



Avow Hospice Corporate Compliance and Ethics Plan

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AVOW HOSPICE CORPORATE COMPLIANCE AND ETHICS PLAN

Approval:

Chairman, Board of Directors Date

President/Chief Executive Officer Date

Compliance Officer Date

Secretary, Board of Directors Date

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Letter to our employees:

Avow enjoys a reputation of integrity and excellence in patient care and service to our community. This reputation is one of our greatest assets as we fulfil our mission to create peace of mind by providing compassionate care and support to those who need us. Everything we are able to achieve depends on the trust our patients and professional associates place with us. The Code of Conduct (the Code) sets the basic principles we must follow to earn and maintain that trust.

Avow expects that all individuals conduct themselves with integrity and in conformance with legal requirements, as well as the organization's policies and procedures. The Code provides our employees, contracted providers, anyone Avow conducts business with and the public with a formal statement of Avow's commitment to the standards and rules of ethical conduct. To ensure that the Code is followed throughout our operations, we have also created a Corporate Compliance Program (the "Compliance Program.")

Please review carefully the materials that follow which outline the Avow Code and the Avow Compliance Program. Included in each section of the Code is a description of Avow's standards of conduct. These standards are minimum requirements. We anticipate that the conduct of the majority of our employees and agents will exceed these minimum standards. Employees are encouraged to ask for guidance when they question whether their activities comply with the ethical and legal requirements.

It is important to remember that we all share the responsibility for assuring ethical behavior in our endeavors. The mere existence of a Corporate Compliance program is not sufficient to withstand federal scrutiny or, more importantly, what our intent for compliance is at Avow. Instead, our licensed health care professionals and all staff and volunteers must demonstrate an ongoing commitment to compliance through a vigilant adherence to the program's standards.

Thank you for all you do to serve our community, clients, and colleagues. You make a difference in the lives of others every day. Please always remember that compliance equals exceptional patient care.

Jaysen F. Roa
President & Chief Executive Officer

Kerri A. Ervin
Chief Compliance Officer

Avow Mission, Vision & Values

Mission

- We create peace of mind by providing compassionate care and support to those who need us.

Vision

- To be our community's choice for support through life's transitions

Values

- Innovation
- Integrity
- Collaboration
- Celebration
- Education

Board Resolution and Message of Purpose

The Avow Board of Directors authorizes the Corporate Compliance program to detect, prevent and correct any potential violations of law or regulation. In particular, the Corporate Compliance program will respond to the areas of concern outlined in the Office of the Inspector General's Compliance Program Guidance Individual and Small Group Physician Practices. <https://oig.hhs.gov/authorities/docs/physician.pdf>

The Board of Directors resolves to allocate sufficient financial resources and personnel resources to ensure the effectiveness of the Corporate Compliance program.

Introduction

Avow Hospice, Inc. ("Avow Hospice"), through ongoing development and implementation of an effective Compliance and Ethics Program, is committed to establishing a culture that promotes prevention, detection and resolution of instances of conduct that do not conform to Federal and State law and Avow's business and ethical practices. It is the intent of the organization to create and maintain a culture of compliance that encourages the prevention, detection, reporting and elimination of any hospice program errors, waste, abuse or fraud.

The main objective of the compliance program is to create a process for identifying and reducing risk and improve internal controls in keeping with the Office of Inspector General's (OIG) program guidance. This guidance defines the belief that implementing voluntary compliance programs significantly advances the prevention of fraud, abuse and waste in health care while at the same time furthers the fundamental mission of all hospices, which is to provide palliative care to patients.

The purpose of this plan is to define:

1. A Code of Conduct
2. The Avow Hospice Corporate Compliance program in keeping with the Office of Inspector General's Compliance Program Guidance for Hospices (September of 1999) and additional Federal Guidance.
3. Prioritization of Annual Monitoring and Auditing Activities

Each Avow Hospice employee, volunteer, board member, affiliate and provider is individually responsible for complying with, and is required to participate fully in, Avow Hospice's Compliance and Ethics Program.

Adherence to Avow Hospice’s Compliance and Ethics Program standards, and compliance with applicable laws, are conditions of continued employment and affiliation with Avow Hospice. It is imperative that all Avow personnel comply with the standards contained in the Code, immediately report any alleged violations to the Compliance Officer or member of management, and assist in investigating any allegations of wrongdoing. It is our policy to prevent the occurrence of unethical or unlawful behavior, to halt such behavior as soon as reasonably possible after its discovery, and to discipline personnel who violate the standards contained in the Code and the Compliance Program.

BOARD RESOLUTION AND MESSAGE OF PURPOSE

The Avow Hospice Board of Directors authorizes the Corporate Compliance program to detect, prevent and correct any potential violations of law or regulation. In particular, the Corporate Compliance program will respond to the areas of concern outlined in the Office of the Inspector General’s Compliance Program Guidance for Hospices. <https://oig.hhs.gov/authorities/docs/hospicx.pdf>

The Board of Directors resolves to allocate sufficient financial resources and personnel resources to ensure the effectiveness of the Corporate Compliance program.

CORPORATE COMPLIANCE PROGRAM REQUIREMENTS

Standards of Conduct and Written Policies & Procedures

Excellence in Quality of Care

Avow is fully committed to providing care and services of the highest quality in accordance to all applicable laws and regulations. This is accomplished through the establishment of Avow Brand Values that serve to guide the program. These values are:

- Innovation
- Integrity
- Collaboration
- Celebration
- Education

Conflict of Interest

Avow employees must avoid situations in which their personal interests could conflict, or reasonably appear to conflict, with the interests of Avow. A conflict of interest could exist in any opportunity for personal gain, apart from the normal compensation provided through employment or payment for services rendered.

Code of Professional Conduct

Avow maintains a Code of Conduct for all employees and volunteers. This is reviewed at orientation and on an annual basis. The document and its key components serve to lay the foundation for building integrity at all levels in the organization outlining right versus wrong patterns of behavior. Staff is required to adhere to the Code of Conduct and is aware that any violations of the standards will result in disciplinary action up to and including termination. See [Appendix I](#).

Ethical Principles

Avow Hospice adheres to stringent ethical standards and has embraced the principles endorsed by the *National*

Hospice and Palliative Care Organization. These principles (NHPCO, Ethical Principles, 2001) span all aspects of the organization, patients we serve, and the community we partner with.

Ethical Principles for Internal Relations

A. Patient and Family

Admissions

- Offer access to hospice to all patients and their families in need of those services.

Care and Service

- Provide patients and their families with the highest possible level of quality end-of-life care and services, while maintaining professional boundaries that respect their rights and privacy.

Conflicts of Interest

- Avoid activities that conflict with the organization's responsibilities to patients and families.

Discontinuation of Care

- Discontinue care only upon the voluntary consent of the patient, when the patient is no longer medically eligible, or when the organization cannot provide care without compromising the ethical or professional integrity, or the safety, of its employees.

Information Management, Confidentiality and Privacy

- Respect and protect confidential information.

B. Employees and Volunteer Relations

- Ensure that hospice and palliative care employees and volunteers are treated with respect and fairness, while supporting their ability to obtain the highest level of skill and experience in their professional role.

C. Governance

- Adhere to governance structures that ensure the organization fulfills its mission and purpose.

Ethical Principles for External Relations

A. Hospice Market (other hospices, suppliers, payers)

External Collegial Relationships

- Work cooperatively with other healthcare providers, suppliers and payers to provide compassionate and competent end-of-life care.

B. Donors

Development and Fundraising

- Be open and transparent in soliciting and accepting financial and/or in-kind support.

C. General Public

Access

- Promote universal availability of comprehensive hospice and palliative care services, in diverse healthcare settings and with specific emphasis in reaching traditionally underserved populations.

Marketing and Referrals

- Allow marketing and referral practices that promote compassionate, high-quality care for patients and their families.

Public Information

- Develop and disseminate accurate, honest and timely information about hospice, palliative care and other end-of-life issues to local, state and national communities.

D. Society

Research

- Support the advancement of knowledge to improve the provision, quality and outcomes of hospice and palliative care.

Compliance with Laws and Regulations

Avow Hospice and its staff comply with all federal and state laws and regulations governing the provision of hospice care, with particular emphasis on fraud and abuse.

Federal and state governments have enacted laws and regulations to ensure that taxpayer money used to pay for government funded health care is not misused, wasted or stolen. These laws and regulations are collectively referred to as health care “fraud and abuse” laws.

Health care fraud and abuse laws may be enforced by fines, imprisonment, exclusion from the Medicaid or Medicare programs, civil money penalties and loss of a professional or program license. See Appendix III for a listing of regulations.

Patient Protected Health Information

It is a violation of law to release a patient’s protected health information or medical record, other than for purposes of payment or health care operations and treatment, without the patient’s authorization.

Health care providers may not use or disclose patient protected health information (PHI) and medical records unless the patient has authorized or consented, or unless federal and state law otherwise specifically permits or requires the use or disclosure.

Respect for Rights and Dignity of Others

Avow has established policies concerning the rights of individuals and expects employees to recognize and respect patient’s and family’s rights as described in the Patient’s Bill of Rights. The policy describes how Avow will inform patients and their representatives of their rights and responsibilities, and how it will establish systems to protect and promote their exercise.

Avow promotes safe and effective care, treatment and services that is provided in a manner that respects and fosters dignity, autonomy, positive self-regard, civil rights and patient/family involvement. It shall not impose any value or belief system on its patients or their families, and shall respect their cultural and personal values, beliefs and preferences.

Non-Discrimination Policy and Grievance Procedure

Avow provides equal access to healthcare services to all individuals regardless of their age, color, race, religion, sex, sexual orientation, gender identity, ethnic background, national origin, disability or ability to pay for services rendered. Employees shall treat all patients with courtesy and fairness and have respect for the dignity of others. All employees will receive training on the practice of non-discrimination policies. If at any time an employee is unsure how to handle a particular patient situation due to the patient's age, race, color, sex, sexual orientation, gender identity, religion, national origin or disability, the employee should contact the Compliance Officer immediately for appropriate guidance. Proper notices will be posted to communicate non-discrimination and equitable treatment, availability of assistive aids and services, and access to language assistance free of charge.

The Compliance Officer will serve as the Civil Rights Coordinator to ensure compliance with non-discrimination policies and practices and investigate grievances of alleged non-compliance.

Avow has adopted an internal grievance procedure to address non-compliance with the organization's policy of non-discrimination on the basis of age, race, color, national origin, sex, sexual orientation, gender identity or disability. This procedure will allow prompt and equitable resolution of complaints alleging any action prohibited by Section 1557 of the Affordable Care Act (42 U.S.C. 18116) and any noncompliance with the implementation requirements as stated in the final rule standards, 42 CFR Part 92, issued by the U.S. Department of Health and Human Services. Section 1557 prohibits discrimination on the basis of race, color, national origin, sex, age or disability in certain health programs and activities. Section 1557 and its implementation standards may be examined by the office of the Compliance Officer.

The Civil Rights Coordinator can be contacted by any of the following means:

Via the website using Navex Global at www.avow.ethicspoint.com

Via the Navex Compliance Hotline at (855) 348-9449

By telephone at: 239-261-4404 or 239-280-2260

In person by scheduling a meeting with the Section 1557 Coordinator at:

1095 Whippoorwill Lane

Naples, FL 34105

Any person who has been subjected to or who believes someone has been subjected to discrimination on the basis of race, color, national origin, sex, sexual orientation, gender identity, age or disability may file a grievance under this procedure. Avow will not retaliate against anyone who opposes discrimination, files a grievance or participates in the investigation of a grievance.

Remuneration and Financial Advantage

Avow Hospice will conduct business and provide services in such a manner as to not knowingly or willfully offer, give, solicit or accept anything of value in exchange for referring patients for any service or item reimbursed by a government healthcare program.

Prohibited kickbacks, in exchange for a patient referral include, for example: cash, gifts, free services, discounted rent, expensive hotel stays and meals, additional services not in the plan of care and excessive compensation for minimal professional services.

False and Fraudulent Claims

Policies and procedures will be addressed to ensure the integrity of the pre-billing and billing processes recognizing that it is illegal to authorize any claim for health care reimbursement if the claimant knows or should have known that the claim is false.

Examples of false claims are claims knowingly submitted by a provider for health care services which are: substandard; not medically necessary; not actually provided; provided to an ineligible recipient; tied to a violation of other health care laws (e.g. receiving a kickback for referrals, or failing to timely return identified overpayments to the government).

“Knowingly” submitting a “false claim” includes acting in deliberate ignorance or reckless disregard of the truth or falsity of the claim. False claims can result in civil, criminal, state and federal false claims prosecutions. A private individual (known as a relator or whistleblower) may file a lawsuit on behalf of the government. If a violation is proven, the whistleblower may share in a percentage of any recovery.

Civil false claims actions may result in recovery by the federal government of up to three (3) times the amount of each false claim, and fines of for each false claim. Federal criminal prosecutions for filing false claims may result in imprisonment for five (5) years. False claims act penalties are adjusted annually. The minimum per claim penalty is in excess of \$10,000 and the maximum may exceed \$20,000 per claim.

Maintenance and Retention of Accurate Records

Avow will establish systematic processes to maintain accurate records of care and services and administrative files according to law, regulation and professional standards. Processes include management of valuable, relevant, and significant organizational records, as well as those involving compliance, risk management, and/or financial requests, audits and investigations. Record retention policies and procedures are also in place to document and promote consistency in retaining, archiving and disposing of records in compliance with statutory, regulatory, accreditation requirements, and organizational purpose and value. This systematic process is established to retain documents that may be requested for authorized access and disclosure and to implement routine archiving and disposal processes to avoid disclosure of unnecessary or outdated/expired records and/or avoid inadvertent or selective destruction of documents.

Marketing Materials and Communications with External Publics

Avow regards clear and correct information that accurately represents the organization and the services it provides as an essential element for effective communication. A process to review, approve and distribute all Avow branded communications, including informational materials and messages, has been established to maintain the accuracy of the information provided to the public. The process ensures review and approval of Avow branded documents and that only approved communications are released to the public.

Compliance Officer and Program Management

The Board of Directors

The Board of Directors has leadership and oversight responsibility to develop, implement and maintain an effective, ongoing Compliance and Ethics Program.

The Board intends to create and maintain a culture in which the ethical dimensions of health care operations are recognized as important, and Avow’s Code of Ethics is exemplified.

Compliance Officer

The Compliance Officer is responsible for assisting Avow Hospice to develop, implement and maintain the structural elements of an effective compliance and ethics program, and to develop educational and operational initiatives which promote a culture of compliance.

In order to empower the Compliance Officer, and in addition to the duties specified in the Compliance Officer's job description, the Board of Directors has resolved that the Compliance Officer shall:

Report directly to the CEO and Chairman of the Board and as such will;

- Immediately report to the CEO and to the Chairman of the Board, any reasonably suspected, reported, observed or known violations of health care fraud and abuse laws;
- Upon a timely request submitted to the Chairman of the Board and without prior approval from the CEO, be permitted to speak directly with the Board Chair and any member(s) of the Board's Compliance Oversight Committee (COC) regarding compliance matters; and
- Have unrestricted access to all Avow Hospice clinical, financial and business documents, and with reasonable prior notice interview any employee or contracted service provider, and/or volunteer, to investigate compliance complaints and explore compliance initiatives.
- The Compliance Officer will report suspected instances of non-compliance directly to the Chairman of the Board when non-compliance on the part of the CEO is suspected. The Compliance Officer will report directly to the CEO when non-compliance on the part of the Chairman of the Board is suspected. The Compliance Officer will report to Avow Hospice legal counsel suspected instances of non-compliance by the CEO and the Chairman of the Board.

Board Compliance Oversight Committee

The Board of Directors has established the Compliance Oversight Committee (COC), as a Committee of the Board, to directly exercise the Board's oversight of compliance and ethics.

The COC, in the exercise of their oversight responsibility, shall routinely:

- Receive reports from the Compliance Officer regarding compliance risk, audits, investigations, performance improvement and quality management;
- Allow the Compliance Officer to timely present and candidly discuss compliance issues;
- Permit the invocation and preservation of the attorney-client and attorney work product privileges, when appropriate;
- Treat all matters as confidential, especially those which are initially unverified or in the early stages of investigation;
- Annually assess and recommend Board action regarding the sufficiency of funding and support for the Compliance and Ethics Program, including internal and external compliance audit activities;
- Submit quarterly (and as needed) written reports to the Board compliance committee summarizing compliance and ethics issues and programs;

- Utilize staff in the Compliance Department for administrative assistance in carrying out COC responsibilities.

The COC shall recommend action(s) to the Board of Directors which the COC considers necessary to:

- Develop, implement, maintain, modify, and annually review the Avow Hospice Compliance and Ethics Program document;
- Design and implement an effective compliance and ethics program, including monitoring and audits to collect data sufficient to prevent, detect, report, and eliminate error, waste, abuse or fraud;
- Develop and implement an effective compliance complaint reporting process;
- Timely respond to compliance complaints, report and return identified overpayments, and self-report internally investigated confirmed violations;
- Implement necessary systemic changes to prevent, detect, report, and eliminate identified error, waste, abuse and fraud; and
- Align compliance and quality initiatives

The Management Team Members

Avow Hospice officers, Vice Presidents, Senior Directors, supervisors, managers and directors are responsible to monitor activities within their respective departments for compliance, using best practices applicable to their specific operations and to immediately report reasonably suspected error, waste, abuse or fraud to the Compliance Department.

Education and Training

Avow Hospice's Compliance Department develops and conducts orientation and annual compliance education and training for Avow Hospice's volunteers, employees and Board Directors. Compliance education and training is also conducted when the law changes or health care program requirements necessitate additional or targeted training.

Additional special compliance education and training, to better enable the prevention, detection, reporting and elimination of error, waste, abuse and fraud in high risk areas, is provided to personnel whose responsibilities directly involve Medicare and Medicaid patient admission and recertification, claims development and submission, business relationships with physicians, contracted patient care service providers, and other healthcare providers. Any necessary additional compliance training will promptly follow general education and training sessions.

Avow Hospice annually provides compliance education and training to its contracted patient care service providers. The education and training are tailored to address the contracted service.

Compliance education and training is conducted by qualified personnel, including the Compliance Officer and compliance team, qualified consultants, legal counsel and members of the Compliance Committee.

Orientation and annual compliance education and training at a minimum includes:

- a. The Avow Hospice's Compliance and Ethics Program;

- b. Avow Hospice's Code of Conduct & Ethics;
- c. Changes to Conditions of Participation in Medicare Hospice Benefits;
- d. Hospice Patient Eligibility, Admission and Eligibility Recertification Requirements;
- e. How to Report Errors, Waste, Abuse and Fraud and a Duty to Report Misconduct;
- f. Fraud and Abuse Laws;
- g. Hospice Specific Risk Areas for Billing, Patient Eligibility and Marketing;
- h. Inducements, Steering, Kickbacks, False Claims; and
- i. HIPAA Privacy and Security.

Training Program Updates: Compliance education and training shall be updated annually, and as needed, according to results from audits and investigations, feedback from education and training program attendees, trends in reporting, periodic random sampling of employee compliance knowledge and changes in applicable law and federal healthcare program requirements.

Training Program Attendance: Sign-in, attendance and completion of orientation and annual compliance education and training programs are mandatory. Failure to attend and complete scheduled compliance training will be grounds for disciplinary action.

Compliance Department Continuing Education: Avow Hospice will annually fund appropriate memberships in the Health Care Compliance Association ("HCCA"), or equivalent, and attendance/access to ongoing industry continuing education for the Compliance Officer and appropriate staff.

Communication and Reporting

Avow Hospice promotes and encourages open communication to improve its Compliance and Ethics Program. In order to effectively prevent, detect, report and eliminate errors, waste, abuse and fraud, individuals are encouraged to report any reasonably suspected or observed departures from ethical conduct as soon as possible.

Any of the following methods may be used to report:

Direct Reporting: Report directly to any supervisor, manager, department director, officer or the Compliance Officer. Reports may also be submitted directly via the secure NAVEX Global web site www.avow.ethicspoint.com or by calling the toll free number 855-348-4998.

Anonymous Reporting: Avow Hospice contracts with NAVEX Global to maintain a toll free telephone number 855-348-4998 and a web page www.avow.ethicspoint.com capable of receiving anonymous reports at any time.

Any report, regardless of the method by which it was submitted, will be treated by the recipient of the report as confidential, disclosed only on a need to know basis, and immediately forwarded by the recipient to the Compliance Officer. The Compliance Officer will open a confidential investigation and respond to the reporter regarding the status of the investigation within five (5) business days of receiving the report.

Monitoring and Auditing

In order to better prevent, detect, report and eliminate error, waste, abuse, and fraud, Avow Hospice annually identifies activities which may have a higher risk of non-compliance.

The Compliance Department identifies higher risk areas by consulting with the Compliance Committee, monitoring and auditing, and through an ongoing review and analysis of governmental guidance and opinions issued by the U.S. Department of Health & Human Services – Office of Inspector General (HHS-OIG), the Medicare Payment Advisory Commission (MEDPAC), Department of Justice (DOJ), the Medicare Administrative Contractor (MAC), and Centers for Medicare & Medicaid Services (CMS). An annual auditing plan will identify established priorities and audits.

The Compliance Officer shall be the custodian of original compliance monitoring and audit reports. A copy of each report that contains an inconclusive or substantiated finding of non-compliance with laws or regulations, policy or procedures, or which contains a substantiated finding of systemic error, waste, abuse or fraud shall be provided within seven (7) days of its rendition to the CEO, Board Compliance Oversight Committees and such others as directed by the CEO. Reports containing unremarkable or unsubstantiated compliant activity shall be summarized for the CEO and Board Compliance and Quality Oversight Committee, quarterly.

Enforcement, Discipline and Hiring Practices

Adherence to Avow Hospice's Compliance and Ethics Program standards, and compliance with all applicable laws, are conditions of continued employment and affiliation with Avow Hospice.

Examples of actions or omissions that will subject employees, volunteers and contracted direct patient care service providers to disciplinary action include, but are not limited to:

- a. Mistreatment of patients;
- b. Conduct in violation of applicable law or the Avow Hospice Code of Ethics;
- c. Failure to timely report any observed, reasonably suspected, or known errors, waste, abuse or fraud in Avow Hospice's clinical, financial or business operations;
- d. Direct or indirect retaliation against an individual who reports any error, waste, abuse or fraud;
and
- e. Knowingly, participating in any activity or practice which directly or indirectly contributes to waste, abuse or fraud in the delivery of health care.

Avow Hospice's annual employee performance evaluation includes integrity and job performance rating for an employee's demonstrated level of adherence to Avow Hospice's Compliance Program and Code of Ethics.

Employees and executives at all levels shall be subject to the same disciplinary action for the commission of similar offenses. The Human Resources Department shall ensure that the imposed discipline is proportionate to the level of misconduct and administered fairly and consistently.

Disciplinary action will depend on the type and severity of non-compliance and may include, but not be limited to: written counseling, suspension, termination of employment or termination of contracts.

Avow Hospice endeavors to employ, affiliate and contract with patient care service providers and entities that are committed to Avow Hospice's Compliance and Ethics Program. Avow Hospice does not knowingly employ,

contract or affiliate with any person or entity who: engages or has engaged in illegal activities; is not properly licensed and credentialed; or, who has been excluded or barred by the U.S. Department of Health and Human Services or any other federal or state agency from participating in federal or state health care programs.

Avow Hospice makes inquiries into the background of each volunteer, employee, Board director and contracted patient care service provider.

Examples include:

Prior to commencing services, requiring an executed Agency for Health Care Administration (AHCA) "Affidavit of Compliance with Background Screening" and receiving notification of AHCA Level 2 background screening eligibility for all persons and entities who will: provide personal care or services directly to patients; have access to patient property, protected health information, medical records, cash funds or living areas; and as otherwise required by Florida law and the Medicare Conditions of Participation.

Conducting, timely and periodic reviews of the U.S. Department of Health & Human Services, Office of Inspector General's List of Excluded Individuals and Entities at <http://exclusions.oig.hhs.gov/>.

Conducting an initial query, and subscribing to the National Practitioner Data Bank Continuous Query service to monitor the credentials, exclusion, civil and criminal history of advanced registered nurse practitioners, physician assistants and physicians, at <https://www.npdb-hipdb.hrsa.gov>.

If a volunteer, employee, officer, director or contracted patient care service provider is found to be ineligible, excluded or barred from participating in federal or state health care programs, that person or entity shall be immediately removed from their position. An investigation will be conducted by the Compliance Officer to determine the extent, if any, to which reimbursement related to the employment or affiliation of the excluded person or entity was received and must be refunded to the government by Avow Hospice.

Excluded Persons and Entities

It is illegal for any health care provider who receives government reimbursement to employ, contract or affiliate with any person or entity that has been excluded from participation in government health care programs.

The U.S. Department of Health & Human Services-Office of Inspector General (HHS-OIG) is required to exclude from participation in federal health care programs any individual and entity convicted of any of the following types of criminal offenses: (1) offenses related to the delivery of items or services under Medicare or Medicaid; (2) patient abuse or neglect; (3) felony convictions for other health-care-related fraud, theft or other financial misconduct; and (4) felony convictions for unlawful manufacture, distribution, prescription or dispensing of controlled substances.

The HHS-OIG also has discretion to exclude individuals and entities from federal health care programs for a variety of other reasons, including certain misdemeanor convictions, license discipline, provision of substandard services and defaults on health education loans and scholarships.

No government payment may be made for any health care items or services if those items or services have been furnished, ordered or prescribed by an excluded individual or entity.

Any volunteer, employee, officer, director or contracted patient care service provider that becomes ineligible, excluded or barred from participating in federal or state health care programs, shall notify the Compliance Officer immediately.

Retaliation

Avow Hospice prohibits retaliation for reporting, in good faith, any reasonably suspected or observed unethical conduct, errors, waste, abuse or fraud. Any Avow Hospice volunteer, employee, officer or those associated with the organization who believes that he or she is or has been retaliated against, demoted, suspended, threatened or harassed by Avow Hospice for reporting unethical conduct, errors, waste, abuse or fraud, should immediately and directly notify the Compliance Officer so any verified retaliation can be immediately addressed.

Responses and Corrective Action

If the Compliance Officer receives a report or complaint of a noncompliant activity which appears to be based on an informed good faith belief of the reporter, then the Compliance Officer or designee will immediately initiate an investigation and provide preliminary recommendations to the CEO and, in the CEO's absence, to the Chief Financial Officer. If a report or complaint of noncompliance which appears to be based on an informed good faith belief of the reporter involves the CFO in the CEO's absence, the Board chairman will be provided preliminary recommendations.

If the initial investigation results in a good faith, reasonably informed, belief by the Compliance Officer that a compliance violation may have occurred, the Compliance Officer will:

1. Promptly take steps that secure or prevent the destruction of documents or other evidence relevant to the investigation;
2. Promptly halt the underlying activity and halt or mitigate, where possible, any ongoing harm caused by the suspected noncompliance;
3. Take appropriate action to fully investigate. If the investigation uncovers credible evidence of violations of law or regulation, the Compliance Officer shall immediately notify the CEO and Avow Hospice's legal counsel;
4. Recommend to the COC, Board Chair and CEO any legally required and timely action to report and pay any overpayments and to self-report to the appropriate agency any violation of federal or state laws which requires self-disclosure or self-reporting;
5. Promptly recommend to the COC, Board Chair and CEO any appropriate preventative measures to avoid similar instances of non-compliance in the future;
6. Promptly notify and periodically update the reporter or complainant of the status and results of the investigation and corrective action being taken; and
7. Perform periodic audits of the identified problem area(s) to ensure that the implemented preventative measures have effectively eliminated the cause of the noncompliant event, activity or process.

Responding to Government Inquiries

Avow Hospice, Inc. may receive inquiries from government agencies and departments. These inquiries may take the form of letters, telephone calls or personal visits. Avow will comply with all applicable laws and cooperate with any reasonable request for information from federal, state and local authorities. However, in doing so, it is important to protect the legal rights of Avow and its employees and agents.

All unusual requests for information from any government branch, agency or department must be forwarded to the Compliance Officer, who may, where appropriate, consult with legal counsel concerning the request. It is the policy of Avow to cooperate with government investigations, but it is in the organization and its employees' best interests to involve legal counsel in this cooperation. If the government is conducting an investigation of certain matters, and investigators wish to interview individuals in connection with the investigation, all employees have certain rights and obligations in connection with such an interview.

Employees may deal directly with government investigators without legal counsel; however, Avow believes that it is in the employee's best interest to confer with legal counsel prior to doing so. It is also the right of all employees to be interviewed or not to be interviewed by government investigators. However, should an individual choose to be interviewed, she/he must be truthful. If you are contacted by a government official:

- The investigator has the right to contact you and request to speak with you.
- You have the right to choose whether or not to speak with any investigator. In all situations you have the right to consult with legal counsel before you decide whether or not to talk to the investigator.
- The government investigator does not have the right to insist upon an interview, and it is improper for him or her to pressure you in an attempt to obtain an interview.
- If you decide to refuse an interview, you should politely but firmly decline the investigator's request.
- Since you are not required to submit to an interview, if you decide that you are willing to submit to one, you have the right to insist upon any precondition you desire. For example, you may require that the interview be conducted only in the presence of legal counsel. Avow will pay for the cost of an attorney to represent you.
- Regardless of your decision, if you are contacted by a government investigator it is extremely helpful if you immediately contact your supervisor or the Compliance Officer as you have every right to tell us about the government contacting you. The agent may request or suggest that you keep the contact confidential, but there is no law that would prevent you from disclosing any detail of your discussion with the agent.
- You may wonder what we would really prefer. The answer is that the decision is truly yours. However, we would strongly encourage you to conduct the interview in the presence of legal counsel.
- Under all circumstances, remember that you must tell the truth to government agents. Failure to do so may, in and of itself, be a violation of the law.
- Lastly, do not destroy any documents or attempt to hide evidence.

No employee shall accept service of a subpoena, search warrant, garnishment, summons or other legal process without prior approval. Please refer to our separate HIPAA policies for the requirements for responding to a subpoena requesting patient identifiable information.

Annual Compliance Program Evaluation

On an annual basis the effectiveness of the program will be evaluated and reported to the Board.

Appendix: I

CODE OF CONDUCT

- In order to ensure orderly operations and provide the best possible work environment, Avow expects employees to follow rules of conduct that will protect the interests and safety of all personnel. Behaviors that undermine the organization's culture of quality and safety may trigger corrective action. Since it is not possible to list all offensive behaviors that are considered unacceptable in the workplace, the following list provides examples of behaviors that may result in corrective action, including counseling, reprimand, suspension, demotion or termination of employment.¹
- Violation of any Avow policy, including but not limited to the HIPAA policy and Avow's rules against conflicts of interest and permissible interactions with patients and their families.
- Harassing (verbally or physically acting in an unprofessional manner) a colleague, customer, patient, family member or visitor.
- Falsification of Company records or information, employment records or information, or any other records, including but not limited to patient records, timesheets, mileage reports and so on.
- Misappropriation of medication or any improper handling or disposal of controlled substances.
- Rude, disrespectful or inconsiderate behavior toward any patient, family member or visitor.
- Any act of coercion or undue influence over a patient or a patient's family members.
- Failure to carry out the lawful directives of your supervisor.
- Unsatisfactory job performance, tardiness or absenteeism.
- Reporting for work or working in a condition that renders you unable to safely perform your duties.
- Possessing, distributing, selling, transferring, using or being under the influence of alcohol or illegal drugs while in the workplace. Using illegal drugs (or unlawful use of prescription drugs) at any time.
- Violating any patient or family safety rules.
- Leaving your duties during working hours without authorization.
- Theft or the deliberate or careless damage of Company or personal property, or the property of any employee, patient or visitor.
- Failure to give your full and best efforts during the work day.
- Disorderly or other unlawful conduct on Company time or premises.

¹ Note: The list is not intended to be all-inclusive

- Threat of violence or acts of intimidation toward another employee.
- Use of abusive, foul or obscene language.
- Unauthorized use, disclosure or removal from Company premises of Company property, records or other materials or the property of other employees or patients.
- Unauthorized use of Avow equipment, time, materials or facilities.
- Sleeping or malingering while on duty.
- No Avow employee will provide a client of Avow any service for which personal remuneration is requested or received.
- No employee will use or attempt to use his/her employment position, Company property, or resource to secure a special privilege, benefit, or exemption for his/herself or others.
- No employee will represent Avow in civic groups, professional memberships or private gatherings unless authorized to do so by the President or designee.
- Providing any false or misleading information to Avow.

Appendix: II

AVOW CODE OF ETHICS

I will, during my professional relationship with Avow:

- Provide the highest quality of care, in accordance with all applicable laws, regulations and accepted standards of practice.
- Provide excellent and professional care services to all who qualify, without discrimination based on color, race, religion, sex, sexual orientation, gender identity, ethnic background, national origin, age, disability or ability to pay for services rendered.
- Support, affirm and empower patients' families who are both providing care and coping with their own grief.
- Protect patients' property, right to privacy, confidentiality, health information and safety.
 - a. I will limit access to information to that which is required to meet the goals of the plan of care and will respect the patient's/family's right to confidentiality and privacy of personal information.
 - b. I will not inquire further into a family's life and affairs than what is necessary within the scope of care and service, but will respect their right to privacy.
- Refuse to solicit, accept, offer or give anything of value in exchange for, or related to, patient care and patient referrals.
- Recognize the vulnerability of patients and families, and will thus refrain from accepting personal gifts.
- Solicit and accept only those referrals for patients who are medically qualified for care and for whom care promises to offer benefits.
- Comply with all federal and state laws to prevent, detect, report and eliminate errors, waste, abuse or fraud in Avow programs.
 - a. I will adhere to both the spirit and the letter of the laws governing Avow, and responsibly seek to understand policies, procedures and practices in order to implement them to the best of my knowledge and ability.
 - b. I will proactively report any compliance questions or concerns I have to my supervisor, compliance officer or anonymously via NAVEX Global.
- Conduct business in a professional and ethical manner.
 - a. I will perform my duties with loyalty, care, respect and candor in all my dealings with Avow and its constituents.

- Promptly report any known or suspected violations of this Code of Ethics, laws, regulations or Avow's policies and procedures to the Compliance Officer, my supervisor or anonymously via NAVEX Global at 855-348-4998 or online at www.avow.ethicspoint.com

Appendix: III

FEDERAL AND STATE HEALTH CARE ABUSE LAWS

FEDERAL STATUTES

The False Claims Act

31 U.S.C. §§ 3729-3733

The Anti-Kickback Statute

42 U.S.C. §§ 1320a-7b(b)

42 C.F.R. §1001.952 (safe harbors)

The Physician Self-Referral Law

42 U.S.C. § 1395nn

42 C.F.R. §§ 411.350-.389

The Exclusion Authorities

42 U.S.C. §§ 1320a-7, 1320c-5

42 C.F.R. pts. 1001 (OIG) and 1002

The Civil Monetary Penalties Law

42 U.S.C. § 1320a-7a

42 C.F.R. pt. 1003

Criminal Health Care Fraud Statute

18 U.S.C. §§ 1347, 1349

False Statements to U.S.

18 U.S.C. §1001

Obstruction/Witness Tampering

18 U.S.C. §1512

False, Fictitious or Fraudulent Claims

18 U.S.C. §287

STATE STATUTES

Patient Brokering Prohibited

§817.505, F.S.

Florida False Claims Act

§§68.081-68.09, F.S.

Medicaid Provider Fraud

§409.920, F.S.

§409.9201, F.S.

§456.0635, F.S.

Rule 59G-9.070, F.A.C.

False and Fraudulent Claims

§817.234, F.S.

Disclosure of Financial Interest by Health Care Provider

§456.052, F.S.

Kickbacks Prohibited

§456.054, F.S.

Patient Self-Referral Act

§456.053, F.S.

Prohibited Rebates – ALF

§429.195, F.S.

Bribes, Kickbacks, and rebates – Nursing Home

§400.17, F.S.

§400.176, F.S.

Prohibited Rebates – Hospitals

§395.0185, F.S.

Appendix: IV

PARTICIPANT'S ACKNOWLEDGEMENT

ACKNOWLEDGEMENT

I acknowledge that:

1. I have received, read, and will retain for my own use or access as needed on Avow Hospice's policy management system, a copy of the current Avow Hospice Compliance and Ethics Program document;
2. I will comply with the standards in the Avow Hospice Compliance and Ethics Program;
3. I will conduct myself according to the Avow Code of Ethics; and
4. If I fail to comply with the standards in the Avow Hospice Compliance and Ethics program, I may be subject to discipline up to and including termination.

Print Name

Date (mm/dd/yyyy)

Signature Position/Title