

OPRS

Caring with Integrity



Corporate Compliance Plan

OHIO PRESBYTERIAN
RETIREMENT SERVICES

OPRS COMMUNITIES



OPRS FOUNDATION

SENIOR INDEPENDENCE

A message from the **President/CEO**



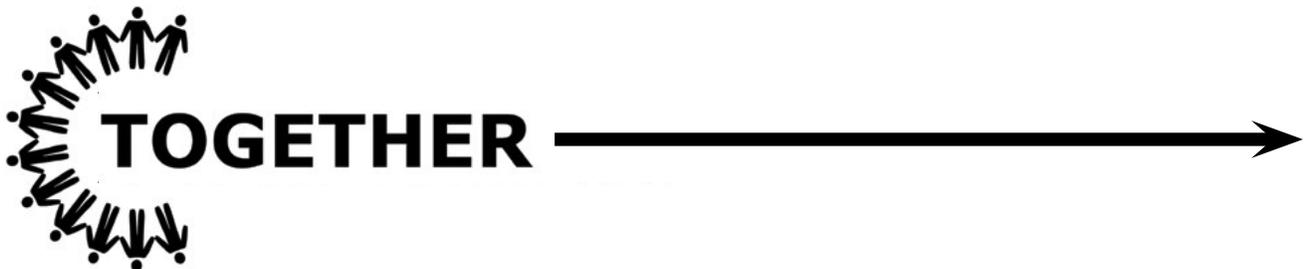
Laurence C. Gumina
President/CEO

To begin, thank YOU for choosing to be a part of our team and for making a difference in the lives of others!

Each day over the past 90+ years, OPRS has earned a reputation built upon a steadfast commitment to doing right by those we serve. We consider it an honor to provide care and support to older adults throughout Ohio; it is a privilege we must never take for granted. Along with this cherished responsibility, however, comes the need to continuously protect our organizational integrity. As one of the largest not-for-profit providers in the country, we pride ourselves on “doing the right thing” and on setting the example within our industry. As a faith-based provider, it is also important that we never compromise our quality standards or moral principles for the sake of doing business. By taking the time to review this corporate compliance plan, you can assist us in strengthening our organizational commitment to the values and ethics we’ve worked hard to maintain throughout our history.

Regardless of your position here at OPRS, I want you to know that you are part of one team. Without you, we are not complete. Please know that you are not alone in this journey. You not only have the support of our entire leadership team, but also the support of our corporate board of directors who provide a steadfast vision for the organization and for all 3,100+ team members across the state. It is their hope and desire that each employee is inspired to go above and beyond in caring for our residents, clients, families, volunteers and donors.

Thank you again for being a part of our OPRS family!



A message from the Chief Human Resources and Ethics Officer



Dana Ullom-Vucelich
Chief Human Resources
and Ethics Officer

I've heard it said before that each person in a company has responsibility for the ethics of that business. This is among the reasons I continue to ask for each employee's partnership as we continue to build a successful organization. I believe my job as the chief human resources and ethics officer is to build a strong foundation of awareness in our leadership and culture that reaches everyone as we deliver quality services to our residents and clients. The ethical face of our company is all of us, all the time, even when we aren't in our work clothes. Each and every day, we have the opportunity to make decisions about care... about business... about people; these choices define all of us, our 95 year history, and our future.

Certainly some companies have policies on ethical behavior because they operate out of fear, fear of lawsuits, government sanctions and bad public relations. Warren Buffett said that it takes a lifetime to build a reputation and a moment to undo it. My core belief is that if you behave ethically while openly discussing ethical behaviors and expectations, then shared beliefs will become shared practices. In other words: 1) put good people in place; 2) share your values; 3) create an atmosphere so that each employee can openly question every aspect of the business; then presto – people make positive and ethical choices.

And, we care so very much about the integration of our values that we: 1) communicate them to prospective employees as part of how we select the best of the best available workforce members; 2) recognize and appreciate employees based on how they live our values; and 3) do annual performance evaluations on all staff based on their work alignment to our six values.

Doing the right thing is always the right thing, when everybody is looking or when nobody is looking. Because at the end of the day, even when “nobody” is looking, all of us know that one person always is... the person in the mirror. The integrity of what we see when we look into that face is what speaks loudest about who we are and what we believe.

I am so proud to work alongside the great OPRS teammates across the state. I invite you into the partnership of upholding all laws and policies, and always looking for and suggesting ideas that helps us connect our business practices to ethical behavior. We are counting on you!

**We espouse
six key values
at OPRS:**

1. Integrity
2. Innovation
3. Care
4. Financial
Stewardship
5. Leadership
6. Customer
Service

A message from the Compliance & HIPAA Privacy Officer



Marion Richardson
Compliance & HIPAA
Privacy Officer

As Ohio Presbyterian Retirement Services employees, we are faced with many decisions each day that involve our sense of ethics and integrity. As the compliance & HIPAA privacy officer, it is my job to make sure you have the tools and resources you need to make the best decisions for yourself and our organization.

I hope this OPRS Compliance Plan will become an often-used resource and educational aid in helping you understand the components of compliant and ethical business conduct as they apply to OPRS. It also outlines the avenues you have at your disposal for reporting concerns or resolving issues.

Working with honesty and integrity is one of our corporate values here at OPRS. Doing the right thing for the right reason at the right time is everyone's responsibility.

Please take the time to read this OPRS Compliance Plan and keep it handy for your reference. The Plan is available on the OPRS Intranet by going to the Resources section on the left side of the OPRS Intranet home page and clicking on "OPRS Compliance Plan." If you have questions or concerns, please do not hesitate to talk to your supervisor or contact me directly.

Together, we can all make a difference for the organization and those we serve.



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Introduction

The Ohio Presbyterian Retirement Services and its affiliates (“OPRS”) Corporate Compliance Plan, along with state and federal regulations, serves to outline the personal, professional, ethical and legal standards that each of us must follow. The compliance plan applies to all lines of business and is comprised of the following sections:

- Section 1 – Compliance Plan Overview
- Section 2 – Standards of Conduct
- Section 3 – Our Commitment to HIPAA Privacy and Security
- Section 4 – Hiring, Training and Attestations
- Section 5 – Law, Regulations and Legal Issues
- Section 6 – Reporting a Concern
- Section 7 – Definitions

The OPRS Corporate Compliance Plan is guided by our mission to provide older adults with caring and quality services toward the enhancement of physical, mental and spiritual well-being consistent with the Christian Gospel. It addresses all seven elements of an effective Compliance Program as defined by the Health and Human Services Office of Inspector General (HHS OIG). The seven elements are as follows:

- Implement written policies, procedures and standards of conduct.
- Designate a compliance officer and a compliance committee.
- Conduct effective training and education.
- Develop and promote effective lines of communication.
- Through well-communicated disciplinary guidelines and policies, enforce standards dealing with sanctioned individuals.
- Conduct internal monitoring and auditing.



- Respond promptly to detected offenses, develop and implement corrective action, and reporting to the government.

The Corporate Compliance Plan cannot address every potential situation you may face; however, when faced with a situation you might ask yourself these questions:

- Am I being ethical?
- Am I being fair and honest?
- Are my actions legal?
- How would it look in the newspaper?
- What would I tell my child to do?
- How will I feel about myself afterward?

There are several Q&A boxes throughout the document. These contain typical questions employees may have about the Corporate Compliance Plan and how it relates to their daily activities. The answers provide more information and explain how the Plan applies to the specific situations in the questions.

If you are still not sure of the proper course of action, after asking yourself these questions, seek the advice of your supervisor. If, for any reason, you are not comfortable discussing the subject with your supervisor, see Section 6 for information on Reporting a Concern.

Note: Details contained in the Corporate Compliance Plan are included in various company documents, including policies and procedures and the Employee Handbook. Information updated in company documents may supersede what is stated in the Corporate Compliance Plan, if more current.

Section 1: Compliance Plan Overview



OPRS's Corporate Compliance Plan is a formal company policy that outlines how everyone who represents OPRS and its related affiliates should conduct themselves. This includes how we do our work and how we relate to each other in the workplace. It also includes the conduct of those we have business relationships with, such as health care providers, consultants, and vendors.

We expect you to:

- Act according to these standards.
- Let us know about suspected violations or misconduct.
- Let us know if you have questions or don't know what to do or how to act.

There are several ways to voice your concerns or ask questions:

1. Talk to your immediate supervisor.
2. For internal and external concerns, you can: use the Compliance & Ethics Hotline; report using the link on the OPRS Intranet; send an email to compliance@oprs.org; or call the OPRS Compliance Officer directly at 614.888.7800, Ext. 115.

More details can be found in the Reporting a Concern section.

The Corporate Compliance Plan Overview Section explains the purpose and goals of our Corporate Compliance Plan, including why it was developed and its importance. This section also outlines employee responsibilities as they relate to corporate compliance, as well as OPRS's compliance organizational structure.



Purpose and Goals

In this section you will find the purpose and goals of our Corporate Compliance Plan, including why it was developed and its importance. Our Corporate Compliance Plan is an affirmation of OPRS's ongoing commitment to conduct business in a legal and ethical environment. It has been established to:

- Formalize OPRS's commitment to honest communications within the company and within the community.
- Develop and maintain a culture that promotes integrity and ethical behavior.
- Facilitate compliance with all applicable local, state and federal laws and regulations.
- Implement a system for early detection and reporting of noncompliance with laws, regulations or OPRS policy. This allows us to resolve problems promptly and minimize any negative impact on our residents, patients or business, such as financial losses, civil damages, penalties, criminal sanctions, etc.

Responsibilities

All Board members and OPRS employees are responsible for following the Corporate Compliance Plan. Contractors, vendors, consultants and agents must act consistently with the Plan when handling OPRS business.

Below are more detailed descriptions of roles and responsibilities to help you understand how we all play a part in maintaining the Plan.

Boards

Approve the Corporate Compliance Plan.

Chief Executive Officer

Reviews, approves and supports the Plan, and communicates commitment to and the importance of the Plan to OPRS's success.

Ethics & Compliance Committee

Oversees and provides direction for our compliance and fraud, waste and abuse programs.

Compliance & HIPAA Privacy Officer

- Creates and implements the Corporate Compliance Plan, and monitors and audits adherence to the Plan.
- Reports at least quarterly or as needed to the Ethics & Compliance Committee; the Finance, Audit, Ethics and Compliance Committee; or as needed to the Board.
- Oversees the reporting mechanisms for employees to anonymously and confidentially report compliance and fraud and abuse concerns.
- Works with Human Resources and legal counsel to protect those reporting concerns.
- Establishes policies and procedures to process concerns and complaints.
- Educates employees annually on compliance and fraud and abuse issues.
- Monitors and audits OPRS's business functions to evaluate compliance or fraud and abuse issues, and to ensure compliance with regulatory agencies, which include, but are not limited to: Centers for Medicare and Medicaid Services, Ohio Department of Health, Ohio Department of Medicaid, and Conditions of Participation.
- Works with business owners to develop prompt corrective action plans.
- Works to identify compliance and fraud, waste and abuse issues.
- Works in conjunction with Human Resources to develop appropriate employee disciplinary actions for identified compliance issues, when appropriate, and to maintain compliance-related sections of the Employee Handbook.
- Reports any concerns to the Compliance Committee and appropriate government agencies.

Management

- Establishes policies and procedures that are consistent with applicable laws and regulations.
- Places importance on Corporate Compliance Plan objectives, relays that importance to their staff, and adheres to the Plan in their work.

- Uses the applicable reporting mechanisms to report any concerns.

Employees

- Follow all company policies and procedures, including the Corporate Compliance Plan.
- Use the applicable reporting mechanisms to report any concerns.

Human Resources Department

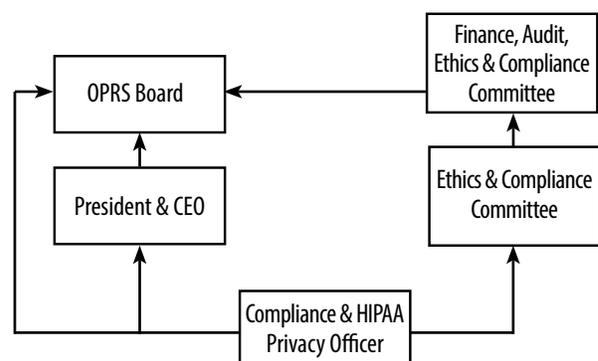
- Follows established screening, hiring and departing employee policies and procedures.
- Defines and administers the Standards of Conduct and Conflict of Interest policies.
- Administers employee disciplinary actions and maintains compliance attestations.

Vendors, Contractors, Consultants and Agents

- Must be aware of the OPRS Corporate Compliance Plan and know how to report OPRS-related compliance concerns or allegations of fraud, waste and abuse.
- Must not be debarred from doing business with government programs.
- Must commit to confidentiality.
- Must be compliant with all federal requirements regarding compliance.
- Must have met the Fraud, Waste and Abuse certification requirement through enrollment into the Medicare program.

Organizational Structure

The Compliance & HIPAA Privacy Officer has direct access to both the CEO and the OPRS Boards to discuss compliance concerns.



Section 2: Standards of Conduct



The OPRS Standards of Conduct are designed to help guide you when you are faced with questions or issues regarding the ethics of business conduct. They are meant to help you understand what is ethical, professional and legal in the workplace.

These guidelines include:

- Business Relationship Standards – How we interact with other organizations and businesses.
- Workplace Standards – How we conduct ourselves at work.
- Financial Reporting and Information Security – How we create accurate and timely financial reports and maintain information security.
- Monitoring and Auditing – How we ensure compliance with federal and state laws and contracts.

If you have questions or concerns about the Standards of Conduct, please contact your immediate supervisor, the Human Resource Department or the Compliance Office. More details can be found in the Reporting a Concern section.

General Principles

There are two fundamental principles of the OPRS Standards of Conduct:

1. Every employee is responsible for establishing and maintaining a high standard of ethical business conduct. Supervisors are also accountable for and must be aware of the business conduct of the employees who report to them.
2. If you are a supervisor, you are responsible for helping employees understand the content, scope and importance of our Standards of Conduct. You are expected to lead by example with the spirit and practice of ethical business conduct.

Business Relationship Standards

To fulfill our mission successfully, OPRS must do business with a variety of other organizations. All employees are expected to conduct themselves with honesty and integrity when taking part in these relationships and follow the standards described in the following sections:

- Confidentiality
- Resident and Patient Privacy
- Conflicts of Interest
- Prohibited Affiliations
- Outside Employment and Consulting Arrangements
- Entertainment, Gifts and Business Courtesies
- Health Care Providers
- Contracting and Purchasing

Confidentiality

As a provider in the health care environment, OPRS employees handle a great deal of information every day. This information deals with residents, patients, employees, providers and vendors, as well as the proprietary nature of our systems, products and services.

OPRS proprietary and business information, as well as resident, patient, employee, provider and vendor information must be kept strictly confidential. Important confidential records and papers, such as claims, employee files, financial documents, provider files, and resident and patient files should be safely secured in designated areas.

You should never share confidential information with friends, family members or others in the community. This information should only be shared or discussed on a need-to-know basis in a business context. You should also limit the information you share with other employees to the minimum needed to complete your job.

OPRS and affiliate workforce members shall maintain confidentiality regarding our residents, patients and donors.

If you are unsure about what should be kept confidential, please talk to your supervisor.

Q: What types of information must be kept confidential?

A: Non-public information related to:

- Resident or patient information, including names, addresses, diagnoses, treatment information or other personal data. When necessary to share it, this information must be used and disclosed based on HIPAA requirements.
- How we do business
- Marketing strategy
- Business plans
- Contract details
- Planned acquisitions or other strategic relationships
- Service or expansion plans
- Pricing and costs
- Staffing level plans
- Employee files
- Financial documents
- Privileged information, such as attorney-client communications
- Data or information your supervisor may ask you to keep confidential

Resident and Patient Privacy

Each of us is expected to respect resident and patient privacy at all times, even after your employment with OPRS has ended. You may get access to, use and release resident or patient information only as allowed by OPRS policies and procedures governing privacy and confidentiality.

Key principles are as follows:

- We use and share only the minimum amount of information reasonably necessary to accomplish our assigned work.

- We may not access anyone’s information except to the extent necessary to accomplish our assigned work.
- We may not release information to anyone outside the organization except as authorized by the person or as otherwise permitted by law.
- We safeguard all information that is within our possession or control, and take appropriate steps to make sure that information is not lost or accessible to people who do not have the right to access it.

See the OPRS HIPAA policies for more detailed information on resident and patient privacy. If you have a concern that information is being shared inappropriately, you should report this using the Ethics & Compliance reporting mechanisms found in Section 6, Reporting a Concern.

Q: I am an employee and also a Senior Independence Home Health patient. Am I allowed to view my own records in HomeCare HomeBase?

A: No – absolutely not! Work with your supervisor to develop a satisfactory process to maintain confidentiality.

Conflicts of Interest

A conflict of interest is a situation in which you have competing professional and personal interests. This can make it difficult to fulfill your job responsibilities impartially. Even the appearance of a possible conflict of interest, whether real or perceived, can undermine confidence in your ability to make decisions that are in the best interest of OPRS.

To avoid conflicts of interest, you should not take part in activities that:

- Result in profit or gain for yourself or others at the expense of OPRS.
- Interfere with your professional judgment or work duties.

- Involve using or accessing company resources for unlawful or unethical purposes.

Examples include:

- Outside employment with competitors, vendors or health care providers who may service our residents and patients.
- Using information obtained while performing your job for personal advantage.
- Accepting gifts from vendors, suppliers, residents, patients or providers worth more than a nominal value. (See OPRS Policies: EC-22, Business Courtesies and Gifts and EC-23, Conflict of Interest.)
- Holding a financial interest in a competitor, vendor, etc., whether or not you feel the interest is substantial in nature.
- Knowingly asking for or receiving any compensation – including any kickback, bribe, gratuity or rebate – directly or indirectly, in cash or in-kind return for using a vendor’s or provider’s service.

If you have any questions or concerns about specific situations, please discuss them with your supervisor, the Human Resources Department or report them via the Ethics & Compliance reporting mechanisms.

Q: *My ex-husband has not paid child support and the court cannot locate him. I recently heard that he is receiving services from OPRS. Can I look him up in Matrix or HomeCare Home Base to find his current address?*

A: No – absolutely not! Your current and ex-family members are OPRS patients first and are entitled to the same privacy protections. Resident and patient information should never be accessed for personal reasons.

Prohibited Affiliations

OPRS and its affiliates do not do business with individuals or organizations that have been excluded or sanctioned under federal health care programs or other federal contracts, or who have other restrictions on their eligibility to work with government contractors.

We check employees, board members, vendors and providers for exclusions or sanctions at least annually. If you become aware that OPRS and its affiliates may have a relationship with an individual or company that is a prohibited affiliation, you must report it immediately to your supervisor or through the Compliance reporting mechanisms. Employees who have been suspended, excluded or debarred from participation in any federal health care programs or other federal contracts shall immediately inform the Human Resources Department and the Compliance & HIPAA Privacy Officer in writing.

Outside Employment and Consulting Arrangements

If you are considering working or consulting for another organization during your relationship with OPRS and its affiliates, you must discuss this with your supervisor. He or she, in conjunction with Human Resources or the Compliance & HIPAA Privacy Officer, will help you determine if the outside relationship would be consistent with your duties to OPRS and its affiliates, and whether or not it would comply with specific policies in your area.

While some outside employment may not be an issue, it may be considered a conflict of interest if:

- It interferes with your ability to effectively perform your job.
- Conflicts with your scheduled work hours at OPRS and its affiliates.
- It could involve knowledge or information about OPRS and its business activities or OPRS resources.

Entertainment, Gifts and Business Courtesies

Occasionally, you may be offered (or you may want to give) a gift or other token of appreciation. This may involve vendors, residents, patients or providers. While we encourage appropriate interactions with the people we do business with, OPRS employees will take all reasonable steps to avoid conflicts of interest, or the perception of such, between the private interests of personnel and the official responsibilities pertaining to their duties. OPRS employees cannot accept or give gifts, entertainment opportunities or favors that could result in:

- Inappropriate influence.
- Preferential treatment.
- Overutilization, underutilization or inappropriate utilization of health care services.
- Resident and patient safety or quality-of-care concerns.
- A violation of any federal or state laws, including those related to referrals, tax exemption and public programs.

Note: For additional information related to Conflict of Interest and Business Courtesies, please see the following policies: EC-23, Conflict of Interest and EC-22, Business Courtesies and Gifts.

Q: I have been invited to a vendor-sponsored golf outing at a country club that is all expenses paid. Can I participate?

A: If you pay your own way, you may participate.

Q: I work as a server in the dining room of an OPRS Community. Occasionally a resident will tip me for the service I am providing. Am I permitted to accept tips?

A: No, you may not accept tips. The OPRS Community where the resident lives is their home. Tipping is not permitted.

Health Care Providers

Health care providers play a crucial role in serving our residents' and patients' medical needs. OPRS expects all health care providers who treat our residents or patients to maintain appropriate professional relationships with our residents or patients, within and outside of the clinical setting.

We expect all providers to follow the standards of professionalism established by their respective licensing boards, including performing within the scope of their license and the terms of their agreement with us. We only contract with providers who are eligible to perform their duties within the scope of their licenses, certifications or other professional standing.

OPRS does not knowingly contract with or compensate individuals or organizations that are ineligible to perform work related directly or indirectly to state and federal health care programs.

Contracting and Purchasing

At OPRS, we use an objective selection process when purchasing products or services. This helps to ensure fair, ethical and responsible transactions. Employees who make contracting and purchasing decisions for OPRS must act with integrity in negotiating and awarding contracts.

The following protections and guidelines apply:

- All transactions made on behalf of OPRS are to be executed in accordance with management's general or specific authorization and recorded on a consistent basis.
- Purchasing decisions are to be based on criteria such as price, quality, timely delivery, service and adequate supply.
- Cash disbursements will not be made or approved with the intention or understanding that any part of the payment is to be used for any purpose other than what is described in the supporting documentation.
- All cash receipts will be properly identified and recorded.

- All contractors and vendors are expected to comply with the OPRS Corporate Compliance Plan and all OPRS policies and procedures.
- Consultants, contractors and vendors may have to sign a Business Associate Agreement (BAA) and any other agreement appropriate for the products or services being provided.
- OPRS does not do business with individuals or organizations that have been debarred, suspended or otherwise excluded from participating in federal and state health programs or federal agency procurement activities.

Workplace Standards

Teamwork and respect lay the foundation for our workplace relationships. We play an important part in helping each other achieve success by being accountable for our actions.

Our responsibilities to each other include doing our part to create a safe, professional, ethical and respectable work environment by adhering to the Health and Safety standards detailed in the OPRS Employee Handbook.

Quality of Care

OPRS and its affiliates provide appropriate, timely and responsible care to all residents and patients. We are committed to the delivery of services, in a caring atmosphere, that meet or exceed resident and patient expectations. At the same time, we focus on continuous quality improvement.

To those residents and patients we serve:

- We will provide quality services without regard to race, creed, age, religion, gender, color, national origin, disability, diagnosis, or any other basis applicable by law.
- We will respect their dignity, comfort and conveniences, and will treat them with consideration, courtesy and respect.

- We will provide considerate care with the recognition of their right to privacy and confidentiality.
- We will ensure they have the right to participate in decisions regarding their health care to include refusing treatment to the extent permitted by law, and to be informed of medical alternatives and costs related to those alternatives.
- We will do our very best to meet their needs by providing quality services and promptly investigating all complaints or concerns.
- We will report all problems and deficiencies to the appropriate authority or supervisor.
- We will provide ongoing educational training of staff to allow continuous improvement and development of skills for the delivery of quality care.
- We will keep complete and accurate records documenting services provided.
- We will employ properly licensed caregivers and credentialed medical providers with proper expertise and experience to care for our residents and clients.

Human Resources

We will abide by the core values of integrity, compassion, respect, truth and trust at all times.

Responsibilities:

- We will treat employees consistently with respect to pay and benefits, promotions, transfers and all other provisions of employment according to job classification.
- We will not discriminate against any employee, resident or patient on the basis of race, color, creed, national origin, religion, sex, disability or age, or any other basis applicable by law.
- We will not tolerate harassing behavior of anyone toward another individual.
- We will promote, encourage and support employee behavior that exemplifies the highest respect for and decency towards themselves and others.

- We will comply with all work and safety rules, regulations and policies to assure everyone a safe environment in which to live, work, conduct business and visit.
- We will operate in an environment free from misuse and/or abuse of any legal or illegal substance.
- We will not tolerate retaliation or retribution against any employee(s) for reporting any work-related problems or concerns.
- We will exercise tact and common courtesy toward everyone at all times.
- We will screen all prospective employees and vendors to determine if they are listed in the Government's Cumulative Sanction Report.
- We will hire only those individuals who meet our standards regarding experience, skills, education and background.
- Inspecting work areas for health and safety risks, eliminating or reporting risks to management, being familiar with health and safety procedures, and training employees.
- Obeying laws and policies regarding the manufacture, sale, possession, distribution or use of illegal drugs or alcohol at work. Never reporting to work while under the influence of illegal drugs or alcohol.
- Storing, securing and counting all drugs and pharmaceuticals and promptly reporting any missing drugs to appropriate management.

Health & Safety

We are committed to maintaining a work place that protects the health and safety of our customers and employees by:

- Complying with all safety and health requirements established by management, federal, state or local laws, or our accrediting organizations.
- Following all laws and regulations when disposing of medical waste and hazardous material.
- Reporting promptly to a supervisor whenever a customer, employee or visitor is injured.
- Reporting all spills or accidents involving medical waste or hazardous materials to a supervisor and acting right away to help prevent them.
- Participating in workplace non-violence, health and safety training to reduce hazards and maintain a violence-free, healthy and safe work environment.



Accountability and Discipline

We are confident that employees, providers, board members and vendors who represent OPRS and its affiliates are directed by our organization's mission and sense of what is right. Please use this Corporate Compliance Plan and other resources made available to you by the organization to help you make the right decisions.

A violation of the standards described in this Corporate Compliance Plan and the OPRS Employee Handbook can result in disciplinary action, up to and including discharge from employment or contract termination. Disciplinary action taken by the organization to uphold this Corporate Compliance Plan will be imposed fairly and consistently, appropriately to the violations in question, and consistently with the OPRS Employee Handbook and our policies and procedures.

Alcohol, Firearms and Controlled Substances

We are committed to maintain a safe and healthy work environment. As an OPRS employee, you may not work while under the influence of alcohol or drugs.

You may not possess weapons or other contraband while on OPRS property or conducting OPRS business. A permit or license from any state or jurisdiction to carry a firearm, concealed or otherwise, is not a permitted exception to this standard.

Workplace Safety

OPRS has established guidelines for promoting and providing a safe environment for employees, residents and clients. It is every employee's responsibility to educate themselves about safety rules, regulations and required behaviors. Employees are responsible for preventing accidents and for reporting unsafe conditions to their supervisor or department director immediately.

Workplace Relations

At OPRS, we are all expected to treat each other with dignity and respect. By embracing the diversity of our workforce, we help spark innovation, creativity and teamwork.

OPRS is an equal opportunity employer, not only because it's the law, but also because it's a value we honor. Each applicant and employee will be given full consideration for employment and advancement and will be treated equally regardless of race, color, national origin, ancestry, sex, age, disability, religion, veteran status, genetics or other legally-protected categories. This policy applies to working conditions, discipline, rates of pay, lay-offs, promotions and terminations.

Any person subjected to or witnessing discriminatory practices or harassment should immediately contact their supervisor, local leader or Human Resources department. All complaints will be promptly investigated, as confidentially, as possible.

Compliance with Policies and Procedures

OPRS has policies and procedures in place to ensure we operate within all regulatory and legal parameters. You are expected to be familiar with the policies and procedures that apply to your area of work, both directly and indirectly.

Questions about policies and procedures should be directed to your supervisor. Unresolved compliance concerns should be reported via the Compliance & Ethics reporting mechanisms. See the Reporting a Concern section on how to use these tools.

Financial Reporting and Information Security

At OPRS, we create, collect and maintain a large amount of data to conduct our business and fulfill our mission. We are responsible for ensuring that information, including financial data, is secure and reported accurately.

Financial and Data Reporting

We are dedicated to honest, accurate and timely reporting of all information, including financial data. Anytime you are contributing data to an external or internal report you must be thorough, complete and accurate to assure that others who use or review the information are not misled.

OPRS management maintains a system of internal controls to provide reasonable assurance that the organization meets financial and other data reporting obligations. OPRS's financial statements are prepared in conformity with generally accepted accounting principles or other applicable standards.



Information Security

Security is everyone's responsibility. We are all responsible for protecting our resident, patient, provider and employee information. We are also responsible for protecting information that is proprietary to OPRS. Joyce B. Miller is the chief information officer and HIPAA security officer. Please see our applicable policies and procedures for more details on information security.

Record Management and Disposal

Keeping accurate records is important to OPRS and our business. Billing laws, accreditation standards, and federal and state regulations set specific guidelines for record keeping and record management. You can read more about our record retention policy by accessing OPRS Ethics and Compliance Policy No. EC-05, Record Retention.



Our policy:

- Ensures records will be retained for at least the minimum period required by applicable laws and regulations.
- Protects the privacy and security of all records, including those maintained on electronic data processing storage media.
- Facilitates purging and destroying inactive records according to the record retention schedule.
- Has a mechanism for halting and preventing destruction of appropriate records immediately upon receipt of a legal inquiry for which those records might be relevant.

Management is responsible for seeing that these policies and procedures are followed.

Q: *I am preparing a claim to be submitted to a payer and I do not have time to verify the accuracy of the claim data. Should I submit it anyway?*

A: *No. This claim is potentially inaccurate and may feed into other reports and create other inaccuracies. Inaccurate data could impact how we run our business and have wide-reaching impact, such as potential violation of federal and state laws.*

Monitoring and Auditing

OPRS monitors and audits functions of the organization, including operations, finance, information technology and regulatory compliance, to review departmental processes and internal controls, and to ensure compliance with federal and state laws and contracts, as well as the OPRS Corporate Compliance Plan, policies and procedures.

An audit plan is developed each year that includes interviews with management and others, as deemed necessary. The draft audit plan is reviewed by the Ethics & Compliance Committee. The audit plan is presented by the Compliance Department to the Finance, Audit, Ethics and Compliance Committee for approval.

Those individuals performing audits must:

- Possess the qualifications and experience necessary to adequately identify potential issues with the subject matter being reviewed.
- Have access to relevant personnel and all relevant areas of operation.

Individuals performing audits are responsible for:

- Evaluating internal controls to determine if they are effective and efficient.
- Determining the level of compliance with internal policies and procedures, state and federal laws, government regulations, and all contracts, including state and federal contracts.
- Recommending improvements to controls, operations, and policies and procedures to mitigate risk.
- Monitoring any corrective action plans.

The Ethics & Compliance Committee and the Finance, Audit, Ethics and Compliance Committee receive the results of all audits performed.

Section 3: Our Commitment to HIPAA Privacy and Security



The Health Insurance Portability and Accountability Act (HIPAA) requires “covered entities”, e.g., health plans and health care providers, to protect health information. Covered entities may only use or disclose health information in the following ways:

- Without authorization, covered entities may use for themselves, and disclose to others, health information for purposes of treatment, payment and health care operations.
- Without authorization, covered entities may disclose health information for important public policy reasons, e.g., to departments of health, law enforcement, etc.
- If an individual does not object, covered entities may disclose health information in order to list individuals in a facility directory or to persons involved with a resident’s or patient’s care.



When using or disclosing health information, covered entities must only use or disclose the minimum amount necessary to accomplish the purpose.

Covered entities are required to give individuals a Notice of Privacy Practices (NPP) upon obtaining services and no less than every three years thereafter. The NPP informs the individual of how their health information will be used and disclosed.

Covered entities are required to implement certain internal practices, including designating a privacy officer, training staff, adopting policies and procedures, and documenting compliance with the HIPAA Privacy Rule.

The HIPAA Privacy Rule permits individuals the following rights:

- Individuals may access their health information or request a copy of their records.
- Individuals may request amendments to inaccuracies in their health information.
- Individuals may receive, from a covered entity, an accounting of disclosures made by the covered entity of their health information.
- Individuals may request that the covered entity communicate with them in a confidential way.
- Individuals may request restrictions on the use and disclosure of their information beyond what is required by the HIPAA Privacy Rule.

Anyone with questions or concerns should contact the:

OPRS Privacy Officer
OPRS Corporate Office
1001 Kingsmill Parkway, Columbus, OH 43229
614.888.7800 or 800.686.7800

HIPAA Security Rule

The HIPAA security rule applies to all individually identifiable health information that is in electronic form whether it is being stored or transmitted. Security applies to the physical, technical and administrative safeguards put in place to protect the integrity, availability and confidentiality of information.

Security Officer

The purpose of the HIPAA Security Officer is to protect the confidentiality, integrity and availability of information systems and electronic Protected Health Information (e-PHI). The HIPAA

Information Security Officer is responsible for the development and implementation of all policies and procedures necessary to protect our information systems and e-PHI.

Anyone with questions or concerns should contact the:

OPRS Security Officer
OPRS Corporate Office
1001 Kingsmill Parkway, Columbus, OH 43229
614.888.7800 or 800.686.7800

Access Authorization

Access to computers and data is provided on an AS NEEDED BASIS. Any attempt to gain access to information systems containing e-PHI for which you do not have proper authorization is prohibited.

Passwords

OPRS has policies for creating, changing and safeguarding passwords for logging on to any computer system. Passwords are used to validate a user's identity and access to information systems and data. Each user creates a password. A mix of numeric and alphabetical characters, with at least one symbol is good. (e.g., \$mrd48e2). NEVER SHARE YOUR PASSWORD WITH ANYONE!

System Audit Activity

Employees and others accessing the OPRS network will be audited. These audits will be conducted on a regular basis and inappropriate access will be addressed. Any user that has concerns for unauthorized access to e-PHI needs to contact their on-site HIPAA Security Liaison.

Reporting Security Risks

If you notice e-PHI is not being protected, call your on-site HIPAA Security Liaison or Security Officer depending on the seriousness of the risk. A response to your concern will be provided to you as part of the resolution to the issue. Responsibility for protecting e-PHI is to be shared by all OPRS system users.

Safeguards

Physical

- Do not leave your computer screens with resident or patient information visible.
- Placement of workstations should be in secure areas and monitors should not be visible to the general public.
- All computer servers are physically secured and locked in each community.
- Report any issues to your on-site HIPAA Liaison.

Technical

- OPRS runs anti-virus software on all PCs.
- OPRS PCs use password-protected screen savers.
- All users accessing the OPRS network are required to follow OPRS policies.
- All OPRS e-PHI data is stored, encrypted and backed up.
- There is an OPRS Business Continuity Plan for business interruptions.
- Downloading from the Internet is not permitted at OPRS without permission from the IS Technical Director.



Section 4: Hiring, Training & Attestations



OPRS strives to make sure all employees and other representatives of the organization receive information about what is expected of them at work. Likewise, we all need to make sure we understand those expectations and act accordingly.

OPRS has a comprehensive orientation program designed to educate employees about expectations, compliance and consequences of noncompliance. We offer support and guidance to help you understand our ethical and professional responsibilities to OPRS and each other.

This section covers:

- New Employee Screening and Hiring
- New Employee and Annual Training
- Employee Attestations

New Employee Screening and Hiring

The Human Resources (HR) department ensures that OPRS employs people who abide by the standards of the Corporate Compliance Plan. HR screens applicants by doing a thorough reference and background check. All applicants are checked for prohibited affiliations before an employment offer is finalized.

Temporary employees or sub-contractors hired to complete specific tasks may be an exception to this process. Contact HR for information regarding this potential exception. The Chief Human Resources & Ethics Officer may develop guidelines allowing temporary employees or subcontractors to be hired to complete specific tasks without completing the screening process as long as the temporary or subcontractor was screened by the agency from which he or she was hired and the screening is in compliance with OPRS standards.

New Employee and Annual Training

OPRS has a compliance education and training program. It includes e-learning courses and knowledge

checks for required new hires and existing employees. New employees are trained within 30 days of hire, and all employees receive annual training. The Compliance & HIPAA Privacy Officer monitors compliance training completion on a quarterly basis and reports the status to the Ethics & Compliance Committee.

New employee and annual training includes, but is not limited to the following:

- The Corporate Compliance Plan, including the standards of conduct and conflict of interest policy.
- HIPAA privacy and security standards.
- Fraud, waste and abuse and the False Claims Act.
- Anti-Kickback Statute and Stark Law.
- Mechanisms for reporting noncompliance, allegations of fraud and abuse, and complaints.
- The uniform disciplinary plan (referred to in the OPRS Employee Handbook) regarding disciplinary action for noncompliance.

Employee Attestations

All new employees are required to sign acknowledgment forms attesting that:

- The employee has read the OPRS Employee Handbook and agrees to be bound by it.
- The employee has read and agrees to comply with the Corporate Compliance Plan, which includes our standards of conduct.
- The employee has disclosed any conflicts of interest.
- The employee is not subject to exclusion or debarment under federal law.

All potential new hires are asked to divulge any felony convictions. The HR Department reviews each situation and makes a determination relative to employability of the applicant.

HR maintains signed employee acknowledgment forms in the employee's personnel file.

Section 5: Laws, Regulations and Legal Issues



Fraud, Waste and Abuse

OPRS is committed to preventing, detecting, investigating, mitigating, correcting and reporting health care fraud and abuse. Whether you are an employee, a delegated entity, a vendor or a provider, you are responsible for reporting any suspected health care fraud, waste and abuse.

Health care fraud, waste and abuse includes, but is not limited to, the following:

- Billing for services not provided.
- Up-coding medical services.
- Un-bundling of medical services.
- Billing for services that are not medically necessary.
- Billing for services not rendered.
- Preventing or limiting members' access to covered benefits.

The Compliance Department takes all reported allegations of fraud, waste and abuse seriously. Each allegation is evaluated and a determination is made as to whether a full investigation is warranted. Direction and support is obtained from the Ethics & Compliance Committee and outside General Counsel, when deemed appropriate.

If fraud, waste or abuse is identified, the Compliance Department investigates and takes appropriate corrective action. Corrective actions may include, but are not limited to, education and training, contract termination, disciplinary actions, law enforcement referral, Corrective Action Plans (CAPs), and legal actions. All identified fraud, waste or abuse is reported to the appropriate government agencies.

You are responsible for:

- Knowing what constitutes fraud, waste and abuse.
- Reporting any health care activity that may be fraud, waste or abuse.
- Taking and completing the required annual compliance training.

- Knowing and understanding the following laws:
 - Anti-Kickback Statute
 - False Claims Act
 - State laws regarding fraud, waste and abuse
 - Stark Law



False Claims Act

The federal False Claims Act allows individuals to bring “whistle-blower” lawsuits on behalf of the government. These suits can be against groups or individuals who are defrauding the government through programs, agencies or contracts.

It is a violation of the False Claims Act when a company or person:

- Knowingly presents, or causes to be presented, a false or fraudulent claim for payment or approval.
- Knowingly makes, uses, or causes to be made or used, a false record or statement material to a false or fraudulent claim.
- Conspires to commit a violation of any other section of the False Claims Act.
- Has possession, custody, or control of property or money used, or to be used, by the government and knowingly delivers, or causes to be delivered, less than all of that money or property.
- Is authorized to make or deliver a document certifying receipt of property used, or to be used, by the government and, intending to defraud the government, makes or delivers the receipt without completely knowing that the information on the receipt is true.
- Knowingly buys or receives as a pledge of an obligation or debt, public property from an officer or employee of the government, or a member of the Armed Forces who lawfully may not sell or pledge property.

- Knowingly makes, uses, or causes to be made or used, a false record or statement material to an obligation to pay or transmit money or property to the government, or knowingly conceals or knowingly and improperly avoids or decreases an obligation to pay or transmit money or property to the government.

The time period for a claim to be brought under the False Claims Act is the latter of:

- Within six years from the date of the illegal conduct, or
- Within three years after the date the government knows or should have known about the illegal conduct but, in no event, later than ten years after the illegal activity.

Violations of the False Claims Act are punishable by prison terms up to five years and substantial criminal fines. Violations can also result in substantial civil fines.

Q: I work in the Billing Department and I have seen a pattern of unusual billing coming in from a provider. I've checked with my supervisor and co-workers, and we all find that this billing activity is irregular. How should I report this?

A: Contact the Compliance & HIPAA Privacy Officer or use any of the many Compliance reporting mechanisms mentioned in the "Reporting a Concern" section of this document.

Ohio State Law

Although Ohio does not have a specific law equivalent to the False Claims Act, Ohio regulates the filing of false claims in an attempt to defraud Medicaid. Under Ohio law, only providers can be civilly liable for obtaining or attempting to obtain "payments ... to which the provider is not entitled pursuant to the provider agreement, or the rules of the federal government or the department of job and family

services." ORC 5164.35. No actual intent to deceive or defraud the government is necessary. If a provider is found to have violated this particular law he or she could be subject to civil penalties, including, but not limited to: 1) payment of interest (at the maximum rate) on the amount of excess payments, 2) payment of three times (3x) the amount of any excess payments, 3) a fine between five (5) and ten thousand dollars (\$10,000) for each false filing, and any other reasonable expenses determined by the court. The provider will also have their provider agreement terminated for a period of five years.

Anyone filing a false claim or who in some way participates in a scheme to file false claims for Medicaid funds can be charged with fraud. Anyone charged with Medicaid fraud faces a misdemeanor or felony charge depending on the amount of money received fraudulently. If convicted, the individual could go to jail and be ordered to pay fines and restitution. If someone, specifically a licensed medical provider is found guilty of Medicaid fraud, either civilly or criminally, their license can come under review and be suspended or permanently revoked as a result of their fraudulent activity.

Anti-Kickback Statute

The federal Anti-Kickback Statute makes it illegal for any person (individual or entity) to knowingly and willfully solicit or accept money or other forms of payment in return for generating Medicare, Medicaid or other federal health care program business. Likewise, a person cannot offer money or pay anything of value to induce referrals of federal health program business.

Stark Law

The Stark Law is related to, but not the same as, the federal Anti-Kickback Statute. It prohibits a physician from referring a patient to an entity for certain designated health services if the physician or a family member has a financial relationship with that entity. It also prohibits the submission of a claim for reimbursement of these services.

Cooperation with Government Investigations

OPRS cooperates fully with any requests for information or assistance from local, state or federal agencies. You are expected to cooperate with these investigations, but you should do so with guidance and assistance from OPRS.

Contact your supervisor and the Compliance &

HIPAA Privacy Officer right away if, as a representative of OPRS, you receive any summons, subpoena, inquiry or other communication from a court, law enforcement official, government agency or lawyer. We strongly encourage you to contact the Compliance & HIPAA Privacy Officer before responding to any requests or questions. They can help you decide what to do next and can arrange for legal counsel to be present for an interview, if needed.



Section 6: Reporting a Concern



If you learn of any activity that might violate applicable laws, our standards of conduct, or may be considered fraud, waste or abuse, you must report the activity. We rely on your good judgment to help us meet our ethical, legal and professional commitments.

Remember, you may be the only person who knows about a potential problem. We need to hear from you! You can voice your questions or concerns anonymously and confidentially to the extent possible and as permitted by law. If you do report anonymously, remember to include enough information in your report so that we can investigate your concern promptly and thoroughly.

For any issue, always feel free to talk to your supervisor. If it is an internal issue and you are not comfortable talking to your supervisor, you can report your concern in another way. Please refer to the internal issues reporting methods in the next column.

Any employee who, in good faith, reports a concern will not suffer any retaliation, penalty, harassment,

retribution or adverse employment consequence. If you do, please report it immediately using the reporting mechanisms mentioned below.

To report a concern you may:

- Contact your immediate supervisor.
- Contact the OPRS Compliance Hotline by calling 1.877.780.9366, 24 hours a day, seven days a week. Don't forget you may report anonymously.
- Contact the OPRS Compliance & HIPAA Privacy Officer directly by calling 614.888.7800, Ext. 115.
- Send an email to compliance@oprs.org. Please note that if you choose to send an email to report a concern, you will not remain anonymous.
- Go to the OPRS Intranet page, click on Corporate Services, and select Ethics & Compliance-HIPAA. Go to second paragraph, which begins with "Additionally you may report any Compliance ..." and click on "this link." Simply complete the information that is requested and click the "Submit" button at bottom of the form.

Section 7: Definitions



Abuse – Provider practices that are inconsistent with sound fiscal, business or medical practices, and result in an unnecessary cost or in

reimbursement for services that are not medically necessary or that fail to meet professionally recognized standards for health care. It also includes recipient practices that result in unnecessary cost.

Anonymous – Information given without providing a name or other means of identification.

Anti-Kickback Statute – The federal Anti-Kickback Statute prohibits health care organizations from knowingly and willfully paying, or offering, soliciting or receiving money or anything else of value in exchange for patient referrals payable by federal health care programs.

Business Associate Agreement (BAA) – A contract between OPRS or its affiliates and a business associate that addresses HIPAA privacy requirements.

Chief Executive Officer (CEO) – Laurence C. Gumina.

Chief Human Resources and Ethics Officer – Dana Ullom-Vucelich.

Chief Information Office & HIPAA Security Officer – Joyce B. Miller.

Company resources – Financial, material, personnel, electronic and informational resources owned, leased or developed by OPRS.

Compliance and ethics reporting mechanisms – Methods employees should use to report compliance concerns. The Hotline is managed by an outside vendor to assure employees anonymity, if preferred, when reporting a concern. Additional information about ways to report a Compliance concern can be found in Section 6, Reporting a Concern.

Compliance concerns – Compliance issues related to any organizational activity that is regulated by federal or state law. Typically, they are issues that relate to licensure, privacy, security, purchasing, conflicts of interest, vendor relations, billing and other business practices.

Compliance Education and Training Program – OPRS has developed e-learning courses and knowledge checks for required new hire and existing employee training. These courses cover the Corporate Compliance Plan, as well as Fraud, Waste and Abuse, HIPAA Privacy and Security, Anti-Kickback Statute, Stark Law, and False Claims Act. Other courses are offered and, in some cases required, based on the employee's job description.

Confidential – Expectation that anything done or revealed will be kept private. Reported concerns are kept private to the extent permitted by law.

Conflict of Interest – A situation in which a person is in a position to derive personal benefit from actions or decisions made in their official capacity, which may not be in the best interest of OPRS.

Compliance/HIPAA Privacy Officer – Marion Richardson.

Corrective Action Plan (CAP) – A defined process for correcting a process or quality issue.

Disciplinary guidelines – Guidelines for corrective actions taken by the Human Resources Department if the Corporate Compliance Plan is not followed by an employee.

E-learning – A term to describe web-based learning.

Ethics – The discipline of dealing with what is good and bad and with moral duty and obligation.

False Claims Act – The federal False Claims Act allows individuals to bring “whistle-blower” lawsuits on behalf of the government. These suits can be against groups or individuals who are defrauding the government through programs, agencies or contracts.

Financial interest – This includes an ownership or investment interest in an entity (or its owner) or a compensation arrangement between the provider and the entity.

Fraud – An intentional deception or misrepresentation made by a person with the knowledge that the deception could result in some unauthorized benefit to himself or some other person. It includes any act that constitutes fraud under applicable federal and state law. (42 CFR 455.2).

Fraud, Waste and Abuse reporting mechanisms – Ways an employee, provider, vendor or subcontractor may report allegations of fraud, waste and abuse to OPRS. Reports can be made anonymously and are kept confidential to the extent permitted by law. Contact mechanisms are identified in Section 6: Reporting a Concern.

HIPAA – Health Insurance Portability and Accountability Act.

Honesty – Being truthful and able to be trusted.

In-kind – Payment made in the form of goods and services, rather than cash.

Integrity – The adherence to a moral code, reflected in honesty and harmony in what one thinks, says and does.

Knowingly – Possessing knowledge, information or understanding.

Knowledge check process – Upon completion of Compliance e-learning courses, a set of questions are asked to check your understanding of the material.

Mission – The OPRS Mission is to “provide older adults with caring and quality services toward the enhancement of physical, mental and spiritual well-being consistent with the Christian Gospel.”

Nominal value – Representing very little costs when compared to the actual value received.

OPRS – Ohio Presbyterian Retirement Services and its subsidiaries, Senior Independence, OPRS Communities and the OPRS Foundation.

Privacy – We are required by many state and federal laws to safeguard our patients’ and residents’ confidentiality. Some of these laws also give individuals additional privacy rights, such as the right to access their medical records, request an amendment to their records and receive a list of who we have disclosed their information to.

Proprietary – Of or relating to private ownership with exclusive rights of use.

Reasonable – Acceptable and according to common sense or normal practice.

Respect – Esteem for or a sense of the worth or excellence of a person, a personal quality or ability, or something considered as a manifestation of a personal quality or ability.

Retaliation – A negative consequence for something done in good faith. This can include things like demotion, hostility, adverse changes in job requirements or other undesirable actions by an employer, supervisor or coworker. Retaliation against an employee for a good faith action is strictly prohibited.

Stark Law – A federal law that prohibits physicians from referring to certain entities for designated health services in which that physician or his or her family members have a financial interest unless certain requirements are met.

Un-bundling – A fraudulent practice in which provider services are broken down to their individual components, resulting in a higher payment by the payer.

Up-coding – A fraudulent practice in which providers bill for services using higher procedure codes than were actually performed, resulting in a higher payment by the payer.

Vendor – Subcontractors.

Whistle-blower – A person who publicly alleges concealed misconduct on the part of an organization or body of people, usually from within that same organization. This misconduct may be classified in many ways, for example, a violation of a law, rule, regulation and/or a direct threat to public interest, such as fraud, health/safety violations and corruption.



Our Mission is to provide older adults with caring and quality services toward the enhancement of physical, mental and spiritual well-being consistent with the Christian Gospel.





**OHIO PRESBYTERIAN
RETIREMENT SERVICES**

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