



COMPLIANCE PROGRAM MANUAL

ADOPTED: 10/11/2023
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OVERVIEW

INTRODUCTION

Variety Child Learning Center (Variety or VCLC) promotes the development, education, and community inclusion of children with, or at risk of, disabilities. Variety has established a Compliance Program which promotes an organizational culture that encourages ethical conduct and a commitment to compliance with laws, rules and regulations which govern our operations while enhancing service quality to the children and families we serve. The Program integrates various operational systems with an emphasis on internal and external audits, reviews, benchmarks, and trends, is based on effective and open lines of communications, and relies on measurements to assure sustainability and success. The Compliance Program is then incorporated into our operations which are committed to high standards of performance and quality of services.

Variety Child Learning Center has designed and implemented a comprehensive Compliance Program that sets forth the standards of conduct, policies, and procedures that all “Affected Individuals” (as defined below) shall follow. **Our Compliance Program Manual consists of the following:**

- (A) **Structure and Guidelines.** The Structure and Guidelines set forth the structure of the Compliance Program and describes its day-to-day operation.
- (B) **Standards of Conduct.** The Standards of Conduct sets forth the general standards of conduct to which all Affected Individuals associated with the VCLC must adhere.

All Affected Individuals are required to review and be familiar with the Standards of Conduct and Compliance Program Structure and Guidelines.

- (C) **Specific Compliance Policies and Procedures.** Certain compliance issues require further detail and instruction. To that end, VCLC has adopted specific Compliance Policies and Procedures covering certain areas, in addition to operational policies and procedures. ***If you have specific responsibilities that are addressed by a Compliance Policy and Procedure, you must be familiar with its requirements.*** The Compliance Policies and Procedures may be accessed on the internet at <http://varietyclc.org> and are also available upon request to the compliance officer.

The Standards of Conduct, the Structure and Guidelines, and our Compliance Policies and Procedures are collectively referred to as VCLC's “Compliance Program Manual”.

VCLC will conduct business in a manner that supports operational integrity. To that end, our Compliance Program is designed to effectively prevent, detect and correct non-

compliance with applicable laws and rules and regulations, including requirements for the Medicaid program. VCLC'S Compliance Program has many goals. Among them are: (i) detecting and preventing fraud, waste, and abuse, (ii) organizing our resources to address compliance issues as quickly and efficiently as possible, and (iii) establishing in place a system of checks and balances to prevent recurrence of any such issues.

All Affected Individuals shall cooperate fully with the Compliance Program.

VCLC is committed to legal and ethical standards, and the Compliance Program Manual is designed to assist us in effectively keeping to that commitment. Conduct that is contrary to these expectations will be considered a violation of the Compliance Program.

Questions and/or concerns regarding the Compliance Program or Compliance Program Manual shall be directed to the compliance officer.

KEY DEFINITIONS

The terms listed below have the following meanings:

- a. ***“Affected Individuals”*** means all persons who are affected by VCLC's “risk areas,” including our employees, the chief executive officer and other senior administrators, managers, subcontractors, independent contractors, volunteers, and governing body (Board of Trustees). Affected Individuals are sometimes referred to in this Compliance Program Manual as “you.”
- b. ***“Client(s)”*** means children, students and/or families who receive services from or attend a program of VCLC.
- c. ***“Compliance Committee”*** means the group established by VCLC to coordinate with the compliance officer to ensure that VCLC is conducting its business in an ethical and responsible manner, consistent with our Compliance Program.
- d. ***“Compliance Officer (CO)”*** means the individual designated by VCLC with responsibility for the day-to-day operation of the Compliance Program. The compliance officer is the focal point for our Compliance Program. The compliance officer reports directly to the chief executive officer.
- e. ***“Concern(s)”*** means actual or suspected fraud, waste, abuse, other wrongful or unethical conduct, or violations of laws, regulations, administrative guidance, or VCLC's Compliance Program, including the Standards of Conduct, policies, and procedures. The term “issue(s)” is used interchangeably with “Concern(s)” throughout the Compliance Program Manual.

- f. **“Effective Compliance Program”** means a compliance program adopted and implemented that, at a minimum, satisfies the requirements of 18 NYCRR Subpart 521-1 and is designed to be compatible with our characteristics (i.e., our size, complexity, resources, and culture). Our Compliance Program is designed to ensure that it: (i) is well-integrated into our operations and supported by the highest levels of the organization, including the chief executive, senior management, and the governing body; (ii) promotes adherence to legal and ethical obligations; and (iii) is designed and implemented to prevent, detect, and correct noncompliance with Medicaid and other requirements, including fraud, waste, and abuse.
- g. **“Good faith participation in the Compliance Program”** includes, but is not limited to, the following actions when taken in good faith: (a) reporting potential compliance concerns to appropriate personnel; (b) participating in the investigation of potential compliance concerns; (c) self-evaluations; (d) audits; (e) remedial actions; (f) reporting instances of intimidation or retaliation; and (g) reporting potential fraud, waste or abuse to the appropriate State or Federal entities.
- h. **“Organizational experience”** means VCLC's: (i) knowledge, skill, agency and understanding in operating our Compliance Program; (ii) identification of any issues or risk areas in the course of our internal monitoring and auditing activities; (iii) experience, knowledge, skill, practice and understanding of our participation in Medicaid and the results of any audits, investigations, or reviews we have been the subject of; and (iv) awareness of any issues we should have reasonably become aware of for our category or categories of service.
- i. **“Risk areas”** are those areas to which VCLC's Compliance Program applies, including:
 - (i) billings; (ii) payments; (iii) ordered services; (iv) medical necessity;
 - (v) quality of care; (vi) governance; (vii) mandatory reporting; (viii) credentialing; and
 - (ix) other risk areas that are or should reasonably be identified through our organizational experience.

REPORTING REQUIREMENTS

All Affected Individuals must abide by the Compliance Program and are required to report suspected misconduct, possible violations of Federal or State law or regulations, possible violations of the Compliance Program and other compliance-related concerns. You may report to the compliance officer (CO), to the Compliance Hotline, to your supervisor, to the human resource director, or Finance and Audit Committee of the Board of Trustees. Issues reported to a supervisor, human resource director or Finance and Audit Committee of the Board of Trustees must in turn be immediately reported to the CO by the reported-to individual.

Affected Individuals may also report compliance issues anonymously if they so choose. To report anonymously, please use the Compliance Hotline.

Acts of retaliation or intimidation should be immediately reported, and if substantiated, the individuals responsible will be appropriately disciplined, up to termination (see Non-Retaliation and Non-Intimidation Policy, alias Whistleblower Policy).

Name	Contact Information
<u>Compliance Officer</u> Sonia Puertas-Galletta	Ph: (516) 921-7171 Extension 2115 Email: spuertas-galletta@vclc.org
<u>Compliance Hotline</u>	Ph: (516) 368-8306



STRUCTURE AND GUIDELINES

STRUCTURE AND GUIDELINES

The following elements comprise the Compliance Program's Structure and Guidelines. Each element governs a different and important aspect of the Compliance Program. The Structure and Guidelines are intended to provide you with an overview of the Compliance Program's framework that supports its day-to-day operations. The framework is designed to allow room for continuous improvement in, and evolution of, the Compliance Program to ensure that we continue to conduct business in a manner that supports integrity and ethics in our operations, and compliance with the laws, rules, regulations, and requirements to which we are subject.

ELEMENT 1: Written Policies and Procedures

- **Formal Policies.** The Standards of Conduct, the Compliance Program Structure and Guidelines, and our specific Compliance Policies and Procedures have all been formalized in writing and adopted by VCLC. These documents demonstrate our commitment to complying with applicable legal, regulatory, and other requirements, appropriate guidance, and our contractual commitments.
- Specifically, VCLC's written Compliance Policies and Procedures and the Standards of Conduct are designed to:
 - (i) articulate our commitment and obligation to comply with all applicable Federal and State standards. In so doing, we have identified governing laws and regulations that are applicable to our risk areas;
 - (ii) describe compliance expectations as embodied in the Standards of Conduct. These standards of conduct serve as a foundational document which describe our fundamental principles and values, and our commitment to conduct our business in an ethical manner;
 - (iii) document the implementation of our Compliance Program and its requirements and outline its ongoing operation. Among other things, our Compliance Policies and Procedures are designed to describe, at a minimum, the structure of our Compliance Program, including the responsibilities of all Affected Individuals in carrying out the functions of the Compliance Program;
 - (iv) provide guidance to Affected Individuals on dealing with potential compliance concerns. Specifically, our guidance is designed to, at a minimum:
 - a. assist Affected Individuals in identifying potential compliance issues, questions, and concerns, set forth expectations for reporting compliance issues, and explain how to report such issues,

- questions, and concerns to the CO; and
- b. establish the expectation that all Affected Individuals will act in accordance with the Standards of Conduct, that they must refuse to participate in unethical or illegal conduct, and that they must report any unethical or illegal conduct to the CO;
- (v) identify the methods and procedures for communicating compliance issues to the appropriate compliance personnel;
- (vi) describe how we investigate and resolve potential compliance issues and the procedures for documenting the investigation, and the resolution or outcome (see the *Investigations and Implementing Corrective Action, Including Discipline Policy*);
- (vii) include a policy of non-intimidation and non-retaliation for good faith participation in the Compliance Program, including, but not limited to: (a) reporting potential compliance issues to appropriate personnel; (b) participating in investigation of potential compliance issues; (c) self-evaluations; (d) audits; (e) remedial actions; (f) reporting instances of intimidation or retaliation; and (g) reporting potential fraud, waste or abuse to the appropriate State or Federal entities (see the *Non-Retaliation and Non-Intimidation Policy*; and the *Investigations and Implementing Corrective Action, Including Discipline Policy*);
- (viii) include a written statement setting forth VCLC's policy regarding Affected Individuals who fail to comply with the written policies and procedures, standards of conduct, or State and Federal laws, rules, and regulations. That policy, which may be found in VCLC's *Investigation and Implementing Corrective Action, Including Discipline Policy*, also establishes our standards for taking and escalating disciplinary actions that must be taken in response to non-compliance. Intentional or reckless behavior is subject to more significant sanctions. Sanctions may include verbal or written warnings, suspension, and/or termination;
- (ix) comply with the requirements of the Federal Deficit Reduction Act (42 USC § 1396a(a)(68)) pertaining to maintenance and dissemination of policies regarding false claims law and whistleblower protections (see the *False Claims Statutes and Whistleblower Protections Policy*); and
- (x) review all Compliance Program's Policies and Procedures and Standards of Conduct in order to determine: (i) if such written policies, procedures, and standards of conduct have been implemented; (ii) whether Affected Individuals are following the policies, procedures, and standards of conduct; (iii) whether such policies, procedures, and standards of

conduct are effective; and (iv) whether any updates are required. Policies will be reviewed and approved by the Compliance Committee and Board of Trustees on an annual basis. Written compliance-related policies and procedures, the Standards of Conduct and related materials that establish the VCLC's standards and expectations are developed, reviewed, and revised at least annually and modified, as necessary.

ELEMENT 2: Designation of Compliance Officer and the Compliance Committee

- **Duties of the Compliance Officer (CO).** The Compliance Officer manages the Compliance Program.

The CO's primary responsibilities include:

- (i) overseeing and monitoring the adoption, implementation and maintenance of the Compliance Program and evaluating its effectiveness;
- (ii) drafting, implementing, updating, and coordinating a compliance work plan no less frequently than annually or, as otherwise necessary, to conform to changes to Federal and State laws, rules, regulations, policies, and standards. The work plan will outline our proposed strategy for meeting the requirements of an effective compliance program for the coming year, with a specific emphasis on applicable requirements relating to our written Compliance Policies and Procedures, training and education, auditing, and monitoring, and responding to compliance concerns.
- (iii) reviewing and revising the Compliance Program Manual, and, at least annually, the written Compliance Policies and Procedures and Standards of Conduct, to incorporate changes based on our organizational experience and promptly incorporate changes to Federal and State laws, rules, regulations, policies, and standards. The CO with support of the Compliance Committee will conduct a review, at least annually, to determine whether such Policies and Procedures and Standards of Conduct have been implemented, are being followed by Affected Individuals, and whether they are effective and/or any updates are required;
- (iv) reporting directly, on a regular basis, but no less frequently than quarterly, to VCLC's governing body, chief executive, and Compliance Committee on the progress of adopting, implementing, and maintaining the Compliance Program and the Compliance Program Manual;

- (v) assisting in establishing methods to improve our efficiency, quality of services, and reducing our vulnerability to fraud, waste, and abuse; and
 - (vi) investigating and independently acting on matters related to the Compliance Program, including designing, and coordinating internal investigations and documenting, reporting, coordinating, and pursuing any resulting corrective action with all internal departments, contractors, and the State.
- VCLC is committed to ensuring that the CO is allocated sufficient staff and resources to satisfactorily perform the responsibilities for the day-to-day operation of the Compliance Program. VCLC will assess staff allocation and resources as part of our annual review of our Compliance Program's effectiveness.
 - **Duties of the Compliance Committee.** The Compliance Committee shares oversight responsibilities with the CO and provides support to VCLC's Compliance Program. The Committee shall include senior management individuals and shall meet at least quarterly with the CO to share with the CO their individual assessments in their areas of expertise and to assist in identifying risk areas.

The Compliance Committee's responsibilities include:

- (i) coordinating with the CO to ensure that our written Compliance Policies and Procedures, and standards of conduct, are current, accurate and complete, and that the training topics that are part of our Compliance Program are timely completed;
- (ii) coordinating with the CO to ensure communication and cooperation by Affected Individuals on compliance-related issues, internal or external audits, or any other function or activity required by applicable law, regulation or requirement;
- (iii) advocating for the allocation of sufficient funding, resources, and staff for the CO to fully perform their responsibilities;
- (iv) ensuring that we have effective systems and processes in place to identify Compliance Program risks, overpayments and other issues, and effective Compliance Policies and Procedures for correcting and reporting such issues; and
- (v) advocating for adoption and implementation of required modifications to the Compliance Program.

ELEMENT 3: Training and Education

- As an integral part of the Compliance Program, we have established and implemented an effective compliance training and education program. This program applies to all Affected Individuals and to VCLC’s compliance officer.
- Affected Individuals and the compliance officer will complete the training program no less frequently than annually. Our training and education program occurs promptly upon hiring (*i.e.*, within 45 calendar days of hire).
- Training is provided in a form and format that is accessible and understandable to all Affected Individuals, consistent with applicable language and other access laws, rules, and policies.
- The Compliance Program also has a training plan. At a minimum, our training plan outlines the subjects or topics for training and education, the timing and frequency of the training, which Affected Individuals are required to attend, how attendance will be tracked, and how the effectiveness of the training will be periodically evaluated.

VCLC's training and education includes, at a minimum, the following topics:

- (i) our risk areas and organizational experience;
- (ii) our written Compliance Policies and Procedures as identified above in Element 1, “Written Policies and Procedures”;
- (iii) the role of the CO and the Compliance Committee;
- (iv) how Affected Individuals can ask questions and report potential compliance-related issues to the CO and senior management, including the obligation of Affected Individuals to report suspected illegal or improper conduct and the procedures for submitting such reports, and the protection from intimidation and retaliation for good faith participation in the Compliance Program;
- (v) disciplinary standards, with an emphasis on those standards related to our Compliance Program and the prevention of fraud, waste and abuse;
- (vi) how we respond to compliance concerns and implement corrective action plans; and
- (vii) coding and billing requirements and best practices.

ELEMENT 4: Effective Lines of Communication

- **Communication System.** VCLC has established and implemented effective lines of communication, ensuring confidentiality for Affected Individuals. The lines of

communication are accessible, allow compliance concerns to be reported as they are identified, and include methods for anonymous and confidential good faith reporting of potential compliance issues.

Specifically:

- (i) our lines of communication are accessible to all Affected Individuals and allow for questions regarding compliance concerns to be asked and for compliance issues to be reported;
 - (ii) we publicize the lines of communication to the CO, and they are made available to all Affected Individuals;
 - (iii) we have a method for anonymous reporting of potential fraud, waste and abuse, and compliance issues directly to the CO;
 - (iv) we ensure that the confidentiality of persons reporting compliance issues is maintained unless the matter is subject to a disciplinary proceeding, referred to, or under investigation by the Office of the Medicaid Inspector General (OMIG) or law enforcement, or disclosure is required during a legal proceeding, and that such persons are protected under VCLC's Non-Retaliation and Non-Intimidation Policy; and
 - (v) we make available on our website, information concerning our Compliance Program, including our Standards of Conduct.
- **“Open Door Policy.”** VCLC has an “open door” policy for receiving reports and for answering questions concerning adherence to the law and the Compliance Program.
 - **Reporting Concerns.** All Affected Individuals must abide by the Compliance Program and are required to report suspected illegal or improper conduct, possible violations of the Compliance Program and other compliance-related concerns. Affected Individuals may report issues or concerns to the CO, to the Compliance Hotline, to their supervisor, human resources director, or the Finance and Audit Committee of the Board of Trustees.
 - **Reporting to the Compliance Officer.** If a report is made to a supervisor, human resources director or anyone other than the CO, the person who the issue was reported to, must in turn immediately inform the CO in writing so that the issues or concerns may be addressed.
 - **Anonymous and Confidential Reporting Methods.** Personnel may report issues or concerns anonymously if they so choose. Personnel may report anonymously by calling the Compliance Hotline. Personnel may also choose to identify themselves. In such case, the reporting person's identity will be kept confidential, whether

requested or not, unless the matter is subject to a disciplinary proceeding, is referred to, or is under investigation by the OMIG or law enforcement, or disclosure is required during a legal proceeding.

- **Retaliation or Intimidation is Prohibited.** Retaliation or intimidation in any form against an individual who reports possible misconduct or illegal conduct, or otherwise participates in good faith in the Compliance Program, is strictly prohibited. Acts of retaliation or intimidation shall be immediately reported to the CO, or to the Hotline and, if substantiated, the individuals responsible will be appropriately disciplined (see the *Non-Retaliation and Non-Intimidation Policy, alias Whistleblower Policy*).

ELEMENT 5: Disciplinary Standards to Encourage Good Faith Participation in the Compliance Program

- VCLC has established disciplinary standards, and has implemented enforcement procedures for those standards, to address potential violations and to encourage good faith participation in the Compliance Program by all Affected Individuals.
- Specifically, our written Compliance Policies and Procedures establishing our disciplinary standards and the procedures for taking such actions are published and disseminated to all Affected Individuals and are incorporated into our training plan. Moreover, we enforce our disciplinary standards fairly and consistently, and the same disciplinary action applies to all levels of personnel.
- The types of discipline imposed will be commensurate with the severity of the violation, and may include one or more of the following: training, re-training, verbal warnings, written warnings, suspension and/or termination of employment or contract, as appropriate, under the circumstances (see the *Investigations and Implementing Corrective Action, Including Discipline Policy*).

ELEMENT 6: The System for Routine Monitoring and Identification of Compliance Risk Areas; Annual Compliance Program Reviews

- VCLC has established an effective system for the routine monitoring, identification, and assessment of compliance risks. This system includes, but is not limited to, internal monitoring and audits, and external audits to evaluate VCLC's compliance with Medicaid requirements and the overall effectiveness of the Compliance Program.
- **Routine Monitoring and Auditing.** Routine audits will be performed by internal or external auditors who have experience and knowledge in applicable State and Federal requirements (*e.g.*, the Medicaid Programs) and other applicable laws, rules, regulations, and requirements, or have experience and knowledge in the subject area of the audit.

- **Specific Risk Areas, Documentation and Reporting.** Our audits and monitoring will meet the following requirements, at a minimum: (i) internal and external compliance audits will focus on our risk areas; (ii) the results of all internal or external audits, or audits conducted by the State or Federal government will be reviewed for risk areas that can be included in updates to our Compliance Program and compliance work plan; and (iii) the design, implementation, and results of any internal or external audits will be documented, and the results shared with the Compliance Committee and our governing body.
- **Annual Compliance Program Review.** VCLC has a process to review, at least annually, the Compliance Program’s effectiveness, if any policy and/or procedure revision, or corrective action is required, or if any other changes or modifications to the Compliance Program are necessary.

Specifically:

- (i) the review may be carried out by the Compliance Officer, Compliance Committee, external auditors, or other staff VCLC’s CEO designate, provided that such designee has the necessary knowledge and expertise to evaluate the effectiveness of the Compliance Program components they are reviewing, and are independent from the functions under review;
- (ii) the review should include on-site visits, interviews with Affected Individuals, review of records, surveys, or any other comparable method that is appropriate, provided that it does not compromise the independence or integrity of their view;
- (iii) the CO documents the design, implementation and results of our effectiveness review, and any corrective action implemented; and
- (iv) the results of our annual Compliance Program review will be shared with the chief executive officer, Compliance Committee and the governing body, as appropriate.

For more information, see *Investigations and Implementing Corrective Action, Including Discipline Policy*.

ELEMENT 7: The System for Promptly Responding to Compliance Concerns

VCLC has established and implemented procedures and systems for promptly responding to compliance concerns as they are raised, investigating potential compliance problems as identified in the course of the internal auditing and

monitoring, correcting such problems promptly and thoroughly to reduce the potential for recurrence, and ensuring ongoing compliance with State and Federal laws, rules and regulations, and requirements, including those of the Medicaid Program. Our procedures and systems include the following:

- (i) upon the detection of potential compliance risks and compliance concerns, whether through reports received, or as a result of auditing and monitoring, VCLC will take prompt action to investigate the conduct in question and determine what, if any, corrective action is required, and likewise promptly implement such corrective action;
- (ii) document the investigation of the compliance issue. Documentation will include any alleged violations, a description of the investigative process, copies of interview notes and other documents essential for demonstrating that a thorough investigation of the issue was completed. Where appropriate, we may retain outside experts, auditors, or counsel to assist with the investigation;
- (iii) document any disciplinary action taken and the corrective action implemented; and
- (iv) if VCLC identifies credible evidence or credibly believes that a State or Federal law, rule or regulation has been violated, it will promptly report such violation to the appropriate governmental entity, where such reporting is otherwise required by law, rule, or regulation. The CO will receive copies of any reports submitted to governmental entities.

Investigations. All compliance issues, however raised (*i.e.*, reported or discovered through audits/self-evaluations or by any other means), must be brought to the attention of the CO.

Corrective Action and Responses to Suspected Violations. When appropriate, corrective action plans will be created and tailored to the particular conduct and will provide a structure with time frames in order to attempt to ensure non-compliant activity does not recur. Corrective action will be implemented promptly and thoroughly and may include (but is not necessarily limited to):

- (i) conducting training and education;
- (ii) revising or creating appropriate forms;
- (iii) modifying or creating new Compliance Policies and Procedures;

- (iv) conducting additional internal reviews, audits or follow-up audits;
- (v) imposing discipline (up to and including termination of employment or contract).

Corrective action plans and other corrective actions will continue to be monitored after they are implemented to ensure that they are effective.

For more information, see the *Investigations and Implementing Corrective Action, Including Discipline Policy*.



STANDARDS OF CONDUCT

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Variety Child Learning Center's (VCLC) Standards of Conduct apply to all Affected Individuals.

STANDARD OF CONDUCT: COMMITMENT TO COMPLIANCE

- VCLC believes that a well-articulated Standards of Conduct provides the necessary context within which all members of our organization should function. This context reflects the duties each individual has to VCLC and the children and families we serve. Such Standards of Conduct not only provide a framework within which our staff, employees and administrators engage with each other and the students and families we serve, and provides necessary guidance to employees and other Affected Individuals on addressing compliance concerns through clear written policies and procedures which describe compliance expectations.
- VCLC strives to provide high quality services to our clients without regard to age, race, color, sexual orientation, marital status, religion, sex, or national origin. VCLC is committed to complying with all applicable laws, rules and regulations, and ethical principles. The VCLC expects the same from all Affected Individuals. Unlawful and unethical behavior will not be tolerated. We will follow the letter and spirit of applicable laws, rules, and regulations, conduct our business ethically and honestly, and act in a manner that enhances our standing in the community.
- VCLC is committed to the professional development of the entire VCLC community. All members of the VCLC community will have access to all applicable laws, rules, regulations, policies, and procedures necessary for them to perform on behalf of VCLC, and will be regularly trained on those laws, rules, regulations, policies, and procedures, as well as the Compliance Program.

STANDARD OF CONDUCT: SCOPE OF APPLICATION TO AFFECTED INDIVIDUALS

- The Compliance Program, including the Standards of Conduct, applies to all Affected Individuals. The term Affected Individuals is defined in this Compliance Program Manual in the "Overview" section.
- All Affected Individuals have a responsibility to help create and maintain a work environment in which compliance concerns may be openly raised, and promptly reviewed, discussed, and addressed.

STANDARDS RELATING TO ETHICAL OBLIGATIONS, MISSION AND PURPOSES FREE OF CONFLICTS OF INTEREST

- VCLC is committed to clarity of our mission and purposes, free of any appearance of conflict or impropriety. VCLC will not pursue any business opportunity or take any other

action that will require it to engage in illegal or unethical behaviors or is reasonably likely to fall outside of VCLC's mission, purpose, or scope.

- In all activities on behalf of VCLC, all Affected Individuals will act in a manner consistent with the organization's mission, purposes, powers, and consistent with the organization's reputation for integrity and excellence. Each member of the VCLC community will ensure that no activity takes place that in any way jeopardizes the tax exemption, licenses, or governmental authorizations of VCLC.
- All members of the VCLC community will accomplish their business on behalf of VCLC without engaging in any business, professional or personal activity that would create a conflict of interest, or an appearance of a conflict of interest, without appropriate disclosure and advance approval by the board of trustees, the chief executive officer, or their designee.
- Placing business with any firm in which there is a family relationship may constitute a conflict of interest. Advance disclosure and approval by the board of trustees, the chief executive officer, or their designee are required.
- Affected Individuals shall not become involved, directly, or indirectly, in outside commercial activities that could improperly influence their actions. For example, an employee should not be an officer, director, manager or consultant of a potential competitor, customer, or supplier of VCLC without first disclosing that relationship to management in writing.
- Affected Individuals shall not accept or provide benefits that could be seen as creating conflict between their personal interests and VCLC business interests. This includes meals, gifts, refreshments, transportation, or entertainment.
- It is a conflict of interest for Affected Individuals to accept opportunities that are discovered using VCLC's property, information, or the employee's position within VCLC; to use VCLC's property or information for personal gain; or to compete with VCLC.
- Affected Individuals must report any potential conflicts of interest concerning themselves, co-workers, or family members to management.

STANDARDS OF CONDUCT: STANDARDS

General Standards

- You must be honest and lawful in all your business dealings and avoid doing anything that could create the appearance of impropriety.

- You must comply with the Standards of Conduct; refuse to participate in any action you think may be unethical, illegal or in violation of the Standards of Conduct and/or the Compliance Program; report compliance issues and any unethical or illegal conduct to the CO; cooperate with compliance inquiries and investigations; and work to correct any improper practices that are identified. VCLC expects and requires your good faith participation in the Compliance Program.
- Acts of retaliation or intimidation for good faith reporting of any suspected violation of, or for other good faith participation in, the Compliance Program will not be tolerated and are themselves a violation of the Compliance Program. **For more information**, see the *Whistleblower Policy*.

Standards Related to Quality of Care/Credentialing

- You are required to protect and promote the rights of all service recipients by VCLC, including but not limited to, the right to participate in all decisions about their own care and treatment.
- You must ensure that the service recipient’s care conforms to acceptable clinical and safety standards.
- VCLC shall confirm and verify the appropriate credentialing and/or licensure of all employees and affected individuals consistent with applicable laws, rules and regulations and municipal contracts.

Standards Related to Coding, Billing and Documenting Services

- Employees, directors, officers and/or Affected Individuals who perform billing responsibilities must take reasonable precautions to confirm that their work is accurate, timely and complies with all applicable laws, rules, and regulations.
- No employee, director, officer, or agent shall submit any claims for payment or reimbursement that is false, fraudulent, inaccurate, or fictitious.
- Services identified in a child’s IFSP/IEP shall be billed.
- VCLC follows 18 NYCRR §521-1.3(d):
 - **Risk areas**. The compliance program shall apply to the required provider’s risk areas, which are those areas of operation affected by the compliance program and shall apply to: (1) billings; (2) payments; (3) ordered services; (4) medical necessity; (5) quality of care; (6) governance; (7) mandatory reporting; (8) credentialing; (9) contractor, subcontractor or independent contractor oversight; (10) other risk areas that are or should reasonably be identified by the provider through its organizational experience.

- In accordance with **Federal and New York State** laws, 42 USC § 1396a(a)(68); 18 NYCRR §521-1.4(2)(IX) or their successors, VCLC provides to all Affected Individuals a detailed description of: (i) the Federal False Claims Act; (ii) State civil and criminal laws pertaining to false claims; and (iii) the whistleblower protections afforded under such laws. VCLC also provides Affected Individuals with detailed provisions regarding policies and procedures for detecting and preventing fraud, waste, and abuse. The Personnel Manual also includes specific discussion of the above laws, the rights of employees to be protected as whistleblowers, and VCLC's policies and procedures for detecting and preventing fraud, waste, and abuse.

Standards Relating to Record Retention and Access to Records

- VCLC will comply with all applicable laws, rules, regulations, and requirements relating to the retention of educational, therapeutic, and billing records.
- Upon request, VCLC will make available to the New York State Department of Health (DOH) and the Office of the Medicaid Inspector General (OMIG), all records demonstrating that we have adopted, implemented, and operate an effective compliance program and have satisfied the requirements of 18 NYCRR Subpart 521. Such records will be retained by VCLC for a period not less than six (6) years from the date the program was implemented, or any amendments thereto were made, in accordance with 18 NYCRR § 521-1.3(b), or for such longer period as may be required by applicable laws, rules, regulations or contractual requirements.
- In order to help ensure the effectiveness of the Compliance Program, the CO and appropriate compliance personnel will have access to all records, documents, information, facilities and Affected Individuals that are relevant to carrying out their Compliance Program responsibilities.

Standards Relating to Business Practices

- Deal honestly and fairly with vendors, co-workers, management, and the public.
- Arrive to work on a timely basis.
- Dress in a professional manner.
- Do not offer, pay, solicit, or receive any gifts or benefits to or from any person or entity that would compromise VCLC's integrity, or create the appearance that VCLC's integrity is compromised. In accordance with applicable laws, rules, regulations and/or VCLC's policies and procedures, no gift or benefit shall be offered, paid, solicited, or received with the purpose of inducing or rewarding referrals or other business. The guiding principle is simple: Affected Individuals may not be involved with gifts or benefits that are given or received to influence any business action and/or decision in a manner that violates the law. Cash or cash equivalents may not be given or accepted under any circumstances. Only tokens gifts, including imprinted pens or calendars and unsolicited gifts worth less than

twenty-five (\$25.00) dollars may be accepted. If an employee receives a gift more than the above amount, the gift should be returned with an appropriate explanation. If a return is not practical, the employee receiving the gift must send a thank you letter explaining our policy and indicating that further gifts will not be accepted. Money, in any amount, is not to be accepted, under any circumstances.

Mandatory and Other Reporting

- As part of its commitment to providing high quality care and services, VCLC complies with all applicable Federal and State mandatory reporting laws, rules, and regulations. To this end, VCLC will ensure that all incidents and events that are required to be reported are reported in a timely manner and will monitor compliance with such requirements. This includes required reporting to appropriate government agencies or parties.
- Consistent with VCLC's commitment to keep students safe from harm and the obligation of each school official to be a Mandated Reporter and report to child protective services when they have reasonable cause to suspect that a student has been abused or maltreated, VCLC will cooperate with local child protective services workers and law enforcement who wish to conduct interviews of students on school property relating to allegations of suspected child abuse, and/or neglect, or custody investigations.

Standards Relating to Confidentiality and Security

- In compliance with Federal and State privacy laws, all Affected Individuals will keep service children's information confidential and secure.
- VCLC policy, in keeping with applicable regulations, is that the confidentiality of client records and parental access to such records is permitted only as directed in the current Family Education Rights and Privacy Act (FERPA).
- VCLC and all Affected Individuals adhere to the Health Insurance Portability and Accountability Act (HIPAA) that addresses privacy and security.
- Confidential information acquired by Affected Individuals regarding VCLC business must also be held in confidence and not used for personal gain, either directly or indirectly, or in any manner that violates applicable laws, rules, regulations or VCLC's policies and procedures.

Government Inquiries

- It is VCLC's policy to comply with applicable laws, rules, regulations, and requirements, and to cooperate with legitimate government investigations or inquiries. All responses to requests for information must be accurate and complete and must not omit any material information. It is strictly prohibited for Affected Individuals to destroy, alter, or modify VCLC records. Employees may be subject to immediate termination (of employment or contract) and criminal referral for any such act, among other things.

- You may speak voluntarily with government agents, and VCLC will not attempt to obstruct such communication. It is recommended, however, that you contact the Compliance Officer before speaking with any government agents.
- You must receive authorization in writing from the CO, chief financial officer, or chief executive officer before responding to any request to disclose VCLC's documents to any outside party.
- It also is our policy to comply with all lawful directives of the DOH, OMIG or other appropriate government agencies with respect to the adoption, implementation, and maintenance of our Compliance Programs pursuant to applicable laws, rules and regulations, including, but not necessarily limited to, 18 NYCRR Subpart 521-1.



Acknowledgment of the Compliance Program's Overview and Standards of Conduct

I have read, understood, and will comply with Variety Child Learning Center's Compliance Program's Overview and Standards of Conduct.

Name: _____ Date: _____

Signature: _____