



Compliance Program Handbook

Effective August 2023

TABLE OF REVISIONS

The contents of this manual are subject to change without prior notice. Should revisions become necessary, written updates will be distributed to Affected Individuals for inclusion in the Handbook. The Corporate Compliance Committee is responsible for updating the manual within their areas of responsibility, keeping them current, and being familiar with their content. MAS Leadership shall ensure that all staff members are updated and current on the policies contained within this Handbook.

When inserting revisions to this manual, the person(s) revising the document shall complete and *initial* the table below.

Revision #	Date	Initials of Staff completing the revision	Section	Change	Reviewed By
1.0	8/2023		All	Initial Publication	Risk & Consistency Sub Committee and Corporate Compliance Committee

Effective June 2023

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INTRODUCTION

MAS connects Medicaid enrollees to health care through non-emergency transportation because we believe healthier communities exist when its members have seamless access to healthcare. Our ongoing goal is to remove transportation barriers to healthcare for Medicaid enrollees. We accomplish this with a diverse and compassionate team that reflects and understands the communities we serve.

A Corporate Compliance Program is integral to the achievement of our mission and goals. It empowers employees, and all stakeholders, to detect any problems and provides a means to solve those problems. It is critical for each of us to understand our individual responsibility to not only personally adhere to our standards, but also actively participate in and promote compliance as representatives of MAS.

MAS considers an “effective compliance program” to be a compliance program that is adopted and implemented by all staff and is designed to be in line with our mission, vision, values, and purpose statements. MAS strives to ensure that our program is well-integrated into our operations and supported by the highest levels of our organization. MAS’s program promotes adherence to our legal and ethical obligations; and is designed and implemented to prevent, detect, and correct non-compliance with Medicaid program requirements, including fraud, waste, and abuse most likely to occur for MAS’s risk areas and organizational experience.

COMPLIANCE STRUCTURE

MAS’ corporate compliance program is structured around the essential elements of effective corporate compliance programs identified in the Office of Medicaid Inspector General (OMIG), NY State Social Services Law Section 363-d and corresponding regulations at 18 NYCRR Part 521 that require providers in the medical assistance program (Medicaid) to have an effective compliance program. Briefly, the essential elements are:

1. **Written Policies, Procedures and Standards of Conduct** – obligations related to compliance program requirements should be incorporated into written policies, procedures, and standards of conduct.
2. **Compliance Officer and Compliance Committee** – Designated compliance officer and compliance committee/s who are vested with responsibility for the day-to-day activities of the compliance program and reports to the president and owner.
3. **Compliance Training and Education** - Effective education and training programs for all affected employees.
4. **Lines of Communication** - The maintenance of various methods to receive questions, complaints, and the adoption of procedures to protect the anonymity of complainants and to protect whistleblowers from retaliation.
5. **Disciplinary Standards** - established disciplinary standards and procedures for the enforcement of such standards to address potential violations and encourage good faith participation in the compliance program by all affected individuals. “Affected Individuals” according to 18 NYCRR Part 521-1.2 means all persons who are affected by the required provider’s risk areas including the required provider’s employees, the chief executive and other senior administrators, managers, contractors, agents, subcontractors, independent contractors, and governing body and corporate officers.



6. **Monitoring and Auditing** - The use of audits and/or other evaluation techniques to monitor compliance and assist in the reduction of identified compliance risk areas.
7. **Responding to Compliance Issues** - The investigation and remediation of identified systemic problems and the development of policies addressing the non-employment or retention of sanctioned individuals; and

MAS has adopted an oversight structure for its corporate compliance program. This structure includes the Vice President of Medicaid Policy, Compliance and Quality Assurance and Corporate Compliance Officer, and the Corporate Compliance Committee, Risk and Consistency Compliance sub-committee, Compliance Program Oversight committee, as well as Quality Assurance and Compliance staff. These entities are passionately committed to supporting all staff, enrollees, vendors, and providers in meeting MAS' high legal and ethical standards, and are responsible for:

- Training and educating employees and associated entities in MAS' corporate compliance program, including continuing education as changes in the regulatory environment occur and contractual obligations.
- Conducting ongoing risk assessments, random monitoring, and auditing activities to identify and correct any potential violations of the corporate compliance program.
- Maintaining a Corporate reporting and response protocol for compliance-related questions, concerns, or issues.
- Enforcing MAS' corporate compliance program through consistent application of appropriate disciplinary actions.
- Updating the corporate compliance program overtime, as necessary.

Corporate Compliance Officer

The Corporate Compliance Officer serves as the centerpiece of MAS' corporate compliance program. The Corporate Compliance Officer has direct access to MAS' President and Owner and works very closely with all Compliance committee members. The Corporate Compliance Officer is an integral part of developing, designing, and implementing of MAS' entire compliance program, and will also be the primary force behind the evolution of the corporate compliance program as the regulatory, contractual obligations and economic environment changes over time. In addition, the Corporate Compliance Officer will be the principal figure in providing guidance in response to ambiguous and difficult compliance issues, and overseeing the day-to-day operations of the compliance program, including training and education, monitoring and auditing and investigative reviews.

The Compliance Committees

Corporate Compliance Committee:

The Corporate Compliance Committee is a group of staff from all departments and levels of the organization that provide support for the day-to-day execution, maintenance, and updates of the compliance program. Chaired by the Corporate Compliance Officer, the Corporate Compliance Committee benefits MAS by bringing to the compliance program the perspectives of individuals with varying responsibilities within MAS, such as operations, finance, quality assurance, human resources, utilization review, etc. as well as employees and managers of key operating units. Please see MAS Policies for charter including the list of members. The Corporate Compliance charter also includes two sub-committees outlined below:

A. Risk and Consistency Compliance Sub-committee:



This subcommittee shall ensure MAS has a system in effect for the routine identification and evaluation of risk areas. The subcommittee will meet as needed and report out to the Committee, at minimum, quarterly.

B. Compliance Program and Oversight Sub-committee:

This subcommittee shall ensure (1) MAS has written policies and procedures in effect that describe compliance expectations as embodied in a code of conduct or code of ethics and (2) compliance responsibilities including policies and procedures are satisfactorily carried out. The subcommittee will meet as needed and report out to the Committee, at minimum, quarterly.

Legal Counsel

To ensure that MAS follows all laws, regulations and rules as written, MAS has retained the services of Bond, Schoeneck & King and others to assist the Owner and President of MAS, the CORPORATE COMPLIANCE OFFICER, and the Compliance Committee to identify and interpret federal, state, and municipal laws, regulations, and contractual obligations as they apply to MAS, assist in updating our corporate compliance program, and provide further legal advice and perspective with respect to any potential regulatory compliance issues as needed. MAS is committed to swiftly responding to requests, or inquiries from all governing entities.

As it is important for MAS to ensure that all legal or government entities are responded to in a consistent and efficient way, any affected individual who is contacted by a legal or government entity for any reason, will follow the policy below outlined below. This includes any requests for information in accordance with the Freedom of Information Act (FOIL).

Legal Compliance and Cooperation with Governing Entities Policy

Compliance CC-05

Legal Compliance and Cooperation with Governing Entities

POLICY:

MAS shall comply with applicable laws and regulations. Consistent with this policy, employees are required to comply with both the spirit and letter of all applicable laws. In addition, MAS shall cooperate with government officials and any government official requests who are responsible for administering and enforcing those laws and are responsible for monitoring and regulating MAS' activities.

PROCEDURE:

1. If an employee is contacted by a representative of any government agency or other enforcement agency regarding potential compliance issues, data requests, or questions, the employee should immediately notify their supervisor for guidance to ensure that the government agency receives full cooperation.

If a government representative requests to interview an employee, the employee has the right to have someone present during the interview. All requests must be brought to the attention of the Director, and the Compliance Officer immediately. The Compliance Officer will:

- Notify the Senior Vice President and President and Owner of MAS, Russ Maxell.
- Notify New York State Department of Health (NYSDOH) Bureau of Medicaid Transportation.
- Request any questions, or data requests to be provided in writing to MAS and to the NYSDOH
- If applicable arrange a meeting with the requesting governing body to review the request and subsequent answers/data provided



- If applicable, provide the requested information in writing in a form and format agreed upon by both parties.
2. If MAS is served with a governmental subpoena or other inquiry or has reason to believe a governmental subpoena or other inquiry may be served, the Compliance Officer and the President/Owner will be responsible for immediately directing employees to safeguard documents that may be responsive to the subpoena and/or inquiry. The Compliance Officer will:
- Notify the Senior Vice President and President and Owner of MAS, Russ Maxwell.
 - Notify New York State Department of Health (NYSDOH) Transportation
 - Request any questions, or data requests to be provided in writing to MAS and to the NYSDOH
 - If applicable arrange a meeting with the requesting governing body to review the request and subsequent answers/data provided
 - If applicable, provide the requested information in writing in a form and format agreed upon by both parties.
3. Employees must not remove, alter, or destroy documents or data related to the request for information.
4. If required to provide information to a governing entity, employees and contractors shall not, under any circumstances:
- Falsely deny knowledge of information.
 - Corruptly influence another person; and/or
 - Intimidate an employee with the intent of influencing behavior.
5. If applicable, all inquiries from the media shall be referred to the President/Owner, Russ Maxwell.

WRITTEN POLICIES AND PROCEDURES

MAS has written policies and procedures that articulate our commitment to comply with all applicable state and federal standards, which include but are not limited to 18 NYCRR § 521-1.4(a) and Title 42 United States Code § 1396-a(a)(68), also known as the DRA, all outlined in CC-20, Deficit Reduction Act Requirements (DRA), see link below. The policies are incorporated into this handbook and/or as an appendix. They are also housed in MAS's human resources software, ADP, on a company shared home page in SharePoint and are provided upon hire and annually in this handbook available for download by any affected individual. Additionally, MAS has adopted a set of standards of ethics, conduct and conflicts of interest that govern our business practices. In addition to general compliance policies which include those related to; detecting, and preventing fraud, waste and abuse, reporting and dealing with potential compliance issues, compliance concern communication methods, investigation and responding to compliance issues, failure to report and non-intimidation, MAS has policies that are specific to our unique risk areas, such as Enrollee Choice, Denial of Services, and Employee Use of Medicaid Transportation. See all ancillary policies in the Appendix portion of this handbook.

Compliance with Deficit Reduction Act Requirements (DRA) Policy

See Appendix A

Enrollee Choice Policy

See Appendix B



Denial of Services Policy

See Appendix C

Employee Use of Medicaid Transportation Policy

See Appendix D

Exclusion Screening Policy

See Appendix E

IDENTIFYING, PREVENTING AND REPORTING FRAUD, WASTE AND ABUSE (FWA)

MAS is committed to ensuring all affected individuals are adept at identifying, preventing, and reporting FWA.

Detecting, Preventing and Reporting FWA Policy

Compliance CC-03

Detecting and Preventing Fraud, Waste and Abuse (FWA)

PURPOSE:

In accordance with 18 NYCRR § 521-1.4(a) and Title 42 United States Code § 1396-a(a)(68), also known as the DRA, MAS will ensure all affected individuals are trained and knowledgeable in the areas of detecting, preventing, and reporting fraud, waste, and abuse.

POLICY:

It is the policy of MAS to train and educate all affected individuals regarding all components Non-emergency Medicaid Transportation upon initial engagement with MAS annually thereafter and any time a need presents itself to ensure that all affected individuals are adept at detecting and preventing FWA.

PROCESS and PROCEDURE:

MAS has proprietary software and training tools that have controls built in to assist with ensuring that transportation requests are authorized in accordance with policy guidelines and contractual obligations. These controls cover, but are not limited to:

1. Eligibility checks – to determine if the enrollee is eligible for the service.
2. Medical Reason – the system has controls in place to prohibit requests to non-covered services from being authorized.
3. Address validation – the system has controls in place to prohibit requests to locations that do not offer the service requested from being authorized.
4. Medical necessity – MAS has controls in place to prohibit a request from being authorized for a mode of transportation that is not pre-approved by a medical provider.

Affected individuals are trained to recognize, prevent, and report when FWA may occur. Some examples of FWA include but are not limited to:

1. Scheduling trips that will not happen
2. Impersonating a medical provider or an enrollee



3. Setting up trips for multiple enrollees.
4. Setting up trips for urgent or life-sustaining medical reasons only or trips that do not require a 2015 form (i.e., dialysis and chemotherapy)
5. Transportation providers paying enrollees to ride with them or for their Medicaid information (aka kickbacks)
6. Setting up medical transportation for non-medical needs
7. Knowingly using multiple methods for the same trip, same day, i.e.,
8. Using multiple modes on the same day (i.e., receiving PTAR/Carfare and Medicaid taxi)
9. Using a relative's Medicaid for transportation
10. Misuse of emergency rooms (ERs) and urgent care

Affected individuals are also trained to recognize warning signs to prevent FWA. These signs may include but are not limited to:

1. The account requires appointment verification.
2. Inability to confirm the appointment. or the caller is unwilling to provide the medical contact information.
3. The caller hangs up when asked for information to verify the appointment.
4. Caller provides inconsistent information and contradicts themselves.
5. Caller is argumentative OR overly friendly and personable to distract.
6. The caller's voice is recognized as a repeated caller.
7. Trip requests for an unusual (often impossible) number of times. For example, covid vaccines or dialysis 5 days per week.
8. Frequent use of ERs and urgent care or other urgent medical reasons

Affected individuals are trained to report FWA through one following mechanism that include but are not limited to:

- FWA in general which can include FWA about an enrollee, transportation provider, medical provider, MAS staff member or MAS contractor, send an email to: compliance@medanswering.com , report through: <https://www.medanswering.com/report-fraud/>, report directly to a supervisor, the Director of Compliance Policy, jcranford@medanswering.com or 315-915-9483 or the Corporate Compliance Officer, through email; jplace@medanswering.com or 315-480-5999.
- FWA about a specific trip, enter a trip concern in the MAS System.

CONDUCTING EFFECTIVE TRAINING AND EDUCATION

For our corporate compliance program to be effective, every employee and affiliate of MAS must be aware of the importance of MAS' compliance efforts and understand his or her individual role and responsibilities in the corporate compliance program. To achieve that state of awareness and understanding, MAS is in the process of implementing a network of training and education seminars, as well as continuing education courses geared around the specifics of our corporate compliance program and current compliance concerns. All employees are required to complete the basic corporate compliance training and education program given at orientation or annually and/or attend additional classes as necessary which varies by the employee's classification and functional responsibilities.

The CCO, in coordination with the Compliance Committee, department directors and managers, will continuously develop and revise training and education seminars addressing department-specific compliance issues. All staff



may be required to attend one or more of these department-specific training and education seminars, particularly if you work in certain high-risk areas or departments. These training seminars will be conducted both internally and externally. For further information about specific training and education programs, continuing education courses or the training and education requirements for your employee classification and functional responsibility, please contact Jennifer Place, the Corporate Compliance Officer and Vice President of Medicaid Policy, Compliance and Quality Assurance at (315) 480-5999 or send email to fraud@medanswering.com.

Compliance Training Policy

Compliance CC-06

Compliance Training

POLICY:

In accordance with New York State Social Services Law (SOS) § 363-d and 18 NYCRR Subpart 521.3(c)(3), MAS shall provide accurate and sufficient compliance training to all new employees and ensure all employees are up to date on proper business procedures, applicable laws and regulations, and compliance program obligations.

PURPOSE:

To ensure all MAS employees have a strong overall understanding of compliance and working knowledge of proper business procedures, applicable laws and regulations, and compliance program obligations.

PROCEDURE:

1. The MAS Corporate Compliance Officer will oversee the implementation and coordination of all compliance training activities.
2. MAS employees will receive compliance training within the first 30 days of employment. In addition, new employees will be provided with a copy of the **MAS Corporate Compliance Program Handbook**, and an acknowledgment will be signed and collected. Employees with specific job responsibilities may be required to complete specialized and/or additional compliance-related education as needed for their positions.
3. All employees are required to participate in compliance training, at least annually, for the duration of their employment. In addition, each employee will be provided a copy of the **MAS Corporate Compliance Program Handbook**, and an acknowledgment will be signed and collected annually. Employees may also receive periodic training throughout the year to refresh and/or update skills or learn about new business procedures, applicable laws and regulations, and compliance program obligations.
4. Attendance at compliance training sessions is mandatory and is a condition of continued employment.
5. Employees may be assessed during or after training sessions to demonstrate their understanding of proper business procedures, applicable laws and regulations, and compliance program obligations.
6. The Compliance Officer or his/her designee will maintain records of compliance training and related activities including but not limited to attendance records, assessment results, and acknowledgments. Such records shall become part of the employee's permanent record.



7. Compliance educational materials will be stored and maintained in a location available to all employees.
8. The Compliance Officer and Corporate Compliance Committee will annually review compliance education materials to ensure accuracy, completeness, and relevancy.

STANDARDS OF ETHICS, CONDUCT AND CONFLICTS OF INTEREST

MAS Code of Conduct

MAS and its employees are committed to ethical decision making and sound conduct. All MAS employees and associates are responsible for demonstrating personal, professional, and company integrity and high ethical values.

We are committed to the ethical treatment of those to whom we have an obligation following the basic ideals set forth below:

- For our enrollees, we are committed to providing efficient non-emergency transportation services with a choice.
- For our employees, we are committed to honesty, fairness and just management; providing a safe and healthy working environment; and respecting the dignity due everyone.
- For the communities where we live and work, we are committed to acting as concerned and responsible neighbors, reflecting all aspects of good citizenship.
- For our vendors and providers, we are committed to fair competition and the sense of responsibility; and
- For our regulators, we are committed to appropriately providing enrollee and vendor services, in compliance with applicable contracts and laws.

The goal in adhering to these standards is to ensure that we meet our commitment to ethical behavior and to comply with applicable laws and regulations. These standards also include critical elements of MAS's Corporate Compliance Program as well as how we strive to behave in all our daily interactions.

Each employee has an obligation to observe and follow the company's policies to always maintain proper standards of conduct. If an individual's behavior interferes with the orderly and efficient operation of the company, corrective disciplinary measures will be taken.

Progressive disciplinary action may include a verbal warning, written warning, final written warning, or discharge. The appropriate disciplinary action imposed will be determined by the company. The company does not guarantee that one form of action will necessarily precede another.



All employees are expected to treat all co-workers, supervisory staff and management with respect and courtesy. This includes refraining from profanity, inappropriate discussions, and distractions while at work.

The following may result in disciplinary action, up to and including discharge:

Violation of the company's policies, safety rules, compliance program and any actions constituting a conflict of company interest include but are not limited to;

- Insubordination;
- unauthorized or illegal possession, use or sale of alcohol or controlled substances on work premises or during working hours;
- unauthorized possession, use or sale of weapons, firearms, or explosives on work premises;
- theft or dishonesty;
- physical or sexual harassment;
- falsifying documents/records;
- disrespect towards fellow employees or visitors;
- performing outside work or use of company property, equipment, or facilities, relating to outside work while on company time;
- poor attendance and poor performance.
- Approving unnecessary services, including but not limited to setting up unnecessary travel, and not providing or honoring vendor choice for the enrollee;
- Approving services for themselves or a member of the house in which the employee also lives;
- Simultaneous employment by another firm that is a competitor of or vendor to MAS;
- Carrying on company business with a firm in which the employee, or a close relative of the employee, has a substantial ownership or interest;
- Holding a substantial interest in, or participating in the management of, a firm to which the company makes sales or from which it makes purchases;
- Borrowing money from customers or firms, other than recognized loan institutions, from which our company buys services, materials, equipment, or supplies;
- Accepting substantial gifts or excessive entertainment from an outside organization or agency;
- Speculating or dealing in materials, equipment, supplies, services, or property purchased by the company.
- Participating in civic or professional organization activities in a manner that divulges confidential company information;
- Misusing privileged information or revealing confidential data to outsiders;
- Using one's position in the company or knowledge of its affairs for personal gains;
- Engaging in practices or procedures that violate antitrust laws, commercial bribery laws, copyright laws, discrimination laws, campaign contribution laws, or other laws regulating the conduct of company business.



DEVELOPING EFFECTIVE AND OPEN LINES OF COMMUNICATION

Any type of error, weakness in controls or wrongdoing, whether intentional or not, can subject MAS and involved employees and other agents to civil and criminal penalties. The Compliance Hotline, 1-877-639-1777 is available 24 hours a day for employees and other agents to ask compliance-related questions, raise concerns and report errors or violations of the compliance program. The hotline voice mail system will record your question, concern, or report, at which point the Corporate Compliance Officer, or designee will review and resolve the issue as promptly as possible. Information reported must include as much detail as possible. All information received by the Compliance Hotline will be kept confidential, to the extent possible. The Compliance Hotline is intended to be used for issues relating to Corporate Compliance. Issues concerning wages, benefits or other personnel questions should be made directly to the Human Resources Department.

Online: <https://www.medanswering.com/report-fraud/>
Email: fraud@medanswering.com
Phone: 1(877) 639-1777
Mail: PO Box 12000 Syracuse, NY 13218

PROGRESSIVE DISCIPLINARY GUIDELINES

Enforcement and Discipline

It is the responsibility of each employee to adhere to and help further MAS' compliance efforts in performing his/her job duties. Any acts of misconduct that disrupt or interfere with the safe and productive operation of MAS can result in disciplinary action. The precise disciplinary action will depend on the nature, severity, and frequency of the violation, and may result in any combination of verbal warnings, written warnings, suspension, termination, or restitution.

Enforcement and Progressive Discipline in the Compliance Program Policy

Compliance CC-08

Enforcement and Progressive Discipline in the Compliance Program

PURPOSE:

According to NYCRR Title 18, Part 521, Section 521-1.4(f) Establishing disciplinary standards and implementing procedures for enforcing such standards to address potential violations and encourage good-faith participation in the compliance program by all Affected Individuals, MAS will ensure that a progressive discipline policy and practice exists at MAS that is enforced consistently across all levels of the company.

POLICY:

Every MAS affected individual has an obligation to always adhere to MAS' Compliance Code of Conduct and Compliance Program Handbook.

PROCEDURE:

Compliance Program Handbook
Effective August 2023 JP



If an employee engages in any noncompliant behavior as identified in Compliance Code of Conduct, the Corporate Program Handbook, or if any employee fails to report noncompliant behavior as identified in Compliance Code of Conduct, and the Compliance Handbook, corrective disciplinary measures will be taken. Disciplinary action will include, but is not limited to, a written warning, final written warning, or termination of employment at MAS. The appropriate disciplinary action imposed will be determined by the MAS Human Resources department and/or the President/Owner. MAS does not guarantee that one form of action will precede another.

All written and final written warnings will be designated as a compliance violation and filed in the employees Compliance File and Human Resource File as a permanent record. Furthermore, if any employee is found to be in violation of Social Service Law 363-D and/or 18 NYCRR part 521, MAS is obligated to report such finding to the Office of Medicaid Inspector General.

Any MAS employee found to be in violation of the Compliance Code of Conduct and subject to a written or final written warning will receive training specific to the infraction committed prior to conducting their assigned job responsibilities. This supplemental training will be separate from their mandatory annual compliance training requirements. Refusal to participate in this supplemental training will result in termination. Documentation that the training was completed will become part of the employee's permanent human resources record.

Any MAS employee permitted to retain employment at MAS after a violation of the Compliance Code of Conduct will be subject to spontaneous audits of the job responsibilities, they perform for no less than 6 months. If the results of the audit determine another violation it will result in termination of the employee. Satisfactory and unsatisfactory individual audits will become part of the employee's permanent human resource folder.

RISK ASSESSMENT, AUDITING AND MONITORING

Ongoing, independent, random monitoring and auditing are crucial to identifying and promptly rectifying any potential compliance violations and ensuring the ongoing effectiveness of our compliance program. Additionally, MAS utilizes annual work plans published by the Office of Inspector General and the Office of the Medicaid Inspector General as well as internal risk assessments to assist in the development of its Annual Compliance Work plan. The Corporate Compliance Officer, with the assistance of the Compliance Committee and department directors and managers, is primarily responsible for commissioning and conducting audits and assessments and reporting the results to the Compliance Committee on a regular cadence.

Supervisors, Managers and Directors are encouraged to request specific reviews or audits of their department's compliance activities. To ensure that important duties under MAS' Compliance Program are properly delegated, the Corporate Compliance Officer shall maintain documentation of all significant requests for reviews or audits in relation to the Compliance Program. Requests shall be reviewed and approved in accordance with compliance policy.

Risk Assessment, Auditing, Monitoring and Auditing Policy

Compliance CC-10

Compliance Risk Assessment, Monitoring and Auditing

PURPOSE:

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In accordance with NYCRR Title 18, Part 521, Section 521-1.4(g), MAS must have an effective system for the routine monitoring and identification of compliance risks that is established and implemented. This system includes internal monitoring and audits and, as appropriate, external audits, to evaluate compliance with the requirements of the Medicaid program and the overall effectiveness of the compliance program in maintaining the utmost integrity with all business operations, internal operations, and stakeholder relationships.

POLICY:

MAS has a Risk and Consistency Compliance sub-committee that routinely identifies compliance risk areas for MAS.

PROCEDURE:

Regularly but no less than annually, the Corporate Compliance Officer in conjunction with the Risk and Consistency Compliance sub-committee, will identify risk areas specific to MAS and will consider, among other things:

1. Work plans and publications issued by OMIG
2. New York State (NYS) Office of the Inspector General (OMIG) audits
3. NYS Department of Health (DOH) Contractual obligations
4. NYS DOH transportation policy manual changes
3. NYS DOH surveys and MAS conducted surveys
4. Changes to all other applicable laws and regulations

The Risk and Consistency subcommittee uses a definition table and scoring matrix outlined below as a guide in prioritizing work plan components.

Risk—The potential for loss caused by an event (or series of events) that can adversely affect the achievement of a company’s objectives.
Compliance risk—Risks that involve an uncertain legal or regulatory event that, if it occurs, has the potential to affect the achievement of a company’s objectives.
Likelihood—The probability of the event occurring.
Impact or severity—The potential consequences a realized risk may have on the organization.
Inherent risk—The combination of expected likelihood and impact for any given risk; refers to the risk that exists before you address it—the risk in the absence of any actions you might take to alter either the likelihood or impact.
Mitigation and controls—The measures taken to prevent, detect, minimize, or eliminate the identified risk.
Residual risk—The net or remaining risk to the organization after consideration of mitigation or controls for the identified risk; also known as the company’s “vulnerability” or “exposure” to the risk.
Compliance and ethics risk assessment—The process of (i) identifying and defining compliance and ethical risks; (ii) determining their significance based on likelihood and impact; (iii) determining the current and desired level of controls for each risk; and (iv) monitoring remediation efforts.



LIKELIHOOD											
Low Medium High	5.0									*	*
	4.0					*			*		
	3.0		*								
	2.0				*					*	
	1.0										
		1	2	3	4	5	6	7	8	9	10
		Minor		Moderate				Severe			
		SEVERITY									

- **Light Gray:** Risks at this level should be monitored but do not necessarily pose any serious threat to the organization at the present time.
- **Medium Gray:** Organization should proactively take steps to actively monitor and further evaluate these risk areas and likely engage mitigation strategies.
- **Dark Gray:** Immediate action is required to address these risk areas as the potential for violations or damage to the organization is significant.

The Corporate Compliance Officer will develop and implement a work plan on a regular basis that audits and monitors all areas listed above as well as risk areas from previous years. The work plan, including any updates, will be reviewed regularly at the compliance committee meetings.

CORPORATE REPORTING AND RESPONSE

MAS has policies and procedures to guide the Corporate Compliance Officer, and the Compliance Committee (when necessary) through the process of responding to compliance-related questions, concerns or issues identified through MAS' Compliance line or through other means. These policies and procedures outline the process MAS will follow in responding to incidents of potential non-compliance with laws, regulations, and contractual obligations for internal and external MAS affected individuals.

As part of its Corporate Compliance Program, MAS has mechanisms whereby employees, vendors, providers, and all others can pose compliance-related questions and/or report perceived "Non-Compliance" by others within the company confidentially without fear of retribution or adverse consequences. Non-Compliance is defined as failure to comply with applicable state and federal laws, and requirements of federal and state health programs (including, but not limited to Medicaid



laws, regulations and various interpretations which apply to MAS), MAS' Code of Conduct and any contractual obligations.

Responding to Reports of Suspected Compliance Violations – External Stakeholders

Compliance CC-11a

Responding to Reports of Suspected Compliance Violations – Enrollees, Medical Providers, Transportation Providers

PURPOSE:

In accordance with NYCRR Title 18, Part 521, Section 521-1.4(h), MAS has a system in place to promptly reports all reasonable indications of suspected enrollee, medical provider, and/or transportation provider non-compliance, in writing, to the NYSDOH.

POLICY:

MAS shall respond in an appropriate and timely manner to all reports of suspected compliance violations involving a Medicaid enrollee, medical provider, or transportation provider.

PROCEDURE:

1. Anyone who receives a report of a suspected compliance violation involving a Medicaid enrollee, medical provider or transportation provider shall be responsible for reporting the situation to the MAS Corporate Compliance Officer (or Compliance Personnel) within 24 hours or the next business day in a manner that adheres to the procedures set forth in this policy.
2. Compliance issue identification may occur by:
 - a. A verbal or written report made to a Department Director/Manager/Supervisor, the Compliance Officer, Human Resources, or through a MAS reporting mechanism (i.e., the MAS Online System, the MAS Compliance Hotline, the MAS website, etc.).
 - b. The results of routine auditing and/or monitoring done by Department Leadership and/or Compliance Personnel.
3. Upon receipt of a suspected compliance violation involving a Medicaid enrollee, medical provider or transportation provider, the Compliance Officer or his/her designee may conduct an initial inquiry. The purpose of the initial inquiry is to collect additional information (i.e., enrollee name, transportation provider name and ID, dates authorized, appointment verifications, attestation history, etc.) and determine if there is reasonable indication of non-compliance prior to forwarding the report to the NYSDOH.
4. If during or prior to the initial inquiry the Compliance Officer or his/her designee determines that there is reasonable indication of suspected enrollee, medical provider, and/or transportation provider non-compliance, the report should be forwarded to the NYSDOH.
5. Depending on the scope and severity of the suspected compliance violation, the Compliance Officer may also consult with the CEO, who will determine if further consultation is required. Those who may be consulted include, but are not limited to, Department Leadership, the Corporate Compliance Committee and/or legal counsel. The purpose of these consultations is to review: (a) the initial report and/or results of the initial inquiry and (b) determine if further actions are necessary and appropriate.



6. Reporting formats may vary, depending on the stakeholder(s) involved and the scope and severity of the suspected compliance violation. Examples include the MAS Report of Suspected Fraud or Abuse, Transportation Provider Suspected Fraud Report and Medical Professional Subscriber Account Fraud Report.
7. The Compliance Officer and Compliance Personnel will maintain reports of suspected compliance violations involving Medicaid enrollees, medical providers, or transportation providers.
8. The Compliance Officer or his/her designee will be responsible for reporting overall trends of suspected compliance violations involving Medicaid enrollees, medical providers, or transportation providers to the Corporate Compliance Committee on a regular basis.

Responding to Reports of Suspected Compliance Violations – MAS Employees and Contractors

Compliance CC-11b

Responding to Reports of Suspected Compliance Violations – MAS Employees and Contractors

PURPOSE:

In accordance with NYCRR Title 18, Part 521, Section 521-1.4(h), MAS has a system in place to promptly reports all reasonable indications of suspected MAS Employees and Contractors non-compliance, in writing, to the NYSDOH.

POLICY:

MAS shall respond in an appropriate and timely manner to all reports of suspected compliance violations involving a MAS employee or contractor.

PROCEDURE:

1. Anyone who receives a report of a suspected compliance violation involving a MAS employee or contractor shall be responsible for reporting the situation to the MAS Corporate Compliance Officer (or Compliance Personnel) within 24 hours or the next business day in a manner that adheres to the procedures set forth in this policy.
2. Compliance issue identification may occur by:
 - a. A verbal or written report made to a Department Director/Manager/Supervisor, the Compliance Officer, Human Resources, or through a MAS reporting mechanism (i.e., the MAS Online System, the MAS Compliance Hotline, the MAS website, etc.).
 - b. The results of routine auditing and/or monitoring done by Department Leadership and/or Compliance Personnel.
3. All affected employees and contractors will cooperate in the initial inquiry and investigation of suspected compliance violations.
4. The Compliance Officer is responsible for addressing suspected compliance issues involving a MAS employee or contractor; however, employees should not be discouraged from using any specific communication channel.
 - a. Non-compliance related issues or concerns reported to the Compliance Officer or through a reporting mechanism will be redirected to the appropriate department or individual.



- b. In instances where the employee seeks confidentiality or reports anonymously, the Compliance Officer shall redact identifying information and redirect the report to the appropriate department or individual, if applicable.
 - c. If there is ambiguity in the reported concern, an inquiry process will take place to determine the appropriate area for resolution. Such inquiries will be conducted by the Compliance Officer or his/her designee.
5. The Compliance Officer or his/her designee is responsible for logging all reported and identified compliance concerns involving a MAS employee or contractor, making this report available to the CEO and Compliance Committee.
6. Upon report or notice of a suspected compliance issue involving a MAS employee or contractor, the Compliance Officer or his/her designee will conduct an initial inquiry into the alleged situation. The purpose of the initial inquiry is to determine if there is sufficient evidence of non-compliance to warrant further investigation. The initial inquiry may include but not be limited to a documentation review, interviews, audit, or other investigative technique. The appointed investigator shall: (a) conduct a fair impartial review of all relevant facts; (b) restrict the inquiry to those necessary to resolve the issues; (c) conduct the inquiry with as little visibility as possible while gathering pertinent facts relating to the issue; and (d) provide initial notification to the CEO and the Compliance Officer.
7. It is imperative that not even an initial inquiry of a suspected compliance violation involving a MAS employee or contractor be conducted without consultation and direction from the Compliance Officer to ensure that procedures are followed that will preserve legal privileges.
8. The Compliance Officer or his/her designee will conduct or oversee all initial inquiries and investigations involving compliance-related issues. The CEO shall have the authority to contact legal counsel and/or other consultants, as needed. Counsel will advise and consider whether the investigation should be conducted under attorney/client privilege. If there is a perceived or actual conflict of interest with the Compliance Officer in a particular investigation, the CEO will either conduct the investigation or select another individual to conduct the investigation. The appointed investigator will assume the role of the Compliance Officer as outlined in this policy's procedures.
9. If, during the initial inquiry, the Compliance Officer or his/her designee determines that there is sufficient evidence of non-compliance of any criminal, civil or administrative law to warrant further investigation, the issue should be turned over to the CEO for review with legal counsel and/or other appropriate individuals.
10. For investigations not involving legal counsel, the Compliance Officer or his/her designee and the CEO will determine what personnel possess the requisite skills to examine the issue(s) and will assemble a team of investigators, as needed. The Compliance Officer will consult with the CEO to determine if MAS has sufficient internal resources to conduct the investigation or if external resources are necessary. The final determination will be made by the CEO.
11. The Compliance Officer or his/her designee shall work with the investigation team to develop a strategy for reviewing and examining the facts surrounding the possible violation. The Compliance Officer will consider the need for an audit of billing practices and determine the scope of interviews.
12. The Compliance Officer or his/her designee should ensure that the following objectives are accomplished:
 - a. Notify appropriate parties.



- b. Identify the cause of problem, desired outcomes, affected parties, applicable guidelines and possible regulatory or financial impact.
 - c. Provide a complete list of findings and recommendations.
 - d. Recommend the necessary corrective action measures (e.g., policy changes, operational changes, system changes, personnel changes, training, and education).
 - e. Document the investigation.
13. The Compliance Officer or his/her designee will maintain all notes of the interviews and review of documents as part of the investigation file.
14. Upon conclusion of the investigation, the Compliance Officer or his/her designee will organize the information in a manner that enables MAS to determine if an infraction did, in fact, occur. The Compliance Officer or designee will complete the Compliance Summary Investigation Report and document the issue on the Compliance Issue Log.
15. The Compliance Officer will, or his/her designee will share the investigation findings and any accompanying attachments with the CEO.
16. The Compliance Officer will consult with the CEO, who will determine if further consultation is required based upon the scope and severity of the identified violations. Those who may be consulted include, but are not limited to, Human Resources, Department Leadership, the Corporate Compliance Committee and/or legal counsel. The purpose of these consultations is to determine: (a) the results of the investigation and the adequacy of recommendations for corrective actions; (b) the completeness, objectivity, and adequacy of recommendations for corrective actions; and/or (c) further actions to be taken as necessary and appropriate.
17. If the issue is deemed unsubstantiated, the Compliance Officer or his/her designee shall notify the original reporter of the findings and take any additional actions that may be appropriate to respond to the individual's concerns.
18. If the issue is deemed substantiated, the Compliance Officer shall designate an Action Plan Team (as warranted) including but not limited to Department Leadership and Human Resources. The Action Plan Team will be responsible for developing disciplinary action, responding to any recommendations, and submitting them to the Compliance Officer or his/her designee for approval.
19. Once approved, the Action Plan Team is responsible for ensuring that the plan is implemented, monitored, and shall provide status reports, as applicable, to the Compliance Officer and CEO.
20. Actions taken by the Action Plan Team or Department Leadership will be added to the auditing and monitoring schedule of the Compliance Department, if necessary, to ensure continued compliance.
21. The Compliance Officer or his/her designee will be responsible for reporting the results of all investigations to the Corporate Compliance Committee.
22. The Compliance Officer will present the Compliance Issue Log annually to the CEO and the Compliance Committee.



Self-Disclosure Protocol

A compliance investigation that reveals an overpayment to MAS for services will be handled as follows:

- a. An overpayment caused by an error in billing or coding will be refunded back to the payer within 30 days of the conclusion of the investigation. For claims that are beyond the payer's timeframe for a refund, the proper entity will be notified of the overpayment and the refund will be arranged.
- b. An overpayment determined to be caused by fraudulent activity by MAS employees will be self-disclosed to the proper authority according to the self-disclosure protocols established by the Office of Medicaid Inspector General, Office of Inspector General of HHS, or the proper legal authority. Self-disclosure will be undertaken with the involvement of the MAS's Legal Counsel, the Compliance Committee, the Compliance Officer, and the CEO.

NON-INTIMIDATION AND NON-RETALIATION POLICIES

Several laws forbid intimidation and retaliation by an employer against any employee who in good faith reports any suspected fraud, waste and/or abuse activity. Additionally, the same holds true for any employee who cooperates with investigators regarding potential non-compliant behavior. In accordance with such laws and its Corporate Compliance Program, MAS fully complies with all applicable "whistle-blower" protections.

Non-Intimidation, Non-Retaliation Policy

Compliance CC – 09 Non-Intimidation, Non-Retaliation Whistleblower's, and Good Faith Participation

PURPOSE:

In accordance with NYCRR, Title 18, Part 521, Section, Section 521-1.4(a)(2)(vii) MAS maintains a non-retaliation, non-retribution, non-intimidation policy towards all MAS affected individuals who make reports of noncompliance or any other complaint about MAS.

POLICY:

MAS recognizes that a critical aspect of the Corporate Compliance Program is a culture that promotes prevention, detection, and resolution of conduct that does not conform to federal and state requirements, as well as MAS' standards of conduct. In accordance with state and federal laws, policies and whistle-blower provisions, MAS has established a compliance reporting process and a non-intimidation/non-retaliation policy to protect employees and others who report problems and concerns.

No employee who in good faith reports any action or suspected action taken by or within MAS that is illegal, fraudulent or in violation of any MAS policies will suffer intimidation, harassment, discrimination, or other retaliation of any kind. Any form of retaliation or retribution is prohibited.

PROCEDURE:



MAS has established a procedure by which employees can report to the company allegations of known or suspected noncompliance (as hereinafter defined). MAS maintains that making reports of noncompliance is every employee's responsibility.

"Noncompliance" includes, but is not limited to, *(i) accepting any gifts or gratuities from anyone MAS conducts business with; (ii) conducting Medicaid transportation management business with friends, relatives, or a member of the dwelling in which you reside; (iii) a violation or infraction of MAS' Compliance Code of Conduct or Corporate Compliance Handbook; (iv) any violation or infraction of a Medicaid recipients information, protected under HIPPA Privacy Rule(The Health Insurance Portability and Accountability Act of 1996);(v) any other activity by any MAS employee that is undertaken in the performance of the employee's official duties at MAS, whether or not that action is within the scope of his or her employment, and this violation of any state or federal law or regulation, including but not limited to Social Services Law 363-d and 18 NYCRR Part 521, or constitutes malfeasance, bribery, fraud, misuse of MAS property, or willful omission to perform his or her duties, or involves gross misconduct.*

Any MAS employee who in good faith reports incidents described above will be protected from threats of retaliation, retribution, intimidation, or other types of discrimination including compensation or terms and conditions of employment that are directly related to the disclosure of the report. In addition, no employee may be adversely affected because the employee refused to carry out a directive which, in fact, constitutes a violation of Social Services Law 363-d , 18 NYCRR Part 521 or MAS' Compliance Code of Conduct.

MAS employees are encouraged to use the guidance provided by this policy for reporting suspected Activities of Noncompliance in accordance with the following:

Reporting Requirement:

All MAS affected individuals are required to report information concerning noncompliance. Such reports may be submitted in a confidential and anonymous manner. Reports should be factual rather than speculative or conclusory and should contain specific information for proper assessment of the nature, extent and urgency of the issues raised in the report.

Reporting employees should refrain from (i) obtaining evidence for which they do not have a right of access and (ii) conducting their own investigative activities.

It is MAS' policy that no employee shall be subject to disciplinary or retaliatory action by MAS or any of its employees because of the employee submitting a report hereunder. However, employees who submit reports of noncompliance without a reasonable belief in the truth and accuracy of such information will not be protected by the above policy statement and may be subject to disciplinary action.

MAS' Corporate Compliance Officer Role:

The appointed Corporate Compliance Officer is responsible for administering MAS' Whistleblower policy. The Corporate Compliance Officer reports directly to the MAS President and Owner and is obligated to communicate matters arising from this Policy to the Human Resources department and if applicable, Corporate Compliance Committee.

The Compliance Officer's responsibilities under this Policy include:

- Administering, implementing, and overseeing ongoing compliance under the Policy, establishing, amending where necessary and administering procedures to assure that such reports of



noncompliance will be collected, reviewed promptly, resolved addressed in an appropriate manner, and retained.

- Making himself or herself available to discuss with any employee any concerns raised, or reports submitted.
- Establishing and administering practices that enable any employee to report noncompliance in an anonymous, confidential manner safeguarding said reporting employee from non-retaliation, non-retribution, and non-intimidation.
- Ensuring that any founded report of noncompliance is prepared and disclosed to the New York State Department of Health and the New York State of Medicaid Inspector General, Bureau of Compliance.

Procedure for Reporting Noncompliant Activities:

Any MAS employee can report suspected noncompliance confidentially and anonymously as outlined in the Compliance Program Handbook.

HIPAA Privacy and Security

MAS takes privacy and security very seriously and works diligently in ensuring enrollee's privacy is protected, therefore MAS has robust HIPAA Security Policies in place. MAS HIPAA and Security policies are maintained in a shared online space for MAS staff members to readily access at any time. Privacy and security are also a part of affected individual's onboarding with MAS and annually thereafter.

HHS.gov describes HIPPA below:

To improve the efficiency and effectiveness of the health care system, the Health Insurance Portability and Accountability Act of 1996 (HIPAA), Public Law 104-191, included Administrative Simplification provisions that required HHS to adopt national standards for electronic health care transactions and code sets, unique health identifiers, and security. At the same time, Congress recognized that advances in electronic technology could erode the privacy of health information.

Consequently, Congress incorporated into HIPAA provisions that mandated the adoption of Federal privacy protections for individually identifiable health information.

- HHS published a final Privacy Rule in December 2000, which was later modified in August 2002. This Rule set national standards for the protection of individually identifiable health information by three types of covered entities: health plans, health care clearinghouses, and health care providers who conduct the standard health care transactions electronically. Compliance with the Privacy Rule was required as of April 14, 2003 (April 14, 2004, for small health plans).
- HHS published a final Security Rule in February 2003. This Rule sets national standards for protecting the confidentiality, integrity, and availability of electronic protected health



information. Compliance with the Security Rule was required as of April 20, 2005 (April 20, 2006, for small health plans).

- The Enforcement Rule provides standards for the enforcement of all the Administrative Simplification Rules.
- HHS enacted a final Omnibus rule that implements a number of provisions of the HITECH Act to strengthen the privacy and security protections for health information established under HIPAA, finalizing the Breach Notification Rule.



Appendix A

CC-20 Deficit Reduction Act (DRA) Requirements

CC-20

Compliance with Applicable Federal and State False Claims Acts

PURPOSE:

MAS is committed to complying with the requirements of Section 6032 of the Federal Deficit Reduction Act of 2005, and preventing and detecting any fraud, waste, or abuse at MAS. To this end, MAS maintains a compliance program and strives to educate its work force on fraud and abuse laws, including the importance of submitting accurate claims and reports to the Federal and State governments.

MAS has instituted various procedures, which are set forth in our Compliance Program Handbook, to ensure compliance with these laws and to assist us in preventing fraud, waste, and abuse in federal health care programs. In furtherance of this policy and to comply with the Deficit Reduction Act, MAS disseminates this policy to all affected individuals to ensure that such persons are aware of certain relevant Federal and State laws, and that submission of a false claim can result in significant administrative and civil penalties under the Federal False Claims Act and other New York State laws.

POLICY:

To assist MAS in meeting its legal and ethical obligations, any affected individual who reasonably suspects or is aware of the preparation or submission of a false claim or report or any other potential fraud, waste, or abuse related to a Federal or State funded health care program is required to report such information to his/her supervisor and the Compliance Officer (or Compliance Liaison). Any affected individual who reports such information will have the right and opportunity to do so anonymously and will be protected against retaliation for coming forward with such information both under our internal compliance policies and procedures and Federal and State law. However, MAS retains the right to take appropriate action against an affected individual who has participated in a violation of Federal or State law or MAS policy or intentionally and maliciously reports a false claim.

MAS commits itself to investigate any suspicions of fraud, waste, or abuse swiftly and thoroughly and requires all affected individuals to assist in such investigations. If an affected individual believes that MAS is not responding to his or her report within a reasonable period, the affected individual shall bring these concerns about MAS's perceived inaction to the Corporate Compliance Officer, Director of Compliance Policy, or their supervisor. Failure to report and disclose or assist in an investigation of fraud and abuse is a breach of the affected individual's obligations to MAS and may result in disciplinary action, up to, and including termination.

RELEVANT LAWS RELATING TO FILING FALSE CLAIMS:

I. FEDERAL LAWS

A. The Federal False Claims Act (31 USC §§3729-3733)



The False Claims Act ("FCA") provides, in pertinent part, that:

1) any person who

(A) knowingly presents, or causes to be presented, a false or fraudulent claim for payment or approval;

(B) knowingly makes, uses, or causes to be made or used, a false record or statement material to a false or fraudulent claim;

(C) conspires to commit [the above violations]; . . . or

(G) knowingly makes, uses, or causes to be made or used, a false record or statement material to an obligation to pay or transmit money or property to the Government, or knowingly conceals or knowingly and improperly avoids or decreases an obligation to pay or transmit money or property to the Government,

is liable to the United States Government for a civil penalty of not less than \$5,000 and not more than \$10,000, plus 3 times the amount of damages which the Government sustains because of the act of that person...

For purposes of this section,

(1) the terms "knowing" and "knowingly"

(A) mean that a person, with respect to information--

(i) has actual knowledge of the information;

(ii) acts in deliberate ignorance of the truth or falsity of the information; or

(iii) acts in reckless disregard of the truth or falsity of the information; and

(B) require no proof of specific intent to defraud; and

(2) the term "claim"

(A) means any request or demand, whether under a contract or otherwise, for money or property and whether or not the United States has title to the money or property, that--

(i) is presented to an officer, affected individual, or agent of the United States; or

(ii) is made to a contractor, grantee, or other recipient, if the money or property is to be spent or used on the Government's behalf or to advance a Government program or interest, and if the United States Government (I) provides or has provided any portion of the money or property requested or demanded; or



(B) will reimburse such contractor, grantee, or other recipient for any portion of the money or property which is requested or demanded; and

(3) the term “obligation” means an established duty, whether or not fixed, arising from an express or implied contractual, grantor-grantee, or licensor-licensee relationship, from a fee-based or similar relationship, from statute or regulation, or from the retention of any overpayment; and

(4) the term “material” means having a natural tendency to influence, or be capable of influencing, the payment or receipt of money or property. 31 U.S.C. § 3729.

While the False Claims Act imposes liability only when the claimant acts “knowingly,” it does not require that the person submitting the claim have actual knowledge that the claim is false. A person who acts in reckless disregard or in deliberate ignorance of the truth or falsity of the information, also can be found liable under the Act. 31 U.S.C. 3729(b).

In sum, the False Claims Act imposes liability on any person who submits a claim to the federal government or a contractor of the federal government that he or she knows (or should know) is false. An example may be a physician who submits a bill to Medicare for medical services she knows she has not provided.

The False Claims Act also imposes liability on an individual who may knowingly submit a false record in order to obtain payment from the government. An example of this may include a government contractor who submits records that he knows (or should know) are false and that indicate compliance with certain contractual or regulatory requirements.

The third area of liability includes those instances in which someone may obtain money from the federal government to which he may not be entitled, and then uses false statements or records in order to retain the money. An example of this so-called “reverse false claim” may include a MAS who obtains interim payments from Medicare throughout the year, and then knowingly files a false cost report at the end of the year in order to avoid making a refund to the Medicare program.

In addition to its substantive provisions, the FCA provides that private parties may bring an action on behalf of the United States. 31 U.S.C. 3730 (b). These private parties, known as “qui tam relators,” may share in a percentage of the proceeds from an FCA action or settlement.

Section 3730(d)(1) of the FCA provides, with some exceptions, that a qui tam relator, when the Government has intervened in the lawsuit, shall receive at least 15 percent but not more than 25 percent of the proceeds of the FCA action depending upon the extent to which the relator substantially contributed to the prosecution of the action. When the Government does not intervene,



section 3730(d)(2) provides that the relator shall receive an amount that the court decides is reasonable and shall be not less than 25 percent and not more than 30 percent.

B. Administrative Remedies for False Claims (31 USC §§3801– 3812)

This statute allows for administrative recoveries by federal agencies. If a person submits a claim that the person knows is false or contains false information, or omits material information, then the agency receiving the claim may impose a penalty of up to \$5,000 for each claim. The agency may also recover twice the amount of the claim.

Unlike the False Claims Act, a violation of this law occurs when a false claim is submitted, not when it is paid. Also unlike the False Claims Act, the determination of whether a claim is false, and the imposition of fines and penalties is made by the administrative agency, not by prosecution in the federal court system.

II. NEW YORK STATE LAWS

New York's false claims laws fall into two categories: civil and administrative; and criminal laws. Some apply to recipient false claims and some apply to provider false claims, and while most are specific to healthcare or Medicaid, some of the "common law" crimes apply to areas of interaction with the government.

A. Civil And Administrative Laws

1. NY False Claims Act (State Finance Law, §§187-194) -- The NY False Claims Act closely tracks the federal False Claims Act. It imposes penalties and fines on individuals and entities that file false or fraudulent claims for payment from any state or local government, including health care programs such as Medicaid. The penalty for filing a false claim is \$6,000 -\$12,000 per claim and the recoverable damages are between two and three times the value of the amount falsely received. In addition, the false claim filer may have to pay the government's legal fees.

The Act allows private individuals to file lawsuits in state court, just as if they were state or local government parties. If the suit eventually concludes with payments back to the government, the person who started the case can recover 25-30% of the proceeds if the government did not participate in the suit of 15-25% if the government did participate in the suit.

2. Social Services Law §145-b -- False Statements It is a violation to knowingly obtain or attempt to obtain payment for items or services furnished under any Social Services program, including Medicaid, by use of a false statement, deliberate concealment or other fraudulent scheme or device. The State or the local Social Services district may recover three times the amount incorrectly paid. In addition, the Department of Health may impose a civil penalty of up to \$2,000 per violation. If repeat



violations occur within 5 years, a penalty up to \$7,500 per violation may be imposed if they involve more serious violations of Medicaid rules, billing for services not rendered or providing excessive services.

3. Social Services Law §145-c -- Sanctions If any person applies for or receives public assistance, including Medicaid, by intentionally making a false or misleading statement, or intending to do so, the person's, the person's family's needs are not taken into account for 6 months if a first offense, 12 months if a second (or once if benefits received are over \$3,900) and five years for 4 or more offenses.

B. Criminal Laws

1. Social Services Law §145 -- Penalties Any person who submits false statements or deliberately conceals material information in order to receive public assistance, including Medicaid, is guilty of a misdemeanor.

2. Social Services Law § 366-b -- Penalties for Fraudulent Practices

(a) Any person who obtains or attempts to obtain, for himself or others, medical assistance by means of a false statement, concealment of material facts, impersonation or other fraudulent means is guilty of a Class A misdemeanor.

(b) Any person who, with intent to defraud, presents for payment and false or fraudulent claim for furnishing services, knowingly submits false information to obtain greater Medicaid compensation or knowingly submits false information in order to obtain authorization to provide items or services is guilty of a Class A misdemeanor.

3. Penal Law Article 155, Larceny -- The crime of larceny applies to a person who, with intent to deprive another of his property, obtains, takes, or withholds the property by means of trick, embezzlement, false pretense, false promise, including a scheme to defraud, or other similar behavior. It has been applied to Medicaid fraud cases.

(a) Fourth degree grand larceny involves property valued over \$1,000. It is a Class E felony.

(b) Third degree grand larceny involves property valued over \$3,000. It is a Class D felony.

(c) Second degree grand larceny involves property valued over \$50,000. It is a Class C felony.

(d) First degree grand larceny involves property valued over \$1 million. It is a Class B felony.

4. Penal Law Article 175, False Written Statements --Four crimes in this Article relate to filing false information or claims and have been applied in Medicaid fraud prosecutions:



(a) §175.05, Falsifying business records involves entering false information, omitting material information, or altering an enterprise's business records with the intent to defraud. It is a Class A misdemeanor.

(b) § 175.10, Falsifying business records in the first degree includes the elements of the §175.05 offense and includes the intent to commit another crime or conceal its commission. It is a Class E felony.

(c) §175.30, Offering a false instrument for filing in the second degree involves presenting a written instrument (including a claim for payment) to a public office knowing that it contains false information. It is a Class A misdemeanor.

(d) §175.35, Offering a false instrument for filing in the first degree includes the elements of the second degree offense and must include an intent to defraud the state or a political subdivision. It is a Class E felony.

5. Penal Law Article 176 -- Insurance Fraud Applies to claims for insurance payment, including Medicaid or other health insurance and contains six crimes.

(a) Insurance Fraud in the 5th degree involves intentionally filing a health insurance claim knowing that it is false. It is a Class A misdemeanor.

(b) Insurance fraud in the 4th degree is filing a false insurance claim for over \$1,000. It is a Class E felony.

(c) Insurance fraud in the 3rd degree is filing a false insurance claim for over \$3,000. It is a Class D felony.

(d) Insurance fraud in the 2nd degree is filing a false insurance claim for over \$50,000. It is a Class C felony.

(e) Insurance fraud in the 1st degree is filing a false insurance claim for over \$1 million. It is a Class B felony.

(f) Aggravated insurance fraud is committing insurance fraud more than once. It is a Class D felony.

6. Penal Law Article 177 -- Health Care Fraud Applies to claims for health insurance payment, including Medicaid, and contains five crimes:

(a) Health care fraud in the 5th degree is knowingly filing, with intent to defraud, a claim for payment that intentionally has false information or omissions. It is a Class A misdemeanor.

(b) Health care fraud in the 4th degree is filing false claims and annually receiving over \$3,000 in aggregate. It is a Class E felony.

(c) Health care fraud in the 3rd degree is filing false claims and annually receiving over \$10,000 in the aggregate. It is a Class D felony.



(d) Health care fraud in the 2nd degree is filing false claims and annually receiving over \$50,000 in the aggregate. It is a Class C felony.

(e) Health care fraud in the 1st degree is filing false claims and annually receiving over \$1 million in the aggregate. It is a Class B felony.

III. WHISTLEBLOWER PROTECTION

A. Federal False Claims Act (31 U.S.C. §3730[h])

The FCA provides protection to any affected individual, contractor, or agent who is discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against in the terms and conditions of their employment as a result of their lawful acts in furtherance of other efforts to stop violations of the FCA. Remedies include reinstatement with comparable seniority as the affected individual, contractor, or agent would have had but for the discrimination, two times the amount of any back pay, interest on any back pay, and compensation for any special damages sustained as a result of the discrimination, including litigation costs and reasonable attorneys' fees.

B. NY False Claim Act (State Finance Law §191)

The New York State False Claim Act also provides protection to qui tam relators who are discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against in the terms and conditions of their employment as a result of their furtherance of an action under the Act. Remedies include reinstatement with comparable seniority as the qui tam relator would have had but for the discrimination, two times the amount of any back pay, interest on any back pay, and compensation for any special damages sustained as a result of the discrimination, including litigation costs and reasonable attorneys' fees.

C. New York Labor Law §740

An employer may not take any retaliatory action against an affected individual if the affected individual discloses information about the employer's policies, practices, or activities to a regulatory, law enforcement or other similar agency or public official. Protected disclosures are those that assert that the employer is in violation of a law that creates a substantial and specific danger to the public health and safety or which constitutes health care fraud under Penal Law §177 (knowingly filing, with intent to defraud, a claim for payment that intentionally has false information or omissions). The affected individual's disclosure is protected only if the affected individual first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation. If an employer takes a retaliatory action against the affected individual, the affected individual may sue in state court for reinstatement to the same, or an equivalent position, any lost back wages and benefits and attorneys' fees. If the employer is a health provider and the court finds that the employer's retaliatory action was in bad faith, it may impose a civil penalty of \$10,000 on the employer.



D. New York Labor Law §741

A health care employer may not take any retaliatory action against an affected individual if the affected individual discloses certain information about the employer's policies, practices, or activities to a regulatory, law enforcement or other similar agency or public official. Protected disclosures are those that assert that, in good faith, the affected individual believes constitute improper quality of patient care. The affected individual's disclosure is protected only if the affected individual first brought up the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation, unless the danger is imminent to the public or patient and the affected individual believes in good faith that reporting to a supervisor would not result in corrective action. If an employer takes a retaliatory action against the affected individual, the affected individual may sue in state court for reinstatement to the same, or an equivalent position, any lost back wages and benefits and attorneys' fees. If the employer is a health provider and the court finds that the employer's retaliatory action was in bad faith, it may impose a civil penalty of \$10,000 on the employer.



Appendix B

Enrollee Choice Policy

Compliance CC-17

Enrollee Choice and Steering

PURPOSE:

According to 42 CFR (Code of Federal Regulations) § 431.51 - Free choice of provider (1) Section 1902(a)(23) of the Act states that beneficiaries (enrollees) may obtain services from any qualified Medicaid provider that undertakes to provide the services to them.

POLICY:

MAS will ensure that enrollees are provided a choice in transportation providers when seeking transportation services for their medical needs. MAS staff members shall adhere to enrollee choice except in circumstances where that choice cannot be reasonably honored (e.g., provider overcapacity, ongoing provider quality issues, provider mode does not match enrollee needs). MAS will always respect an enrollee's right to choose the transportation provider and will not engage in steering activities in any form. The MAS Code of Conduct states: "For our enrollees, we are committed to facilitating efficient non-emergency transportation services with a choice."

DEFINITION:

What is enrollee choice? Enrollee choice respects an enrollee's right to choose the transportation provider (i.e., preferred transportation provider). Enrollee choice protects an enrollee's right to free choice of provider and ensures fair competition amongst transportation providers. Not respecting an enrollee's right to choose the transportation provider or violating related policies and procedures is called "Steering" and is in direct violation of healthcare rules and regulations described above. It is important to note that steering can occur with or without wrongful intention or personal benefit. Examples of steering includes and are not limited to the following:

- Not asking the caller who they want to ride with.
- Choosing a transportation provider for the caller or without enrollee consent. For example, not utilizing the "Next Up" feature.
- Recommending a transportation provider. For example, stating "I've heard great things about ABC Transportation."
- Specifically naming transportation providers. For example, stating, "Have you tried ABC Transportation?" or "Everyone uses ABC Transportation" or "ABC Transportation serves your area."
- Not adhering to MAS procedures for transportation provider selection when the caller does not have a preferred transportation provider or when a trip is refused by a transportation provider. For example, not utilizing the "Next Up" feature.

PROCEDURE

1. All MAS staff members are trained upon hire, as well as regularly thereafter, to follow Department of Health (DOH) pre-approved call scripts, MAS Code of Conduct, and all procedures when authorizing transportation.
2. The MAS Medicaid Management Information System (MAS System) is designed with numerous features, to discourage steering, promote enrollee choice, and support policy and procedures including the "Next Up" feature, which randomly selects the next available provider.
3. When an enrollee or enrollee representative does not have a preferred transportation provider, MAS staff will utilize the "Next Up" function in the MAS system.



4. When an enrollee or enrollee representative does not have a preferred transportation provider and asks the MAS staff who they advise to use, MAS staff will utilize the “Next Up” function in the MAS system.
5. MAS has a robust program to monitor, identify, and prevent steering including but not limited to call audits.

For additional and ongoing guidance, employees should refer to their supervisor or contact any member of the MAS Compliance Department.



Appendix C

Denial of Services Policy

Compliance CC-19

Denial of Transportation Services

PURPOSE and POLICY

MAS will not arbitrarily take action on a transportation request solely because of the diagnosis, type of illness, or medical condition of the enrollee. According to the New York Code of Rules and Regulations (NYCRR), Title 18, Section 358, enrollees have the right to due process and to explain to an administrative law judge if they think a decision about a transportation request is wrong and for The Office of Temporary and Disability Assistance (OTDA) to issue a written decision which will state whether the New York State Department of Health (NYSDOH) Medicaid Transportation/MAS's decision was right or wrong.

DEFINITION

A denial of transportation services can occur when MAS does not authorize transportation if an enrollee does not meet medical necessity for the mode they are requesting, the location they are requesting does not offer a Medicaid covered medical service, or when the request is outside of the common medical market area and no medical necessity exists. Further, denials can be regarding requests for reimbursement that do not meet the (NYSDOH) Travel Reimbursement manual in effect at the time of the request.

PROCEDURE

At the time that an adverse action is taken to reduce or deny a transportation service, MAS will:

- Verbally notify the enrollee the same day.
- Enter the reason(s) for the decision in its database.
- Mail a decision letter to the enrollee no later than the next business day following the date of the decision.
- Represent the Department of Health at State Fair Hearings, including preparing any required documentation.

The decision letter will be in the form of a template approved by the NYSDOH (see Attachment A) and will notify the enrollee of:

- The action taken and reasons for the action.
- The right to appeal the decision and include appeal and State Fair Hearing information.
- Basic instructions regarding the grievance filing process and outlining the enrollee's options to:
 - Request a telephone conference to discuss the matter further,
 - Receive relevant information, and
 - Request a State Fair hearing.

A copy of the decision letter shall be uploaded to the enrollee's record in MAS's system within one (1) business day of determination. In the event that MAS's decision to reduce or deny a transportation service is overturned, the MAS shall:



- Verbally or electronically through a HIPAA compliant secure transmission inform the enrollee of the change in the decision.
- Provide written correspondence to the enrollee to confirm the correction no later than the next business day following the date of the correction.
- A copy of the correction letter shall be uploaded to the enrollee's record in MAS's system within one (1) business day of determination.

Should the NYSDOH, at its sole discretion, change its policies, and therefore potential reasons to deny trips, MAS will comply by adding, modifying, or deleting denial criteria or reasons when requested to do so by the NYSDOH and will update this policy. Additionally, the NYSDOH at its sole discretion, may review and reverse a denial decision made by MAS. The DOH will notify the Transportation Broker(s) in writing of any such changes as which time MAS will follow the procedures as outlined above.



Appendix D

MAS Employees and NEMT Policy

Compliance CC-18

MAS Employees and Non-Emergency Medical Transportation (NEMT)

PURPOSE:

To ensure MAS employees who use NEMT or whose household members use NEMT adhere to proper business procedures and the MAS Ethics and Code of Conduct.

POLICY:

MAS is committed to providing oversight of and guidance to employees who utilize or qualify for Non-Emergency Medical Transportation (NEMT) or whose household members utilize or qualify for NEMT to prevent ethical violations and conflicts of interest.

MAS employees or their household members who utilize or qualify for NEMT must meet all NEMT eligibility requirements. In addition, all trip authorizations are subject to verification by the MAS Compliance Department.

MAS employees are prohibited from approving services for themselves or a member of their household. The MAS Ethics and Code of Conduct states, "Approving services for themselves or a member of the house in which the employee also lives" may result in disciplinary action up to and including termination of employment. Specifically, MAS employees are prohibited from: (a) accessing, viewing, or editing their account or household member's account while using MAS System employee credentials; (b) asking another employee who is not a part of or authorized by the Compliance Department to access, view or edit their account or a household member's account; or (c) accessing, viewing or editing the account of another employee without management approval.

MAS employees must call the MAS Contact Center and identify themselves as an MAS employee prior to scheduling transportation for themselves or a member of their household. Alternatively, employees may create and use a MAS System enrollee account or contact the Compliance Department to schedule transportation for themselves or a member of their household.

PROCEDURE:

9. The MAS Corporate Compliance Officer will ensure MAS oversight of and guidance to employees who use NEMT or whose household members use NEMT.
10. Upon hire and annually, all MAS employees will be required to report if they or anyone in their household utilize or qualify for NEMT and acknowledge the following statements as outlined in the **MAS Compliance Notice**:
 - a. If you or anyone in your household utilize or qualify for Medicaid Transportation or become eligible while you are employed at MAS, a member of the MAS compliance team or a supervisor must



schedule your transportation or the transportation of your household members. Alternatively, you may create and use a MAS System enrollee account to schedule transportation.

- b. You may not access or view an account for yourself, a household member, family member or friend while using your MAS System employee credentials.
 - c. If you or anyone in your household becomes eligible for Medicaid and/or Medicaid Transportation during your employment at MAS, you must inform the MAS compliance team upon learning of this eligibility.
11. The Human Resources Department will maintain records of the **MAS Compliance Notice** and share findings with the Compliance Officer or his/her designee. Such records shall become part of the employee's permanent record.
 12. Upon hire and annually, all MAS employees will receive training on the proper business procedures should they or anyone in their household utilize or qualify for NEMT. In addition, employees will be provided a copy of the **MAS Corporate Compliance Program Handbook**, and an acknowledgment will be signed and collected. Attendance at compliance training sessions is mandatory and is a condition of continued employment.
 13. The Compliance Officer or his/her designee will maintain records of compliance trainings and related activities including but not limited to attendance records, assessment results, and acknowledgments. Such records shall become part of the employee's permanent record.
 14. Employees who utilize or qualify for NEMT or whose household members use NEMT must call the Contact Center and identify themselves as an MAS employee to schedule transportation for themselves or a member of their household. Employees may also contact the Compliance Department to schedule transportation.
 15. Prior to scheduling transportation for an employee or their household members, Contact Center employees will seek management approval.
 16. Employees who utilize or qualify for NEMT or whose household members use NEMT may also create and use a MAS System *enrollee account* to schedule transportation for themselves or a member of their household. A unique and separate username and password will be provided. Note: Employees *may not* access, view, or edit their account or household member's account while using MAS System *employee credentials*.
 17. Employees must contact the Compliance Department should they have questions about utilizing NEMT for themselves and/or a household member.
 18. Suspected violations of this policy must be reported to the Compliance Officer (or Compliance Personnel) within 24 hours or the next business day and promptly investigated as outlined in CC-11b **Responding to Reports of Suspected Compliance Violations – MAS Employees and Contractors**.



19. The Compliance Officer or his/her designee will conduct an annual review of employees who utilize or qualify for NEMT or whose household members use NEMT and report the findings to the CEO and Compliance Committee.



Appendix E

Exclusion Checks Policy

Compliance CC-13

Affected Individual Exclusion Screening

Purpose:

In accordance with NYCRR Title 18, Part 521, Section 521-1.4(g)(3), MAS shall confirm the identity and determine the exclusion status of Affected Individuals. Because MAS is committed to complying with applicable laws and regulations and maintaining integrity in its financial and business operations, MAS will conduct appropriate screening of all affected individuals to ensure that they have not been sanctioned by a federal or state law enforcement, regulatory or licensing agency.

Policy:

MAS has a reputation, achieved, and maintained through the integrity and ethical business standards of our employees, for conducting ourselves in compliance with all applicable laws and regulations. It is the commitment of MAS to maintain this reputation by enforcing the highest standards of ethics and conduct through a Corporate Compliance Program. Therefore, it is important that MAS:

1. Does not employ, contract with, or conduct business with an individual or entity excluded from participation in a federal or state healthcare program, such as Medicare and Medicaid.
2. Conduct exclusion (sanction) screening of all current and proposed affected individuals.
3. Verify that affected individuals that provide and/or perform services for MAS have not been the subject of adverse governmental actions and/or excluded from a federal or state healthcare program.

Procedure:

MAS will conduct exclusion checks to verify that all affected individuals have not been excluded from a federal or state healthcare program. At minimum, the exclusion check will include the following:

- a. U. S. Department of Health and Human Services, Office of Inspector General (OIG)'s List of Excluded Individuals and Entities (LEIE) available online at <https://oig.hhs.gov/exclusions/>;
 - b. The New York State Office of the Medicaid Inspector General available online at <https://omig.ny.gov/index.php/fraud/medicaid-exclusions>; and,
 - c. The General Services Administration (GSA)'s Excluded Parties List System available online at <https://www.sam.gov/SAM/pages/public/searchRecords/search.jsf>.
1. An exclusion check will be performed on applicants for employment.
 2. A MAS representative responsible for the arrangements with independent contractors shall be responsible for conducting exclusion checks prior to entering an agreement with an independent contractor.
 3. Contracts with business vendors will contain a certification that the vendor and its employees are not excluded from a federal or state healthcare program.



4. The Compliance Officer, in collaboration with Human Resources, will ensure that exclusion checks of all employees are conducted at least quarterly, and at least annually for business vendors and independent contractors.
5. If an exclusion check indicates that any individual or entity has been excluded from a federal or state healthcare program, the individual or entity cannot be employed by or conduct business with MAS. This relationship, upon verification, will be terminated immediately. An excluded employee will have no claim to cash out any paid time off.
6. If an exclusion check indicates that any individual or entity has been excluded from a federal or state healthcare program, the individual or entity cannot be employed by or conduct business with MAS. The Chief Executive Officer will be immediately notified when an individual or entity shows up as excluded. If applicable, the Compliance Officer, in collaboration with the Director of Finance or a designee, will investigate any overpayment because of the excluded individual or entity, and any overpayment identified will be returned to the appropriate payor.
7. Results of all exclusion checks will be maintained in Human Resources and/or Corporate Compliance, depending.
8. In addition to exclusion screening, the credentials of medical/healthcare professionals employed by MAS or with whom they establish a contractual business relationship will be verified with appropriate licensing and disciplining authorities, including any adverse actions taken against the individuals that might impair their performance of duties, or fiduciary responsibilities on behalf of MAS. The process will include, but not be limited to, physicians and other health care practitioners for which the license is required for the performance of their duties. The screening and verification will be conducted as part of the hiring process or prior to entering into a contractual agreement and at least annually thereafter.



ACKNOWLEDGEMENT and UNDERSTANDING – MAS Compliance Program Handbook

I acknowledge that I have received a copy of the MAS Compliance Program Handbook.

I acknowledge that I have received training on the MAS Compliance Program Handbook.

I understand that it is my responsibility to comply with all the material contained within the MAS Compliance Program Handbook and related laws, regulations, policies, procedures, and other guidance applicable to the responsibilities of my position as a condition of my employment with MAS.

I acknowledge and agree that I will fully cooperate and participate in any auditing or monitoring processes and to report any instances of violations of law, regulations, or policies that are applicable to the MAS Compliance Program Handbook.

I acknowledge and agree that my failure to report any concerns regarding violations of law, regulation or violation of the MAS Compliance Program Handbook may result in disciplinary action up to and including separation of employment.

Furthermore, I acknowledge and understand that any violation of the MAS Compliance Program Handbook or the MAS Code of Conduct will lead to disciplinary action up to and including separation of employment.

By signing below (or selecting “Acknowledge” electronically via ADP), I hereby confirm that I have received, read, and understand the material contained within the MAS Compliance Program Handbook.

Employee Name-Print

Employee Signature

Date