy is to assure that Heaven's Hands Community Services, Inc complies with Federal Anti-Kickback laws. The policy provides guidance for providing business courtesies.

For the purpose of this policy, the following definitions apply:

- Affected Individuals: Employees, Executive team members, Board Members, and contractors
- Business Courtesies: A business courtesy is anything of value, a favor, or a benefit provided free of charge or at a charge less than fair market value in the context of a business relationship. The Policy applies to gifts, entertainment, and hospitality involving the Heaven's Hands Community Services, Inc's employees or Board members and its referral sources and business partners intended to enhance business relationships and/or further their mutual business interests. Examples include gifts, entertainment, or hospitality for the purposes of inducing:
 - Referrals for the Heaven's Hands Community Services, Inc's services or treatment;
 - The purchasing, leasing, or ordering of any item or service; or
 - The recommendation of the purchasing, leasing, or ordering of any such item or service.
- Immediate Family Member: For the purpose of this policy, an immediate family member is any person who is related by blood or marriage, or whose relationship with the employee or Board



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member is similar to that of persons who are related by blood or marriage. An immediate family member of a person includes:

- o The person's spouse;
 - o Natural or adoptive parent, child, or sibling;
 - o Stepparent, stepchild, stepbrother, or stepsister;
 - o Father-in-law, mother-in-law; son-in-law; daughter-in-law; brother-in-law; or sister-in-law;
 - o Grandparent or grandchild; and
 - o Spouse of a grandparent or grandchild.
- Nominal Value: **Heaven's Hands Community Services, Inc** has determined that items with a value of \$338 or less to be of nominal value
 - Potential Referral Source: A potential referral source includes a physician, other healthcare provider, or party who could reasonably be a source of referral of individuals or patients to the Heaven's Hands Community Services, Inc for services or treatment.
 - Remuneration: Any type of direct or indirect payment, bribe, rebate, or other type of inducement.

Policy:

1. Any business courtesy intended to induce or reward referrals or result in the purchase of goods or services is strictly prohibited.
2. It is the policy of **Heaven's Hands Community Services, Inc** that gifts, entertainment, and other benefits will not be provided to a potential referral source, except as permitted by this policy.
3. Any business courtesies involving physicians or other individuals or entities in a position to refer individuals or patients to **Heaven's Hands Community Services, Inc** for services must strictly follow **Heaven's Hands Community Services, Inc's** policies and be in conformance with all Federal and State laws, regulations, and rules regarding these practices.

Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521



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Procedures:

1. **Heaven's Hands Community Services, Inc's** employees and Board members may not offer a potential referral source business courtesies unless the following criteria are met:
 - o The business courtesy is not based, directly or indirectly, on the volume or value of referrals or other business generated by the potential referral source;
 - o The business courtesy is not solicited by the potential referral source or the referral source's employees;
 - o The business courtesy does not consist of cash or the equivalent of cash; and
 - o The business courtesy does not violate the Federal Anti-Kickback statute or any state or Federal law governing claims submission.
2. All employees and Board members must receive prior approval from the Compliance Officer before extending business courtesies to potential referral sources and business partners. The Compliance Officer will record any business courtesy extended to potential referral sources and business partners on the Gifts and Entertainment Recording Log attached to this Policy. The Compliance Officer will ensure that business courtesies are of nominal value.
3. Employees, Board members, and their Immediate Family Members are prohibited from receiving and/or accepting business courtesies from **Heaven's Hands Community Services, Inc's** business partners or potential business partners as an inducement to purchase or lease goods or services.
4. Employees, Board members, and their Immediate Family Members shall not accept or solicit excessive gifts, meals, expensive entertainment, or other offers of goods or services that have more than a nominal value from vendors, suppliers, contractors, or other persons.
5. Employees and Board members may only retain gifts from vendors that have a nominal value. Gifts from vendors must be reported to the Compliance Officer and recorded on the Gifts and Entertainment Recording Log. If an employee or Board member has any concern as to whether a gift should be accepted, the Compliance Officer should be consulted. To the extent possible, these gifts should be shared with other individuals/employees at Heaven's Hands Community Services, Inc.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

Compliance Plan
Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services, Inc's** Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all Affected Individuals, as well as notified of any updates or changes. Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.



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Subject: Code of Conduct

Purpose:

Heaven's Hands Community Services (sometimes referred to as "Agency" or "the Agency") is committed to conducting its business ethically and in conformance with all Federal and State laws, regulations, interpretations thereof, and the Code of Conduct. To support this commitment, **Heaven's Hands Community Services** will maintain and update as appropriate a written Code of Conduct to provide guidance on employee and Heaven's Hands Community Services, Incal responsibilities related to compliance. The Code of Conduct addresses specific issues related to reimbursement, financial relationships, quality of care, and other critical areas.

Policy:

1. **Heaven's Hands Community Services** will develop, maintain, and update as appropriate a written Code of Conduct to provide employees, Board members, and agents with guidance on requirements for conduct related to employment or engagement by **Heaven's Hands Community Services**.
2. The Code of Conduct will describe important parts of the compliance program including, but not limited to the problem resolution process, employee hotline, and non-retaliation/intimidation policy.
3. All employees, Board members, and agents will be provided a copy of the Code of Conduct and participate in training sessions on an annual basis that include a thorough review of the document.

Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521

Procedures:

1. The Compliance Officer is responsible for the development and periodic update of **Heaven's Hands Community Services, Inc's** Code of Conduct.
2. The Code of Conduct will be reviewed at least annually as part of the review of the Compliance Plan and Compliance Program Policies and Procedures.

Compliance Plan
Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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3. The Compliance Committee and the Board of Directors will be responsible for oversight and final approval of the Code of Conduct.
4. The Code of Conduct will be written at a basic reading level, avoiding complex language and legal terminology.
5. The Code of Conduct will communicate the expectation that all Affected Individuals will act in accordance with the Code 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.
6. The Code of Conduct will address specific areas of potential fraud or similar wrongdoing (e.g., claims development, submission processes, and coding).
7. The Code of Conduct will address critical areas such as compliance with laws and regulations, key human resource practices, conflicts of interest, proprietary rights, confidentiality, recordkeeping, service provision, reimbursement practices, fair dealing, gifts and kickbacks, the Heaven's Hands Community Services, Inc's risk areas, and its measures to prevent fraud, waste, and abuse.
8. The Code of Conduct will communicate the responsibility of Affected Individuals to report suspected fraud, waste, and abuse; illegal or unethical acts; actual or suspected violations of Federal or State laws and regulations; actual or suspected violations of the Code of Conduct, the Compliance Program and **Heaven's Hands Community Services, Inc's** policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance concerns" for purposes of this Policy) directly to the Compliance Officer or other management personnel.
9. Heaven's Hands Community Services, Inc's confidential reporting and non-retaliation/non-intimidation policies will be referenced and included as part of the Code of Conduct for the purpose of encouraging communication and the reporting of potential non-compliance.
10. The Code of Conduct will provide written guidance on how Affected Individuals may report actual or suspected compliance concerns without fear of retribution, retaliation, or intimidation to the Compliance Officer through a confidential and/or anonymous mechanism that bypasses Management.
11. The Code of Conduct will include a description of disciplinary mechanisms utilized by Heaven's Hands Community Services, Inc and the procedures for addressing disciplinary actions.
12. **Heaven's Hands Community Services, Inc's** Code of Conduct and Compliance Plan will be provided to all Affected Individuals as defined by this Policy.



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13. **Heaven's Hands Community Services, Inc's** Code of Conduct and Compliance Plan will be posted on its website.
14. The Compliance Officer will ensure that all Affected Individuals, as defined by this Policy, are provided with a copy of the Compliance Plan and Code of Conduct as part of their orientation to Heaven's Hands Community Services, Inc.
15. The Compliance Officer will ensure that each Board member is provided with a copy of the Compliance Plan and Code of Conduct at the time of Board orientation.
16. All Affected Individuals will sign and date an Acknowledgement Form (attached to this Policy) that acknowledges: (a) receiving a copy of the Compliance Plan and Code of Conduct, (b) reading and understanding the contents, and (c) agreeing to abide by the provisions of the documents.
17. The Compliance Officer will ensure that all Affected Individuals, as defined by this Policy, receive training annually related to the contents of the Code of Conduct to help them understand how it applies to everyday situations. The Compliance Officer will ensure that records are maintained to document the receipt of training.
18. The Compliance Officer will include in their report to the Compliance Committee and Board of Directors the status of training, along with any recommendations for updating or improving the contents of the Code of Conduct and/or training.
19. The Compliance Officer is responsible for investigations of possible violations of the Code of Conduct and Compliance Program and ensuring that appropriate disciplinary action has been taken when necessary.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services, Inc's** Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all Affected Individuals, as well as notified of any updates or changes.

Compliance Plan
Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.

Subject: Conflict of Interest

Purpose:

All employees and Board members of **Heaven's Hands Community Services** (sometimes referred to as "Agency" or "the Agency") have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy is established to ensure that services and business activities are conducted in an objective manner and are not motivated by desire for personal or financial gain.

Policy:

1. Employees and Board members are required to disclose any actual or potential conflict of interest and seek guidance on how to handle the situation.

Conflict of Interest: Any situation in which financial or other personal considerations may compromise or appear to compromise (1) an employee or Board member's business judgment; (2) delivery of services; or (3) ability for an employee to do his or her job. An actual or potential conflict of interest occurs when an employee or Board member is in a position to influence a decision that may result in a personal gain for that employee, Board member, or for a relative as a result of business dealings. For the purpose of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage. An immediate family member of a person includes:

- o The person's spouse;
- o Natural or adoptive parent, child, or sibling;
- o Stepparent, stepchild, stepbrother, or stepsister;
- o Father-in-law, mother-in-law; son-in-law; daughter-in-law; brother-in-law; or sister-in-law;
- o Grandparent or grandchild; and
- o Spouse of a grandparent or grandchild.



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2. Business dealings with outside entities should not result in *unusual gain* for those entities, **Heaven's Hands Community Services**, Board member, or an employee. Unusual gain refers to gifts, bribes, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit the employer, the employee, or both or that would reasonably be determined to influence the employer, employee, or both.
3. The materials, products, designs, plans, ideas, and data are the property of the Agency and should never be given to an outside firm or individual except through normal channels with appropriate prior authorization. Any improper transfer of material or disclosure of information, even though it is not apparent that an employee has personally gained by such action, is prohibited.
4. **Heavens' Hands Community Services. Inc** will not enter into a related party transaction unless the Board affirmatively determines that the transaction is fair, reasonable, and in the best interest of the Heaven's Hands Community Services, Inc. A related party transaction means any transaction, agreement, or arrangement in which a related party has a financial interest. A related party is defined as: (i) any director, officer, or key employee (e.g., members of senior leadership) of **Heavens' Hands Community Services. Inc** or its related entities; (ii) any relative of any director, officer, or key employee of **Heavens' Hands Community Services. Inc** or its related entities; or (iii) an entity in which any individual described in (i) or (ii) has a 35% or greater ownership or beneficial interest, or in the case of a partnership or professional corporation, a direct ownership interest in excess of 5%.

Regulatory References:

Not-For-Profit Corporation Law § 715

Procedures:

1. Each employee will be provided with **Heavens' Hands Community Services. Inc's** Conflict of Interest Policy as part of the new hire orientation process. Each employee shall sign a statement that affirms that the employee:
 - Has received a copy of the Conflict of Interest Policy,
 - Has read and understands the Policy, and
 - Has agreed to comply with the Policy.
2. Each Board member, officer, key employee, and member of a committee with Governing Board-delegated powers will be provided with **Heavens' Hands Community Services. Inc's** Conflict of Interest Policy and shall sign a statement at the time of hire, assignment, and/or Board approval that affirms that such person:



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- Has received a copy of the Conflict of Interest Policy,
 - Has read and understands the Policy, and
 - Has agreed to comply with the Policy.
3. Employees must disclose any potential conflicts of interest upon hire and when a potential conflict arises. The Employee completes the Conflict of Interest Disclosure Statement form (attached to this Policy) to record an actual or potential conflict of interest upon hire and when a potential conflict arises. Completed forms are to be forwarded to and retained by the Compliance Officer.
 4. Key employees (members of senior leadership), the Chief Executive, officers, and Board members must complete a Conflict of Interest Disclosure Statement upon hire or prior to being seated (voted on for approval) and annually thereafter in order to report any actual or potential conflict of interest. Such annual statement shall not exempt any key employee, officer, or Board member from disclosing a potential conflict of interest pursuant to Procedure #11 below. The Compliance Officer shall provide copies of all completed Conflict of Interest Disclosure Statements by key employees, the Chief Executive, officers, and Board members to the President of the Board.
 5. An employee or Board member with questions or concerns about a potential conflict of interest will promptly address the issue with appropriate Management staff and/or the Compliance Officer. Management staff will consult with the Compliance Officer before responding to a concern or question about a potential conflict of interest.
 6. Board Members, Officers, the Chief Executive, and Management personnel are expected to avoid actions that could be perceived or interpreted as being in conflict with the best interest of the Heaven's Hands Community Services, Inc.
 7. Actual or potential conflicts of interest must be disclosed to appropriate management personnel and the Compliance Officer. Employees who may be involved in any **Heaven's Hand CommunityServices, Inc's** business transaction in which there is an actual or potential conflict of interest will promptly notify their immediate supervisor and Compliance Officer; the Compliance Officer will promptly notify the Chief Executive and the President of the Board.
 8. The completed Conflict of Interest Disclosure Statements are reviewed by the Compliance Officer and Chief Executive and, if necessary, appropriate actions and adjustments are made to avoid possible conflicts of interest. The Compliance Officer will report significant concerns regarding the Conflict of Interest Disclosure Statements to the Compliance Committee and the President of the Board.

9. The Compliance Officer will maintain a written record of any report of potential conflict of interest and of any adjustments made to avoid potential conflicts of interest.
10. The President of the Board, after receiving information about a potential conflict of interest, will take such action as is necessary to ensure that the transaction is completed in the best interest of **Heaven's Hands Community Services, Inc** without the substantive involvement or influence of the person with the potential conflict of interest.
11. Key employees, officers, and Board members who have a direct or indirect interest in a related party transaction must disclose, in good faith, such interest to the Board or Committee considering the transaction and the material facts concerning such interest.
12. Key employees, officers, and Board members who have a direct or indirect interest in a related party transaction may not be present or otherwise participate in any Board or Committee deliberations or voting concerning the transaction; however, such individuals may present information concerning a related party transaction prior to the commencement of deliberations or voting.
13. Prior to entering into a related party transaction, the Board or Committee must consider alternatives, to the extent available, that would not be a related party transaction.
14. The Board or Committee must approve the related party transaction by not less than a majority vote of those present at the meeting.
15. The Board or Committee must contemporaneously document, in writing, the basis for its approval of the related party transaction, including its consideration of alternatives to the related party transaction.
16. Board members with conflicts will absent themselves from the discussion/deliberation and vote on the item/circumstance that the Board member has identified as a conflict. The meeting minutes shall indicate when the member left the room, that the discussion and vote, if any, occurred, and then that the member was invited to return to the meeting. If any member with a conflict does not excuse themselves from the meeting, the President of the Board shall ask the member to leave the room. The existence and resolution of the conflict, if any, must be documented.
17. Board members are strictly prohibited from any attempt to influence the discussion, deliberations, or vote on any subject that relates to the member's conflict.
18. Employees must seek guidance and approval from appropriate Management personnel prior to pursuing any business or personal activity that may constitute a conflict of interest.



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19. Outside employment may not interfere with the employee's ability to perform their job with **Heaven's Hands Community Services, Inc.** In addition, **Heaven's Hands Community Services, Inc** employees may not compete against **Heaven's Hands Community Services, Inc**, work for its competitors, or have any ownership interest in a competitor.
20. The Compliance Officer shall document the existence and resolution of any conflict in the Heaven's Hands Community Services, Inc's records, including putting in the minutes of any meeting at which a conflict was discussed and voted upon.
21. . The Compliance Officer will investigate any violations of this Policy.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services, Inc's** Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all affected individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.



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Subject: Exclusion and Sanction Screening

Purpose:

Heaven's Hands Community Services, Inc (sometimes referred to as "Heaven's Hands Community Services, Inc" or "the Heaven's Hands Community Services, Inc") is committed to maintaining high quality care and service as well as integrity in its financial and business operations. Therefore, all necessary steps will be taken by **Heaven's Hands Community Services, Inc** to ensure that it does not employ, contract with, or conduct business with an individual or entity excluded from participation in federally-funded healthcare programs, such as Medicare and Medicaid.

For purposes of this Policy, a "contractor" is defined as:

- Any independent contractor, contractor, subcontractor, or other person who, on behalf of the Heaven's Hands Community Services, Inc, furnishes or otherwise authorizes the furnishing of Medicare, Medicaid, or other federally-funded healthcare items or services, or performs billing or coding functions;
- Any independent contractor, contractor, subcontractor, or other person who provides administrative or consultative services, goods, or services that are significant and material, are related to healthcare provision, and/or are included in or are a necessary component of providing items or services of Medicare, Medicaid, or other federally-funded healthcare programs; or
- Any independent contractor, subcontractor, or other person who is involved in the monitoring of healthcare provided by the Heaven's Hands Community Services, Inc.

Policy:



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1. It is the policy of **Heaven's Hands Community Services, Inc** not to employ, contract with, or conduct business with an individual or entity excluded from participation in federally-funded healthcare programs, such as Medicare and Medicaid.
2. It is the policy of **Heaven's Hands Community Services, Inc** that employees including the Chief Executive and senior leadership, interns, and Board members have an affirmative responsibility to notify the Compliance Officer promptly if charged with a criminal offense related to healthcare or proposed or found to be subject to exclusion from federal healthcare programs.
3. It is the policy of **Heaven's Hands Community Services, Inc** to conduct exclusion (sanction) screening of all current and proposed employees including the Chief Executive and senior leadership, interns, and Board members.
4. It is the policy of **Heaven's Hands Community Services, Inc** to verify that contractors, as defined by this Policy, who provide and/or perform services for the Heaven's Hands Community Services, Inc have not been the subject of adverse governmental actions and/or excluded from the federal healthcare programs.
5. It is the policy of **Heaven's Hands Community Services, Inc** to verify that any physician or other healthcare practitioner ordering, authorizing, or prescribing goods or services under a federally-funded healthcare program, such as Medicare or Medicaid, has not been excluded from participation from federal healthcare programs.

Regulatory References:

Medicare-Medicaid Anti-Fraud and Abuse Amendments of 1977

Public Law 95-142

18 NYCRR Part 521

Department of Health and Human Services Office of Inspector General: Special Advisory Bulletin on the Effect of Exclusion from Participation in Federal Health Care Programs (5/8/2013)

Procedures:

Applicable to Employees, Interns, and Board Members:

1. **Heaven's Hands Community Services, Inc** will conduct exclusion checks to verify that all employees including the Chief Executive and senior leadership, interns, and Board members have not been excluded from federal healthcare programs. An exclusion check is



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a search of the following sources to determine if the individual's name appears on any of the lists:

- U. S. Department of Health and Human Services, Office of Inspector General's (OIG) List of Excluded Individuals and Entities (LEIE) available on the website at <http://exclusions.oig.hhs.gov>
 - The System for Award Management (SAM) available on the SAM website at <https://www.sam.gov>
 - **For New York Agencies only:** NYS Medicaid Fraud Database available on the NYS Office of Medicaid Inspector General (OMIG) website at <https://omig.ny.gov/medicaid-fraud/medicaid-exclusions>
 - **For Medicaid Managed Care Heaven's Hands Community Services, Inc (MMCO) only:** MMCOs will be responsible for utilizing any other list or database that is required within their contract(s).
1. An exclusion check will be performed on all applicants for employment as part of the pre-employment screening process. All names used by the applicant will be obtained and utilized as part of the exclusion screening process. If the exclusion check indicates that any individual has been excluded from federal healthcare programs, the applicant will not be offered employment.
 2. An exclusion check will be performed for potential Board members and as part of the screening process. All names used by the potential Board member will be obtained and utilized when conducting the exclusion screening. If the exclusion check indicates that a potential Board member has been excluded from federal healthcare programs, the individual will not be considered for Board affiliation.
 3. An exclusion check will be performed on all interns as part of the screening process. All names used by the intern will be obtained and utilized when conducting the exclusion screening. If the exclusion check indicates that the intern has been excluded from federal healthcare programs, the intern will not be offered an internship.
 4. The Human Resource Department Director will maintain an updated list of employees, interns, and Board members in an approved format and will make the list available to the personnel responsible for exclusion screening of such parties.
 5. The Compliance Officer will ensure that exclusion screening is conducted on all employees, interns, and Board members at least every 30 days thereafter. All names used by the parties will be utilized when the exclusion screening is conducted.



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6. Any potential matches identified in the ongoing exclusion screening process for employees, interns, and Board members will be reviewed and resolved by the Compliance Officer. The excluded party will be immediately relieved from duty and the Compliance Officer will consult with legal counsel in the event the Heaven's Hands Community Services, Inc has been reimbursed for services from the excluded party.
7. The exclusion will be reported as a violation of the Compliance Program and investigated and reported in accordance with the Reporting and Investigation of Compliance Concerns Policy and Procedure.
8. If any employee, intern, or Board member is charged with a criminal offense related to healthcare or is proposed or found to be subject to exclusion from federal healthcare programs, they must be removed from direct responsibility or involvement in any federally-funded healthcare program while the matter is pending. If the matter results in conviction or exclusion, **Heaven's Hands Community Services, Inc** will immediately terminate Heaven's Hands Community Services, Inc's relationship with the employee, intern, or Board member.
9. In addition to exclusion screening, the credentials of medical/healthcare and other professionals employed by **Heaven's Hands Community Services, Inc** will be verified with appropriate licensing and disciplining authorities, including any adverse actions taken against the individuals that might impair their performance of duties on behalf of the Heaven's Hands Community Services, Inc. The process is applicable to all employees for which license/certification is required for their duties. The verification will be conducted as part of the hiring process and at least **monthly** thereafter.

Applicable to Contractors:

1. The Heaven's Hands Community Services, Inc personnel responsible for negotiating or securing contracts shall conduct exclusion checks prior to entering an agreement with a contractor, as defined by this Policy. An exclusion check is a search of the following sources to determine if the individual's or entity's name appears on any of the lists:
 - U. S. Department of Health and Human Services, Office of Inspector General's (OIG) List of Excluded Individuals and Entities (LEIE) available on the website at <http://exclusions.oig.hhs.gov>
 - The System for Award Management (SAM) available on the SAM website at <https://www.sam.gov>



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- **For New York Agencies only:** NYS Medicaid Fraud Database available on the NYS Office of Medicaid Inspector General (OMIG) website at <https://omig.ny.gov/medicaid-fraud/medicaid-exclusions>
 - **For MMCOs only:** MMCOs will be responsible for utilizing any other list or database that is required within their contract(s).
2. If the exclusion check indicates that a contractor has been excluded from federal healthcare programs, the contract will not be executed until a determination is made by the Compliance Officer as to whether the contract pertains to activities subject to the prohibition on participation by excluded entities.
 3. The Agency will maintain an up-to-date list of contractors in an approved format and will make the list available to the personnel responsible for exclusion screening of such parties.
 4. The Compliance Officer will ensure that an exclusion check of contractors is conducted prior to entering into a business contract with the contractor and at least every 30 days thereafter.
 5. Any matches identified in the ongoing exclusion screening process for contractors will be reviewed and resolved by the Compliance Officer. If the exclusion check indicates that a contractor has been excluded from federal healthcare programs, the Compliance Officer will make a determination as to whether the contract pertains to activities subject to the prohibition on participation by excluded entities. The contract will be immediately terminated if the goods or services are subject to the prohibition on participation by excluded entities.
 6. The Compliance Officer will consult with legal counsel if the Heaven's Hands Community Services, Inc has been reimbursed for goods or services from the excluded individual or entity.
 7. The indicated exclusion will be reported as a violation of the Compliance Program and investigated and reported in accordance with the Reporting and Investigation of Compliance Concerns Policy and Procedure.
 8. The Compliance Officer will ensure that all contracts entered into by the Heaven's Hands Community Services, Inc will contain a certification that the federal or state government does not exclude the contractor, its employees, or subcontractors.

Applicable to Ordering/Prescribing Physicians and Other Healthcare Practitioners:

1. **Heaven's Hands Community Services, Inc** will ensure that an initial exclusion check is conducted on each physician and healthcare practitioner who authorizes, prescribes, or



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orders goods or services funded by Medicaid, Medicare, or other federally-funded healthcare programs. An exclusion check is a search of the following sources to determine if the party's name appears on any of the lists:

- U. S. Department of Health and Human Services, Office of Inspector General's (OIG) List of Excluded Individuals and Entities (LEIE) available on the website at <http://exclusions.oig.hhs.gov>
 - The System for Award Management (SAM) available on the SAM website at <https://www.sam.gov>
 - **For New York Agencies only:** NYS Medicaid Fraud Database available on the NYS Office of Medicaid Inspector General (OMIG) website at <https://omig.ny.gov/medicaid-fraud/medicaid-exclusions>
2. Any **Heaven's Hands Community Services, Inc** department or program providing healthcare services that require an authorization, order, or prescription by a physician or other healthcare practitioner will ensure that an initial exclusion check is conducted on each physician or practitioner who authorizes, orders, or prescribes goods or services reimbursed by Medicaid, Medicare, or other federally-funded healthcare programs.
 3. The department or program will maintain an up-to-date list of physicians and practitioners who authorize, order, or prescribe Medicaid, Medicare, or other federally-funded healthcare program services. The list will be maintained in an approved manner and be made available to the personnel responsible for the exclusion screening of such parties.
 4. The Compliance Officer will ensure that an exclusion check of all physicians and practitioners who authorize, order, or prescribe healthcare goods or services provided by the Heaven's Hands Community Services, Inc is conducted at least every 30 days.
 5. Any matches identified in the ongoing exclusion screening process for physicians and practitioners will be reviewed and resolved by the Compliance Officer. If the exclusion check indicates that a physician or practitioner has been excluded from federal healthcare programs, the services or goods will not be billed to Medicaid, Medicare, or other federally-funded healthcare programs. The Compliance Officer will consult with legal counsel if the Heaven's Hands Community Services, Inc has been reimbursed for goods or services authorized, ordered, or prescribed by an excluded physician or practitioner.
 6. The indicated exclusion will be reported as a violation of the Compliance Program and investigated and reported in accordance with the Reporting and Investigation of Compliance Concerns Policy and Procedure.



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Monitoring for Compliance with Policy:

1. The Compliance Officer will ensure the results of all exclusion checks are maintained for a period of at least six years.
2. The Compliance Officer is responsible for monitoring this Policy for compliance and reporting results quarterly to the Compliance Committee and the Board, along with any recommendations for remedial actions or improvements to the program.
3. An annual audit of employment applications, Board appointments, and contractors (as defined by this Policy) with which **Heaven's Hands Community Services, Inc** enters into a contractual relationship will be conducted by the Compliance Officer to verify that this policy is enforced. A report of this audit will be made to the Compliance Committee and Board, along with any recommendations for remedial actions or improvement to the process as part of the annual compliance report.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services, Inc's** Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all affected individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

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Subject: Employee, Board, and Independent Contractor Compliance Training

Purpose:

The development and implementation of regular, effective education and training seminars is an integral part of the compliance program. Compliance education is divided into two general components. First, all employees, Board members, and independent contractors must receive an introduction to the compliance program. Second, those parties whose work is linked to identified risk areas should receive specialized compliance education pertaining to their function and responsibilities.

Policy:

1. All employees, Board members, and independent contractors will receive training related to the Heaven's Hands Community Services, Inc's overall compliance program.
2. Employees in identified risk areas, independent contractors, and members of the Board of Directors will receive more detailed education related to their function and responsibilities.
3. Successful completion of the training sessions is mandatory and a condition of continued employment, contract, appointment, or assignment with the Heaven's Hands Community Services, Inc.

Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521

PROCEDURES:

1. The Compliance Officer is responsible for developing the compliance education curriculum and monitoring and ensuring that compliance training and orientation meet the policy standards on this subject.
2. Compliance education seminars must include an explanation of the structure and

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Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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operation of the compliance program. They will introduce the Compliance Officer and the roles and responsibilities of the Compliance Committee to Affected Individuals.

3. Compliance education seminars, at a minimum, will include information on the following aspects of the compliance program:

- **Heaven's Hands Community Services, Inc's** Compliance Plan;
- Standards of Conduct and other related written guidance;
- Federal False Claims Act;
- New York False Claims Act;
- Whistleblower Protections;
- Risk areas and Heaven's Hands Community Services, Incal experience;
- The role and responsibilities of the Compliance Officer and the Compliance Committee;
- Communication channels (name of Compliance Officer, reporting mechanisms, anonymous reporting mechanism);
- **Heaven's Hands CommunityServices'** expectations for reporting known or suspected fraud, waste, and abuse; illegal or unethical acts; actual or suspected violations of Federal or State laws and regulations; actual or suspected violations of the Standards of Conduct, the Compliance Program, and **Heaven's Hands Community Services'** policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance concerns" for purposes of this Policy);
- How the Heaven's Hands Community Services, Inc responds to reports of compliance concerns, including the investigation process and corrective actions;
- **Heaven's Hands CommunityServices'** disciplinary policy and standards;
- Prevention of fraud, waste, and abuse; and
- Non-retaliation and non-intimidation policy.

Specialized areas for education will include, but not be limited to, the following risk areas:

- Improper or fraudulent billing for services;
- Preparation of inaccurate or incorrect cost reports;
- Misuse of **Heaven's Hands Community Services'** funds;
- Payment or receipt of remuneration or gifts in return for referrals of service recipients or business contracts;
- Medicaid requirements specific to **Heaven's Hands Community Services'** services and programs;
- Coding and billing requirements and best practices, if applicable;
- Claim development and the submission process, if applicable;
- Government and private payer reimbursement principles; and



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- Government initiatives related to the services provided by the Heaven's Hands Community Services, Inc, if applicable.
4. Comprehensive education materials will be developed to facilitate the compliance sessions and ensure that a consistent message is delivered to all employees, Board members, and independent contractors. Education protocols and materials must be standardized, so as to evidence that everyone attending a seminar receives the same instruction.
 5. As part of their initial orientation, each employee, independent contractor, and Board member shall receive a training session within the first ninety (90) days of employment or contracting. Each employee, independent contractor, and Board member will receive an introduction to **Heaven's Hands Community Services'** compliance program and objectives, and a written copy of the Code of Conduct, compliance plan, and compliance policies. Each new employee, independent contractor, and Board member will sign an acknowledgement form (attached to this Policy) that they are aware of and will abide by the Compliance Program and Code of Conduct.
 6. All affected individuals will receive a training session at least once per year that includes a review of the existing Compliance Program, the Code of Conduct, and any applicable policies and procedures. The session will also focus on any changes in Federal or State laws and regulations.
 7. All education and training relating to the Compliance Program will be verified by attendance and a signed acknowledgement of receipt of training. Training records will include the date, start and end time of the training, and the content of the material presented. The Compliance Officer will maintain records of attendance for all training sessions.
 8. Only properly trained individuals will be used to provide compliance education and training seminars. Compliance program trainers must be knowledgeable of the (a) compliance program; (b) applicable Federal laws and regulations; (c) requirements of the Federal Sentencing Guidelines; (d) relevant Heaven's Hands Community Services, Inc policies/procedures; (e) operations of the compliance program; and (f) content of the Code of Conduct.
 9. The Compliance Officer is responsible for coordinating with management to ensure that specialized compliance education occurs in identified risk areas.
 10. The Compliance Officer will ensure that all contractors and vendors meeting the criteria below are provided with a copy of the Compliance Plan and the False Claims Act and Whistleblower Protections Policy upon entering into a contractual agreement



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with **Heaven's Hands Community Services**. For purposes of this Procedure, contractor and vendor are defined as:

- Any independent contractor, contractor, subcontractor, or other person who, on behalf of the Heaven's Hands Community Services, Inc, furnishes or otherwise authorizes the furnishing of Medicare, Medicaid, or other federally-funded healthcare items or services, or performs billing or coding functions; or
- Any independent contractor, contractor, subcontractor, or other person who provides administrative or consultative services, goods, or services that are significant and material, are directly related to healthcare provision, and/or are included in or are a necessary component of providing items or services reimbursed by Medicare, Medicaid, or other federally funded healthcare program; or
- Any independent, contractor, subcontractor, or other person who is involved in the monitoring of healthcare provided by the Heaven's Hands Community Services, Inc.

11. **Heaven's Hands Community Services** will ensure that the Compliance Officer has sufficient opportunities to receive training on compliance issues. Compliance training will be secured and made available to new Compliance Officers as part of the orientation to the role.
12. The Compliance Officer is also responsible for submitting periodic reports to the Compliance Committee and Board of Directors on all education seminars related to the compliance program. This information will be trended and analyzed to evaluate and ensure that the Heaven's Hands Community Services, Inc has an effective Compliance Program.
13. All education and/or training related to the Compliance Program will be incorporated into the Heaven's Hands Community Services, Inc's training plan. The training plan shall, at a minimum, outline the subjects or topics for training and education, the timing and frequency of the training, which Affected Individuals are required to attend, how attendance will be tracked, and how the effectiveness of the training will be periodically evaluated. The training plan will be reviewed by the Compliance Officer and Compliance Committee and updated as needed, but at minimum on an annual basis.

Sanction Statement:

Compliance Plan
Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services'** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services'** Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all Affected Individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.



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Subject: Enforcement of Compliance Standards

Purpose:

Heaven's Hands Community Services (sometimes referred to as "Agency" or "the Agency") is committed to conducting its business ethically and in conformance with all Federal and State laws, regulations, interpretations thereof, and the Agency's Code of Conduct. To support this commitment, **Heaven's Hands Community Services** has developed procedures for disciplinary actions to be taken for illegal or unethical acts; violations of Federal or State laws and regulations; violations of the Standards of Conduct, the Compliance Program, and **Heaven's Hands Community Services'** policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance violations" for purposes of this Policy) by Affected Individuals.

Policy:

1. Employee, Board Members and independent contractors who, upon investigation, are found to have committed compliance violations will be subject to appropriate disciplinary action, up to and including termination of employment, contract, assignment, or appointment with **Heaven's Hands Community Services, Inc**
2. The following actions may result in disciplinary action:
 - Authorization of or participation in actions that violate Federal or State laws, regulations, the Compliance Program, Standards of Conduct, or any related policies and procedures;
 - Failure to comply with the Heaven's Hands Community Services, Inc's policies governing the prevention, detection, or reporting of fraud and abuse;
 - Falsification of records;

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- Submitting or causing to submit a false claim;
- Failure to report a violation by a peer or subordinate;



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- Failure to cooperate in an investigation; and
 - Retribution, retaliation, or intimidation against a person for reporting a possible compliance violation or participating in an investigation.
3. The Heaven's Hands Community Services, Inc will apply progressive discipline consistent with the violation. Examples of the disciplinary action that may be taken in accordance with the nature and scope of the infraction include but are not limited to: (a) verbal counseling or warning; (b) counseling with written warning; (c) retraining; (d) reassignment or demotion; (e) suspension without pay; and (f) termination of employment, contract, assignment, or appointment. The Heaven's Hands Community Services, Inc will consider intentional or reckless behavior as being subject to more significant disciplinary action.
4. The Compliance Officer will be responsible for assuring that disciplinary actions related to compliance violations are consistent with actions taken in similar instances of non-compliance and that the same disciplinary action applies to all levels of Affected Individuals.

Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521

Procedures:

1. All reports of compliance violations are to be reported to the Compliance Officer in accordance with the Reporting and Investigation of Compliance Concerns Policy and Procedure.
2. To the extent possible, disciplinary action for employees will be taken in accordance with Heaven's Hands Community Services' Employee Handbook.
3. When the determination is made that a compliance violation by an Affected Individual has occurred, the Compliance Officer will notify the Chief Executive, the appropriate department/program administrator, and the employee's supervisor.
4. When the determination is made that a compliance violation by a Board member or a corporate officer has occurred, the Compliance Officer will notify the Chief Executive and the President of the Board. If the President of the Board is implicated in the violation, the Compliance Officer and Chief Executive will work with the rest of the Board members to determine and execute appropriate disciplinary action.



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5. When the determination is made that a compliance violation by the Chief Executive has occurred, the Compliance Officer will notify the President of the Board in order to determine and execute appropriate disciplinary action. Legal counsel may be consulted, as appropriate.
6. When the determination is made that a compliance violation occurred involving a contractor or vendor, the Compliance Officer will notify the Chief Executive and work collaboratively to determine and execute the appropriate corrective action.
7. If appropriate, the Compliance Officer may notify the Board or the Compliance Committee prior to the next regularly scheduled meeting when a full report of compliance-related disciplinary actions would normally be presented.
8. The Compliance Officer and Director of Human Resources will work in collaboration with the appropriate supervisor/manager in determining and executing the disciplinary action related to a compliance violation by an employee. The Compliance Officer shall have the discretion to recommend a disciplinary process other than the normal procedure.
9. The Compliance Officer and/or Director of Human Resources shall consult with the Compliance Committee, the Chief Executive, and legal counsel, as necessary to determine the appropriate disciplinary action to be taken.
10. Discipline will be appropriately documented in the disciplined employee's personnel file, along with a written statement of reason(s) for imposing such discipline. Such documentation will be considered during the employee's regular and promotional evaluations.
11. The Compliance Officer will maintain a written record of all disciplinary actions taken against Affected Individuals, including verbal warnings, and will reference these records when necessary to ensure consistency in the application of disciplinary measures.
12. The Compliance Officer shall maintain a record of all disciplinary actions, including verbal warnings, taken against Affected Individuals related to compliance violations and report regularly to the Compliance Committee and not less than annually to the Board of Directors, regarding such actions.
13. The Compliance Officer will reference the record of disciplinary actions as necessary to ensure consistency in the application of disciplinary measures related to compliance violations.



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14. The Compliance Officer will ensure that the disciplinary procedures are disseminated to all Affected Individuals and that these individuals have received relevant training in accordance with the Heaven's Hands Community Services, Inc's training plan.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's HAnds Community Services'** Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all Affected Individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.



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Subject: False Claims Act and Whistleblower Provisions

Purpose:

Heaven's Hands Community Services is committed to prompt, complete, and accurate billing of all services provided to individuals. **Heaven's Hands Community Services** and its employees, contractors, and agents shall not make or submit any false or misleading entries on any claim forms. No employee, contractor, or agent shall engage in any arrangement or participate in such arrangement at the direction of another person, including any supervisor or manager, that results in the submission of a false or misleading entry on claims forms or documentation of services that result in the submission of a false claim.

Policy:

It is the policy of **Heaven's Hands Community Services** to detect and prevent fraud, waste, and abuse in Federal healthcare programs. This Policy explains the Federal False Claims Act (31 U.S.C. §§ 3729 – 3733), the Administrative Remedies For False Claims (31 USC Chapter 38 §§3801-3812), the New York State False Claims Act (State Finance Law §§187-194), and other New York State laws concerning false statements or claims and employee protections against retaliation or intimidation. This policy also sets forth the procedures that **Heaven's Hands Community Services** has put into place to prevent any violations of Federal or New York State laws regarding fraud or abuse in its health care programs.

This policy applies to all employees, including management, contractors, and interns.

For purpose of this policy, a contractor is defined as:

- Any independent contractor, contractor, subcontractor, or other person who, on behalf of the Heaven's Hands Community Services, Inc, furnishes or otherwise authorizes the furnishing of Medicare and/or Medicaid healthcare items or services, or performs billing or coding functions;
- Any independent contractor, contractor, subcontractor, or other person who provides administrative or consultative services, goods, or services that are significant and



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material, are directly related to healthcare provision, and/or are included in or are a necessary component of providing items or services reimbursed by Medicare, Medicaid, or another federally-funded healthcare program; or

- Any independent, contractor, subcontractor, or other person who is involved in the monitoring of healthcare provided by the Heaven's Hands Community Services, Inc.

Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521

1. **Heaven's Hands Community Services** will provide training and/or education in this policy and procedure to all Board members, all employees including Chief Executive and senior leadership, and contractors, as defined by this Policy.
2. Training and/or education in this Policy will be provided to all employees as part of the new employee orientation.
3. Training and/or education in this Policy will be provided to all Board members and to new Board members as part of Board orientation.
4. The Compliance Officer will ensure that all Board members, all employees including Chief Executive and senior leadership, and contractors receive training and/or education related to the contents of this Policy and the False Claims Act. The Compliance Officer will ensure that records are maintained to document the receipt of training.
5. The Compliance Officer will ensure that this Policy is attached to any contract with a contractor as defined by this Policy.
6. The prevention of fraud, waste and abuse, **Heaven's Hands Community Services** requires compliance with the following requirements related to the provision of service(s) and claims for reimbursement:
 - a. All service documentation, records, and reports are prepared timely, accurately, and honestly;
 - b. All documentation supporting claims for service is complete and maintained in accordance with regulatory requirements and the Heaven's Hands Community Services, Inc's policies;



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- c. All claims submitted to any government or private healthcare program are accurate and comply with all Federal and State laws and regulations and payer requirements;
 - d. Claims are only submitted for medically necessary services provided by eligible providers;
 - e. All claims are properly documented and accurately coded; and
 - f. Billing errors are promptly identified, and any payments received in error are promptly returned to the payer.
7. Any employee or contractor who has any reason to believe that anyone is engaging in false billing practices, false documentation of services, and other non-compliance related to service provision and billing is expected to report the practice to the Compliance Officer in accordance with the Reporting and Investigation of Compliance Concerns Policy.
8. Any form of retribution, intimidation, and/or retaliation against any party who reports, in good faith, a perceived problem or concern regarding the provision or billing of services is strictly prohibited.
9. Any employee or contractor who commits or condones any form of retribution, intimidation, or retaliation will be subject to discipline up to, and including, termination of employment or contract.
10. **Heaven's Hands Community Services** will perform billing activities in a manner consistent with the regulations and requirements of third-party payers, including Medicaid, Medicare, and other Federal healthcare programs.
11. **Heaven's Hands Community Services** will conduct regular auditing and monitoring procedures as part of its efforts to ensure compliance with applicable regulations.
12. **Heaven's Hands Community Services** will report and refund all overpayments to Medicaid and Medicare within 60 days of identification of the overpayment in accordance with the Billing Errors, Overpayments, and Self-Disclosure Policy.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or



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regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services, Inc's** Compliance Plan. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all affected individuals, as well as notified of any updates or changes.

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Overview of Relevant Laws

The False Claims Act (31 USC Chapter 37, §§ 3729-3733)

The False Claims Act is a Federal law designed to prevent and detect fraud, waste, and abuse in Federal healthcare programs, including Medicaid and Medicare. Under the False Claims Act, anyone who “knowingly” submits false claims to the Federal Government is liable for damages up to three times the amount of the erroneous payment plus mandatory penalties of approximately \$12,000 to \$25,000¹ for each false claim submitted.

The law was revised in 1986 to expand the definition of “knowingly” to include a person who:

- Has actual knowledge of falsity of information in the claim;
- Acts in deliberate ignorance of the truth or falsity of the information in the claim; and
- Acts in reckless disregard of the truth or falsity of the information in a claim.

False Claims suits can be brought against individuals and entities. The False Claims Act does not require proof of a specific intent to defraud the Government. Providers can be prosecuted for a wide variety of conduct that leads to the submission of a false claim.

Examples include, but are not limited to, the following:

- Knowingly making false statements;
- Falsifying records;
- Submitting claims for services never performed or items never furnished;
- Double-billing for items or services;
- Upcoding;
- Using false records or statements to avoid paying the Government;
- Falsifying time records used to bill Medicaid; or
- Otherwise causing a false claim to be submitted.

Whistleblower or “Qui Tam” Protections

In order to encourage individuals to come forward and report misconduct involving false claims, the False Claims Act contains a “Qui Tam” or whistleblower protection.

¹ The penalties are updated regularly; the provider should refer to the Federal False Claims Act for current amounts.



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The United States Government, or an individual citizen acting on behalf of the United States Government, can bring actions under the False Claims Act. An individual citizen, referred to as a whistleblower or "Relator," who has actual knowledge of allegedly false claims may file a lawsuit on behalf of the United States Government. If the lawsuit is successful, and provided certain legal requirements are met, the whistleblower may receive an award ranging from 15% - 30% of the amount recovered.

More information can be found at [31 USC 3730: Civil actions for false claims \(house.gov\)](#)

Employee Protections

The False Claims Act prohibits discrimination by **Heaven's Hands Community Services, Inc** against any employee for taking lawful actions under the False Claims Act. Any employee who is discharged, demoted, harassed, or otherwise discriminated against because of lawful acts by the employee in False Claims actions is entitled to all relief necessary to make the employee whole. Such relief may include reinstatement, double back pay, and compensation for any special damages, including litigation costs and reasonable attorney fees.

More information can be found at [31 USC 3729: False claims \(house.gov\)](#)

Administrative Remedies for False Claims (31 USC Chapter 38, §§3801-3812)

The Federal False Claims Act allows for administrative recoveries by Federal agencies including the Department of Health and Human Services, which operates the Medicare and Medicaid Programs. The law prohibits the submission of a claim or written statement that the person knows or has reason to know is false, contains false information, or omits material information. The Federal agency receiving the claim may impose a monetary penalty of up to \$5,500 per claim and damages of twice the amount of the original claim.

Unlike the False Claims Act, a violation of this law occurs when a false claim is submitted, not when it is paid.

More information can be found at [31 USC Chapter 38 - Administrative Remedies for False Claims and Statements](#).



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New York State Laws

A. Civil and Administrative Laws

New York State False Claims Act (State Finance Law §§187-194)

The New York State False Claims Act closely tracks the Federal False Claims Act. It imposes fines on individuals and entities that file false or fraudulent claims for payment from any State or local government, including healthcare programs such as Medicaid. The penalty for filing a false claim is \$6,000 - \$12,000² per claim and the recoverable damages are between two and three times the value of the amount falsely received. In addition, the false claim filer may be responsible for the government's legal fees.

The New York State Government, or an individual citizen acting on behalf of the Government (a "Relator"), can bring actions under the New York State False Claims Act. If the suit eventually concludes with payments back to the government, the party who initiated the case can recover 15% - 30% of the proceeds, depending upon whether the government participated in the suit.

The New York State False Claims Act prohibits discrimination against an employee for taking lawful actions in furtherance of an action under the False Claims Act. Any employee who is discharged, demoted, harassed, or otherwise discriminated against because of lawful acts by the employee in furtherance of an action under the False Claims Act is entitled to all relief necessary to make the employee whole.

More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under FIS/Financial Services Law.

Social Service Law §145-b False Statements

It is a violation to knowingly obtain or attempt to obtain payment for items or services furnished under any Social Services program, including Medicaid, by use of a false statement, deliberate concealment, or other fraudulent scheme or device. The State or the local Social Services district may recover up to three times the amount of the incorrectly paid claim. In the case of non-monetary false statements, the local Social Service district or State may recover three times the amount incorrectly paid. In addition, the Department of Health may impose a civil penalty of up to \$2,000 per violation. If repeat violations occur within five years, a penalty up to \$7,500 may be imposed if they involve more serious violations of the Medicaid rules, billing for services not rendered, or providing excessive services.

² The penalties are updated regularly; the provider should refer to the Federal False Claims Act for current amounts.



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More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under SOS/Social Services.

Social Service Law §145-c Sanctions

If any person applies for or receives public assistance, including Medicaid, by intentionally making a false or misleading statement, or intending to do so, the person's and the person's family needs are not taken into account for a period of six months to five years, depending upon the number of offenses.

More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under SOS/Social Services.

B. Criminal Laws

Social Service Law §145 Penalties

Any person who submits false statements or deliberately conceals material information in order to receive public assistance, including Medicaid, is guilty of a misdemeanor.

More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under SOS/Social Services.

Social Service Law § 366-b. Penalties for Fraudulent Practices

Any person who, with intent to defraud, presents for payment any false or fraudulent claim for furnishing services or merchandise, knowingly submits false information for the purpose of obtaining Medicaid compensation greater than that to which they are legally entitled to, or knowingly submits false information in order to obtain authorization to provide items or services shall be guilty of a Class A misdemeanor.

Any person who obtains or attempts to obtain, for himself or others, medical assistance by means of a false statement, concealment of material facts, impersonation, or other fraudulent means is guilty of a Class A misdemeanor.

More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under SOS/Social Services.

Penal Law Article 155, Larceny



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The crime of larceny applies to a person who, with intent to deprive another of property, obtains, takes, or withholds the property by means of a trick, embezzlement, false pretense, false promise, including a scheme to defraud, or other similar behavior. This law has been applied to Medicaid fraud cases.

More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under PEN/ Penal.

Penal Law Article 175, Written False Statements

There are four crimes in this Article that relate to filing false information or claims. Actions include falsifying business records, entering false information, omitting material information, altering an Heaven's Hands Community Services, Inc's business records, or providing a written instrument (including a claim for payment) knowing that it contains false information. Depending upon the action and the intent, a person may be guilty of a Class E felony.

More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under PEN/ Penal.

Penal Law Article 177, Health Care Fraud

This Article establishes the crime of Health Care Fraud. A person commits such a crime when, with the intent to defraud Medicaid (or other health plans, including non-governmental plans), they knowingly provide false information or omits material information for the purpose of requesting payment for a healthcare item or service and, as a result of the false information or omission, receives such a payment in an amount to which they are not entitled. Prosecution under Health Care Fraud is determined by the amount of payment inappropriately received.

More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under PEN/ Penal.

New York Labor Law §740

An employer may not take any retaliatory personnel action against an employee if the employee discloses information about the employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official.

This law offers protection to an employee who:

- Discloses, or threatens to disclose, to a supervisor or to a public body an activity, policy, or practice of the employer that is in violation of law, rule, or regulation that presents a substantial and specific danger to the public health or safety;



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- Provides information to, or testifies before, any public body conducting an investigation, hearing, or inquiry into any such violation of a law, rule, or regulation by the employer; or
- Objects to, or refuses to participate in, any such activity, policy, or practice in violation of a law, rule, or regulation.

The employee's disclosure is protected under this law only if the employee first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation, with certain exceptions. The law allows employees who are the subject of a retaliatory action to bring a suit in State court for reinstatement to the same, or an equivalent position, any lost back wages and benefits and attorneys' fees.

More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under LAB/Labor.

New York Labor Law §741

Under this law, a healthcare employer may not take any retaliatory action against an employee if the employee discloses certain information about the employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official. Protected disclosures are those that assert that, in good faith, the employee believes constitute improper quality of patient care or improper quality of workplace safety.

This law offers protection to an employee who:

- Discloses or threatens to disclose to a supervisor, to a public body, to a news media outlet, or to a social media forum available to the public at large, an activity, policy, or practice of the employer or agent that the employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety; or
- Objects to, or refuses to participate in any activity, policy, or practice of the employer or agent that the employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety.

The employee's disclosure is protected under this law only if the employee first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation, unless the danger is imminent to the public or patient and the employee believes in good faith that reporting to a supervisor would not result in corrective action. Certain exceptions apply. If the employer takes a retaliatory action against the employee, the employee may sue in State court for reinstatement to the same, or an equivalent position, any lost back wages and benefits and attorneys' fees. If the employer is a healthcare provider and the court finds that the employer's retaliatory action was in bad faith, it may impose a civil penalty of \$10,000 on the employer.



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More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO>: under LAB/Labor.

Subject: Whistleblower Protections and Non-Retaliation

Purpose:

Heaven's Hands Community Services, Inc (sometimes referred to as "Heaven's Hands Community Services, Inc" or "the Heaven's Hands Community Services, Inc") is committed to promoting an environment where concerns regarding known or suspected fraud, waste, and abuse; illegal or unethical acts; actual or suspected violations of Federal or State laws and regulations; actual or suspected violations of the Standards of Conduct, the Compliance Program, and Heaven's Hands Community Services, Inc's policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance concerns" for purposes of this Policy) are reported and addressed without fear of retaliation, intimidation, retribution or harassment for good faith reporting of such concerns. To reinforce this commitment, Heaven's Hands Community Services, Inc maintains a policy of non-intimidation and non-retaliation for good faith participation in the Compliance Program, including but not limited to reporting potential issues and compliance concerns, investigating issues, self-evaluations, audits and remedial actions, and reporting to appropriate officials as provided in the Labor Law.

For purposes of this Policy, the "Affected Individuals" includes employees, board members, and contractors.

Policy:

It is the policy of Heaven's Hands Community Services, Inc to strictly prohibit any form of retaliation or intimidation against Affected Individuals or entities, for reporting compliance concerns.

Heaven's Hands Community Services, Inc strictly prohibits Affected Individuals from engaging in any act, conduct, or behavior that results in, or is intended to result in, retribution, intimidation or retaliation against any individual or entity for reporting compliance concerns to the Heaven's Hands Community Services, Inc or government agency.

No Heaven's Hands Community Services' supervisor, manager, or employee is permitted to discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee, vendor, contractor, or other individual or Heaven's Hands Community Services, Inc (all such activity collectively referred to as "retaliation") who in good faith participates in the



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Compliance Program, including but not limited to reporting potential compliance concerns, investigating or participating in an investigation, self-evaluations, audits, and reporting to the appropriate officials.

Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521
New York Labor Law §740 and §741 (refer to Procedures)

Procedures:

1. If an Affected Individual, vendor, or service recipient believes in good faith that they have been retaliated against for reporting a compliance concern or for participating in any investigation of such a report, the retaliation should be immediately reported to the Compliance Officer or the Compliance Hotline (or www.hhcsny.org). The report should include a thorough account of the incident(s) and should include the names, dates, specific events, the names of any witnesses, and the location or name of any document that supports the alleged retaliation.
2. Knowledge of a violation or potential violation of this Policy must be reported directly to the Compliance Officer or the Compliance Hotline (or our anonymous means for reporting at www.hhcsny.org).
3. Any employee who believes they are subjected to retaliation, intimidation, harassment, discrimination, or an adverse employment consequence must immediately report the actions to the Compliance Officer or Human Resource Director.
4. The Compliance Officer will implement this Policy and take appropriate actions in response to the whistleblower's complaint of retaliation based on the nature of the report. Legal counsel will be consulted, if appropriate.
5. The Compliance Officer will investigate all reports of retaliation in accordance with the Reporting and Investigation of Compliance Concerns Policy and report results to the Director of Human Resources and the Chief Executive.
6. The Chief Executive or designee will investigate any report that the Compliance Officer is engaging in intimidation or retaliation.
7. The Compliance Officer will provide information on each report of retaliation and any actions taken to the Compliance Committee and the Board of Directors.
8. The right of the reporter to protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.



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9. Any Affected Individual who commits or condones any form of retaliation will be subject to discipline up to, and including, termination.
10. The Compliance Officer will ensure this Policy is disseminated to all Affected Individuals and that these individuals have received relevant training in accordance with the Heaven's Hands Community Services, Inc's training plan.

Further Information Regarding Employee Protections

New York Labor Law §740

An employer may not take any retaliatory personnel action against an employee if the employee discloses information about the employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official.

This law offers protection to an employee who: Discloses, or threatens to disclose, to a supervisor or to a public body an activity, policy, or practice of the employer that is in violation of law, rule, or regulation that presents a substantial and specific danger to the public health or safety;

- Provides information to, or testifies before, any public body conducting an investigation, hearing, or inquiry into any such violation of a law, rule, or regulation by the employer; or
- Objects to, or refuses to participate in, any such activity, policy, or practice in violation of a law, rule, or regulation.

The employee's disclosure is protected under this law only if the employee first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation, with certain exceptions. The law allows employees who are the subject of a retaliatory action to bring a suit in State court for reinstatement to the same, or an equivalent position, any lost back wages and benefits and attorneys' fees.

More information can be found at <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO%20>: under LAB-Labor.

New York Labor Law §741

Under this law, a healthcare employer may not take any retaliatory action against an employee if the employee discloses certain information about the employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official. Protected disclosures are those that assert that, in good faith, the employee believes constitute improper quality of patient care or improper quality of workplace safety.

This law offers protection to an employee who:



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- Discloses or threatens to disclose to a supervisor, to a public body, to a news media outlet, or to a social media forum available to the public at large, an activity, policy, or practice of the employer or agent that the employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety; or
- Objects to or refuses to participate in any activity, policy, or practice of the employer or agent that the employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety.

The employee's disclosure is protected under this law only if the employee first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation, unless the danger is imminent to the public or patient and the employee believes in good faith that reporting to a supervisor would not result in corrective action. Certain exceptions apply. If the employer takes a retaliatory action against the employee, the employee may sue in State court for reinstatement to the same or an equivalent position, any lost back wages and benefits, and attorneys' fees. If the employer is a healthcare provider and the court finds that the employer's retaliatory action was in bad faith, it may impose a civil penalty of \$10,000 on the employer.

More information can be found at: <http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO%20>: under LAB-Labor.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, Heaven's Hands Community Services, Inc will review this policy based on changes in the law or regulations, as Heaven's Hands Community Services' practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with Heaven's Hands Community Services' Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all Affected Individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Compliance Plan
Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.

Subject: Internal Auditing and Monitoring

Purpose:

Heaven's Hands Community Services (sometimes referred to as "Agency" or "the Agency") developed and implemented a compliance program in an effort to establish, in part, effective internal controls that promote adherence to applicable Federal and State laws and requirements. An important component of the compliance program is the use of audits and/or other evaluation techniques to monitor compliance and assist in the reduction of identified problem areas.

Heaven's Hands Community Services recognizes the need for internal controls, but also realizes that resources are limited. Therefore, this policy focuses on the Agency's resources to effectively and efficiently audit and monitor risk areas.

Policy:

1. **Heaven's Hands Community Services** will conduct ongoing auditing and monitoring of identified risk areas related to compliance including but not limited to billing, fiscal management, clinical operations, and service provision.
2. The senior management team will ensure that ongoing auditing and monitoring is properly executed, documented, and evidenced.
3. The Compliance Officer will be responsible for oversight of the Agency's internal auditing system and is authorized to delegate auditing duties to other Agency personnel, accountants, consultants, and attorneys, as necessary and appropriate.

Regulatory Reference:

Social Service Law 363-D

Compliance Plan
Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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18 NYCRR Part 521

Procedures:

1. On an annual basis, the Compliance Officer, in conjunction with the CEO/Executive Director, senior management, and Compliance Committee, will determine the scope and format of routine audits of **Heaven's Hands Community Services'** operations. The Compliance Officer will include all scheduled audits on a work plan that is shared with the Compliance Committee and the Board of Directors.
2. Each **Heaven's Hands Community Services, Inc** program or department will conduct a review of its compliance with applicable regulations and quality measures on a[n] **[quarterly/semi annual/annual]** basis. Senior Management staff shall be responsible for identifying needs for internal auditing of specific issues under their oversight. This should occur at least annually as a part of the Heaven's Hands Community Services, Inc's risk assessment and for consideration into the annual work plan and audit plan.
 1. The Compliance Officer will recommend and facilitate auditing and monitoring of the identified risk areas related to compliance with laws and regulations, as well as the Heaven's Hands Community Services, Inc's policies, procedures, and Standards of Conduct. (Risk areas may be identified through the regular course of business, external alerts, external audits or reviews, or internal reporting channels.)
 2. The Compliance Officer will be responsible for oversight of Heaven's Hands Community Services, Inc's internal auditing system and is authorized to delegate auditing duties to other Heaven's Hands Community Services, Inc personnel, accountants, consultants, and attorneys, as necessary and appropriate.
 3. The Compliance Officer will conduct and/or oversee compliance audits and reviews with assistance from Management staff and/or Quality Assurance/Internal Audit staff with the requisite skills to carry out the audit. Whenever feasible, the Compliance Officer will seek to have audits conducted by **Heaven's Hands Community Services, Inc** employees who are not involved in the delivery of services subject to the audit.
 4. The Compliance Officer will facilitate all audits of financial processes or systems with the Chief Financial Officer. The audits will serve to ensure that internal controls are in place so that:
 - Generally Accepted Accounting Principles (GAAP) are followed; and
 - Federal, State, and local laws, regulations, and requirements are met.



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5. The Compliance Officer will facilitate all audits of operational and programmatic issues with **Heaven's Hands Community Services, Inc's** Director of Operations (*or other title*).
6. The ongoing auditing and monitoring will serve to evaluate, at minimum, the following risk areas:
 - Billings;
 - Payments;
 - Ordered services;
 - Medical necessity;
 - Quality of care;
 - Governance;
 - Mandatory reporting;
 - Credentialing;
 - Contractor, subcontractor, agent, or independent contract oversight;
 - Review of contracts and relationships with contractors, specifically those with substantive exposure to government enforcement actions;
 - Review of documentation and billing relating to claims made to Federal, State, and third party payers for reimbursement;
 - Compliance training and education;
 - Effectiveness of the Compliance Program; and
 - Other risk areas that are or should reasonably be identified by the Heaven's Hands Community Services, Inc through its Heaven's Hands Community Services, Incal experience.
7. The audits and reviews will examine Heaven's Hands Community Services, Inc's compliance with specific rules and policies through on-site visits, personnel interviews, general questionnaires (submitted to employees and contractors), clinical record reviews to support claims for reimbursement, and documentation reviews.
8. The Compliance Officer will review and approve the sample size and sample criteria prior to each audit unless the detail is included in the annual audit plan or work plan.
9. All audit and review tools used will be standardized throughout the Heaven's Hands Community Services, Inc and approved by the Compliance Officer.
10. A written report of all internal audit and review results will be forwarded to the Compliance Officer and respective department or division director within seven (7) business days from the completion of the review or audit. Within 10 business days from the receipt of the written report of findings, the department or division director will submit a written Plan of Corrective



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Action to the Compliance Officer for review. The department head or director is responsible for ensuring that corrective measures are implemented and monitored for effectiveness.

11. The Compliance Officer will determine the timeframe for a post-audit review. The objective of the post-audit review is to ensure that corrective actions were completed and effective in preventing any recurrences of the deficiencies.
12. The results of all internal auditing and monitoring activities, including records reviewed, audit results, and corrective actions, will be recorded and maintained by the Compliance Officer.
13. Should non-compliance be detected during routine internal monitoring and activities, the Compliance Officer will ensure a thorough investigation in accordance with the Reporting and Investigation of Compliance Concerns Policy.
14. Any correspondence from any regulatory agency charged with administering a federally- or state-funded program received by any department of the Heaven's Hands Community Services, Inc will be copied and promptly forwarded to the Compliance Officer for review and subsequent discussion by the Compliance Committee.
Program management will immediately notify the Compliance Officer of any visits, audits, investigations, or surveys by any regulatory agency or authority. Results (whether oral or written) of any visits, audits, investigations, or surveys will be forwarded to the Compliance Officer promptly upon receipt by Heaven's Hands Community Services, Inc personnel.
15. The Compliance Officer will be responsible for reporting to the Compliance Committee on the general status of all audits and reviews, the outcome of compliance auditing and monitoring, and the corrective actions taken. The reporting will occur at the first regularly scheduled Compliance meeting after the conclusion of the audit or review.
16. The Compliance Officer will be responsible for reporting the results of auditing and monitoring activities and corrective actions at least annually to the Board of Directors. The report will also include monitoring of trends, an assessment of any compliance risks to the Heaven's Hands Community Services, Inc, and an evaluation of the effectiveness of the Heaven's Hands Community Services, Inc's Compliance Program.
17. At least annually, the Compliance Officer will benchmark audit results and compare results of similar audits to determine whether improvement is occurring.
18. On an annual basis, the Compliance Officer, in collaboration with the Compliance Committee, will conduct a review to monitor the effectiveness of the Compliance Program, Compliance Program Policies and Procedures, and the Standards of Conduct to determine:



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- a) Whether such written policies, procedures, and Standards of Conduct have been implemented;
- b) Whether Affected Individuals are following the policies, procedures, and Standards of Conduct;
- c) Whether such policies, procedures, and Standards of Conduct are effective; and
- d) Whether any updates are required.

The Compliance Officer will provide a report of this review to the Compliance Committee and the Board of Directors.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services, Inc's** Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all Affected Individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.



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Subject: Investigation and Resolution of Compliance Issues

Purpose:

Heaven's Hands Community Services (sometimes referred to as "Heaven's Hands Community Services, Inc" or "the Heaven's Hands Community Services, Inc") recognizes that a critical aspect of its Compliance Program is the establishment of a culture that promotes prevention, detection, and resolution of instances of conduct that do not conform to Federal and State requirements, the Heaven's Hands Community Services, Inc's ethical and business policies, and fraud, waste, and abuse prevention.

To promote this culture, **Heaven's Hands Community Services, Inc** has established processes to encourage effective communication and the reporting of compliance questions, issues, concerns, or events that will result in a thorough investigation and appropriate remedial actions.

Policy:

It is the Policy of **Heaven's Hands Community Services, Inc** to maintain a formal confidential and anonymous compliance reporting process to encourage the reporting of any known or suspected fraud, waste, and abuse; illegal or unethical acts; actual or suspected violations of Federal or State laws and regulations; actual or suspected violations of the Standards of Conduct, the Compliance Program, and **Heaven's Hands Community Services, Inc's** policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance concerns" for purposes of this Policy).

It is the Policy of **Heaven's Hands Community Services, Inc** to fully and promptly investigate all reports of any compliance concerns and take appropriate remedial and/or disciplinary action upon completion of the investigation.



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Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521

Procedures:

Reporting Process:

1. All Affected Individuals have an affirmative duty and responsibility to promptly report any compliance concerns.
2. An "open-door policy" will be maintained at all levels of Management to encourage the reporting of problems and compliance concerns through normal business channels and appropriate levels of the Heaven's Hands Community Services, Inc for timely and effective resolution. The Heaven's Hands Community Services, Inc recognizes there may be situations where such reporting is impractical or inappropriate. In those instances, direct access to various levels of Management may be more appropriate.
3. **Heaven's Hands Community Services, Inc** encourages all Affected Individuals, service recipients, vendors, and any party conducting business with it to promptly communicate questions, issues, or compliance concerns through any one of the following means:
 - Direct written or oral communication by fax, mail, email, telephone, or personal contact to the immediate supervisor, a member of Management, the Chief Executive, a member of the Compliance Committee, or the Compliance Officer.
 - Confidentially or anonymously to the Compliance Officer through the Compliance Hotline (*or at www.hhcsny.org*). If the reporter elects to make the report anonymously to the Compliance Officer, no attempt will be made to trace the source of the report or identify the person making the report.
4. If the compliance concern is about the Compliance Officer, the Chief Executive is to be notified.
5. If the Compliance Officer receives a concern related to the Chief Executive, the Compliance Officer shall report such information to the President of the Board of Directors.
6. If a Board member has knowledge of a compliance concern as defined by this Policy, the Compliance Officer and the Chief Executive are to be notified. If there is a concern

about the Chief Executive, the Compliance Officer and the President of the Board of Directors are to be notified.

7. Employees have the same obligations for reporting suspected compliance concerns committed by the Heaven's Hands Community Services, Inc's vendors or contractors.
8. Affected Individuals cannot exempt themselves from the consequences of their own misconduct by reporting the issue, although self-reporting may be considered in determining the appropriate course of action.
9. Strict confidentiality regarding the reporting of compliance concerns will be maintained unless the matter is subject to a disciplinary proceeding, referred to or under investigation by Federal, State, or local law enforcement, or should the disclosure be required during a legal proceeding. Those staff assigned to complete any investigation of a compliance concern shall treat the investigation as entirely confidential and shall reveal no details or discuss the content or status of the investigation with Heaven's Hands Community Services, Inc staff or any other party except as may be directed by the Compliance Officer or legal counsel. Failure of staff to respect the confidentiality of any investigation of a compliance concern may be grounds for disciplinary action up to and including termination of employment.
10. The Compliance Officer will ensure that all reports of compliance concerns as defined by this Policy are recorded on the Compliance Concern Report Form (attached to this Policy) and tracked on the Compliance Concern and Investigation Log (attached to this Policy).
11. Any member of Management who receives a report of a compliance concern will immediately notify the Compliance Officer and complete a Compliance Concern Report Form. The completed Form will be promptly forwarded to the Compliance Officer.
12. Knowledge of a violation or potential violation of this Policy must be reported directly to the Compliance Officer or the Compliance Hotline (*or at www.hhcsny.org*)
13. Affected Individuals who report issues or concerns that are unrelated to the Compliance Program shall be redirected to the appropriate department or party. In instances where the Affected Individual seeks confidentiality or reports anonymously, the Compliance Officer shall redirect the report to the appropriate department or party while maintaining the request for confidentiality/anonymity.
14. **Heaven's Hands Community Services, Inc** strictly prohibits its Management, employees, and Board members from engaging in any act, conduct, or behavior that



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results in, or is intended to result in, retribution, retaliation or intimidation (hereafter, collectively referred to as "retaliation") against any party for reporting compliance concerns as defined by this Policy.

15. If an Affected Individual believes in good faith that they have been retaliated against for reporting a compliance concern or for participating in any investigation of such a report, the retaliation should be immediately reported to the Compliance Officer or the Compliance Hotline (*or at www.hhcsny.org*). The report should include a thorough account of the incident(s) and should include the names, dates, specific events, the names of any witnesses, and the location or name of any document that supports the alleged retaliation.
16. The Compliance Officer will ensure that the means for reporting actual or suspected compliance concerns to the Compliance Officer are communicated to all Affected Individuals and service recipients. The Compliance Officer's contact information and Compliance Hotline number (*or at www.hhcsny.org*) will be published on the Heaven's Hands Community Services, Inc's website and visibly posted in a manner consistent with employee notification in locations frequented by Heaven's Hands Community Services, Inc employees.
17. The Compliance Officer's contact information and the Compliance Hotline number (*or at www.hhcsny.org*) shall be provided to all Medicaid recipients of service.

Investigation and Resolution:

1. It is the responsibility of the Compliance Officer to conduct or oversee the conduction of all internal investigations involving compliance concerns and shall have the authority to engage legal counsel or other consultants, as needed. The Compliance Officer, in conjunction with the Chief Executive and legal counsel, will consider whether the investigation should be conducted under attorney privilege.
2. Before conducting an investigation of any compliance concern as defined by this Policy, the Compliance Officer shall ensure a full understanding of the relevant laws, regulations, and government issuances. If a reported violation is related to improper billing, the Compliance Officer will consider the need for an audit of billing practices and determine the scope of interviews.
3. If deemed appropriate, the Compliance Officer will recommend the cessation of internal activities that may be the cause of, or contribute to, the alleged non-compliance.

4. The Compliance Officer will determine the scope of the reported compliance concern and make a determination regarding the course of action, including the investigation process and notifications to be made.
5. Upon report notice or discovery of an alleged compliance concern, the Compliance Officer will conduct an initial inquiry into the alleged situation. The purpose of the initial inquiry is to determine whether there is sufficient evidence of possible non-compliance to warrant further investigation. The initial inquiry may include documentation review, interviews, audit, or other investigative techniques. The Compliance Officer should: (a) conduct a fair impartial review of all relevant facts; (b) restrict the inquiry to those necessary to resolve the issues; and (c) conduct the inquiry with as little visibility as possible while gathering pertinent facts relating to the issue.
6. If, during the initial inquiry, the Compliance Officer determines that there is sufficient evidence of possible noncompliance with any criminal, civil, or administrative law to warrant further investigation, the issue should be turned over to legal counsel. A memorandum to this effect should be directed to legal counsel with a copy to the Chief Executive. The Compliance Officer or Chief Executive will immediately make arrangements to retain legal counsel and no further internal discussion or investigative activity shall take place regarding the report except as directed by legal counsel. Once legal counsel is retained, it will be determined whether legal counsel or the Compliance Officer will be leading the investigation.
7. All documents produced during the investigation by or under legal counsel to be possibly protected from disclosure should include the notation: "Privileged and Confidential Document; Subject to Attorney-Client Privileges; Attorney Directed Work Product."
8. For investigations that do not involve legal counsel, the Compliance Officer will determine which personnel possess the requisite skills to examine the particular issue(s) and will assemble a team of investigators, as needed. The Compliance Officer shall work with the investigation team to develop a strategy for reviewing and examining the facts surrounding the possible violation. The Compliance Officer will also decide whether the Heaven's Hands Community Services, Inc has sufficient internal resources to conduct the investigation or whether external resources are necessary. If it is determined that additional resources are needed, the Compliance Officer will work with the Chief Executive to secure such resources.
9. The Compliance Officer will be responsible for the investigation of and follow-up on any reported retaliation against a party for reporting a compliance concern or participating in the investigation of a compliance concern. The Compliance Officer will report the results

of an investigation into suspected retaliation to the Chief Executive, the Compliance Committee, and the Board of Directors.

10. If at any time, during an investigation, it is determined that the situation warrants the retention of legal counsel, the Compliance Officer will immediately suspend the investigation and follow the process in Procedure #6 (Investigations and Resolution) above.
11. The Compliance Officer, in consultation with the Compliance Committee and, where appropriate, the Board, may undertake measures during an investigation of a compliance concern to protect the integrity of the investigation, prevent the destruction of documents or other evidence relevant to the investigation, and respect the due process rights of involved parties. Measures may include, but are not limited to, reassignment or placement on administrative leave until the investigation is complete.
12. The Compliance Officer will track the investigation, responsible parties, and due dates. The resolution of the investigation will be recorded on the Compliance Concern and Investigation Log (attached to this Policy).
13. The Compliance Officer should ensure that the following objectives are accomplished for each investigation:
 - The complainant or reporter, if known, is fully debriefed;
 - Appropriate internal parties are notified;
 - The cause of problem, desired outcome, affected parties, applicable guidelines, and possible regulatory or financial impact are identified;
 - A complete list of findings and recommendations are provided;
 - The necessary corrective action measures (e.g., policy changes, operational changes, system changes, personnel changes, discipline, training/education) are identified; and
 - The investigation is documented.
14. Upon receipt of the results of the investigation, depending upon the scope and severity of the identified violations, the Compliance Officer may consult with legal counsel, the Chief Executive, and/or the Compliance Committee to determine: (a) the results of the investigation and the adequacy of recommendations for corrective actions; (b) the completeness, objectivity, and adequacy of recommendations for corrective actions; and/or (c) further actions to be taken as necessary and appropriate.
15. Upon conclusion of the investigation, the Compliance Officer will organize the information in a manner that enables the Heaven's Hands Community Services, Inc to



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determine if an infraction did, in fact, occur. The Compliance Officer will maintain all notes of the interviews, all evidence and documents as part of the investigation file. The investigation file will be securely maintained by the Compliance Officer.

16. If the Compliance Officer, in consultation with legal counsel, identifies credible evidence or credibly believes that a State or Federal law, rule, or regulation has been violated, the Compliance Officer will promptly report such violation to the appropriate governmental entity, where such reporting is otherwise required by law, rule or regulation. The Compliance Officer will receive and maintain copies of any reports submitted to governmental entities.
17. The Compliance Officer, in consultation with legal counsel, the Chief Executive, and the Compliance Committee, will evaluate any confirmed violation to determine if a voluntary self-disclosure of the violation is appropriate. In the event that voluntary disclosure is appropriate or required, the Compliance Officer will consult with legal counsel on the notification of appropriate government officials, private payors, or other entities. Notification shall be made within a reasonable time period from date of discovery and may include restitution of monies paid by the applicable Federal or State agency, payer, or other entity. The Compliance Officer will ensure that all overpayments are reported and refunded to the appropriate payer within 60 days of the identification of the overpayment and in accordance with the Billing Errors, Overpayments, and Self-Disclosure Policy and Procedure.
18. The Compliance Officer will be responsible for reporting the results of all investigations to the Chief Executive, Compliance Committee, and the Board.
19. The Compliance Officer or appropriate member of Management will inform the reporter, if known, of the conclusion of the investigation and the outcome, if appropriate.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services, Inc's** Compliance Program. Testing will include but is not limited to ensuring that the



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policy is appropriately followed; the policy is effective; the policy has been disseminated to all Affected Individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.

Subject: Reimbursement Practices and Billing Errors

Purpose:

Heaven's Hands Community Services (sometimes referred to as "Heaven's Hands Community Services, Inc" or "the Heaven's Hands Community Services, Inc") is committed to adopting and implementing an effective Compliance Program that includes ensuring the ability to detect, correct, and resolve payment and billing errors as quickly and as efficiently as possible.

Policy:

It is the policy of **Heaven's Hands Community Services, Inc** that any overpayments or inaccurate billing of claims be detected, reported, and returned in a timely manner following all rules, regulations, and laws.



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Heaven's Hands Community Services, Inc is committed to ensuring that in the event that the Heaven's Hands Community Services, Inc has received an overpayment under the Medicaid Assistance Program (Medicaid), Medicare, or another third-party payer, the Heaven's Hands Community Services, Inc shall report and return the overpayment, notify the appropriate payer, and comply with all Federal and State laws, regulations, guidelines, and policies.

Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521
Affordable Care Act of 2010 §6402
42 USC §1302a-7k(d)

Procedures:

I. Identification of Billing Errors and Overpayments

1. The Compliance Officer must be promptly notified of all potential or actual billing errors and suspected overpayments. Examples of billing errors or reasons for overpayment may include, but are not limited to, the following:
 - Coding errors;
 - Errors in rate or unit;
 - Keying or inputting errors;
 - Provision of unauthorized services;
 - Services are not medically necessary, or necessity is not documented in the record;
 - Absence of one or more required elements of documentation;
 - Service was not rendered;
 - Falsification of service or billing documents;
 - Duplicate payments;
 - Fraudulent behavior by employees or others;
 - Discovery of an employee or contractor on the Federal or State exclusion lists; and
 - Damaged, lost, or destroyed records.
2. The Compliance Officer will notify the Chief Executive and the Chief Financial Officer of potential billing issues and overpayments. The preliminary circumstances will be reviewed to determine if a suspension of billing is to be initiated.
3. The Compliance Officer or designee will investigate the issue; review any underlying facts; quantify and identify the amount of overpayment; ensure that any errors are corrected; and ensure that any refunds are made to the appropriate governmental agency or third-party payer. The investigation will be conducted in accordance with the

Reporting and Investigation of Compliance Concerns Policy and Procedure. The Compliance Officer may engage outside legal counsel, auditors, or other consultants to help determine whether an overpayment has occurred and/or to quantify the overpayment.

4. An overpayment is deemed "identified" when it is determined or should have been determined through the exercise of reasonable diligence, that an overpayment was received, and the amount of the overpayment has been quantified.
5. The Compliance Officer is responsible for ensuring that the Heaven's Hands Community Services, Inc properly discloses all overpayments to the appropriate payer and makes any reports and refunds that are necessary within the required timeframe for the payer.
6. Medicaid and Medicare overpayments must be reported and returned:
 - a. no later than 60 days after the date the overpayment was identified; or
 - b. by the date that any corresponding cost report is due, if applicable.
7. Medicaid overpayments must be reported and returned in accordance with the Office of Medicaid Inspector General's (OMIG) Self-Disclosure Protocol. The Protocol is available on OMIG's website at <https://omig.ny.gov/>. (For further information, refer to the Medicaid Self-Disclosure section below.)
8. Medicare overpayments are reported and refunded to the Medicare Administrative Contractor (MAC) or through the Office of Inspector General's Voluntary Self Disclosure program.
9. Overpayments to other third-party payers will be made in accordance with the contractual agreement.
10. Any overpayments retained by the Heaven's Hands Community Services, Inc after the deadline for reporting and returning the overpayment may be subject to a monetary penalty.
11. The Compliance Officer must approve the overpayment and self-disclosure procedures and/or any revisions to procedures or forms before implementation.
12. Failure to report a potential reimbursement and billing issue or suspected overpayment will result in disciplinary action, up to and including termination of employment or contract.



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13. The Compliance Officer will maintain a file for each overpayment and self-disclosure. All interview notes, evidence, claims data, and written communication to and from the government agency or third-party payer will be maintained in the file in a secure location.
14. The Compliance Officer will maintain a log of all overpayments that have been disclosed to governmental authorities and third-party payers. The following information will be recorded on the Overpayment and Disclosure Log (attached to this Policy):
 - The date that the overpayment was identified/quantified;
 - The date that the overpayment was disclosed;
 - The date that the overpayment was refunded;
 - The cause of the overpayment;
 - The department, program, or service;
 - The amount of the overpayment; and
 - The corrective action(s) to prevent the overpayment from recurring.
15. A report of overpayments, the results of investigations, and remedial actions will be reported to the Compliance Committee on a quarterly basis, and to the Board of Directors at least annually.

II. Medicaid Self-Disclosure

1. The Heaven's Hands Community Services, Inc will participate in the OMIG's self-disclosure program under the following eligible conditions as required:
 - a. The Heaven's Hands Community Services, Inc is not currently under audit, investigation, or review by the Medicaid Inspector General, unless the overpayment and the related conduct being disclosed does not relate to the OMIG audit, investigation, or review;
 - b. The Heaven's Hands Community Services, Inc is disclosing an overpayment and related conduct that at the time is not being determined, calculated, researched, or identified by OMIG;
 - c. The overpayment and related conduct will be reported by the deadline previously specified, i.e., within 60 days of identification and the overpayment is quantified, or the date any corresponding cost report is due; and
 - d. The Heaven's Hands Community Services, Inc is not a party to any criminal investigation being conducted by the deputy attorney general for the Medicaid Fraud Control Unit or any agency of the US government or any political subdivision thereof.
2. The Heaven's Hands Community Services, Inc will pay the overpayment amount determined by OMIG within 15 days of OMIG notifying the Heaven's Hands Community Services, Inc of the amount due, unless the OMIG permits the Heaven's Hands Community Services, Inc to repay the overpayment and interest due in installments.



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3. The Heaven's Hands Community Services, Inc will enter into a self-disclosure compliance agreement with the Medicaid Inspector General that will be executed within 15 days of receiving said agreement from the Medicaid Inspector General or other time frame permitted by OMIG, but not less than 15 days.
4. Any false material information or omitted material information when submitting a self-disclosure, any attempts to evade an overpayment due, or any failure to comply with the terms of a self-disclosure and compliance agreement will not be tolerated and will be subject to disciplinary action up to and including termination.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services, Inc's** Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all Affected Individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.

Subject: Response to Governmental Investigations

Purpose:

Compliance Plan
Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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Federal and State law enforcement and regulatory agencies routinely conduct interviews to gather information during audits, inquiries, and investigations. It is important that **Heaven's Hands Community Services** (sometimes referred to as "Agency" or "the Agency ") responds to any official requests for information consistently and appropriately. Therefore, this policy is established to provide guidance on how to handle any unannounced visits by government representatives. This policy does not address visits by regulatory agencies to perform program certification or quality assurance functions.

Policy:

1. **Heaven's Hands Community Services** is committed to appropriately responding and not interfering with any lawful audit, inquiry, or investigation.

Regulatory Reference:

N/A

Procedures:

1. Announcement of an impending visit by any government investigator or auditor should be immediately reported to the CEO/Executive Director, or designee, who is responsible to notify the Compliance Officer and legal counsel as identified in the Compliance Plan.
2. Employees will remain courteous and professional when dealing with investigators or agents.
3. Procedures for handling the receipt of a search warrant or subpoena are covered by separate policies. Please refer to specific policies.

Visits to any of Heaven's Hands Community Services facilities:

1. If an individual arrives at any Agency facility and identifies himself or herself as a government auditor, investigator, or other representative, treat him or her with respect and courtesy.
2. Request identification (do not attempt to photocopy credentials, as this is a violation of Federal law) and the reason for the visit.



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3. Ask the individual to wait in an unused office or a location where business is not conducted.
4. Immediately contact the CEO/Executive Director/designee, who will contact the Compliance Officer and legal counsel identified in the Compliance Plan. The CEO/Executive/Designee Director will identify one employee to be responsible for responding to the agent's questions.
5. Await direction from legal counsel. Do not submit to questioning or an interview. Do not provide documents or other information.
6. Refer to policy on Search Warrants, if applicable.
7. Other than providing information to direct the agents to information requested, do not submit to any form of questioning or interviewing.

Visits to any location outside Heaven's Hands Community Services (e.g., personal residence):

Note: Employees are free to speak to government investigators or auditors; however, you are not required to submit to questioning. The following is provided as general information regarding off-site visits:

1. Individuals have the right to decline an interview or to postpone an interview until they have had an opportunity to seek legal counsel or other advice.
2. Employees who agree to be interviewed should always be truthful. If they do not know the answer to a question, they should say so.
3. Employees should report any off-site visits by government agents, investigators, or auditors to the CEO/Executive Director/Designee. The CEO/Executive Director Designee will notify the Compliance Officer and legal counsel identified in the Compliance Plan.
4. Refer to policy on Search Warrants, if applicable.

Subject: Search Warrants

Purpose:

Compliance Plan
Issue Date: XX/XX/XX
Effective Date: 04/01/23
Revision Date: XX/XX/XX



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A search warrant permits agents to immediately seize documents and other types of information. The execution of a search warrant can be seriously disruptive and frightening for many employees. Furthermore, if not handled properly, Heaven's Hands Community Services, Inc subject to a search warrant may compound its problems. Therefore, **Heaven's Hands Community Services** (sometimes referred to as "Agency" or "the Agency") has established this policy to advise all employees how to appropriately respond to an official search warrant.

Policy:

It is the policy of **Heaven's Hands Community Services, Inc** to respond professionally and cooperate with the lawful execution of a search warrant.

Regulatory Reference:

N/A

Procedure:

1. Employees are expected to remain courteous and professional when dealing with agents executing a search warrant. Employees will not interfere with the lawful execution of a search warrant.
2. The senior staff member present is responsible for contacting the Chief Executive/designee, who will contact the Compliance Officer and legal counsel and carry out the response procedures.
3. The responsible senior staff member will:
 - a) Obtain and record the name of the lead agent and the agency they represent. *Do not attempt to photocopy the credentials of an agent – it is a violation of Federal law.*
 - b) Request to view and photocopy the search warrant document. Agents are not required to provide a copy, but often will comply with a request for a copy. If a copy will not be provided, review the warrant and take notes on the scope and details of the search warrant.
 - c) Immediately contact the Chief Executive/designee and provide them with details of the search warrant. The Chief Executive/designee will contact the Compliance Officer and legal counsel and provide details of the search warrant. The Chief Executive/designee will identify one employee to be responsible for responding to the agent's questions.

4. The agent is limited by the scope of the warrant to where they can search and what they can seize. If the agent requests access to areas or documents that are not within the scope of the search warrant, do not consent to an expanded search.
5. Request an "inventory list" of the documents and items seized by the agents. Ensure that it is detailed enough to properly identify the documents and items taken by the agents. Maintain a separate record for each of the areas searched, listing the documents/items seized from the area.
6. Other than providing information to direct the agents to information requested, do not submit to any form of questioning or interviewing.
7. Always remain present while the agents are conducting the search.

Senior Management Responsibilities

The Chief Executive/designee will carefully examine the search warrant (with legal counsel, if possible) to:

- Determine the specific areas or locations that it covers.
- Ensure that it is being executed during the hours indicated on the document (most warrants should limit the hours they can be executed, e.g., "daylight hours").
- Ensure that it has not expired (all warrants should have an expiration date).
- Ensure that it is signed by a Judge (all warrants should be signed by a Judge).
- Speak to employees and advise them to cooperate in the search by facilitating the search team's ability to locate records or items that they are entitled to seize or by opening containers that they are entitled to search.
- Relieve all non-essential personnel from duty until the search is complete.
- Avoid any substantive conversation with the agent. If legal counsel is available by phone or at the scene, refer all questions to counsel.
- Advise employees that they have the right to speak to law enforcement, or to refuse to speak to law enforcement (a search warrant does not compel speech), or to consult with an attorney before speaking to law enforcement. If you yourself decide that you want to speak to law enforcement, it is best to defer that conversation until you have had a chance to



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consult with legal counsel and legal counsel has had an opportunity to arrange the terms of the interview. If employees decide to speak to law enforcement, you should advise them to answer questions completely, accurately, and truthfully.

- Politely object if there is any overt flaw in the search warrant (as described above) or if the agents are searching anything deemed to be outside the scope of the warrant. Do not interfere should agents proceed and search. Note the fact for legal counsel to support a future protest.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

As part of its ongoing auditing and monitoring process in its Compliance Program, **Heaven's Hands Community Services, Inc** will review this policy based on changes in the law or regulations, as **Heaven's Hands Community Services, Inc's** practices change, and, at minimum, on an annual basis. Additionally, this policy will be tested for effectiveness on an annual basis or more frequently as identified in accordance with **Heaven's Hands Community Services, Inc's** Compliance Program. Testing will include but is not limited to ensuring that the policy is appropriately followed; the policy is effective; the policy has been disseminated to all affected individuals, as well as notified of any updates or changes.

Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.

Subject: Subpoenas

Purpose:

A subpoena is an official demand for testimony or the disclosure of documents or other information. They may originate from law enforcement or administrative agencies. Every



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subpoena requires a careful legal review prior to response. In view of this and the serious legal implications of the receipt of a subpoena, **Heaven's Hands Community Services** (sometimes referred to as "Agency" or "the Agency") has established standing policies and procedures to ensure that legal counsel reviews any subpoena immediately and coordinates the Agency's response.

Policy:

It is the policy of **Heaven's Hands Community Services, Inc** to comply with any lawful subpoena. Employees will remain courteous and professional when dealing with investigators or agents delivering a subpoena. No one is to impede in any way efforts to deliver a subpoena.

This Policy refers only to subpoenas related to **Heaven's Hands Community Services, Inc** business matters.

Procedures:

1. Employees will remain courteous and professional when dealing with investigators or agents delivering a subpoena. No one is to impede in any way efforts to deliver a subpoena.
2. If a subpoena related to Heaven's Hands Community Services, Inc business is received, either in person or via the mail, it must be delivered immediately to the Chief Executive.
3. If delivered in person, the senior staff on duty must be provided with any information obtained during the service of the subpoena (e.g., the name, title, and telephone number of the serving agent/investigator, information provided by the agent/investigator).
4. Employees will only provide the agent/investigator with direction or information so they may deliver the subpoena to the appropriate or requested individual. Do not volunteer information to an agent/investigator or submit to any form of questioning or interviewing.
5. The Chief Executive shall be immediately notified of the receipt or delivery of a subpoena. The Chief Executive will promptly notify the Compliance Officer and determine who is most qualified and available to assist legal counsel in responding to the subpoena.
6. The Chief Executive and Compliance Officer will await direction from legal counsel and then proceed under such direction.

Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.



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Compliance Statement:

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Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.

Subject: Role and Responsibilities of the Compliance Committee

Purpose:

Heaven's Hands Community Services is committed to the operation of an effective compliance program. Therefore, **Heaven's Hands Community Services** (sometimes referred to as "Agency" or "the Agency") established the Compliance Committee to monitor results of the compliance functions and determine the Agency's strategy for promoting compliance.

Policy:

It is the Policy of **Heaven's Hands Community Services, Inc** to ensure that the Heaven's Hands Community Services, Inc maintains an effective Compliance Program in compliance with regulatory standards. This Policy defines the roles and responsibilities of the Compliance Committee and their duty to help ensure that **Heaven's Hands Community Services, Inc** has an effective Compliance Program.



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Regulatory Reference:

Social Service Law 363-D
18 NYCRR Part 521

Procedures:

1. The Compliance Committee is appointed by the President of the Board of Directors and Chief Executive to advise and assist the Compliance Officer with the implementation of the Compliance Program. The Compliance Committee will report directly to the Chief Executive and Board of Directors.
2. The Compliance Committee will be composed of Senior Leadership, at minimum.
3. The Compliance Committee will meet on a regular and routine basis, but at minimum quarterly. Meeting minutes will be recorded. The Compliance Officer will maintain the minutes of all meetings.
4. The Heaven's Hands Community Services, Inc will develop and implement a Compliance Committee Charter. The Charter will outline the Compliance Committee's duties and responsibilities, membership, designation of a chairperson, and frequency of meetings.
5. The Compliance Committee will review and update the Compliance Committee Charter at least annually.
6. Affected Individuals will be introduced to the role and responsibilities of the Compliance Committee as part of the Compliance Program education and training.
7. The Compliance Committee is responsible for the following:
 - Analyzing the regulatory environment where **Heaven's Hands Community Services, Inc** does business, including legal requirements with which it must comply.
 - Reviewing and assessing existing policies and procedures that address risk areas for possible incorporation into the Compliance Program.
 - Reviewing and monitoring Compliance Program training and education to ensure that they are effective and completed in a timely manner.
 - Ensuring that the Heaven's Hands Community Services, Inc has effective systems and processes in place to identify Compliance Program risks, overpayments, and other

issues and has effective policies and procedures for correcting and reporting such issues.

- Working with departments to develop standards and policies and procedures that address specific risk areas and to encourage compliance according to legal and ethical requirements.
- Coordinating with the Compliance Officer to ensure that the written policies and procedures and Standards of Conduct are current, accurate, and complete.
- Developing internal systems and controls to carry out compliance standards, Standards of Conduct, and policies and procedures.
- 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.
- Developing a process to solicit, evaluate, and respond to complaints and problems.
- Monitoring internal and external audits to identify issues related to non-compliance.
- Implementing corrective and preventive action plans and follow-up to determine effectiveness.
- Ensuring the development and implementation of an annual Compliance Work Plan.
- Advocating for sufficient funding, staff, and resources to be allocated to the Compliance Officer to carry out duties related to the Compliance Program.
- Ensuring that Heaven's Hands Community Services, Inc has appropriate systems and policies in place that effectively identify risks, overpayments, and other areas of concerns including fraud, waste, and abuse.
- Monitoring and evaluating the Heaven's Hands Community Services, Inc's Compliance Program for effectiveness at least annually and making recommendations for necessary modifications to the Compliance Program as applicable.
- Developing and implementing a Compliance Committee Charter. The Charter will outline the Compliance Committee's duties and responsibilities, membership, designation of a chairperson and frequency of meetings. The Charter will be reviewed and updated annually.



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Sanction Statement:

Non-compliance with this policy may result in disciplinary action, up to and including termination.

Compliance Statement:

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Tracking of the criteria above and results of this testing will be completed by the Compliance Officer, or designee. Additionally, results will be reported to the Compliance Committee and Governing Body on a regular basis.

Record Retention Statement:

Heaven's Hands Community Services, Inc will retain this policy and all subsequent revisions, and any related documentation will be retained for a period of, at minimum, six years.

Subject: Travel and Other Expense Reimbursement

Purpose:

The Board of Directors of **Heaven's Hands Community Services** (sometimes referred to as "Agency" or "the Agency") recognizes that Board members, officers, and employees ("Personnel") of the Agency may be required to travel or incur other expenses from time to time to conduct Agency business. The purpose of this Policy is to (a) ensure that adequate cost controls are in place, (b) ensure that travel and other expenditures are appropriate, and (c) provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel. It is the policy of the Agency to reimburse only reasonable and necessary expenses actually incurred by Personnel.

When incurring business expenses, the Agency expects Personnel to:



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- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend the Agency's money as carefully and judiciously as the individual would spend his/her own funds.
- Report expenses, supported by required documentation, as they were actually spent.

Policy:

1. Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report, which shall be submitted at least monthly, if travel expense reimbursement is requested, must include:

The individual's name.

- If reimbursement for travel is requested, the date, origin, destination, and purpose of the trip, including a description of Agency-related activity during the trip.
- The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money was spent in order to conduct the Agency's business).
- An itemized list of all expenses for which reimbursement is requested.
- Expense reports must be submitted and approved by the employee's supervisor. The CEO or Designee review and authorization are required for expense requests submitted by management personnel.
- Expense reports of the CEO must be approved by the President of the Board or Treasurer of the Board.

Falsification of expenses: Submission of fraudulent receipts or falsifying expense reports will result in disciplinary action, up to and including termination.

2. Employees must obtain prior approval from the appropriate supervisor for business related travel. Personal vehicles shall be reimbursed at a rate established by the Internal Revenue Service. Reimbursable mileage does not include an employee's normal commute between home and work. Trips made between sites during work times or unscheduled work related trips made between home and work may be claimed for reimbursement. Mileage reports should be submitted to the Fiscal Department every month and should include odometer readings for trips made on



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Agency business.

3. Receipts are required for all expenditures billed directly to the Agency, such as airfare and hotel charges. No expense will be reimbursed to Personnel unless the individual requesting reimbursement submits, with the Expense Report, written receipts from each vendor showing the vendor's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses including tips, if applicable.
4. When claiming mileage for business related trips that exceed an employee's usual commute, reimbursable mileage should not include an employee's mileage between home and work. For example, if driving to Buffalo and an employee's normal commute is 10 miles, then 10 miles should be subtracted from the mileage claimed for reimbursement. If a business-related trip is less than the employee's normal commute, no mileage should be claimed for reimbursement.

5. General Travel Requirements

A. Advance Approval

All trips involving air travel or at least one overnight stay must be approved in advance by the individual's supervisor; **however**, any out-of-state travel must be approved by the CEO or designee.

B. Necessity of Travel

In determining the reasonableness and necessity of travel expenses, Personnel and the person authorizing the travel shall consider the ways in which the Agency will benefit from

the travel and weigh those benefits against the anticipated costs of the travel.

The same considerations shall be taken into account in deciding whether a particular individual's presence on a trip is necessary. In determining whether the benefits to the Agency outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

C. Personal and Spousal Travel Expenses

Individuals traveling on behalf of the Agency may incorporate personal travel or business with their Agency-related trips; **however**, Personnel shall not arrange Agency travel at a time that is less advantageous to the Agency or involving greater expense to the Agency in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel,



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including but not limited to; extra hotel nights, additional stopovers, meals, or transportation, are the sole responsibility of the individual and will not be reimbursed by the Agency. Expenses associated with travel of an individual's spouse, family, or friends will not be reimbursed by the Agency.

6. Air Travel

A. General

Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. The Agency will reimburse or pay only the cost of the lowest coach class fare actually available for direct, non-stop flights from the airport nearest the individual's home or office to the airport nearest the destination.

B. Saturday Stays

Personnel traveling on behalf of the Agency are not required to stay over Saturday nights in order to reduce the price of an airline ticket. An individual who chooses to stay over a Saturday night shall be reimbursed for reasonable lodging and meal expenses incurred over the weekend to the extent the expenses incurred do not exceed the difference between the price of the Saturday night stay ticket and the price of the lowest price available ticket that would not include a Saturday night stay. To receive reimbursement for such lodging and meal expenses, the individual must supply, along with the Expense Report, documentation of the difference between the price of the Saturday stay and non-Saturday stay airline tickets.

C. Frequent Flyer Miles and Compensation for Denied Boarding

Personnel traveling on behalf of the Agency may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

7. Lodging

Personnel traveling on behalf of the Agency may be reimbursed at the single room rate for the reasonable cost of hotel accommodations. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. Personnel



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shall make use of available corporate and discount rates for hotels. "Deluxe" or "luxury" hotel rates will not be reimbursed.

8. Out-Of-Town Meals

Personnel traveling on behalf of the Agency are reimbursed for the reasonable and actual cost of meals (including tips) subject to a maximum meal allowance of \$ 25.00 per day and the terms and conditions established by the Agency relating to the per diem meal allowance.

9. Ground Transportation

Personnel are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of desirability:

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- Courtesy Cars - Many hotels have courtesy cars, which will take you to and from the airport at no charge. The hotel will generally have a well-marked courtesy phone at the airport if this service is available. Employees should take advantage of this free service whenever possible.
- Airport Shuttle or Bus - Airport shuttles or buses generally travel to and from all major hotels for a small fee. At major airports, such services are as quick as a taxi and considerably less expensive. Airport shuttle or bus services are generally located near the airport's baggage claim area.
- Taxi Service - When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved. A taxi may also be the most economical mode of transportation between an individual's home and the airport.
- Rental Car - Car rentals are expensive so other forms of transportation should be considered when practical. Employees will be allowed to rent a car while out of town, if the individual's supervisor has given advance approval and that the cost is less than alternative methods of transportation.

10. Personal Car

Personnel are compensated for use of their personal cars when used for Agency

business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile.

In the case of individuals using their personal cars to take a trip that normally would be made by air, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round trip coach airfare.

11. Parking/Tolls

Parking and toll expenses, including charges for hotel parking, incurred by Personnel traveling on Agency business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc. are the responsibility of the employee, and will not be reimbursed.

On-airport parking is permitted for short business trips. For extended trips, Personnel should use off-airport facilities.

12. Entertainment and Business Meetings

Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved by the employee's supervisor and qualify as tax-deductible expenses. Detailed documentation for any such expense must be provided, including:

- Date and place of entertainment.
- Nature of expense.
- Names, titles, and business affiliation of those entertained.
- A complete description of the business purpose for the activity including the specific business matter discussed.
- Vendor receipts (not credit card receipts or statements) showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips, if applicable.

13. Other Expenses

Reasonable Agency-related telephone and fax charges due to absence of Personnel from the individual's place of business are reimbursable. In addition, reasonable and



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necessary gratuities that are not covered under meals may be reimbursed. Finally, emergency secretarial work and/or postal charges incurred are reimbursable for the purpose of work on behalf of the Agency.

14. Cell Phones

All employees authorized to use cellular phones will be reimbursed for business related calls made on personal cellular phones, with maximum reimbursement of \$15.00 per month. Itemized cellular phone bills must be submitted to claim expense reimbursement.

15. Non-Reimbursable Expenditures

The Agency maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a non-profit, charitable Heaven's Hands Community Services, Inc. Expenses that are not reimbursable* include but are not limited to:

- Travel insurance.
- First class tickets or upgrades.
- When lodging accommodations have been arranged by the Agency and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by the Agency. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site.
- Limousine travel.
- Movies, liquor, or bar costs.
- Membership dues at any country club, private club, athletic club, golf club, tennis club, or similar recreational Heaven's Hands Community Services, Inc.
- Participation in or attendance at golf, tennis, or sporting events, without the advance approval of the CEO.
- Purchase of golf clubs or any other sporting equipment.
- Traffic citations.
- Credit card interest charges.
- Laundry or dry-cleaning.
- Spa, massage, or exercise charges.
- Clothing purchases.
- Business conferences and entertainment which are not approved by a designated officer of the Agency.
- Valet service.
- Car washes.
- Toiletry articles.

We're on your side and at your side.

- Expenses for spouses, friends, or relatives. If a spouse, friend, or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request.
- Overnight retreats without the prior approval of the CEO or designee
- Political or charitable contributions.

*** The Attorney General offers this list of non-reimbursable expenses by way of example only, and in no way means to imply that categories of expenses not included on this list should automatically be eligible for reimbursement. This list is meant to be a guide to agencies. Each agency should develop an expense reimbursement policy that is tailored to its particular situation.**