

PINE VALLEY HEALTHCARE &
REHABILITATION CENTER

Corporate Compliance Plan

CORPORATE COMPLIANCE PLAN

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I. DEFINITIONS.

As used in this Compliance Plan, the following definitions apply:

"County" refers to Richland County.

"County Board" refers to the Richland County Board of Supervisors.

"Board Member" refers to any individual who serves on the County Board or the Board of Trustees.

"Board of Trustees" refers to the Board of Trustees of Pine Valley (defined herein), which is an advisory body to the County Board.

"Administrator" shall mean the Administrator of Pine Valley.

"Code of Conduct" refers to the Pine Valley Code of Conduct.

"Compliance Officer" refers to the individual appointed by the County Board who is responsible for implementing and supervising operation of the Compliance Program.

"Compliance Plan" refers to this written plan of compliance that is part of the Compliance Program (defined below). The Compliance Plan includes the Code of Conduct (collectively, the Compliance Plan and the Code of Conduct are referred to herein as the **"Compliance Materials"**).

"Compliance Program" refers to the overall program of compliance instituted by the County Board with respect to Pine Valley, as described in the Compliance Plan and the Code of Conduct, and implemented through various other policies and procedures, and corporate practices.

"Employees" refers to individuals who are employed by the County to work at Pine Valley.

"Compliance Committee" refers to the operations-level committee of Pine Valley responsible for supporting the Compliance Officer in the day-to-day operations of the Compliance Program.

"Officer" refers to the Administrator, the Business Office Manager, and the Director of Nursing.

"Outside Parties" refers to any non-Employee supplier or other third party with which Pine Valley contracts or otherwise agrees with to provide, furnish, or arrange for, services or items directly or indirectly payable by a Federal health care program.

"Pine Valley" refers to Pine Valley Healthcare & Rehabilitation Center, a licensed skilled nursing facility, owned and operated by Richland County.

"Volunteers" are individuals, other than Board Members, who provide uncompensated services for the benefit of Pine Valley.

II. INTRODUCTION.

- A. Pine Valley Mission & Commitment. The primary purpose of Pine Valley is to provide skilled nursing care for citizens of Richland County in need of such service, and to promote and develop adequate medical, social, rehabilitative and recreational services for residents of the facility and Richland County and surrounding areas.
- B. Scope of Compliance Program. The Compliance Program, as described in the Compliance Materials, governs the operations of Pine Valley.
- C. Program Objectives. Pine Valley is committed to meeting high ethical standards and complying with all applicable law in all activities related to the delivery of health care through its licensed and certified facilities. To accomplish this, Pine Valley shall develop and implement practices, policies and procedures to create and foster an organizational culture that encourages open communications regarding compliance issues, without fear of retaliation. These objectives will be embraced by Pine Valley's Officers, Board Members, Employees, physicians, Volunteers and Outside Parties, as applicable. In furtherance of these goals, Pine Valley shall:
1. Establish and maintain a system for routine/continuous identification and assessment of compliance risk areas within Pine Valley through the use of periodic reviews, audits, and other practices. As described in section IV below, the Compliance Officer, directly or through his or her designee, shall periodically monitor and/or conduct specific reviews of the risk areas impacting Pine Valley's business, including, without limitation: coding and billing practices; issues relating to quality of care and services; compliance with mandatory reporting requirements; and other potential compliance risk areas that may arise from complaints, external reviews or other risk assessments.
 2. Develop, implement and maintain written policies and procedures addressing Pine Valley's commitment to compliance, including specific policies and procedures addressing areas of potential fraud and abuse, such as claims development and submission processes, quality of care issues, and financial arrangements with physicians and other Outside Parties.
 3. Appoint a Compliance Officer who is responsible for implementing and operating the Compliance Program, and maintaining the Compliance Materials and related policies and procedures.
 4. Provide education and training to Officers, Board Members, Employees, physicians, Volunteers and Outside Parties regarding the Compliance Program and the Code of Conduct, as applicable.
 5. Establish effective lines of communication among the Compliance Officer and Officers, Board Members, Employees, physicians, Volunteers and Outside Parties.

6. Create and implement programs designed to encourage and monitor compliance with the Code of Conduct and good faith participation in the Compliance Program consistent with Pine Valley's expectation that Officers, Board Members, Employees, physicians, Volunteers and Outside Parties will raise questions and report concerns relating to compliance generally and will adhere to Pine Valley's Code of Conduct and related compliance policies and procedures.
7. Institute effective procedures for receiving reports concerning possible violations of relevant laws and regulations, the Code of Conduct or any related compliance policies and procedures, and strictly enforce Pine Valley's non-retaliation policies and procedures.
8. Design and maintain procedures for investigating and responding to potential compliance issues raised by any individual, entity or agency, which procedures shall include direction regarding the proper response to noncompliance, such as corrective action, repayment, or preventive measures.
9. Utilize audits and monitoring to evaluate compliance, identify new risk areas, and assist in reducing instances of noncompliance.
10. Develop procedures to prevent the employment or retention of excluded individuals or entities.

III. COMPLIANCE RESPONSIBILITIES AND OVERSIGHT.

- A. County Board. The County Board has ultimate responsibility for the Compliance Program. In that role, the County Board has delegated to the Board of Trustees, its duly-authorized board committee, the responsibility and authority for overseeing the implementation and operation of the Compliance Program. The County Board has charged the Compliance Officer with the responsibility of implementing, evaluating and monitoring adherence to the Compliance Program. The County Board shall receive, at least annually, a report from the Compliance Officer on the status of the Compliance Program and, as determined to be necessary, periodic reports from the Board of Trustees on the status of the Compliance Program or specific compliance activities or issues. The County Board shall ensure that appropriate resources are allocated as part of the County's and Pine Valley's annual budget to enable the implementation and effective functioning of the Compliance Program.
- B. Board of Trustees. The Board of Trustees is responsible for overseeing the implementation and operation of the Compliance Program. The Board of Trustees shall receive reports from the Compliance Officer at least annually, or more often as deemed necessary by the Compliance Officer or the Administrator.
- C. Compliance Officer. In addition to the duties set forth in the Compliance Officer's job description, the Compliance Officer is responsible for implementing, and evaluating and monitoring the effectiveness of, the Compliance Program. The Compliance Officer is accountable to the County Board, its Board of Trustees

and the Administrator in the performance of his or her duties, which shall include, without limitation:

1. Reporting directly, at least annually, to the Board of Trustees and County Board regarding at least the following: (i) the status and effectiveness of the Compliance Program; (ii) the status of the annual compliance work plan, including descriptions of scheduled audits or billing and quality of care issues; (iii) specific compliance activities, including ongoing issues, investigations, and the status of any corrective actions, enforcement activities, training and education efforts; (iv) annual auditing and monitoring activities; and (v) coordination of monthly screening checks of the OIG exclusion list. The Compliance Officer also shall be responsible for reporting regularly to the Administrator on the status of the Compliance Program.
2. Developing and implementing policies and procedures to adequately address areas of potential and actual compliance risk, and that existing policies and procedures are reviewed and revised as necessary. At a minimum, such policies shall address the high-risk areas identified in the risk assessment process.
3. Ensuring that there are appropriate mechanisms in place to encourage and support the reporting of compliance concerns and to ensure compliance with Pine Valley's non-retaliation policies and procedures.

D. Compliance Committee. The Compliance Committee shall be an operations-level committee that is responsible for supporting the Compliance Officer in the day-to-day operation of the Compliance Program and implementation of the Compliance Plan, including without limitation, assisting with the annual risk assessment and compliance work plan, developing, implementing and monitoring compliance policies and procedures, ensuring general and specific training and education is appropriate and adequate, addressing specific compliance issues as they arise, and developing audit and monitoring programs. The Compliance Committee shall meet at least monthly.

The Compliance Committee shall be multi-disciplinary and comprise at least the following members who shall serve *ex officio*: the Compliance Officer, the Administrator, the Human Resources Director, the Director of Social Services, the Director of Nursing and the Medical Records/Medical Information Services Supervisor. The Compliance Officer shall chair the Compliance Committee, may appoint other members from time to time, and invite others to attend meetings and assist the Compliance Committee in its efforts.

E. Officers and Board Members. Each Officer and Board Member is responsible for:

1. Reviewing the Compliance Materials.
2. Completing all required compliance training.

3. Performing all duties and responsibilities in accordance with the Compliance Materials, applicable Pine Valley policies and procedures, and applicable laws and regulations.
4. Reporting suspected violations of the Compliance Materials, Pine Valley policies or procedures, or applicable laws or regulations, as described herein.
5. Annually signing an attestation form certifying that he or she: (i) has read the Compliance Materials; (ii) has completed any requisite compliance training or education sessions; (iii) will comply with the Compliance Materials, including the duty to report noncompliance with same; (vi) is not aware of any unreported noncompliance, violations, or any other issues or concerns related to compliance; and (v) understands that he or she may be subject to sanctions for failure to abide by the Compliance Materials.

F. Employees. Each Employee is responsible for:

1. Reviewing the Code of Conduct.
2. Completing all required general and specific compliance training.
3. Performing all duties and job responsibilities in accordance with the Code of Conduct, all relevant Pine Valley policies and procedures, and all applicable laws and regulations.
4. Reporting suspected violations of the Code of Conduct, relevant Pine Valley policies or procedures, or applicable laws or regulations, as described herein.
5. Cooperating and participating in all audits, investigations or reports undertaken as a part of the Compliance Program.
6. Signing a compliance attestation form certifying that he or she: (i) has read the Code of Conduct; (ii) has completed the requisite compliance training or education sessions regarding the Compliance Materials; (iii) will comply with the Code of Conduct, including the duty to report noncompliance with same; (iv) is not aware of any unreported noncompliance, violations, or any other issues or concerns related to compliance; and (v) understands that he or she may be subject to discipline for failure to abide by the Code of Conduct.

- G. Physicians, Volunteers, and Outside Parties. A copy of the Code of Conduct shall be made available to all physicians, Volunteers, and Outside Parties. Physicians, Volunteers, and Outside Parties are expected to comply with the Code of Conduct while providing services to, or performing services on-site at, Pine Valley's facilities. They also are expected to report suspected violations of the Code of Conduct or applicable laws or regulations and must cooperate and participate, as reasonably requested, in audits and investigations undertaken as a part of the Compliance Program.
- H. Outside Legal Counsel. The Compliance Officer is authorized to engage legal counsel, where appropriate, to assist in the implementation, operation and modification of the Compliance Program. As appropriate, the Compliance Officer, and any other representative of Pine Valley working with legal counsel, shall make every effort to preserve and maintain the attorney/client privilege.

IV. RISK ASSESSMENT.

- A. Annual Risk Assessment and Compliance Work Plan.
 - 1. Development of Risk Assessment and Compliance Work Plan. The Compliance Officer is responsible for developing, with the assistance of the Compliance Committee, an annual risk assessment for Pine Valley. The objective of the annual risk assessment is to identify and prioritize actual or potential areas presenting compliance concerns and to recommend measures to address such concerns. Taking the results of the annual risk assessment into consideration, the Compliance Officer shall work with the Compliance Committee to develop an annual compliance work plan, which shall include requirements for training on, and monitoring of, areas identified as high-risk.
 - 2. Resources. The Compliance Officer shall have the full resources of Pine Valley available to him or her in preparing the annual risk assessment and annual compliance work plan. If responsibility for any particular aspect of the annual risk assessment is delegated by the Compliance Officer, the designated party or parties shall prepare and submit to the Compliance Officer reports documenting their work. The results of the annual risk assessment may be verified by internal or external audits, consultants, or such other means as the Compliance Officer determines to be necessary and appropriate. At a minimum, for areas identified as high risk, the annual compliance work plan shall include review or development of applicable policies and procedures and internal controls, requirements for training and education, and plans for auditing and monitoring.
 - 3. Reporting. The Compliance Officer shall provide a report of the findings of the annual risk assessment and annual compliance work plan to the Board of Trustees. In making this report, the Compliance Officer shall identify actual or potential areas of concern, describe current measures taken, and recommend actions to address areas of concern.

- B. Risk Areas. The annual risk assessment shall give special emphasis to risk areas associated with billing practices, and shall include a review of other actual or potential risk areas identified through internal or external audits, in the OIG's annual Work Plan, Fraud Alerts, or other published compliance guidance. The list of risk areas below is a compilation of potential risk areas that may be considered as part of the annual risk assessment, as determined to be appropriate by the Compliance Officer. This list is not meant to be exhaustive, and other areas of risk may be identified and assessed as deemed necessary by the Administrator, Compliance Officer, County Board, Board of Trustees or Compliance Committee.
1. Quality of Care. This risk area includes, without, limitation: (i) issues related to sufficiency of staffing; (ii) care plan comprehensiveness; (iii) medication management; (iv) use of psychotropic medications; and (v) safety.
 2. Resident Rights. This risk area includes: (i) discriminatory admission or improper denial of access to care; (ii) verbal, mental, or physical abuse, corporal punishment and involuntary seclusion; (iii) denial of a resident's right to participate in care and treatment decisions; and (iv) failure to safeguard a resident's financial affairs.
 3. Submission of Accurate Claims. This risk area includes: (i) reporting of resident case-mix; (ii) submitting claims for therapy services; (iii) submitting claims for restorative and personal care services; (iv) billing for items or services not rendered or provided as claimed; (v) submitting claims for equipment, medical supplies, and services that are not medically necessary; (vi) submitting claims to Medicare Part A for residents who are not eligible for Part A coverage; (vii) duplicate billing; (viii) failing to identify and refund credit balances; (ix) submitting claims for items or services not ordered; (x) knowingly billing for inadequate or substandard care; (xi) providing misleading information about a resident's medical condition on the MDS or otherwise providing inaccurate information used to determine the RUG assigned to the resident; (xii) upcoding the level of service provided; (xiii) billing for individual items or services when they either are included in the per diem rate or are of the type of item or service that must be billed as a unit and may not be unbundled; (xiv) billing residents for items or services that are included in the per diem rate or otherwise covered by a third-party payor; (xv) altering documentation or forging a physician signature on documents used to verify that services were ordered and or provided; (xvi) failing to maintain sufficient documentation to support the diagnosis, justify treatment, document the course of treatment and results, and promote continuity of care; and (xvii) submitting false cost reports.
 4. The Federal Anti-Kickback Statute. This risk area includes: (i) soliciting, accepting, or offering any gift or gratuity of more than nominal value to or from residents or patients, potential referral sources, and other individuals and entities with which Richland County has a business relationship;

(ii) physician service contracts; (iii) non-physician service contracts; (iv) price reductions; (v) swapping; (vi) reserved bed payments; (vii) routine waivers of copayments or deductibles without a good faith determination that the resident is in financial need, or absent reasonable efforts to collect the cost-sharing amount; (viii) agreements between Pine Valley and another hospital, home health agency, or hospice that involve the referral or transfer of any resident to or by Pine Valley; (ix) conditioning admission or continued stay at Pine Valley on a third-party guarantee of payment, or soliciting payment for services covered by Medicaid, in addition to any amount required to be paid under the State Medicaid plan; (x) arrangements between Pine Valley and a hospital under which Pine Valley will only accept a Medicare beneficiary on the condition that the hospital pays Pine Valley an amount over and above what it would receive through the PPS; (xi) arrangements with vendors that result in Pine Valley receiving non-covered items (such as disposable adult diapers) at below market prices or no charge, provided that Pine Valley order Medicare-reimbursed products; (xii) soliciting or receiving items of value in exchange for providing the supplier access to patients' or residents' medical records and other information needed to bill Medicare; and (xiii) joint ventures with entities supplying goods or services.

5. Exclusion Screening and Human Resources Issues. This risk area includes: (i) the hiring or continued employment of individuals or entities excluded from participation in the Federal health care programs; (ii) contracting with an excluded individual or entity; and (iii) complying with state background check requirements.
6. Survey and Certification. This risk area includes compliance with Medicare Conditions of Participation for skilled nursing facilities.
7. Resident Privacy and Confidentiality of Records. This risk area includes compliance with: (i) the Health Insurance Portability and Accountability Act of 1996 (HIPAA); (ii) the Health Information Technology for Economic and Clinical Health Act (HITECH); and (iii) other Federal and state laws mandating the confidentiality and security of, as well as access to, resident health information.
8. Additional Regulatory Risk Areas. Additional risk area include, without limitation: (i) physician self-referrals; (ii) anti-supplementation; and (iii) Medicare Part D.

V. EDUCATION, TRAINING AND ATTESTATION.

- A. Policy. It is the policy of Pine Valley to provide appropriate training to Officers, Board Members, Employees and, as appropriate, physicians, and Volunteers, to permit them to have sufficient familiarity with the Code of Conduct specifically, and the Compliance Plan and Compliance Program generally, so that they are aware of their ethical and legal obligations and act responsibly. Individual attendance at all required training and educational sessions, and, as required, completion of the applicable compliance attestation form, shall be tracked and

recorded in order to permit the Compliance Officer to verify by individual that the training or the attestation form was completed. Failure to complete required training, or failure to sign a compliance attestation form, if applicable, may result in disciplinary action or termination of an individual's relationship with Pine Valley.

- B. General Training. All Officers, Board Members, and Employees are required to undergo compliance training upon hire or appointment and at least annually thereafter. Officers, Board Members, and Employees must undergo such training as part of their orientation, at which time they shall receive a copy of the Code of Conduct. Thereafter, Officers, Board Members, and Employees shall have general compliance training at least annually. Compliance training may occur in various formats, including web-based and face-to-face training.

At least annually, the Compliance Officer shall review and, as needed, update general compliance training. In doing so, the Compliance Officer shall consider changes in external requirements (*e.g.*, Federal health care program requirements, the OIG annual Work Compliance Plan, or other agency guidance) as well as internal activities (*e.g.*, results from audits or investigations, previous training and education program feedback, or trends in hotline reports).

- C. Compliance Attestation Form. Upon orientation, or completion of annual compliance training, each Officer, Board Member, and Employee shall sign a compliance attestation form in accordance with section III.E and F of this Compliance Plan.
- D. Specialized Training. In addition to general corporate compliance training, the Compliance Officer and the Compliance Committee shall work to identify and evaluate the need for specialized training and facilitate and document such training. The Compliance Officer shall annually evaluate the appropriateness of the training and make revisions to the training as necessary. In doing so, the Compliance Officer shall consider changes in external requirements (*e.g.*, Federal health care program requirements, the OIG annual Work Compliance Plan, or other agency guidance) as well as internal activities (*e.g.*, results from audits or investigations, previous training and education program feedback, or trends in hotline reports). The Compliance Officer shall also ensure that attendance at specialized training is tracked and recorded.
- E. Communication of Changes to Compliance Materials. The Compliance Officer shall distribute in writing and/or post in conspicuous places, any material modifications to Code of Conduct. The Compliance Officer shall also communicate to affected parties any substantial changes to the Compliance Plan.
- F. Other Compliance Communication Efforts. The Compliance Officer shall provide periodic information about the Compliance Program as well as changes in applicable laws or ethical standards that may affect the responsibilities of Officers, Board Members, Employees, physicians, or Volunteers, through written memoranda, newsletters, periodic training sessions or other appropriate forms of communication, including the posting of such information on Pine Valley's website or intranet.

VI. AUDITING AND MONITORING.

- A. Annual Audit Plan. Audits and monitoring shall generally reflect the areas of concern identified in the annual risk assessment and new areas of concerns that may be identified. Based on the annual risk assessment, the Compliance Officer and the Compliance Committee shall develop an annual audit plan.
- B. General. The Compliance Officer shall be responsible for developing and implementing ongoing monitoring and auditing efforts, with the assistance of the Compliance Committee. The Compliance Officer may utilize a variety of techniques to conduct monitoring, including periodic "spot-checks." Monitoring and auditing activities may consist of interviews (of current Employees or at an Employee's exit), review of written materials and documentation, trend analysis, questionnaires, and periodic compliance audits by external auditors with expertise in Federal and State long-term care specific statutes, regulations, and risk areas. Audits also may incorporate a review of whether the Compliance Materials have been adequately disseminated, whether appropriate training and educational programs have been conducted, whether appropriate records are being maintained, and whether disciplinary processes are working properly.
- C. Response. The Compliance Officer shall ensure that in response to audits, appropriate discipline plans, other corrective actions (*e.g.*, adding new training and educational programs, or making changes to policies and procedures), or steps for continuous quality improvement are developed and implemented fully. As appropriate, the Compliance Officer may arrange for a follow-up audit or review of specific issues or practices to determine whether any recommended corrective actions have been implemented and have been successful. Any actions taken in response to an audit shall be documented by the Compliance Officer or his or her designee.
- D. Reporting. The Compliance Officer shall report regularly to the Administrator, annually to the County Board, and at least annually to the Board of Trustees regarding the implementation of the annual audit plan and the results of any other auditing and monitoring activities conducted during the prior year.

VII. REPORTING, RESPONSE, AND PREVENTION.

- A. Obligation to Report Suspected or Actual Noncompliance. In accordance with the Code of Conduct, all Officers, Board Members, Employees, physicians, Volunteers and Outside Parties are expected and required to report any suspected or actual noncompliance.
- B. Anonymity. To the extent possible, all compliance-related reports shall be handled in a manner that protects the confidentiality of the reporting individual if he or she so requests. However, there may be circumstances in which confidentiality cannot be maintained. Some examples of this include situations where the problem is known only to very few people or situations in which the government or another payor or funding source is involved. In most cases, such entities shall require the name of the individual who first brought the problem to the attention of Pine Valley.

- C. Non-Retaliation Policy. It is the policy of Pine Valley to ensure that individuals who make a report in good faith do not suffer any retaliation for doing so. The Compliance Officer shall explain Pine Valley's non-retaliation policy to each caller or reporter and give the reporter a means for contacting them confidentially to report any actions the reporter believes are retaliatory. The Compliance Officer shall ensure that any report of retaliation is appropriately investigated.
- D. Reporting Procedures. Acceptable methods of reporting compliance concerns include the following:
1. Face-To-Face. Directly to a supervisor or manager, or the Compliance Officer, in a face-to-face meeting.
 2. Telephone. Directly to any supervisor or manager, or the Compliance Officer, via telephone or through the use of voicemail.
 3. E-mail. Directly to the Compliance Officer via e-mail at pvhrc@co.richland.wi.us
 4. Mailbox. Depositing an anonymous note in the Compliance Officer mail box located at the copy room, or in the suggestion box in the break room.

It is an expected good practice to first raise concerns with your supervisor. If that is not appropriate, or a person is uncomfortable doing so, he or she can discuss the situation with a manager or the Compliance Officer.

- E. Investigation. Upon receiving a report of actual or suspected noncompliance, the Compliance Officer shall initiate prompt steps to ensure the conduct in question is investigated (including, as appropriate, involving outside legal counsel) to determine whether noncompliance has occurred. Investigations may involve: (i) working in conjunction with the program/area management staff, Medicaid/Medicare compliance staff, billing staff, and/or other appropriate staff who may have information about what might have occurred; (ii) interviewing individuals with potential knowledge of the matter; and/or (iii) conducting a review of relevant documents. The Compliance Officer will thoroughly document each step of the investigation.
- F. Response. In the event the investigation identifies actual or suspected noncompliance, Pine Valley may undertake one or more of the following actions, as appropriate:
1. Immediately ceasing any actual noncompliance.
 2. Consulting with legal counsel to determine whether voluntary reporting of the actual or suspected noncompliance to the appropriate governmental authority is warranted.
 3. Making any legally-required repayment.
 4. Initiating disciplinary action, as appropriate.
 5. Promptly undertaking appropriate training and education to prevent a recurrence of the actual or suspected noncompliance.

6. Conducting a review of the Compliance Materials and applicable Pine Valley policies and procedures to determine whether revisions of the current Compliance Materials and applicable policies or procedures, or the development of new policies and procedures, are needed to minimize future risk of actual or suspected noncompliance.
7. Conducting, as appropriate, follow-up monitoring or auditing to ensure effective resolution of the actual or suspected noncompliance.

The Compliance Officer shall make annual reports to the County Board and the Board of Trustees regarding reported noncompliance and the action taken in response thereto.

VIII. ENFORCEMENT AND DISCIPLINE.

- A. Enforcement of Compliance Plan and Code of Conduct. Adherence to the Compliance Program, Compliance Materials, and Pine Valley policies and procedures is central to the duties of every Employee, Volunteer, Officer, Board Member, and Outside Party. Pine Valley shall take prompt action to address noncompliance. Such action may include counseling or additional training and education, but also may include disciplinary action, up to and including termination of employment, the applicable business relationship or contract, or affiliation.
- B. Reporting Violation of Laws. Pine Valley shall report compliance violations to the appropriate governmental authority when required to do so. The Compliance Officer shall develop a process to ensure that such reports are made timely.
- C. Reporting and Refunding Overpayments. Pursuant to the Patient Protection and Affordable Care Act ("PPACA"), a provider must report and refund any identified overpayments within 60 days of identification. The Compliance Officer shall develop a process to ensure that Pine Valley reports and repays overpayments within 60 days of identification in accordance with PPACA.
- D. Compliance as an Element of Job Performance. Adherence to, and support of, the Code of Conduct shall be considered in decisions regarding hiring, promotion, performance review and compensation for all Employees.

IX. REVIEW AND APPROVAL OF COMPLIANCE MATERIALS.

- A. Code of Conduct. The Compliance Officer shall periodically review the Code of Conduct and revise it as necessary due to changing laws and regulations or Pine Valley's operations. The County Board must approve any revisions to the Code of Conduct.
- B. Compliance Plan. The Compliance Officer shall periodically review the contents of the Compliance Plan and revise it as necessary due to changing laws and regulations or Pine Valley's operations. The County Board must approve any revisions to the Compliance Plan. While Pine Valley shall generally attempt to communicate revisions prior to implementation, Pine Valley may change the Compliance Plan without providing prior notice to affected parties.

X. CONCLUSION.

The Compliance Plan has been prepared to outline the broad principles of legal and ethical business conduct embraced by Pine Valley. It is not a complete list of legal or ethical questions you might face in the course of business. Therefore, this plan must be used together with your common sense and good judgment. If you are in doubt or have a specific question, you should contact your supervisor or the Compliance Officer.

APPENDIX A
PINE VALLEY HEALTHCARE & REHABILITATION CENTER
CODE OF CONDUCT
[ATTACHED]