

# **NASSAU CEREBRAL PALSY ASSOCIATION, INC.**

## **CORPORATE COMPLIANCE PLAN**

Board Resolution: 12-19-2006  
Updates: 05-10-2018, 08-5-2019  
7-18-2023

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**RESOLUTION OF THE BOARD OF DIRECTORS**

**NASSAU CEREBRAL PALSY ASSOCIATION, INC.**

At the regular meeting of the Nassau Cerebral Palsy Association, Inc. Board of Directors ["the Board"] on this date, after proper notice and upon motion duly made, seconded, and passed, the following Resolution was enacted.

**WHEREAS**, it is the policy of Nassau Cerebral Palsy Association, Inc. to comply with all laws which apply to its business and activities and to conduct its affairs in a way that is both ethical and in accordance with applicable laws; and

**WHEREAS** The Board believes that it is important to document and demonstrate this commitment to Nassau Cerebral Palsy Association, Inc.'s consumers, our employees, and the communities we serve.

**BE IT RESOLVED** that the Board grants the Executive Director of Nassau Cerebral Palsy Association, Inc. the authority and responsibility for overseeing the development of a Corporate Compliance Program designed to prevent and detect violation of the law by Nassau Cerebral Palsy Association, Inc. and its employees, agents, Board of Directors and contractors, including physician contractors; and

**BE IT FURTHER RESOLVED** that the Board grants the Chief Executive Officer of Nassau Cerebral Palsy Association, Inc. the authority and responsibility for overseeing the development of a Corporate Compliance Program for Nassau Cerebral Palsy Association, Inc.; and

**BE IT FURTHER RESOLVED** that the Chief Executive Officer will select an individual to serve as Corporate Compliance Officer, subject to the approval of the Board. The Corporate Compliance Officer will have the authority and responsibility to assist the Chief Executive Officer with the creation of the Corporate Compliance Program and will oversee the implementation of the Program on an ongoing basis.

Dated this \_\_\_\_19th\_\_\_\_day of \_\_December\_\_\_\_, 2006.

\_\_\_\_\_  
Name: \_\_\_\_Robert Masterson\_\_\_\_\_  
President, Board of Directors

ATTEST: \_\_\_\_\_  
Name: \_\_Iris Alessi\_\_\_\_\_  
Corporate Secretary, Board of Directors

## **Nassau Cerebral Palsy Association, Inc. Corporate Compliance Program**

### **Introduction**

The Nassau Cerebral Palsy Association, Inc. is committed to being a good corporate citizen of our community, state, and nation. In a resolution dated December 19, 2006, the Board of Directors of Nassau Cerebral Palsy Association, Inc. reiterated its commitment to comply with all laws that affect its various operations. In order to ensure that its operations are being conducted in compliance with the law, the Board appointed a Corporate Compliance Officer to oversee Nassau Cerebral Palsy Association, Inc.'s Corporate Compliance Program.

The Corporate Compliance Officer, in cooperation with key executives and Directors within the organization, has developed the Code of Conduct and has initiated staff training on the Code of Conduct requirements. Additionally, a reporting system has been established to allow any individual, whether or not an employee of Nassau Cerebral Palsy Association, Inc., to bring issues to the attention of the Corporate Compliance Officer. Finally, a Mandatory Reporting Policy has been developed to ensure that suspected violations of Nassau Cerebral Palsy Association, Inc.'s Code of Conduct, Corporate Compliance Guidelines, operational policies or any other law or regulation are brought to the Corporate Compliance Officer's attention so that they can be investigated or corrected as necessary.

In order to assure compliance with the many laws and regulations that govern Nassau Cerebral Palsy Association Inc.'s business, from time to time, the Corporate Compliance Officer will distribute Corporate Compliance Guidelines for review and inclusion in the Corporate Compliance Manual. Additionally, Nassau Cerebral Palsy Association, Inc. will provide education to its employees; audit its operations in an effort to ensure that its Code of Conduct and Corporate Compliance Policies are adhered to; and investigate any reports of suspected non-compliance. If necessary, Nassau Cerebral Palsy Association, Inc. will take disciplinary action up to and including termination if it finds that employees have failed to fulfill the objective of the Corporate Compliance Program.

Finally, Nassau Cerebral Palsy Association, Inc.'s Corporate Compliance Officer will work closely with Nassau Cerebral Palsy Association, Inc. employees to make every effort to establish systems, which enhance each employee's ability to understand and adhere to complex laws and regulations that govern our business. In doing so, the Corporate Compliance Officer will report his or her activities directly to the Agency's Executive Director and the Board of Directors.

To underscore and enhance the commitment of Nassau Cerebral Palsy Association, Inc. and to better assist staff, physicians, healthcare providers, clinical staff and billing staff in understanding Corporate Compliance issues and focus, Nassau Cerebral Palsy Association, Inc. has implemented a Corporate Compliance Program for service provision and fee billing. The Corporate Compliance Plan is comprised of the following 7 key elements:

1. Corporate Compliance standards and procedures to reduce the prospect of criminal conduct.
2. Designation of a Corporate Compliance Officer who has overall responsibility to oversee Corporate Compliance with established standards.
3. Due diligence in delegating substantial discretionary authorities.
4. Communication of effective standards and procedures to all employees and other agents.
5. Compliance with standards by monitoring and auditing agency activities and encouraging employee reports of substandard conduct without fear of reprisal.
6. Adherence to Agency policies & procedures and regulatory standards.
7. Appropriate response to detected offenses in such a manner as to diminish recurrence of the offense.

**Corporate Compliance Standards and Procedures to Reduce the Prospect of Criminal Conduct**

The Nassau Cerebral Palsy Association, Inc. has been and continues to be committed to conducting all service provision, operational policies and procedures and billing practices in accordance with applicable regulations. To reduce the prospect of criminal conduct, Nassau Cerebral Palsy Association, Inc. has established Corporate Compliance standards and procedures, which address acceptable and ethical behavior, as well as defining consequences of unacceptable actions by employees, agents, Board of Directors and contractors. Direction is given to employees, agents, Board of Directors and contractors by the following documents attached to the overall Corporate Compliance Plan:

- Attachment # 1—Code of Conduct
- Attachment # 2—Corporate Compliance Reporting System
- Attachment # 3—Whistleblower Protection Policy
- Attachment # 4—Employee Discipline Policy
- Attachment # 5—Corporate Compliance Committee
- Attachment # 6—Corporate Compliance Officer Job Description
- Attachment # 7—Corporate Compliance Training and Education Policy
- Attachment # 8—Compliance with Federal and State False Claims Act(s)
- Attachment # 9—Model Letter to Vendors Regarding DRA
- Attachment #10--Conflict of Interest
- Attachment #11--Conflict of Interest Disclosure Statement
- Attachment #12--Government Inquiries

In addition to the attachments listed above, the Corporate Compliance Officer is responsible for the development of written Corporate Compliance Policies and Procedures, the communication of the Corporate Compliance Program to employees through training programs and the investigation of alleged violations of Nassau Cerebral Palsy Association, Inc.'s Corporate Compliance standards.

### **Designation of a Corporate Compliance Officer (CCO)**

The Corporate Compliance Officer (CCO) has overall responsibility to oversee compliance with established standards. The CCO will function within the Nassau Cerebral Palsy Association, Inc. organizational structure reporting to the Executive Director and Assistant Executive Director and provide reports, both oral and written to the Board of Directors. Among those reports will be the Corporate Compliance annual work plan and a review of the prior year's work plan.

The CCO will chair the Corporate Compliance Committee comprised of personnel from the Board of Directors, administrative, financial, clinical and program service departments representative of employees at different levels within the organization (Attachment # 5).

The CCO will work closely with the department leaders to foster and enhance Corporate Compliance with all applicable program service regulations, operational policies and procedures and billing requirements. The CCO will be responsible for keeping up to date with the latest trends and changes in corporate compliance. The authority of the CCO shall extend to all billing functions, clinical services and program service practices, whether on a fee-for-service basis or otherwise, provided by Nassau Cerebral Palsy Association, Inc. employees.

The CCO will, with assistance of counsel when appropriate, perform responsibilities as described in the CCO job description (Attachment # 6).

### **Due Diligence in Delegating Substantial Discretionary Authority**

Personnel with substantial discretionary authority include positions with “substantial control” over the organization such as Executive Director, Assistant Executive Director, Directors and Department Heads. Persons in such positions have authority to set policy, negotiate prices, contracts, etc. Any applicant for a Nassau Cerebral Palsy Association, Inc. position that involves substantial discretionary authority within Nassau Cerebral Palsy Association, Inc. is required to disclose whether he/she has changed their name and whether he/she has ever been convicted of a crime including health care related crimes. In addition, Nassau Cerebral Palsy Association, Inc. does reasonable inquiries into the status of such applicants. The Nassau Cerebral Palsy Association, Inc. will implement procedures to remove from direct responsibility or involvement in any federally or state funded health care program any personnel in the above-mentioned positions with pending criminal charges related to health care or proposed exclusion from participation in federally or state funded health care programs.



**Communication of Effective Standards and Procedures  
to all Employees, Agents and Board of Directors**

The CCO shall be responsible for disseminating and explaining Nassau Cerebral Palsy Association Inc.'s policies and procedures to internal and external customers concerning billing, regulatory compliance and service documentation. To accomplish this objective the CCO shall work with representatives of the Quality Assurance Department and other staff to implement a systematic and ongoing training program to educate existing staff and new personnel about Nassau Cerebral Palsy Association, Inc. billing policies, service documentation standards and regulatory compliance.

Training shall be mandatory for all billing personnel, physicians, staff and other healthcare providers who bill for their services. Training will ensure that every employee knows and understands the Code of Conduct, Corporate Compliance guidelines, policies and procedures, laws and regulations that govern Nassau Cerebral Palsy Association, Inc.'s operation and the employee's specific job. Training will occur at the start of employment as a section of New Employee Orientation and annually or thereafter upon substantive changes in the Corporate Compliance Program and upon occurrence of certain events or incidents (such as regulation change or result of investigation). The CCO may require that individuals attend additional training sessions on particular issues.

Responsibility for developing, implementing and monitoring the training program will rest with the CCO. Additional training support will be provided by Nassau Cerebral Palsy Association, Inc.'s Quality Assurance Department. All training materials concerning Corporate Compliance activities shall be submitted to the CCO for review and approval prior to use. The CCO shall be responsible for maintaining and housing all training materials. Individuals receiving services (Medicaid Service recipients) will be informed of the existence of the Corporate Compliance Officer and how to communicate unethical and/or violations of NCPA's Code of Conduct.

Documentation of employee training and contractor training and/or attestations of self-study, will be maintained by the Quality Assurance Department in the Employee Training Database.

The education provided to each employee will vary depending upon his or her specific job duties. It will include, but is not limited to:

- Code of Conduct
- Corporate Compliance Guidelines
- Policies and Procedures
- HIPPA Policies
- Ethical Standards
- Federal and State laws, regulations and guidelines
- Identification of circumstances which require notification to, or consultation with, the CCO. In particular, the obligation of each employee to report incidents of noncompliance to the Corporate Compliance Officer will be addressed.
- Use of Nassau Cerebral Palsy Association, Inc.'s confidential reporting system

Updated July 18<sup>th</sup>, 2023

**Compliance with Standards by Monitoring and Auditing Agency Activities and Encouraging Agency Reports of Substandard Conduct without Fear of Reprisal**

Under the supervision of the CCO, a sample of medical and program service records and corresponding bills for such services shall be periodically reviewed on a pre-billing basis for compliance with Nassau Cerebral Palsy Association, Inc. service documentation standards, billing policies and regulatory requirements. This review will be completed by the CCO and designated staff from the Quality Assurance Department and other staff as needed.

The CCO and Corporate Compliance Committee will identify the departments/programs, which will be reviewed at least annually; however, the CCO may require more frequent reviews. The CCO is responsible for establishing the review schedule, identifying persons to assist in conducting the review, establishing the documentation/data collection process and maintaining the results of the review in his/her office. In accordance with this, the CCO and Corporate Compliance Committee will develop a formal, written work plan that defines the schedule of audits for each year.

If any reviews identify possible instances of non-compliance with Nassau Cerebral Palsy Association, Inc. service documentation standards, billing policies or regulatory requirements, the CCO shall report the matter to the Executive Director and Corporate Compliance Committee. The Executive Director shall determine if a report and consultation with UCP legal counsel is warranted. If legal counsel is warranted, the CCO then reviews the particular matter with counsel to determine whether there has been any activity inconsistent with Nassau Cerebral Palsy Association, Inc. billing policies, service documentation standards or legal requirements.

## **Adherence to Agency Policies & Procedures and Regulatory Standards**

The Nassau Cerebral Palsy Association, Inc.'s employees are expected to report to the CCO any activity that employees believe may be inconsistent with Nassau Cerebral Palsy Association, Inc. service documentation standards, billing policies, or regulatory requirements. Employees can report issues to the CCO through the Nassau Cerebral Palsy Association, Inc. reporting system. The Nassau Cerebral Palsy Association, Inc. has both a voluntary and a mandatory reporting system, which is included as Attachment #2 of this Corporate Compliance Plan. Employees who report possible Corporate Compliance issues will not be subject to retaliation or harassment as a result of the report. Concerns about possible retaliation or harassment will be reported to the CCO.

It is the policy of Nassau Cerebral Palsy Association, Inc. that all claims for professional fees and program services reimbursement use the proper code for the service provided, that the documentation in the medical or program service record support the billing claim and the claim is submitted in the name of the appropriate provider. To guide staff, physicians, other healthcare providers and appropriate clinical/billing staff in meeting this objective, the CCO shall, with the assistance of legal counsel, if necessary, review existing policy and procedures, statements, revise existing statements, and develop any additional statements as necessary. The Nassau Cerebral Palsy Association, Inc. Policies and Procedures are considered an integral part of this Corporate Compliance Plan.

**Appropriate Response to Detected Offenses in Such Manner as to Diminish  
Recurrence of the Offense**

Whenever non-compliance is identified by the CCO, corrective action will be taken. The CCO will meet with the Department Head and/or Director to review the findings of the investigation and develop a Corrective Action Plan within the department. The CCO will present the Corrective Action Plan to the Corporate Compliance Committee for their review and comments prior to implementation of the plan. Recommendations from the Corporate Compliance Committee shall be incorporated into the Corrective Action Plan. A copy of the Corrective Action Plan will be forwarded to the program and/or Director and a copy maintained by the Corporate Compliance Officer in his/her office.

Implementation of the Corrective Action Plan is the responsibility of the Department Head and/or Director and appropriate staff as designated by the Director. When corrective actions have been implemented, the Director will forward a report to the CCO confirming implementation of the actions. A copy of this report will be maintained by the Director. The CCO will then submit the Director's report to the Corporate Compliance Committee for final review of the corrective actions.

Any program/department that has completed a Corrective Action Plan shall have a monitoring review six (6) months after implementation to determine if the actions have corrected the problem and/or if further corrective action is needed. The CCO will schedule and conduct this review and report the findings back to the Department Heads and/or Director and Corporate Compliance Committee.

If a CCO investigation indicates possible overpayments for service or professional fees, legal counsel and the Executive Director shall be consulted. It is the policy of Nassau Cerebral Palsy Association, Inc. to return all overpayments for service or professional fees.

## Self Disclosure Procedures

The New York State Office of Medicaid Inspector General (OMIG) Self-Disclosure Guidance Document of March 12<sup>th</sup>, 2009, provides the process by which self-disclosure is to occur. Section 6402(a) of the Patient Protection and Affordable Care Act (PPACA) requires the reporting, refunding and explaining of overpayments within 60 calendar days once identified.

### Definition

An overpayment payment for the purpose of these procedures is defined as any funds that the Nassau Cerebral Palsy Association (NCPA), Inc. receives or retains under title XVIII (Medicare) or title XIX (Medicaid) to which the Agency, after applicable reconciliation, is not entitled under such title.

Overpayments can stem from but are not limited to the following reasons:

- Duplicate payments of the same service(s).
- Services not actually rendered.
- Payment for non-covered, non-medically necessary services.
- Servicing person lacked the required license or certification.
- Services not documented as required by regulation.
- No order for service.
- Service inconsistent with physician order or treatment plan.

### Investigation/Identification Process

Upon receipt of credible information of a potential overpayment, the Corporate Compliance Officer and/or designee will exercise reasonable diligence and investigate and review all relevant records, applicable regulatory guidance (including obtaining guidance from legal counsel if needed) in order to identify if NCPA is in receipt of an overpayment. The investigation/identification process shall include the need to ascertain and/or quantify the amount of the potential overpayment. The Corporate Compliance Officer and/or designee shall have no more the six months upon commencement of the investigation to identify an overpayment and once identified 60 calendar days to disclose and/or return the overpayment.

### When to Disclose

Once an overpayment is identified that may warrant self disclosure, Nassau Cerebral Palsy Association, Inc. will determine whether the repayment warrants a self-disclosure or whether it would be better handled through administrative billing processes (i.e., voiding the claim).

Each incident will be considered on an individual basis. Factors to consider include the exact issue, the amount involved, any patterns or trends that the problem may demonstrate within the Nassau Cerebral Palsy Association, Inc.'s system, the period of non-compliance, the circumstances that led to the non-compliance problem and the organization's history.

Issues appropriate for disclosure may include, but are not limited to:

- Substantial routine errors
- Systemic errors

- Patterns of errors
- Potential violation of fraud and abuse laws

Once Nassau Cerebral Palsy Association, Inc. and/or its agents make a determination to disclose, the following will serve as the initial steps toward disclosure:

Step 1 Gather the following information:

- The basis for the initial disclosure, including how it was discovered, the approximate time period covered, and an assessment of the potential financial impact.
- The Medicaid and/or Medicare program rules potentially implicated.
- Any corrective action taken to address the problem leading to the disclosure, the date the correction occurred and the process for monitoring the issue to prevent recurrence; and
- The name and telephone number of the individual making the report on behalf of Nassau Cerebral Palsy Association, Inc.

Step 2 In place of contacting the OMIG with the above information by telephone or formal letter to:

The Office of the Medicaid Inspector General  
Attention: Provider Self-Disclosure  
800 North Pearl Street  
Albany, N. Y. 12204  
(518) 473-3782

Nassau Cerebral Palsy Association, Inc. will utilize the printable version of the self-disclosure form, as developed by the OMIG available at [www.omig.state.ny.us](http://www.omig.state.ny.us).

Nassau Cerebral Palsy Association, Inc. will seek the OMIG's guidance in determining the most appropriate process for proceeding. Additional communication with the OMIG's office may include, but not be limited to:

- A summary of the identified underlying cause of the issue(s) involved and any corrective action taken.
- Detailed list of claims paid that comprise the overpayments (in an electronic medium, in an Excel spreadsheet format). Each claim should list Nassau Cerebral Palsy Association, Inc.'s Medicaid ID number, client name and Medicaid ID, dates of service(s), rates or procedure codes, and the amount(s) paid by Medicaid; and
- The names of individuals involved in any suspected improper or illegal conduct.

Nassau Cerebral Palsy Association, Inc. will work with the OMIG's office to establish repayment terms, which may include some forgiveness of interest and/or extended repayment.

Once the repayment terms have been finalized, Nassau Cerebral Palsy Association, Inc. will receive a letter from the OMIG indicating closure of the matter.

Update 5/24/11.  
Revised 8/5/19.

**Revisions to the Plan**

This Corporate Compliance Plan is intended to be flexible and readily adaptable to changes in regulatory requirements. The plan shall be regularly reviewed (at least annually) and modified as necessary. To facilitate appropriate revisions to the plan, the CCO shall prepare a report at least annually that describes the general Corporate Compliance efforts that have been undertaken during the preceding year. The report shall be circulated to the Corporate Compliance Committee, Executive Director, Assistant Executive Director and Administrative Directors for their input. Revisions to this plan require review by the Corporate Compliance Committee and approval by the Executive Director.

**Closing Statement**

The Corporate Compliance Plan established in this document is intended to establish a framework for effective regulatory and billing compliance by Nassau Cerebral Palsy Association, Inc. It is not intended to set forth all the substantive programs and policies of Nassau Cerebral Palsy Association, Inc. that are designed to achieve Corporate Compliance. The Nassau Cerebral Palsy Association, Inc. has already established various Corporate Compliance policies and these policies, as well as future policies, will be a part of its overall Corporate Compliance enforcement program.

Approved by: NCPA Corporate Compliance Committee  
Approved by: NCPA Board of Directors  
Approved by: NCPA Executive Director

Date: \_\_\_\_\_  
Date: \_\_\_\_\_  
Date: \_\_\_\_\_

**CODE OF CONDUCT**

Code of Conduct No. 1

- The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall strive to deliver quality services.

Code of Conduct No. 2

- The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall comply with all applicable laws and regulations that affect its various businesses.

Code of Conduct No. 3

- The Nassau Cerebral Palsy Association, Inc.'s employees and agents shall engage in ethical business practices and relationships.

Code of Conduct No. 4

- The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall avoid conflicts of interest and/or the appearance of any impropriety.

Code of Conduct No. 5

- The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall protect Nassau Cerebral Palsy Association, Inc.'s property and respect the property rights of others with whom we do business.

Code of Conduct No. 6

- The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall respect each other as human beings and professionals.



CODE OF CONDUCT NO. 1
The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall strive to deliver quality services.

- The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall respect a consumer's dignity and will treat him or her with consideration, courtesy and respect.
- The Nassau Cerebral Palsy Association, Inc. shall only employ or work with persons with proper credentials, experience and expertise. Employees, agents, Board of Directors and contractors are expected to have those credentials and experience and should expect other agents to have them. Individuals and vendors who have been excluded from participation in federally funded health care programs (e.g., Medicare, Medicaid) are not permitted to provide services at the Nassau Cerebral Palsy Association, Inc. Prior to entering in an employment or contractual arrangement with prospective employees or vendors, and annually thereafter, Nassau Cerebral Palsy Association, Inc. will compare the names of prospective and current employees and vendors against the OIG and General Services Administration ("GSA") Exclusion Lists.
- The Nassau Cerebral Palsy Association, Inc.'s integrity and reputation are to be maintained by all employees, agents, Board of Directors and contractors.
- The Nassau Cerebral Palsy Association, Inc. employees, agents, Board of Directors and contractors shall recognize and observe a consumer's right to choose what is done to his or her body and by whom, including the choice of health care providers.
- The Nassau Cerebral Palsy Association, Inc. employees, agents, Board of Directors and contractors shall recognize and observe a consumer's right to know what he or she requires to make informed, intelligent decisions. That includes receiving information about Nassau Cerebral Palsy Association, Inc. and its policies, procedures and charges, and who will provide services on behalf of Nassau Cerebral Palsy Association, Inc.
- The Nassau Cerebral Palsy Association, Inc. employees, agents, Board of Directors and contractors shall recognize and report any and all deficiencies, errors, or omissions to the proper level of management.
- Employees, agents, Board of Directors and contractors shall receive clear instructions about what is expected of them.
- The Nassau Cerebral Palsy Association, Inc.'s highest priority is the health and safety of consumers and staff. Staff shall strive to perform their job so that no harm is caused to the consumers or the public.

<b>CODE OF CONDUCT NO. 2</b>
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The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall comply with all applicable laws and regulations that affect its various businesses.
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- The Nassau Cerebral Palsy Association, Inc., by and through its employees, agents, Board of Directors and contractors shall comply with all applicable laws, regulations, standards and other requirements imposed by any level of government. Without limiting the generality of that statement, Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall comply with all requirements of the Medicare and Medicaid programs, and all federal, state and local regulations as applicable.
- The Nassau Cerebral Palsy Association, Inc. will engage only in practices that exemplify the highest standards of ethical and legal business practices.
- Neither Nassau Cerebral Palsy Association, Inc., nor its employees, agents, Board of Directors and contractors shall pay employees, physicians or other health care professionals, directly or indirectly, in cash or by any other means for referrals of consumers. Every payment to a referral source must be supported by proper documentation that the services contracted for were in fact provided.
- No employee, agent, Board of Directors member and contractor is authorized to enter into any joint venture, partnership or other risk sharing arrangement with any entity that is a potential or actual referral source unless the arrangement has been reviewed and approved by Nassau Cerebral Palsy Association, Inc.'s lawyers.
- Employees and agents who perform billing and/or coding of claims must take every reasonable precaution to ensure that their work is accurate, timely and in compliance with federal and state laws and regulations and Nassau Cerebral Palsy Association, Inc.'s policies.
- No claims for payment or reimbursement of any kind that are false, fraudulent, inaccurate or fictitious may be submitted. Falsification of medical, time or other records will not be tolerated.
- The Nassau Cerebral Palsy Association, Inc. will bill only for services actually rendered and which are fully documented in consumers' records. If the services must be coded, then the billing codes used will accurately describe the services provided.
- The Nassau Cerebral Palsy Association, Inc. shall act promptly to investigate and correct any and all problems, including issues relating to claim submissions for services rendered.

- The Nassau Cerebral Palsy Association, Inc. shall maintain complete and thorough records appropriate to each program including medical, educational and billing.
- The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall respect and protect the confidentiality of consumers' records and other personal information, as well as staff records in accordance with applicable federal, state and local laws and regulations.
- All pharmaceutical and specifically controlled substances shall be maintained, dispensed and transported in conformance with all applicable laws and regulations.
- Employees, agents, Board of Directors and contractors shall promptly report all suspected violations of the Code of Conduct, Corporate Compliance Guidelines, operational policies, laws or regulations to their supervisor.

CODE OF CONDUCT NO. 3
The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall engage in ethical business practices and relationships.

The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall engage in ethical business practices and relationships.

- The Nassau Cerebral Palsy Association, Inc. seeks positive relationships with government programs and third-party payers. Positive relationships require ongoing communication about consumers' progress and billing.
- Employees, agents, Board of Directors and contractors shall not use or reveal any confidential information concerning Nassau Cerebral Palsy Association, Inc. or use, for personal gain, confidential information obtained as an employee, agent, Board of Directors member or contractor of Nassau Cerebral Palsy Association, Inc.
- No employee, agent, Board of Directors member or contractor shall subordinate his or her professional standards, judgment or objectivity to any individual. If significant differences of opinion in professional judgment occur, then they shall be referred to management for resolution.
- Employees, agents, Board of Directors and contractors shall be honest and forthright in any representations made to consumers, vendors, payers, other employees, agents, Board of Directors members and contractors and the community.
- All reports or other information required to be provided to any federal, state or local government agency shall be accurate, complete and filed on a timely basis.
- Employees, agents, Board of Directors and contractors must perform their duties in a way that promotes the public's trust in Nassau Cerebral Palsy Association, Inc.
- The Nassau Cerebral Palsy Association, Inc.'s quality of services shall be performed in accordance with community standards regardless of the source or amount of payment.
- If an employee, agent, Board of Directors member or contractor knows of or suspects a practice or incident that may violate this Code of Conduct, Nassau Cerebral Palsy Association, Inc.'s Corporate Compliance Guidelines, operational policies, any law or regulation, then he or she must report it to their supervisor or through Nassau Cerebral Palsy Association, Inc.'s confidential internal reporting system.

CODE OF CONDUCT NO. 4
The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall avoid conflicts of interest and/or the appearance of any impropriety.

The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall avoid conflicts of interest and/or the appearance of any impropriety.

- Employees, agents, Board of Directors and contractors shall not have other jobs that interfere with their ability to perform their duties at Nassau Cerebral Palsy Association, Inc.
- Employees, agents, Board of Directors and contractors should avoid any activity that conflicts with the interests of Nassau Cerebral Palsy Association, Inc. or its consumers. They should avoid even the appearance of impropriety. If an employee, agent, Board of Directors member or contractor suspects that a conflict may exist or be created, then he or she must consult with management.
- Employees are encouraged, in appropriate cases, to receive and use grants; however, the receipt and use of grants must be subject to adequate safeguards to ensure that an appearance of impropriety, or actual impropriety, is not created. The receipt and use of all grant money at the Nassau Cerebral Palsy Association, Inc. must be pre-approved by senior management to ensure the appropriateness of the proposed project and that a system of tracking the use and allocation of grant money will be put into place. The receipt, or continued receipt, of the grant money must occur under conditions which do not create an appearance that the judgment of staff will be adversely affected and staff should never accept grant money in return for the promise or expectation that the Nassau Cerebral Palsy Association, Inc, or any of its staff will purchase specific services or supplies from a particular company,
- Conducting business with any firm in which there is a family relationship may constitute a conflict of interest. Advance disclosure and approval by the Executive Director or designee are required in such situations.
- Employees, agents, Board of Directors members and contractors shall not become involved, directly or indirectly, in outside commercial activities that could improperly influence their actions. For example, an employee, agent, Board of Directors member or contractor shall not be an officer, director, manager or consultant of a potential competitor, customer or supplier of Nassau Cerebral Palsy Association, Inc. without first disclosing that relationship to management.
- Employees, agents, Board of Directors and contractors shall not accept or provide benefits that could be seen as creating a conflict between their personal interests and Nassau Cerebral Palsy Association, Inc.'s legitimate business interests. This includes accepting expensive meals, gifts,

refreshments, transportation or entertainment provided or received in connection with the job.

- Gifts and benefits to referral sources are not appropriate. Occasional non-cash gifts that are limited to reasonable meal expenditures or entertainment or that are of nominal value, although not expressly prohibited, are discouraged.
- Employees, agents, the Board of Directors and contractors shall report any potential conflicts of interest concerning themselves or their family members to management.
- Employees, agents, Board of Directors and contractors may never accept gifts of any kind from individuals or business entities that are in the process of competitive bidding for a contract with Nassau Cerebral Palsy Association, Inc.
- Employees, agents, Board of Directors and contractors may accept a non-cash gift from a vendor; however, any gift with a value in excess of \$50.00 must be reported to the Executive Director or his or her designee.

CODE OF CONDUCT NO. 5
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The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall protect Nassau Cerebral Palsy Association, Inc.'s property and respect the property rights of others with whom we do business.
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- All employees, agents, Board of Directors members and contractors are personally responsible and accountable for the proper expenditure of Nassau Cerebral Palsy Association, Inc. funds and for the proper use of Nassau Cerebral Palsy Association, Inc. property.
- All employees, agents, Board of Directors and contractors must obtain authorization prior to committing or spending Nassau Cerebral Palsy Association, Inc.'s funds.
- Medical waste or other hazardous materials shall be disposed of properly.
- Employees, agents, Board of Directors and contractors shall not use Nassau Cerebral Palsy Association, Inc.'s or a consumer's resources for personal or improper purposes or permit others to do so.
- Surplus, obsolete or junked property shall be disposed of in accordance with Nassau Cerebral Palsy Association, Inc.'s procedures. Unauthorized disposal of property is a misuse of resources.
- Employees, agents and contractors have a duty to be productive during the time that is paid for by Nassau Cerebral Palsy Association, Inc.
- Employees, agents, Board of Directors and contractors shall only use computer systems, networks and software consistent with Nassau Cerebral Palsy Association, Inc.'s license(s) and/or rights. They shall take all reasonable steps to protect computer systems and software from unauthorized access or intrusion.
- Any improper financial gain to the employee through misconduct involving misuse of Nassau Cerebral Palsy Association, Inc.'s or a consumer's property is prohibited, including the outright theft of property or embezzlement of money.
- The Nassau Cerebral Palsy Association, Inc.'s confidential and proprietary information is valuable and shall be protected from unauthorized use or exploitation. Employees, agents, Board of Directors and contractors are expected to respect the intellectual property rights of others with whom we do business.
- Drugs and other pharmaceuticals shall be safely stored, secured and inventoried. Any improperly stored or missing supplies shall be reported promptly to supervisors.
- Employees, agents, Board of Directors and contractors are expected to report any observed misuse of Nassau Cerebral Palsy Association, Inc.'s property to management.

<b>CODE OF CONDUCT NO. 6</b>
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The Nassau Cerebral Palsy Association, Inc.'s employees, agents, Board of Directors and contractors shall respect each other as human beings and professionals.
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- All employees, agents, Board of Directors and contractors shall show proper respect and consideration for each other, regardless of position or station.
- Quality consumer care can only be delivered through the use of qualified, competent staff. The Nassau Cerebral Palsy Association, Inc. will contribute to an employee's, agent's or contractor's competence by making available continuing job-related education and training (within the limits of its resources).
- Employees, agents, Board of Directors and contractors are expected to conform to the standards of their respective professions and exercise sound judgment in the performance of their duties. Any differences of opinion in professional judgment should be referred to appropriate management levels for resolution in accordance with the standard grievance procedures.
- Work and safety rules are created to protect employees, agents and contractors and consumers. Employees, agents, Board of Directors and contractors are expected to fully comply with those rules.
- The Nassau Cerebral Palsy Association, Inc. promotes a drug and alcohol free workplace in accordance with its policies.
- The Nassau Cerebral Palsy Association, Inc. shall not permit any action of retaliation or reprisal to be taken against an employee who reports a violation of law, regulation, standard, procedure or policy.



## Attachment # 2

### Corporate Compliance Reporting System

Nassau Cerebral Palsy Association, Inc. has both an anonymous hotline and mandatory reporting system. Nassau Cerebral Palsy Association, Inc.'s hotline is a voluntary reporting system, which can be accessed by anyone including employees, agents, Board of Directors, consumers and contracted clinical staff. Additionally, Nassau Cerebral Palsy Association, Inc. has established a mandatory reporting policy that requires Nassau Cerebral Palsy Association, Inc. employees to report any suspected violations of the Code of Conduct, Corporate Compliance Guidelines, operational policies or any law or regulation.

#### Nassau Cerebral Palsy Association, Inc. Hotline

The Nassau Cerebral Palsy Association, Inc. hotline is a dedicated voice mail system, accessible 24 hours, 7 days per week. The hotline is checked on a daily basis by the Corporate Compliance Officer. To access the hotline, dial (516) 377-2114 and leave a message after you have listened to the voice mail instruction.

#### Nassau Cerebral Palsy Association, Inc.'s Mandatory Reporting Policy

Any employee who suspects that another employee (including a supervisory or managerial employee) has violated the Code of Conduct, Corporate Compliance Guidelines, policies, procedures, or any applicable state or federal law, should immediately report his/her suspicion to the Corporate Compliance Officer. An employee, who for any reason is uncomfortable reporting a suspected violation to the Corporate Compliance Officer, is encouraged to call Nassau Cerebral Palsy Association Inc.'s Hotline. All reports of suspected violations will be treated confidentially.

The Corporate Compliance Officer will promptly and thoroughly investigate any suspected violation in as confidential a manner as possible and take appropriate disciplinary action if warranted. Investigations will be completed by the Corporate Compliance Officer within 5 working days of the receipt of the complaint, wherever possible. Upon receiving a report of possible unethical or illegal conduct, or of a pattern of possible improper billing, the Corporate Compliance Officer will conduct an investigation, inform Senior Administration of the issue, and take all necessary and appropriate actions to address the improper conduct. He or she may include outside legal counsel and/or consultants, as necessary, depending on the nature of the investigation. In addition, all personnel are expected to cooperate in such investigations.

The objective of such an inquiry will be to determine whether a Corporate Compliance issue exists, and/or whether there has been a violation of the Code of Conduct or applicable legal rules. If an issue or violation does exist, then the inquiry will attempt to determine its cause, so that appropriate and effective corrective action can be instituted.

In addition, for reports that include possibly improper billing or related issues, the investigation may also include selecting for review a small, random sampling of bills, along with the supporting medical documentation. Unless otherwise indicated by the nature of the concern, bills that are still being processed within the institution will be selected. If the review of these bills warrants, the sample will be expanded so that the extent of any problem can be more accurately assessed.

If an issue is identified, corrective action will be implemented and monitored in accordance with the requirements of the Corporate Compliance Plan.

No employee who reports a suspected violation of the Code of Conduct, Corporate Compliance Guidelines or who participates in an investigation of an alleged violation will suffer any retaliation or reprisal for such report or participation.

It is important to the integrity of the operation that all claims of suspected violations be thoroughly reviewed and investigated so that appropriate action can be taken as necessary.

For additional efforts to publicize the Nassau Cerebral Palsy Association Inc.'s mandatory reporting and anonymous hotline systems, posters and other materials will be used to publicize the Corporate Compliance Plan and Hotline.

**Attachment # 3**

Policy & Procedure	Whistleblower, Non-Intimidation and Non-Retaliation Policy		
Issued by	Corporate Compliance		
Distribution			
Effective Date	6/15/2006	Revision Date:	1/21/2022 & 2/3/2023

**POLICY**

Pursuant to its Compliance Program, Nassau Cerebral Palsy Association, Inc. (the “Association”) is committed to maintaining compliance with all laws and regulations, including those governing quality of care, documentation, coding, billing and its relationships with other providers.

In furtherance of the Compliance Program and the requirements of Section 715-b of the New York Not-for-Profit Corporation Law, and New York Whistleblower statute, New York Labor Law 740, the purpose of this Policy is to ensure that all personnel understand the Association’s commitment to prohibiting intimidation, retaliation, harassment, discrimination or other retaliation for “good faith participation in the Compliance Program” (as defined below). The rights and protections set forth in this Policy are in addition to, and not in abrogation of, the protections provided by Section 740 and 741 of the New York State Labor Law, Section 191 of the New York State Finance Law or any applicable Federal law, including but not limited to the False Claims Act. Intimidation and retaliatory action in any form by any individual associated with the Association is strictly prohibited and is itself a serious violation of the Code of Conduct and this Policy. Prohibited retaliation includes, but is not limited to, any adverse employment action and any other negative treatment, including intimidation that results from good-faith participation in the Compliance Program.

No director, officer, employee, key person, contractor or volunteer of the Association who in good faith reports any action or suspected action taken by or within the Association that is illegal, fraudulent, or in violation of any adopted policy of the Association shall suffer intimidation, harassment, discrimination or other retaliation, or in the case of employees, adverse employment consequences.

**PROCEDURES**

**OVERSIGHT OF THIS POLICY**

The adoption and implementation of, and compliance with, the Budget and Finance Committee (the “Committee”) shall oversee this Policy. The Committee may, in its discretion, authorize certain functions relating to the implementation of, and compliance with, this Policy to one or more Association employees, officers or directors but the Committee will, at all times, retain overall responsibility for all aspects of the oversight of this Policy.

**PARTICIPATION IN THE COMPLIANCE PROGRAM**

“Good faith participation in the Compliance Program” includes, but is not limited to:

- i. reporting actual or potential issues or concerns, including but not limited to, any action or suspected action taken by or within the Association that is illegal, fraudulent or in violation of any adopted Association policy.

<sup>1</sup>As enacted by Section 75 of the Non-Profit Revitalization Act of 2013.

- ii. cooperating with or participating in the investigation of such matters.
- iii. assisting with or participating in self-evaluations, audits, and/or implementation of remedial actions; or iv. reporting to appropriate regulatory officials as provided in New York State Labor Law §§ 740 and 741.2

**REPORTING AND CONFIDENTIALITY**

As required by the Association’s Compliance Program, all directors, officers, employees, key persons and volunteers of the Association are expected to report suspected misconduct or possible violations of the Compliance Program to the Compliance Officer, at the number or e-mail address below, or to their supervisor. Personnel may also report compliance issues or concerns to the Association’s Compliance Hotline at the number below. Personnel may report compliance issues or concerns anonymously if they wish (whether through the Compliance Hotline or otherwise). The identity of the reporting personnel will be kept confidential to the extent possible, consistent with the need to investigate the issue(s) raised. A person who makes a report does not have to prove that a violation has occurred. However

Compliance Program Contact Information	
Jose J. Rivera Compliance Officer	Ph: (516) 378-2000 Ext. 354 Email: jrivera@cpnassau.org
Compliance Hotline	Ph: (516) 377-2114

**INVESTIGATION OF INTIMIDATION / RETALIATION COMPLAINTS**

- All allegations of intimidation or retaliation resulting from good faith participation in the Compliance Program will be fully and completely investigated. The Compliance Officer, or his/her designee, will oversee any investigations and take all necessary and appropriate actions in connection with any investigation. The Compliance Officer, or his/her designee, will be assisted by internal staff and/or may solicit the support of external resources, as needed.
- All individuals who may have relevant information will be promptly interviewed. At the outset of the interview process, the interviewee will be reminded that retaliation and intimidation is a violation of the Association’s Code of Conduct

and this Policy, and that under certain circumstances, may be unlawful as well. The interviewee will also be reminded of the Association's disciplinary policy for failure to cooperate in a compliance-related investigation.

<sup>2</sup> For a brief summary of New York State Labor Law §§ 740-741, please see the appendix to this Policy.

- All documentation related to the investigation will be kept confidential, consistent with the need to investigate the issue(s) raised. Investigative files will be kept secured in a central location under the control of the Compliance Officer or designated staff. Such investigative files will be kept separate from personnel files and will be maintained for no fewer than ten years from the date of the conclusion of the investigation or the imposition of disciplinary sanctions or corrective actions resulting there from (whichever is later), or for such longer period of time as may be required by applicable law.
- If the Compliance Officer determines that an employee was improperly intimidated or retaliated against for good faith participation in the Compliance Program, the Association will promptly take all appropriate corrective action as to the individual who was intimidated or retaliated against. The Committee will retain oversight of all such corrective actions.
- If the Compliance Officer determines that an employee was intimidated or retaliated against for good faith participation in the Compliance Program, appropriate disciplinary action may be taken against the offending person, subject to the oversight of the Committee.
- The Association may terminate contracts and affiliations based on retaliation or intimidation for good faith participation in the Compliance Program, subject to the oversight of the Committee.
- In order to prevent retaliation or intimidation against employees who in good faith participate in the Compliance Program, all terminations of employment must be approved by the Association's Chief Operating Officer prior to being effectuated and must be effectuated in accordance with rules established by the Human Resources Committee. The Chief Operating Officer must be advised of the employee's participation in the Compliance Program prior to the termination decision or other adverse employment action being made.

### **REPORTING TO THE GOVERNING BODY**

The Compliance Officer will advise the Committee as directed by the governing body, regarding the frequency and types of alleged acts of retaliation or intimidation or violations of this Policy on an ongoing basis.

**APPENDIX: A BRIEF SUMMARY OF NEW YORK STATE LABOR LAW**  
**§§ 740 & 741**

New York State Labor Law §§ 740 and 741 are laws that provide protection to “whistleblowers” in certain cases. In general terms:

- § 740 prohibits retaliatory action, including (i) discharge, suspension, demotion or other adverse employment action, (ii) actions or threats that would adversely impact a former employee’s current or future employment; or (iii) contacting or threatening to contact immigration authorities on an employee or their family member by an employer against an employee if the employee: (a) discloses or threatens to disclose to a supervisor or to a public body (broadly defined in the law to include various legislative, judicial, regulatory, administrative, public and law enforcement bodies, members, employees and officials) an activity, policy or practice of the employer that is in violation of a law, rule or regulation which creates and presents a substantial and specific danger to the public health or safety, or which constitutes “health care fraud” (as defined under the New York Penal Law), (b) 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 (c) objects to, or refuses to participate in, any such activity, policy or practice.
- § 741 prohibits a health care employer from taking retaliatory action, including discharge, suspension, demotion, penalization, discrimination or other adverse employment action, against any employee if the employee: (a) discloses or threatens to disclose to a supervisor or to a public body (broadly defined in the law to include various legislative, judicial, regulatory, administrative, public and law enforcement bodies, members, employees and officials, as well as executive branch departments and any division, board, bureau, office, committee or commission of such bodies) 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 (b) 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.

Under both laws, an employee is protected only if he/she first brings the matter to the attention of a supervisor and gives the employer a reasonable opportunity to correct the activity, policy or practice. However, prior disclosure to a supervisor is not required if the matter involves a disclosure or threat to disclose an activity, policy or practice of the employer or agent that the employee, in good faith, reasonably believes constitutes improper quality of patient care that presents an imminent threat to public health or safety or to the health of a specific patient, and the employee reasonably believes, in good faith, that reporting to a supervisor would not result in corrective action.

If retaliatory action is taken by an employer, the employee may sue in accordance with the respective laws’ requirements. The employee may sue for, among other things, an injunction, reinstatement to the same or an equivalent position, reinstatement of full fringe benefits and seniority rights, lost wages, benefits and other remuneration, and reasonable costs, disbursements and attorneys’ fees. Civil penalties may also be imposed on health care employers that act in bad faith in taking retaliatory action in certain cases.

Note: Other federal and State laws may also provide protection against retaliation against whistleblowers.

**Corporate Compliance**  
**Employee Discipline Policy**

All employees are expected to adhere to the Code of Conduct and Corporate Compliance Policies and Procedures outlined in the Nassau Cerebral Palsy Association, Inc.'s Corporate Compliance Manual, in addition to all other policies, procedures and guidelines issued by the Agency. Employees must adhere to all applicable local, state and federal law. An employee who violates any work rule, or standard of performance outlined in the Corporate Compliance Manual, otherwise issued by the Agency, or who fails to satisfactorily perform his/her job, is subject to discipline, up to and including discharge.

Generally, Nassau Cerebral Palsy Association, Inc. will impose progressive discipline, including formal counseling, a written warning, suspension and termination. However, the agency reserves the right to determine, in its sole discretion and judgment, the nature and level of discipline, if any, depending on the circumstances. This policy is not a guarantee of progressive discipline, and the Agency reserves the right to terminate an employee at any time, for any lawful reason, with or without notice.

The following actions may result in disciplinary action:

- Authorization of, or participation in, actions that violate the law, regulations, and Corporate Compliance Program, including the Code of Conduct, and all related policies and procedures.
- Failure to comply with Agency's policies governing the prevention, detection, or reporting of fraud and abuse.
- Failure to report a violation by a peer, subordinate or superior.
- Employees must cooperate fully with any investigation undertaken by the Corporate Compliance Officer. Failure to cooperate in an investigation will result in disciplinary action up to and including termination.
- Retaliation against an individual for reporting a possible violation or participating in an investigation; and
- Failure to act as an honest, reliable and trustworthy service provider.

Discipline will be appropriately documented in the disciplined employee's personnel file (or in the independent contractor's file), along with a written statement of reason(s) for imposing such discipline. Such documentation will be considered during regular and promotional evaluations.

Disciplinary standards shall be enforced fairly and consistently, and the same disciplinary action shall apply to all levels of personnel.

The Corporate Compliance Officer and the Director of Human Resources will be responsible for assuring that disciplinary actions related to non-compliance with the law, regulations, and Corporate Compliance Program, including the Code of Conduct, are consistent with actions taken in similar instances of non-compliance.

Procedures:

1. The Agency shall 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 (or arrangement with an independent contractor).
2. To the extent possible, disciplinary action will be taken in accordance with the Agency's Management Handbook.
3. When the determination is made that a compliance violation has occurred, the Corporate Compliance Officer will notify the Executive Director and the individual's supervisor or representative for independent contractors. If appropriate, the Corporate Compliance Officer may notify the Board or the Corporate Compliance Committee before the next regularly scheduled meeting when a full report of compliance-related disciplinary actions would normally be presented.
4. The Corporate Compliance Officer and the Director of Human Resources shall work in collaboration with the appropriate supervisor/manager in determining disciplinary action related to an instance of non-compliance. The Corporate Compliance Officer shall have the discretion to recommend a disciplinary process other than the normal procedure.
5. The Corporate Compliance Officer and/or the Director of Human Resources shall consult with the Corporate Compliance Committee, the Executive Director, and Inside or Outside Legal Counsel, as necessary to determine the appropriate disciplinary action to be taken.
6. The Director of Human Resources is responsible for reporting disciplinary actions taken as a result of violations of the Agency's Code of Conduct and/or Corporate Compliance Program to the Corporate Compliance Officer.
7. The Corporate Compliance Officer will maintain a written record of disciplinary actions, including verbal warnings, and will reference these records when necessary to ensure consistency in the application of disciplinary measures.

Update 7/23/09.



**Corporate Compliance Committee**

The role of the committee is to advise and assist the Corporate Compliance Officer with the implementation of the Corporate Compliance Plan. The committee is comprised of representatives from the Board of Directors, executive administration, financial, clinical and program service departments. The committee shall report directly and be accountable to the CEO and Board of Directors. The committee shall not exceed fifteen (15) members.

The committee along with the Compliance Officer shall review annually the written policies, procedures, and standards of conduct and whether they have and are effective and whether updates are required.

**Functions:**

- Analyze specific risk areas and existing policies and procedures that address those risk areas for possible incorporation into the Corporate Compliance Plan.
- Work with appropriate departments to develop standards of conduct and policies and procedures to promote Corporate Compliance with legal and ethical requirements.
- Recommend and monitor the development of internal systems and controls to carry out the agency's standards, policies and procedures.
- Work with the Corporate Compliance Officer to develop a formal, written annual work plan.
- Develop a system to solicit, evaluate and respond to complaints and problems.
- Monitor internal and external audits for the purpose of identifying potential non-compliance issues, and review recommendations from the Corporate Compliance Officer for implementing corrective and preventive action.
- Assist Corporate Compliance Officer in staying up to date with the latest trends and changes in corporate compliance.
- Make recommendations for the revision of the Corporate Compliance Plan as needed.
- The Corporate Compliance Officer will ensure that meetings are held quarterly, and minutes are recorded, and a copy maintained in his/her office.

**Job Description**

**Title: Corporate Compliance Officer**

**Reports To: Assistant Executive Director  
Executive Director**

**Job Summary and Scope:**

The Compliance Officer is responsible for overseeing the administration and implementation of the Corporate Compliance Program for Nassau Cerebral Palsy Association Inc. The Corporate Compliance Officer shall report to the Executive Director, Board of Directors, Assistant Executive Director and the Corporate Compliance Committee, on the operation of the Corporate Compliance Plan. The Corporate Compliance Officer will work with agency programs to develop Corporate Compliance improvement processes and procedures. The Corporate Compliance Officer will seek advice from legal counsel when appropriate. The Corporate Compliance Officer will be responsible for coordinating the activities of the Corporate Compliance Committee.

**Responsibilities:**

1. Develop a written Code of Conduct and Corporate Compliance guidelines to be followed by Nassau Cerebral Palsy Association, Inc. employees, agents, Board of Directors and contractors, including physician contractors; oversee and monitor the updating of guidelines as necessary. The Corporate Compliance guidelines will set forth standards of conduct for Nassau Cerebral Palsy Association, Inc. They will define the conduct that Nassau Cerebral Palsy Association, Inc. considers prohibited, cover the manner in which Nassau Cerebral Palsy Association, Inc. will monitor Corporate Compliance and define the mechanism which will allow employees and families to report Corporate Compliance concerns.
2. Communicate Nassau Cerebral Palsy Association, Inc.'s Corporate Compliance Plan to employees, agents, contractors and other groups through training programs designed to meet the needs of new staff, veteran staff, administrative staff, medical staff, independent contractors, and per diem staff. Conduct regular training programs that focus on the agency Corporate Compliance Programs and methods to implement the agency Corporate Compliance Plan.
3. Assist administrative staff in establishing multi-level mechanisms to monitor Corporate Compliance with the standards set forth in the Corporate Compliance guidelines. Receive periodic reports documenting the implementation of such mechanisms and their results.
4. Assist with the development and communication of a confidential system for employees, agents, Board of Directors and contractors to seek guidance on conduct issues and to report suspected violations of accepted practices, Corporate Compliance guidelines or agency policy and procedures.

5. Investigate alleged violations of the Corporate Compliance Guidelines; work with appropriate parties to handle violations promptly, properly and consistently.
6. Conduct regular review of the Corporate Compliance Plan functioning in order to propose modifications, if necessary to prevent a recurrence of a problem.
7. Establish a record-keeping system designed to document the ongoing operation of the Corporate Compliance Plan.
8. Coordinate the activities of the Corporate Compliance Committee.
9. Serve as agency representative and liaison with all government agencies conducting reviews of Nassau Cerebral Palsy Association, Inc.'s programs.
10. Work with the Human Resources Division to facilitate an ongoing process to confirm professional licensure/certification and clearance of all licensed personnel through the Medicaid exclusion list.
11. Develop the Corporate Compliance audit process and arrange regularly scheduled Corporate Compliance audits.
12. Develop a formal, written annual work plan to schedule training and audits.
13. Monitor and remain current with state, federal, agency, and third-party insurance regulations and adjust the agency Corporate Compliance Plan as needed.
14. Remain up to date on the latest trends and changes in corporate compliance.
15. Develop and maintain the Nassau Cerebral Palsy Association, Inc. Corporate Compliance Manual and oversee distribution of the manual to agency leadership personnel (Executive Director, Assistant Executive Director, Administrative Directors, Department Heads).
16. All other duties as assigned.

**Corporate Compliance Training and Education Policy**

**Purpose:**

To ensure Affected Individuals receive the required Corporate Compliance training in accordance with the requirements of Title 18 NYCRR Subpart 521-1.4(d)(1), (3) and (4) necessary to complete their job competently.

**Definitions:**

Affected Individuals (for purposes of this policy) shall be defined as all persons who are affected by NCPA's risk areas, including NCPA employees, the CEO and senior administrators, managers, contractors, agents, subcontractors, governing body, and Corporate Compliance Officer.

- Contractors, Agents, subcontractors (NCPA's Compliance program will only apply to those contractors where there are identified risk areas as per their contracted role and responsibilities.)

**Topics Covered:**

- Internal/External audit findings and any identified risk or vulnerabilities.
- Annual Work Plan Initiatives
- NCPA Corporate Compliance Program
- NCPA Code of Conduct Standards
- Reporting Obligation and the Compliance Hotline
- The Role of the Compliance Officer

**Policy:**

1. All new employees shall attend three (3) days of New Employee Orientation at the start of their employment, during which the topics covered under compliance training and education policy will be reviewed.
2. After completion of the New Employee Orientation, new staff shall report to their program areas for further program specific training, in accordance with their job duties.
3. All employees and governing body members shall receive annual refresher training on required Regulatory Federal, State, local required Trainings.
4. The Coordinator of Training will track and ensure all employees attend annual refresher training via a sign-in sheet for in-person training or, when conducted virtually, via electronic tracking of completed training.
5. Members of the governing body shall receive compliance training within the first three (3) months from the start of their appointment as a member of the governing body. The Coordinator of Training will monitor and coordinate with the Compliance Officer to ensure the initial training and subsequent annual refresher training occur and are documented. Evidence of the training of members of the governing body will be in the form of a sign-in sheet for in person or via an email acknowledgement that the training materials have been received and reviewed.

6. Evidence of training shall include but not be limited to a signature sheet, electronic record of virtual training having been completed or a signed attestation of having received and reviewed printed training materials.
7. The effectiveness of all training and education efforts will be monitored via the following processes:
  - All training courses incorporate an opportunity for questions and answers.
  - Internal audit activities include employee interviews and/or observations, to gauge an employee's work performance and whether additional training is needed.
8. Contractors, agents, and subcontractors, where there are identified risk as per their contracted role and responsibilities, shall be required to comply with the NYS OMIG 521-1 compliance requirements in accordance with NCPA's Compliance Plan. Such contractors, agents, and subcontractors shall at a minimum comply with the NCPA's compliance and educational training requirements via self-study. NCPA shall provide these contractors, agents, and subcontractors with a copy of NCPA's Corporate Compliance Program which shall include but not limited to the Whistleblower and False Claims Act provisions and the exclusion list clearance checks policy. The contractor, agent, and subcontractor shall acknowledge in writing receipt and a review of these documents to NCPA, Inc.

**Compliance with Federal and State False Claims Act(s)**

It is the Nassau Cerebral Palsy Association, Inc.'s policy that all personnel (including employees, management, physicians, consultants and other agents, Board of Directors and contractors) shall comply with all applicable federal and New York State False Claims Act laws and regulations. Employees shall receive training and/or advisement on the applicable laws as part of the Nassau Cerebral Palsy Association, Inc.'s Corporate Compliance Plan and should consult with the Corporate Compliance Officer (who may confer with the Nassau Cerebral Palsy Association, Inc.'s legal counsel, as needed) if they have questions about the application of these laws to their job.

**Federal False Claims Act**

Nassau Cerebral Palsy Association, Inc. is committed to prompt, complete and accurate billing of all services provided to individuals. Nassau Cerebral Palsy Association, Inc. and its employees, management, physicians, consultants and other agents, Board of Directors and contractors shall not make or submit any false or misleading entries on any claim forms. No employee, management staff, physician, consultant or other agent, Board of Director's member or contractor 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.

It is the policy of Nassau Cerebral Palsy Association, Inc. 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 U.S.C. 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. This policy also sets forth the procedures Nassau Cerebral Palsy Association, Inc. has put into place to prevent any violations of federal or New York State laws regarding fraud or abuse in its health care programs. These procedures are set forth in Section 2 of the Nassau Cerebral Palsy Association, Inc. Code of Conduct and at the end of this attachment, to ensure Nassau Cerebral Palsy Association, Inc. is in compliance with these laws.

This policy applies to all employees, management, physicians, consultants and other agents, Board of Directors and contractors.

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

- Any contractor, subcontractor, agent or other person which or who, on behalf of the Agency, furnishes, or otherwise authorizes the furnishing of Medicaid health care items or services, performs billing or coding functions; or
- Is involved in the monitoring of health care provided by the Agency.

## **Overview of Relevant Laws:**

### **1. The False Claims Act (31 U.S.C. §§ 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 Government is liable for damages up to three times the amount of the erroneous payment plus mandatory penalties of \$5,000 to \$10,000 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.

Some examples include:

- Knowingly making false statements.
- Falsifying records.
- Submitting claims for services never performed or items never furnished.
- Double billing for items or services.
- 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” Provisions:**

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

The Government, or an individual citizen acting on behalf of the Government, can bring action 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 U.S. 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.

#### **Employee Protections:**

The False Claims Act prohibits discrimination by Nassau Cerebral Palsy Association, Inc. against any employee for taking lawful actions under the False Claims Act. Any employee who is discharged, demoted, suspended, threatened, harassed, or otherwise discriminated against by their employer 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, with seniority, double back pay, and compensation for any special damages, including litigation costs and reasonable attorney fees sustained as a result of discriminatory treatment.

## **2. Administrative Remedies for False Claims** **(31 U.S.C. Chapter 38. §§ 3801 – 3812)**

This federal statute 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 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. Also, unlike the False Claims Act, the determination of whether a claim is false, and imposition of fines and penalties is made by the administrative agency, and not by prosecution in the federal court system.

## **3. New York State Laws**

### **A. Civil and Administrative Law**

#### **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 health care programs such as Medicaid. The penalty for filing a false claim is \$6,000 - \$12,000 per claim and the recoverable damages are between two and three times the value of the amount falsely received. In addition, the false claims filer may be responsible for the government's legal fees.

The 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 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.

#### **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.



## **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.

### **A. 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.

#### **Social Services 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 he/she is 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.

#### **Penal Law Article 155, Larceny**

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.

#### **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 agency'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 A misdemeanor or a Class E felony.

#### **Penal Law Article 176, Insurance Fraud**

This Article applies to claims for insurance payment, including Medicaid or other health insurance. The six crimes in this Article involve intentionally filing a false insurance claim. Under this article, a person may be guilty of a felony for false claims in excess of \$1,000.00.

## **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), he/she knowingly provides false information or omits material information for the purpose of requesting payment for a health care item or service and, as a result of the false information or omission, received such a payment in an amount to which he/she is not entitled. Health Care Fraud is punished with fines and jail time based on the amount of payment inappropriately received due to the commission of the crime.

## **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, or which constitutes health care fraud (knowingly filing, with intent to defraud, a claim for payment that intentionally has false information or omissions);
- 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. 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 attorney's fees. If the employer is a health care 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.

## **New York Labor Law § 741**

Under this law, a health care 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.

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. 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 health care 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.

### **Anti-Kickback Laws and Regulations**

Federal and state laws prohibit payments (in cash or in kind) that are intended to induce the recipient to: (1) refer patients to the individual or entity offering such payments; (2) order, purchase or lease items or services from the payer; or (3) arrange for, or recommend that others order, purchase or lease items or services from the payer. For example, common business practices such as providing discounts, rebates or services to customers to encourage the purchase or order of more pharmaceutical items may have potential fraud and abuse law implications if the Nassau Cerebral Palsy Association, Inc. does not document and structure these practices properly. Inappropriate educational or clinical research grants also may have potential fraud and abuse law implications. The penalties of violating such laws are severe and may include criminal prosecution, incarceration, substantial fines and exclusion (debarment) from participation in federal health care programs. Accordingly, Nassau Cerebral Palsy Association, Inc. is committed to conducting its business in compliance with applicable federal and state anti-kickback and patient inducement laws.

#### **Policy:**

1. Nassau Cerebral Palsy Association, Inc. will provide training in this policy and procedure, as well as advisement of the DRA regulations to all its employees, management, physicians, consultants and Board of Directors.
2. Nassau Cerebral Palsy Association, Inc. will perform billing activities in a manner consistent with the regulations and requirements of third-party payors, including Medicaid and Medicare.
3. Nassau Cerebral Palsy Association, Inc. will conduct regular auditing and monitoring procedures as part of its efforts to ensure compliance with applicable regulations.
4. Any employee, management staff, physician, consultant or other agent, Board of Director's member and contractor who has any reason to believe that anyone is engaging in false billing practices or false documentation of services is expected to report the practice according to Nassau Cerebral Palsy Association, Inc. Corporate Compliance Reporting System.
5. Any form of retaliation against any employee who reports a perceived problem or concern in good faith is strictly prohibited in accordance with Nassau Cerebral Palsy Association, Inc.'s Whistle Blower Protection Policy.
6. Any employee who commits or condones any form of retaliation will be subject to discipline up to, and including, termination.

#### **Procedures:**

1. The Compliance Officer will ensure that all employees and agents are informed of the contents of this policy and the False Claims Act. The Compliance Officer will ensure that records are maintained to document the receipt of this information.
2. The Compliance Officer will ensure that this policy and procedure is attached to any contract with outside contractors or agents (as defined by this policy).

10/4/07

**Model Letter to Vendors Regarding DRA**  
(On Agency Letterhead)

(Date)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Re: The Deficit Reduction Act of 2005

Dear Vendor:

We are committed to providing the highest quality care to our patients and conducting our business with integrity and in compliance with applicable federal and state laws and regulations. To this end, we have a Corporate Compliance Program in place that we expect all employees and all persons and entities with which we contract to comply.

As a participant in the Medicaid program, we are required to comply with the terms and conditions of the Deficit Reduction Act of 2005 (the "Act"). In accordance with the Act, we are required to modify our Corporate Compliance Program to establish written policies for all employees and contractors or agents that provide detailed information about the federal False Claims Act, federal administrative remedies for false claims and statements, the New York State false claims provisions, state penalties (both civil or criminal) for false claims and statements and whistleblower protections under such laws, and the role of these laws in preventing and detecting fraud, waste and abuse in federal health care programs.

As required by the Act, we have revised our Corporate Compliance Program and established such a written policy. We ask that you inform all of your employees and agents of our Corporate Compliance Program, educate them about federal and New York State false claims acts.

We appreciate your continued cooperation with our Corporate Compliance Program. If you have any questions about our Corporate Compliance Program, or if you seek further information about it, please feel free to contact our Corporate Compliance Officer at (516) 378-2000, extension 354.

Very truly yours,

**Conflict of Interest**

**I. POLICY STATEMENT**

Nassau Cerebral Palsy Association, Inc. (the “Association” or “Corporation”) requires Directors, Officers and Key Persons, as applicable, to at all times act in the Association’s best interests and comply with all applicable legal requirements, including but not limited to, the requirements concerning Related Party Transactions.

Directors, Officers and Key Persons must, at all times, act fairly, reasonably and in the Association’s best interests, and must refrain from personal considerations of any kind that conflict with, or that appear to conflict with, the best interests of the Association and the people we serve.

It is expected that all Directors, Officers and Key Persons will read, understand and comply with this Policy. Failure to comply with this Policy may constitute grounds for removal of the individual from his or her position or for other appropriate disciplinary action (subject to any applicable collective bargaining agreements).

There are a number of key words and phrases used throughout this Policy (typically indicated by the use of initial capitals). For your convenience, they are defined in the Appendix that may be found at the end of this document.

**II. OVERSIGHT OF THIS POLICY**

The adoption and implementation of a compliance with this Policy shall be overseen by the Board or the Association’s Budget and Finance Committee (“Authorized Committee”). The Board or Authorized Committee may, in its discretion, approve certain functions relating to the implementation of, and compliance with, this Policy to be performed by one or more Association employees, but the Board or Authorized Committee shall, at all times, retain overall responsibility for all aspects of the oversight of this committee.

**III. PROCEDURES FOR DISCLOSURE AND REVIEW**

**1. How and When to Disclose**

**A. Annual Written Conflict of Interest Disclosure Statement**

All Directors, Officers and Key Persons will, at least annually, file a written Conflict of Interest Disclosure Statement with the Corporate Secretary or the Secretary’s designee (as custodian). The Corporate Secretary or the Secretary’s designee will collect such Statements and provide copies of all completed Statements to the Board or Authorized Committee and may also provide other relevant documents or information relating to the Statements.

For Directors, the Conflict of Interest Disclosure Statement will specifically include, among other Disclosable Conflicts of Interest, a statement identifying, to the best of the Director's knowledge, any entity of which he or she is an officer, director, trustee, member, owner (either as a sole proprietor or a partner), employee or contractor, and with which the Association has a relationship, and any transaction in which the Association is a participant and in which the Director might have a Disclosable Conflict of Interest.

**B. Continuing Obligation to Update Annual Written Conflict of Interest Disclosure Statement**

Every Director, Officer and Key Person has an affirmative obligation to update his or her annual written Conflict of Interest Disclosure Statement whenever there are new or changed facts or circumstances that create a Disclosable Conflict of Interest. All such Statements are to be filed with the Corporate Secretary or the Secretary's designee (as custodian). The Corporate Secretary or the Secretary's designee will collect such Statements and provide copies of all completed Statements to the Board or Authorized Committee and may also provide other relevant documents or information relating to the Statements.

**C. Prior to the Initial Election of a Director**

Prior to the initial election of any Director, the individual proposed for a Director position shall complete, sign and submit to the Corporate Secretary or the Secretary's designee (as custodian) a written Conflict of Interest Disclosure Statement identifying, to the best of the proposed Director's knowledge, any entity of which he or she is an officer, director, trustee, member, owner (either as a sole proprietor or a partner), employee or contractor, and with which the Association has a relationship, and any transaction in which the Association is a participant and in which the proposed Director might have a Disclosable Conflict of Interest. All such Statements will be filed with the Corporate Secretary or the Secretary's designee (as custodian). The Corporate Secretary or the Secretary's designee will collect such Statements and provide copies of all completed Statements to the Board or Authorized Committee and may also provide other relevant documents or information relating to the Statements.

**D. Relationships With Other Care Providers, Educational Institutions, Manufacturers and Payers**

As needed and at least annually the Association will also review its relationships with other care providers, educational institutions, manufacturers, and payers to determine whether conflicts of interest exist, and whether they are within law and regulation. All appropriate matters will be promptly brought to the Board or Authorized Committee.

## **2. The Review Process**

### **A. Review by the Board or Authorized Committee**

All completed Conflict of Interest Disclosure Statements and all other disclosures of Disclosable Conflicts of Interest (e.g., credentialing applications or employee disclosures) that raise an actual or potential conflict of interest, or that create the appearance of an actual or potential conflict of interest, will be forwarded to the Board or Authorized Committee for their consideration, along with other relevant documents and information (if any).

The Board or Authorized Committee will conduct a full review of all matters that raise an actual or potential conflict of interest, or that create the appearance of an actual or potential conflict of interest, and:

- a. Will consider all relevant facts and circumstances involved in the matter, and in particular, what is fair, reasonable and in the best interests of the Association and the people we serve.
- b. Will exclude the affected individual(s) from being present at or participating in the deliberations or voting on the matter.
- c. Will prohibit the affected individual(s) from any attempt to Improperly Influence the deliberations or voting on the matter.
- d. Will permit the affected individual(s), upon request of the Board or Authorized Committee, to present information concerning the matter at a meeting prior to commencement of deliberations or voting on the matter; and
- e. Will not permit any Director to vote on any transaction between the Association and another corporation, firm, association or other entity in which the Director is an officer or director or has a direct or indirect substantial financial interest.

### **B. Additional Special Rules for Related Party Transactions**

In addition to the general considerations outlined in Section III.2.A above, all Related Party Transactions are subject to the following additional special rules:

- a. The Association may not enter into a Related Party Transaction unless the transaction is determined to be fair, reasonable and in the Association's best interest at the time of the determination.
- b. In considering the Related Party Transaction, the Board or Authorized Committee shall ensure that any Director, Officer or Key Person who has an interest in the Related Party Transaction has disclosed in good faith all material facts concerning such interest; and
- c. No Related Party may participate in the deliberations or voting relating to any Related Party Transaction. However, the Board or Authorized Committee may request that a Related Party present information concerning a Related Party Transaction at a meeting prior to the commencement of deliberations or voting relating thereto.

With respect to any Related Party Transaction involving the Association and in which a Related Party has a substantial financial interest, the following shall also apply:

- a. Prior to entering into the transaction, the Board or Authorized Committee shall consider alternative transactions to the extent available.
- b. The transaction must be approved by not less than a majority vote of the members presents at the meeting; and
- c. The Board or Authorized Committee will contemporaneously document in written minutes the basis for its approval or disapproval, including its consideration of any alternative transactions.

**C. Determination by the Board or Authorized Committee**

The Board or Authorized Committee will make a final and binding determination as to whether a conflict of interest exists or may exist, and what course the Association will take in connection with the matter.

The Board or Authorized Committee will contemporaneously document in writing in appropriate minutes of any meeting at which the matter is deliberated or voted upon all deliberations and determinations relating thereto, including, at a minimum, a summary of the matter, a summary of the deliberations, consideration of any alternatives, who is present at the meeting(s), the vote and the basis for the determination, including, but not necessarily limited to, whether the matter is as fair and reasonable to the Association as would otherwise then be obtainable by the Association.

**D. Certain Compensation Decisions**

Unless otherwise provided in the Certificate of Incorporation or the Bylaws, the Board shall have the authority to fix the compensation of Directors for services in any capacity. The fixing of compensation of Officers, unless the Association's Bylaws provide that it may be approved by a committee of the Board, requires at least the affirmative vote of a majority of the entire Board. All compensation must be in a reasonable amount for services rendered and must be in compliance with all other legal requirements. No person who may benefit from such compensation may be present at or otherwise participate in any deliberation or vote concerning his or her compensation. However, such person may be asked to present information as background or answer questions at a meeting prior to the commencement of deliberations or voting relating thereto. A Director will not be prohibited from deliberating or voting concerning compensation for service on the Board that is made available or provided to all Directors on the same or substantially similar terms.

**E. Requests From Patients or Those Who Work in The Association**

All policies, procedures and information about the relationship between care, treatment, and services and financial incentives are available upon request to all patients and those individuals who work in the Association, including staff and licensed independent practitioners.



#### **IV. EXAMPLES**

It is not possible to list every circumstance that gives rise to either a conflict of interest or the appearance of a conflict of interest. However, the following examples may be helpful in illustrating the types of situations that may create an actual or potential conflict of interest or the appearance of one. Remember that this is not an exhaustive list, and your particular circumstance may very well give rise to a conflict of interest, or the appearance of one, even though it is not listed below.

A Disclosable Conflict of Interest exists, for example, when a Director, Officer or Key Person:

1. Engages in, or intends to engage in, a Related Party Transaction.
2. Has any financial interest in a vendor, competitor or entity with which the Association does business, intends to do business or competes; is a member, owner, sole proprietor, partner, shareholder, director, trustee or officer of a vendor, competitor or entity with which the Association does business, intends to do business or competes; or has a contractual or employment relationship with a vendor, competitor or entity with which the Association does business, intends to do business or competes;
3. Accepts gifts, entertainment or other favors from a vendor, competitor or entity with which the Association does business, intends to do business or competes.
4. Represents the Association in any matter in which the person has a personal interest (financial or otherwise).
5. Uses, or has the opportunity to use, knowledge about the Association for personal gain, profit or advantage.
6. When a current Director, Officer or Key Person has any family or business relationship with another current Director, Officer or Key Person. A business relationship between two persons includes where:
  - i. one person is employed by the other in a sole proprietorship or by an organization with which the other is associated as a trustee, director, officer, or greater-than-35% owner, even if that organization is tax exempt.
  - ii. one person is transacting business with the other (other than in the ordinary course of either party's business on the same terms as are generally offered to the public), directly or indirectly, 2 in one or more contracts of sale, lease, license, loan, performance of services, or other transaction involving transfers of cash or property valued in excess of \$10,000 in the aggregate during the Association's tax year; and
  - iii. the two persons are each a director, trustee, officer, or greater than 10% owner in the same business or investment entity (but not in the same tax-exempt organization).

7. Might have, or appears to have, a conflicting interest in any transaction or arrangement in which the Association is, or intends to be, a participant.
8. Engages in any conduct that interferes with, or appears to interfere with, the best interests of the Association, the safety or quality of care, treatment and services provided to the Association's patients, or the person's responsibilities to the Association.
9. Receives or is offered such things as gifts, entertainment or personal services compensation arrangements from or by a pharmaceutical manufacturer that are intended to, or appear to, Improperly Influence and undermine the clinical integrity of the Association's formulary selection process or the best interests of the Association and its patients (including the safety or quality of care, treatment and services offered by the Association);
10. Has a financial or other Disclosable Conflict of Interest, either directly or indirectly through a Relative, in an organization that provides grants to conduct research or other projects in association with the Association.
11. Receives hospitality, loans, gratuities or other financial benefits from any patient, patient family member or visitor that affects, or has the potential to affect, the safety or quality of care, treatment and services.
12. Has a familial, financial or business relationship that does or has the potential to affect the safety or quality of care, treatment and services. For example:
  - (a) An employee who a company that does business with the Association; or
  - (b) An employee with purchasing authority who makes a decision to buy goods or services based on personal relationships or personal gain, and not in the best interests of the Association.
13. When a director who is an officer or director of or has a direct or indirect substantial financial interest in another corporation, firm, association or other entity with which the Association does business or intends to do business.

Other examples may arise, particularly given the many contexts within which the Association conducts its day-to-day operations.

Note, however, that De Minimis Transactions and Ordinary Course of Business Transactions, as defined in the Appendix, are not covered by this Policy. Even in such cases, however, the affected party may not intervene or seek to influence the person tasked with making the decision or reviewing the transaction. Further, the person tasked with making the decision or reviewing the transaction should not consider or be influenced by the affected party's involvement in decisions or matters that may affect the decision-maker/reviewer.

## Training

The Association will conduct training and education for all Directors, Officers and Key Persons on this Policy, including as to what constitutes Disclosable Conflicts of Interest, required disclosures, when and how disclosures are to be made, the review and determination process and other related matters at the individual's orientation and at least annually thereafter.

### **APPENDIX: DEFINITIONS**

This Appendix sets forth the definitions of a number of important words and phrases that are used throughout this Policy.

- 1) **"Affiliate"**. An "Affiliate" of the Association means any entity controlled by or in control of the Association.
- 2) **"Board"**. "Board" means the board of directors or any other body constituting a Governing Board as defined below.
- 3) **"De Minimis Transaction"**. A "De Minimis Transaction" for purposes of this Policy is one that is immaterial or insignificant to the Association, taking into account all relevant factors, including but not limited to: (i) the Association's overall business or financial operations; (ii) any impact the transaction might have on the quality of care, treatment or services provided to our patients, and/or (iii) the size and scope of the particular transaction.
- 4) **"Director"**. "Director" means any member of the Governing Board of the Association, whether designated as director, trustee, manager, governor, or by any other title.
- 5) **"Disclosable Conflict of Interest"**. "Disclosable Conflict of Interest" means any circumstance that gives rise to, or appears to give rise to, an actual or potential conflict of interest between a Director's, Officer's or Key Person's personal interest (or the personal interests of a Relative of a Director, Officer or Key Person) and the best interests of the Association or its patients (including, but not limited to, anything that affects, or has the potential to affect, the safety or quality of care, treatment, and services). In addition, every Related Party Transaction is a Disclosable Conflict of Interest.
- 6) **"Governing Board"**. "Governing Board" means the body responsible for the management of the Association.
- 7) **"Improperly Influence"**. "Improperly Influence" means coercing, manipulating, misleading, or fraudulently influencing the decision-making when the Director, Officer, or Key Person knew or should have known that their action, if successful, could result in the outcome which they could not deliberate or vote on directly.
- 8) **"Independent Director"** means a director who:
  - (i) Is not, and has not been within the last three years, an employee or a Key Person of the Association or an Affiliate of the Association, and does not

have a Relative who is, or has been within the last three years, a Key Person of the Association or an Affiliate of the Association.

- (ii) Has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than ten thousand dollars in direct compensation from the Association or an Affiliate of the Association.
- (iii) Is not a current employee of or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or has a substantial financial interest in, any entity that has provided payments, property or services to, or received payments, property or services from, the Association or an affiliate of the Association if the amount paid by the Association to the entity or received by the Association from the entity for such property or services, in any of the last three fiscal years, exceeded the lesser of ten thousand dollars or two percent of such entity's consolidated gross revenues if the entity's consolidated gross revenue was less than five hundred thousand dollars; twenty-five thousand dollars if the entity's consolidated gross revenue was five hundred thousand dollars or more but less than ten million dollars; one hundred thousand dollars if the entity's consolidated gross revenue was ten million dollars or more; or
- (iv) Is not and does not have a Relative who is a current owner, whether wholly or partially, director, officer or employee of the Association's outside auditor or who has worked on the Association's audit at any time during the past three years. For purposes of this definition, the terms: "compensation" does not include reimbursement for expenses reasonably incurred as a director or reasonable compensation for service as a director as permitted by paragraph (a) of section 202 (General and special powers) of the Not-for-Profit Corporation Law; and "payment" does not include charitable contributions, dues or fees paid to the Association for services which the Association performs as part of its nonprofit purposes, or payments made by the Association at fixed or non-negotiable rates or amounts for services received, provided that such services by and to the Association are available to individual members of the public on the same terms, and such services received by the Association are not available from another source.

- 9) **"Indirect Financial Interest"**. A person has an "Indirect Financial Interest" in an entity if a Relative, as is defined herein, has an ownership interest in that entity or if the person has ownership in an entity that has ownership in a partnership or professional corporation.
- 10) **"Key Person."** "Key Person" means any person, other than a Director or Officer, whether or not an employee of the corporation, who: (i) has responsibilities, or exercises powers or influence over the corporation as a whole similar to the responsibilities, powers, or influence of directors and officers; (ii) manages the corporation, or a segment of the corporation that represents a substantial portion of the activities, assets, income or expenses of the corporation; or (iii) alone or with others controls or determines a substantial portion of the corporation's capital expenditures or operating budget.

The term “Key Person” includes, but is not limited to:

- With respect to any transaction involving the Association, any person who was, at any time during the 5-year period ending on the date of such transaction, in a position to exercise substantial influence over the Association’s affairs.
- Any individual serving on the governing body/Governing Board of the Association who is entitled to vote on any matter over which the governing body/Governing Board has authority.
- Any person who, regardless of title, has ultimate responsibility for implementing the decisions of the governing body/Governing Board of the Association, for supervising the management, administration, or operation of the Association, or for managing the finances of the Association, regardless of whether such ultimate responsibility resides with one, two or more individuals, either individually or acting in concert. Included in this group are presumed to be the President, Chief Executive Officer, Chief Operating Officer, Treasurer and Chief Financial Officer of the Association.
- Any person who satisfies the definition of a “Key Employee” pursuant to IRS Form 990, as the same may be amended from time to time.
- Any other person for whom all the relevant facts and circumstances tend to show that the person has substantial influence over the affairs of the Association including, but not limited to, the facts and circumstances tending to show that substantial influence does or does not exist, as outlined in IRS regulations at 26 CFR § 53.4958-3(e)(2) and (3), to the extent such provisions are applicable and as the same may be amended from time to time; and
- Any other person deemed to be a “Key Person” under current laws, rules or regulations applicable to the Association.

11. **“Officer”.** “Officer” means those individuals designated as officers in the by-laws of the Association and those who are otherwise appointed as officers of the Association in accordance with the Association’s by-laws.

12. **“Ordinary Course of Business Transaction.”** An “Ordinary Course of Business Transaction” is one that is consistent either with the Association’s consistently applied past practices in similar transactions or with common practices in the industry in which the Association operates. Examples of Ordinary Course of Business Transactions include, but are not limited to: (i) a nonprofit Association that uses the local electric utility for its electrical service and supply, and a 35% shareholder of the local electric utility is a board member; (ii) where the general counsel of a health system has a written, established, and enforced policy for the selection, retention, evaluation and payment of outside counsel, and a board member is a partner of, and has a greater than 5% share in, one the firms retained by the general counsel; and (iii) a grandson of a board member has just graduated from a university nursing school. He applies for and is selected by the Association’s nursing department for a tuition repayment

benefit and will receive a salary and overtime, consistent with the Association's written policy regarding recruitment of new nursing graduates.

13. **Related Party.** "Related Party" means: (i) any Director, Officer or Key Person of the Association or any Affiliate of the Association; (ii) any Relative of any individual described in clause (i) of this subparagraph; or (iii) any entity in which any individual described in clauses (i) and (ii) of this subparagraph has a thirty-five percent or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of five percent.

14. **Related Party Transaction.** "Related Party Transaction" means any transaction, agreement or any other arrangement in which a Related Party has a financial interest and in which the Corporation or any Affiliate of the Corporation is a participant, except that a transaction shall not be a Related Party Transaction if: (i) the transaction or the Related Party's financial interest in the transaction is de minimis, (ii) the transaction would not customarily be reviewed by the board or boards of similar organizations in the ordinary course of business and is available to others on the same or similar terms, or (iii) the transaction constitutes a benefit provided to a Related Party solely as a member of a class of the beneficiaries that the Corporation intends to benefit as part of the accomplishment of its mission which benefit is available to all similarly situated members of the same class on the same terms.

15. **Relative.** "Relative" of an individual means (i) his or her spouse or domestic partner, as defined under New York Public Health Law § 2994-a;5 (ii) his or her ancestors, brothers and sisters (whether whole or half blood), children (whether natural or adopted), grandchildren, great-grandchildren; or (iii) the spouse or domestic partner of his or her brothers, sisters, children, grandchildren, and great-grandchildren.

### **Questions**

Questions regarding potential conflicts of interest should be directed to the Corporate Compliance Officer. Such questions may be made anonymously; however, an adequate response may only be practical if more factual information is provided by the person making the inquiry.

**NASSAU CEREBRAL PALSY ASSOCIATION, INC.  
CONFLICTS OF INTEREST DISCLOSURE STATEMENT**

**Effective Date: NOVEMBER 21, 2017**

**Approved By:** \_\_\_\_\_

All Directors, Officers and Key Persons of Nassau Cerebral Palsy Association, Inc. (the "Association") must complete this Conflict of Interest Disclosure Statement (the "Disclosure Statement") at least annually. In addition, every Director, Officer and Key Person has an affirmative obligation to update his or her annual Disclosure Statement whenever there are new or changed facts or circumstances that create a Disclosable Conflict of Interest, as defined in the Association's Conflicts of Interest and Related Party Transactions Policy (the "Conflicts Policy").

Prior to completing this Disclosure Statement, Directors, Officers and Key Persons are required to review the current version of the Association's Conflicts Policy. A copy of the Association's Conflicts Policy is enclosed. The Conflicts Policy contains definitions of key words and phrases used throughout both the Conflicts Policy and this Disclosure Statement.

If you are not certain a disclosure is required, you should disclose.

All completed Disclosure Statements are to be filed with the Corporate Secretary or his or her designee, as custodian, who will then provide copies of all completed Statements to the Budget and Finance Committee.

\* \* \*

Please answer the following questions. Question numbers 1 through 5 are to be completed by all Directors. Officers and Key Persons only need to complete questions 2 through 5.

If your answer to any question is YES, please provide an explanation in the space provided below. If you need additional space, you may carry over your response to a separate sheet of paper. Please clearly label each additional page with your name, title, the date and the question number to which you are responding. Please staple any additional pages to this Disclosure Statement.

Questions

1. **[For Directors Only]** Please identify, to the best of your knowledge, any entity of which you are an officer, director, trustee, member, owner (either as a sole proprietor or a partner), or employee and with which the Association has a relationship, and any transaction in which the Association is a participant and in which you might have a Disclosable Conflict of Interest.

\_\_\_\_\_ **YES, I HAVE A DISCLOSURE** \_\_\_\_\_ **NO, I DO NOT HAVE A DISCLOSURE**

If the answer is **YES**, please provide below (1) the name of each such entity, (2) your position with each such entity, (3) all material facts and other relevant information relating to the Association's relationship with each such entity, and (4) all material facts and other relevant information relating to any transaction in which the Association is a participant and in which you might have a Disclosable Conflict of Interest.

2. Are you or any Related Party currently engaged in, or planning to engage in, a Related Party Transaction?

\_\_\_\_\_ **YES** \_\_\_\_\_ **NO**

3. Are you or any Relative of yours currently involved in, or are you or any Relative of yours currently planning to be involved in, any circumstance, matter or transaction that gives rise to, or appears to give rise to, an actual or potential conflict of interest between your or your Relative's personal interest and the best interests of the Association or its Affiliates?

\_\_\_\_\_ **YES** \_\_\_\_\_ **NO**

4. After having reviewed the current Conflicts Policy, including the examples of Disclosable Conflicts of Interest contained therein, are there any other transactions, arrangements, circumstances, relationships or matters: (a) that in any way involve the Association or any Affiliate of the Association, (b) in which you or any Relative of yours are involved in any way, and (c) that gives rise to, or appears to give rise to, an actual or potential conflict of interest between your or your Relative's personal interest and the best interests of the Association or any of its Affiliates?

\_\_\_\_\_ **YES** \_\_\_\_\_ **NO**

5. After having reviewed the current Conflicts Policy, including the examples of Disclosable Conflicts of Interest contained therein, are there any other transactions, arrangements, circumstances, relationships or matters that constitute a Disclosable Conflict of Interest?

\_\_\_\_\_ **YES** \_\_\_\_\_ **NO**

If the answer to any of the above questions is YES, please provide additional information below. For instance, as applicable, please (1) identify all of the parties involved in each such circumstance, matter or transaction (including yourself, your Relative(s), if any (and their relationship to you) and all other



parties), (2) describe your and, if applicable, your Relative's financial interests in each such circumstance, matter or transaction (including, by way of example, ownership interests, beneficial interests, compensation interests or other financial interests), (3) disclose all material facts relating to each such circumstance, matter or transaction, and (4) disclose all other relevant information relating to each such circumstance, matter or transaction.

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**SECRETARY'S NOTES:**

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**ATTESTATION AND ACKNOWLEDGMENT**

I attest to and acknowledge that:

- I have read and understand the Association’s current Conflicts Policy.
- My answers to the above questions are made in good faith and are true, accurate and complete to the best of my knowledge as of the date I completed this Disclosure Statement (as indicated below); and
- I understand that I have a continuing obligation to update this Disclosure Statement whenever there are new or changed facts or circumstances that create a Disclosable Conflict of Interest. I will promptly provide an updated Disclosure Statement to the Secretary (or his/her designee) whenever there are any such new or changed facts or circumstances that require me to do so, in accordance with the Association’s Conflicts Policy.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Department Name

\_\_\_\_\_  
Title

Encl. (the Association’s Conflicts Policy)

## **Government Inquiries**

### **Speaking with Government Agents**

Personnel may speak voluntarily with government agents, and the Nassau Cerebral Palsy Association, Inc. will not attempt to obstruct any government inquiry or prevent any Nassau Cerebral Palsy Association, Inc. personnel from speaking with government agents, should the personnel desire to do so. It is recommended to all personnel, however, that before speaking with government agents, they contact their supervisor and the Corporate Compliance Officer first.

### **Responding to Subpoenas and Requests for Documents**

In no event, however, may any personnel respond to a request to disclose documents that are the property of Nassau Cerebral Palsy Association, Inc. without first speaking with their supervisor. As a general matter, any personnel who receive a governmental request for information, a subpoena, or any other inquiry or legal document regarding Nassau Cerebral Palsy Association, Inc.'s business should notify his or her supervisor before attempting to make a reply. The supervisor should then contact the Corporate Compliance Officer, who may notify legal counsel, as necessary.

### **Accurate and Complete Responses**

If a response is given to a request for information from government regulatory agencies, the response must be accurate and complete. It is Nassau Cerebral Palsy Association, Inc.'s policy to comply with the law and to cooperate with reasonable demands made during the course of a legitimate governmental investigation or inquiry.

### **No Destruction of Records or Evidence**

No Nassau Cerebral Palsy Association, Inc. personnel are to destroy, alter or change any Nassau Cerebral Palsy Association, Inc.'s records in response to a request for such records. Such action will subject the personnel to immediate discharge and possible criminal prosecution.