

**Citizens Options Unlimited, Inc.**  
**Compliance Program Policies and Procedures**

**SUBJECT: Compliance Monitoring, Risk Assessment and Training**

**APPROVED BY: Board of Directors**

**EFFECTIVE: 5/24/23**

**Reviewed: 6/5/24, 6/4/25**

**PAGE 1 OF 6**

**I. POLICY**

It is the policy of Citizens Options Unlimited, Inc. (the “Agency”) to conduct on-going risk assessments by having processes in place to continually monitor compliance with Agency’s Code of Conduct, its Compliance Program Policies and Procedures, and all applicable Federal and State laws, rules and regulations. To this end, Agency has established and implemented an effective system for routine monitoring and identification of compliance risks. The Compliance Officer will ensure that specific compliance assurance reviews are conducted in accordance with the following procedures and protocols. The Compliance Officer will coordinate with his/her designees and the Compliance Committee to ensure that systems are in place for periodic compliance assurance reviews, tracking of new developments, and compliance training.

**II. PROCEDURE**

**A. ON-GOING RISK ASSESSMENT**

1. Compliance Assurance Reviews. On a periodic basis, the Compliance Officer, or his/her designee, will ensure that reviews are conducted to evaluate Agency’s compliance with federal health care program requirements (e.g., the Medicare and Medicaid Programs) and the overall effectiveness of the compliance program. Internal, and as appropriate, external audits of Agency’s coding, billing and business practices will be conducted. Depending on the nature of the review or the results of a review, the Compliance Officer may work with legal counsel or outside consultants.

Such Compliance Assurance reviews may include, but are not limited to, the following:

a. Review of Billing Denials and Patient Complaints. Periodic reviews will be performed of denials from Medicare, Medicaid and other third-party payers in order to determine whether any patterns of improper billing exist that need correction. In addition, billing complaints from patients will also be tracked to determine whether such complaints reflect the existence of possible patterns of improper billing or other compliance issues. The findings from these reviews shall be communicated to the Compliance Officer, or his/her designee. Appropriate corrective action will be taken, as necessary.

- b. Billing Reviews. Periodic reviews will be performed as to how services are ordered, performed and billed, utilizing external consultants and/or counsel, as necessary and appropriate. Such reviews will include the selection of a small sample of cases for review. If the review establishes a possible pattern of non-compliance, then appropriate corrective action, as outlined in the Compliance Program policy entitled “Protocols for Investigations and Implementing Corrective Action,” will be taken. Depending on the nature of the issue, the Compliance Officer may then contact legal counsel for further guidance and assistance.
- c. Response to Third Party Audits. Following resolution of audits by third-party payers, the results of the audit will be reviewed by the Compliance Officer or his/her designee, to determine if those results reflect, among other things, any patterns, systemic deficiencies or problems with compliance with State or Federal rules, regulations or laws, contractual requirements and/or payer policies. If such a pattern, deficiency or problem is identified, appropriate corrective action will be taken, as necessary and appropriate.
- d. Review of Compliance Issues. Periodically, the Compliance Officer will review reports received of suspected violations of the Code of Conduct and Agency’s Compliance Program Policies and Procedures to determine if there are any patterns of violations that might indicate broader compliance issues. Corrective action will be implemented as necessary and appropriate.
- e. Business Reviews. Periodically, reviews will be conducted to spot check Agency’s business practices to ensure compliance with applicable laws, rules and regulations. Such checks might include, but are not limited to, a review of Agency’s marketing practices, the nature and scope of any free or discounted items or services being provided to patients, and, where applicable, reviews of relationships with physicians, providers and other relevant parties for compliance with Federal and State Anti-kickback and “Stark” laws and regulations. The findings from these reviews and other business practices that may implicate compliance issues, shall be communicated to the Compliance Officer. Corrective action will be implemented as necessary and appropriate.
- f. Modification and Revision of Compliance Policies and Procedures. On at least an annual basis, the Compliance Officer will review and evaluate the effectiveness of the operation of the Compliance Program with the assistance of internal and / or external advisors, as necessary. Based on such reviews, the Compliance Officer will implement appropriate modifications of, or revisions to, compliance

policies and procedures and/or other aspects of Agency's Compliance Program.

- g. Governance. The Compliance Officer will regularly report directly and be accountable to Agency's Chief Executive Officer for reporting purposes regarding compliance issues that may arise.
- h. Mandatory Reporting. The Compliance Officer will conduct reviews to ensure that all regulatory reporting obligations are met. Moreover, the Agency's Board of Directors will ensure that annual New York and Federal compliance certifications (as applicable) are timely completed.
- i. Credentialing. The Human Resources Department will ensure that all clinical personnel are appropriately credentialed (*i.e.*, properly licensed/certified and registered) and not listed on any federal or state exclusion list.
- j. Annual Work Plan. The Compliance Officer will produce an annual work plan to the Board of Directors for its approval, that includes the specific compliance issues, audits and risk areas that will be addressed in the coming year. This may include, for instance, matters for which corrective action plans have been implemented that may require auditing or monitoring to confirm compliance. The Compliance Work Plan will address the following risk areas: billing and payments; medical necessity and quality of care issues; governance; mandatory reporting requirements as related to the Medicaid Program; credentialing and other risk areas identified by the Compliance Officer.
- k. On-Going Report to the Board of Directors. If any Compliance Assurance reviews detect compliance issues, the Compliance Officer shall report those issues to Agency's Board of Directors and at the direction of the CEO, shall take all necessary and appropriate corrective action.
- l. Recordkeeping. Documentation of the Agency's compliance assurance efforts will be maintained by the Compliance Officer or his/her designee. Such documentation will include, but not be limited to, copies of audit materials (including results), logs of calls to the Compliance Hotline or other compliance reports received by the Compliance Officer, and annual Compliance Work Plans and results of Work Plan activities.

**B. TRACKING NEW DEVELOPMENTS**

On a continuing basis, the Compliance Officer or his/her designee, will ensure that all new regulatory, legal and other requirements issued by Federal or State government agencies and commercial payers with which Agency does business are reviewed by appropriate personnel. For example, such reviews may include, but are not limited to the following:

- Reviewing all new and revised rules and policies governing the coding and billing of physician services provided by Agency;
- Receiving and reviewing relevant Medicare bulletins, Local and National Coverage Determinations, Medicaid updates, annual updates to the Current Procedural Terminology (CPT), or other relevant guidance and policy changes;
- Communicating with the appropriate professional society as to recent initiatives or developments that might affect Agency, or new practices that might assist Agency in complying with rules and regulations that specifically apply to it; and
- Reviewing (a) relevant Special Fraud Alerts and relevant Advisory Opinions or other guidance issued by the U.S. Department of Health and Human Services, Office of the Inspector General (“OIG”); (b) compliance alerts, and other guidance issued by the New York State Office of the Medicaid Inspector General (“OMIG”); and (c) guidance and policies issued by other payers with which Agency does business.
- Reviewing all Work Plans issued by the OIG and OMIG.

Based on any relevant new developments, the Compliance Officer, or his/her designee, will review existing policies and procedures to ensure that Agency is in compliance with the requirements of applicable Federal and State law and regulations as well as other contractual obligations. If necessary, appropriate corrective action will be taken.

**C. COMPLIANCE TRAINING**

1. Policy Statement. It is Agency’s policy that the following Affected Individuals participate in compliance training and education activities annually: the Compliance Officer, employees, the Chief Executive, other senior administrators, managers, Board of Directors and any other Affected Individuals. Such training will occur no less frequently than annually and will include applicable laws, regulations and other requirements; how the Agency’s Compliance Program operates (including, but not limited to: how and to whom to report issues, confidentiality, the investigation process, corrective actions, disciplinary policies, non-retaliation/non-intimidation policies, risk areas); and the Agency’s expectations for Affected Individuals

to abide by the Code of Conduct, report issues and assist in their resolution. The training and education will be made a part of the orientation of new compliance officers, employees and Affected Individuals and will occur promptly upon hiring.

2. Training Plan. Agency will develop a training plan that includes, at a minimum an outline of the subjects or topics in the training and education, the timing and frequency of the training, who is required to attend, how attendance will be tracked, and how the effectiveness of training will be periodically evaluated. Training will also be provided upon new appointment of a Chief Executive, manager or Board of Directors.

This continuing education and training effort is of vital importance. Effective communication of applicable laws, regulations and policies will require development of, and participation in, training and educational programs, and may require dissemination of written materials, on a periodic basis. The Compliance Officer will be responsible for identifying and developing training regarding specific compliance risk areas. It is Agency's intention that, to the extent appropriate, training and educational programs be tailored to those individuals whose job requirements make the information relevant.

3. Code of Conduct/Policies & Procedures. The Compliance Officer is responsible for ensuring that information regarding the Compliance Program, including the Compliance Program Manual which contains the Reporting Requirements, Code of Conduct and the Compliance Program Structure and Guidelines, are distributed to all Affected Individuals and for maintaining a file containing each person's signed acknowledgment form. All newly hired persons must also receive a copy of the Compliance Manual during orientation and sign and return the acknowledgment form to the Compliance Officer. The Compliance Officer also must ensure that specific Compliance Program policies and procedures are distributed to appropriate Affected Individuals, as relevant to their job responsibilities at Agency.
4. Billing Training. Billing personnel will be informed of all updates and modifications to the billing procedures and will be kept abreast of all bulletins and other relevant billing-related communications from State and Federal government agencies and commercial payers with which we contract. The Compliance Officer (or [his/her] designee) will ensure that internal billing guidelines and policies and procedures are revised or updated accordingly and distributed to all relevant personnel. Training sessions may also be conducted to improve billing accuracy and to ensure that all personnel understand any changes in procedure.
5. Mandatory Participation. Attendance and participation in training and educational programs is an important part of Agency's business and professional environment. Thus, all Affected Individuals shall participate

in appropriate education and training programs appropriate to their position and work at Agency. These programs will reflect Agency's commitment to compliance with applicable laws and regulations, and to appropriate ethical, professional and business standards. Adherence to the requirements of continuing education and training will be considered in the overall evaluation of the performance for each individual associated with Agency. Failure to comply with education and training requirements may result in disciplinary action consistent with the gravity of such non-compliance, and is subject to legal and contractual rights, if any, applicable to such individual. The Compliance Officer will ensure that a process is in place to follow up with any Affected Individual that miss scheduled training sessions.

6. **Recordkeeping.** The Human Resources Department shall be responsible for maintaining records of the type of education and training program offered, the dates offered, and proof (e.g., a sign-in sheet / electronic verification) of those who attended the program. Educational and training files, including copies of all written materials, shall be retained for a period of no fewer than ten (10) years from the date the materials were last used.
7. **Evaluation of Effectiveness.** The Compliance Officer shall periodically (no less than annually) monitor, evaluate and annually assess the effectiveness of Agency's education and training programs and shall revise such programs as necessary.