

MADISON COUNTY

CORPORATE COMPLIANCE PLAN



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NOTICE TO ALL AFFECTED INDIVIDUALS

Affected Individuals (as defined herein), and all Medicaid recipients of services from Madison County, have the ability to pose compliance-related questions and report potential non-compliance within the organization anonymously and/or confidentially without fear of retribution or intimidation. Questions regarding this Corporate Compliance Plan, the Compliance Code of Conduct, Madison County's Code of Ethics (as applicable), or reports of any actual or suspected compliance/ethics related matter may be directed to the Corporate Compliance Officer by telephone at 315-366-2832 or by email to Christina.kennedy@madisoncounty.ny.gov.

Affected Individuals (as applicable) are encouraged to report concerns to their Department heads or direct supervisors, as well as other members of senior administration, which are required to report issues of actual or suspected non-compliance to the Corporate Compliance Officer. If an individual believes that he or she has identified a potential compliance/ethics violation that concerns their immediate supervisor, or feels uncomfortable discussing the matter with their immediate supervisor, manager or director, does not receive a satisfactory response, or does not want to disclose their identity, they should feel free to contact the Corporate Compliance Officer to discuss the matter. If your concerns are not addressed in a timely manner and/or you do not receive a satisfactory response, the next appropriate step would be to bring your concerns to the County Administrator, and if still not addressed, to the Board of Supervisors.

Individuals may also contact any member of the Corporate Compliance Committee or utilize any of the other reporting methods identified in the Compliance Plan or in the County's Compliance Policy, "*Reporting of Compliance Concerns, Non-Intimidation and Non-Retaliation*". All reports will be handled and maintained in a manner to ensure confidentiality¹, and any requests for anonymity will be honored.

¹ The confidentiality of persons reporting compliance issues will be maintained unless the matter is subject to a disciplinary proceeding, referred to, or under investigation by, MFCU, OMIG or law enforcement, or disclosure is required during a legal proceeding or otherwise required by law (18 NYCRR § 521-1.4(e)(4)).

I. POLICY STATEMENT

Organization Overview

Madison County (also referred to herein as the “County”) is governed by a 19-member Board of Supervisors, consisting of the 15 town supervisors, and 4 city supervisors elected from the 4 wards of the City of Oneida. The County's Chairman of the Board of Supervisors (or Chief Elected Officer (CEO)) is selected by a vote of his or her peers on the board. The Board of Supervisors appoints a County Administrator who performs the functions of the chief administrative officer and is responsible for the overall administration of the County Government, including overseeing the County departments. Most administrative departments have single appointed heads (Social Services, Public Health, Mental Health, etc.). There are also several State constitutional positions that are separately elected officials with County-wide jurisdictions, including a Sheriff, County Clerk, Treasurer, Judges, and District Attorney. Many of the departments, such as Social Services, directly interact with the public. Some departments, such as Information Technology, perform an internal service to other departments.

Mission Statement of Madison County

The mission of Madison County government is to create, promote, and maintain a safe, dynamic, economically viable, and socially responsive community for the present and future residents of Madison County.

In pursuing this mission, Madison County's officers and employees shall strive to be imaginative, efficient, non-partisan, and cost-effective in providing quality government and services, and are committed to providing those services with the highest ethical, business and legal standards.

Corporate Compliance Overview

Preventing, detecting and correcting fraud, waste, and abuse activities is an important fiduciary responsibility of Madison County. Madison County meets the criteria established by the Office of the New York State Medicaid Inspector General (OMIG), which requires the County to establish and operate an effective Corporate Compliance Program as a condition of payment under the Medicaid program.

As such, Madison County adopted a Corporate Compliance Plan in December 29, 2009, to help ensure that the County maintains a high level of honesty and ethical behavior in all aspects of its delivery of services and relations with clients, third party payers, representatives, agents and independent contractors. This Plan supersedes Madison County's previous Corporate Compliance Plan.

It is the County's intent to reasonably design, implement and maintain an effective Corporate Compliance Program that will disclose, prevent, detect and correct misconduct, including non-compliance with Medicare and Medicaid requirements, as well as measures that prevent, detect and correct fraud, waste and abuse. All Affected Individuals are expected to understand and adhere to this Corporate Compliance Plan, applicable policies and procedures, including the Compliance Code of Conduct, as well as Madison County's Code of Ethics attached to this Plan as **Appendix A** (as applicable).

This Corporate Compliance Plan was designed to comply with applicable compliance program requirements, including the requirements of Social Services Law § 363-d and 18 NYCRR Subpart 521-1, and is designed to help Affected Individuals understand these requirements. This Plan will assist Affected Individuals in making appropriate decisions when faced with compliance issues. This Plan is grounded in Madison County's mission statement that governs how it conducts business.

Madison County has adopted the following definition of Corporate Compliance:

“A Corporate Compliance program is a system which is designed to detect, prevent and correct systemic problems and violations of law, including non-compliance with Medicaid and Medicare requirements, and measures that prevent, detect and correct fraud, waste and abuse, as well as the likelihood of illegal and unethical activity by Affected Individuals.”

Madison County will transact its business in a legal and ethical manner and in compliance with the laws of the jurisdiction in which it does business, including local, state and federal jurisdictions. As a governmental entity, Madison County will conduct business in compliance with all IRS regulations governing tax-exempt organizations and refrain from any private inurement and benefit issues. Instances where questions arise concerning interpretation or applications of laws and regulations should be referred to the County Attorney.

As defined by OMIG, “Affected Individuals” 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 officers².

For purposes of the County's Compliance Program, and as used in this Corporate Compliance Plan,

“Affected Individuals” of Madison County include: all persons affected by Madison County's risk areas, including: employees of certain County Departments/Programs, the County Administrator and other senior administrators and managers of the County, members of the Board of Supervisors, and corporate officers and certain elected officials, and Class A Contractors³, as further defined on Attachment 1, as appropriate.

II. COMPLIANCE CODE OF CONDUCT

All County representatives must adhere to the Madison County Code of Ethics, a copy of which is attached to the Plan as **Appendix A**. In addition, all Affected Individuals must comply with this Compliance Code of Conduct, hereinafter referred to as the “Code of Conduct”.

² See 18 NYCRR § 521-1.2(b)(1)

³ Consistent with 18 NYCRR § 521-1.3(c), “Class A Contractors” as used herein collectively refers to contractors, agents, subcontractors, and independent contractors of Madison County unless otherwise noted.

Madison County is committed to providing services with compassion and integrity. For that reason, Madison County has developed a Code of Conduct for compliance, which establishes the legal and ethical standards that govern the expectations of all Affected Individuals, particularly as it relates to the provision of health services and the Compliance Program. Affected Individuals are expected to conduct themselves at all times in an honest and ethical manner and to comply with, and assist the County in complying with, all applicable laws and regulations and third-party payor requirements, as well the requirements of the County's mandatory Compliance Program, including this Code of Conduct. Affected Individuals are expected to conduct business in a manner that supports integrity in the County's operations and any conduct contrary to this expectation will be considered a violation of the Compliance Program, and its related policies and procedures. The following generally sets forth the rules of conduct for Affected Individuals (as applicable):

Provide Quality of Care:

- Treat every client with consideration, courtesy, dignity and respect.
- Provide the highest quality of services by meeting the needs of our clients/patients/residents with the utmost care, honesty, courtesy and respect.
- Perform your duties in a responsible, reliable, appropriate and cost-effective manner, and consistent with high ethical and professional standards.

Comply with Laws and Regulations/Policies and Procedures:

- Operate strictly in accordance with all applicable federal and state laws, regulations, standards and third party payor requirements, including Medicare and Medicaid, and the applicable New York and federal fraud, waste and abuse laws.
- Ensure that all reports or other information required by any federal, state, or local government agency are filed timely, accurately, and in conformance with the applicable laws and regulations.
- Promptly report, in good faith, any activities reasonably believed or suspected to violate any federal, state or local laws, rules and regulations, executive orders, and any judicial or administrative decisions, rulings or conduct; the Compliance Program; the Code of Conduct or policies or procedures; or that poses a substantial and specific danger to the public health or safety.
- Not pay other healthcare professionals, directly or indirectly, to refer clients to any department.
- Not tolerate false or misleading statements, written or oral, to a government agency or other payer.
- Act in accordance with the Code of Conduct and refuse to participate in unethical or illegal conduct, including but not limited to bribery, kickbacks, or payoffs intended to induce, influence, or reward favorable decisions of any customer, contractor, vendor, governmental personnel or anyone in a position to benefit and department.
- Not engage in intimidation, retaliation or reprisal against anyone who reports violations of law, regulations or agency policies.
- Follow applicable federal, state, and local laws, rules and regulations and policies regarding the use and disclosure of confidential patient health information, including the Health Insurance Portability and Accountability Act of 1996 (HIPAA).
- Maintain all required professional licenses, certifications, or other credentials and comply at all times with federal and state requirements applicable to these professions.

Avoid Conflicts of Interest:

- Not accept personal gratuities or gifts from patients, clients, suppliers or vendors in accordance with applicable Madison County policies, including the Code of Ethics or ***Conflict of Interest Policy***.
- Not become involved for personal gain with a client, vendor, supplier or contractor.
- Not engage in outside employment or activity which conflicts with Madison County's business interests or services, or which reduces our effectiveness in performing our duties.
- Act in the best interest of Madison County whenever dealing with vendors, suppliers, contractors, or governmental agencies.
- Provide full disclosure and obtain clearance from the Corporate Compliance Department and the Madison County Ethics Board, if necessary, before engaging in any transaction involving the County or Department where the Affected Individual or the Affected Individual's family member(s) receive any benefit, directly or indirectly.

Billing and Coding:

- Not engage in false, fraudulent, improper, or questionable billing practices.
- Only bill for eligible services that are actually rendered, appropriately documented, consistent with medical necessity guidelines, and provided by qualified persons.
- Take every precaution to ensure that our billing and coding work is accurate, timely and in compliance with County policies and procedures, and federal and state laws, regulations, standards and third-party payor program billing requirements, including Medicare and Medicaid.
- Ensure claims submissions do not contain any false, fraudulent or inaccurate statements.
- Follow all established internal billing and coding protocols, which may include establishing adequate separation of duties between care providers and fiscal staff.
- Comply with all internal controls that pertain to the functions of billing, collecting, recording, depositing, and reconciling funds.
- Ensure that the diagnosis and procedure codes reported on reimbursement claims are based on clients'/patients'/resident's medical records, as well as comply with applicable coding rules and guidelines.
- Promptly report any concerns regarding potentially erroneous billing or coding practices to your supervisor or the Corporate Compliance Officer.
- Do not misrepresent the type of level of service rendered, bill for non-covered services, inappropriately unbundle services, bill for services rendered by other providers, or misrepresent a diagnosis in order to obtain higher payment.
- Not routinely waive deductibles or copayments unless in accordance with applicable law.

Business and Financial:

- Represent the highest standards of business excellence.
- Handle all business and financial documents with integrity and accuracy.
- Retain all medical and business documents as required by law.
- Comply with financial accounting standards.
- Maintain computer passwords and access codes in a confidential and responsible manner.
- Keep accurate, true and complete records, including business expense accounts, vouchers, bills, payrolls, service records, petty cash and reports, whether electronic or on paper.

- Establish, maintain, support and follow internal controls designed to provide reasonable assurance that transactions are authorized, and that transactions and other data are recorded and presented in a manner that is accurate, complete, current and not misleading.

Information about Madison County's Compliance Program, including the Code of Conduct, is available on the County's website.

Important Laws and Regulations

As a Medicare and Medicaid participating provider, the County is required to comply with various federal and state laws and regulations, including those designed to deter fraud, waste and abuse. The County has established written policies to detect and prevent Medicare and Medicaid fraud and abuse as part of its Compliance Program, which includes detailed information about:

- The federal False Claims Act, 31 USC §§ 3729-3733;
- The federal administrative remedies for false claims and statements, 31 USC §§ 3801-3812;
- The New York State False Claims Act, New York State Finance Law §§ 187-194, and various New York State laws pertaining to civil and criminal penalties for false claims and statements and
- Federal and state whistleblower protections, 31 USC § 3730(h) and NYS Finance Law § 191.

A summary of these laws and your right to be protected as a "whistleblower" is available in the County's Compliance Policy, "**False Claims Act and Whistleblower Provisions.**"

III. COMPLIANCE POLICIES AND PROCEDURES

Madison County will communicate its compliance standards and policies through required education and training initiatives to all Affected Individuals, and is committed to these efforts through distribution of this Compliance Plan, and policies and procedures, including the Code of Conduct. Additionally, Madison County has developed written policies and procedures that set forth its commitment and obligations to comply with all applicable federal and state standards, and describe compliance expectations as embodied in the Code of Conduct and outline the ongoing operation of the Compliance Program. The written policies and procedures and the Code of Conduct are reviewed annually to determine whether they have been implemented throughout the organization and are being followed, as well as their effectiveness, to determine if any updates are required. The written policies and procedures also describe the structure of the Compliance Program and provide guidance to Affected Individuals on dealing with potential compliance issues, identify how to communicate compliance issues to appropriate compliance personnel, describe how potential compliance problems are investigated and resolved, and outline disciplinary standards and sanctions for non-compliance. Madison County developed these policies in accordance with its process for drafting, revising and approving written policies and procedures.

IV. OVERSIGHT RESPONSIBILITY

Board of Supervisors

Madison County's Board of Supervisors (also referred to herein as the "Board") is the governing body over the County's Corporate Compliance Plan and oversees the Compliance Program. The Board receives compliance reports from the Corporate Compliance Officer on a regular basis, but no less than quarterly.

Corporate Compliance Officer

A Corporate Compliance Officer has been designated as the focal point for the Compliance Program and is responsible for the day-to-day oversight of the Compliance Program and works collaboratively with members of the Corporate Compliance Committee. The Corporate Compliance Officer is accountable to and reports directly to the County Administrator and Board of Supervisors.

The Corporate Compliance Officer is directly obligated to serve the best interests of Madison County, and its employees. The primary responsibilities of the Corporate Compliance Officer include all of the responsibilities specifically set forth under 18 NYCRR § 521-1.4(b)(1), and as may be further described, but are not necessarily limited to, the following:

- Developing and implementing compliance policies and procedures (P&P).
- Overseeing and monitoring the adoption, implementation and maintenance of the Compliance Program and evaluating its effectiveness.
- Directing internal and external audits established to monitor effectiveness of compliance standards.
- Providing guidance to management, medical/clinical program personnel, and individual Departments regarding P&P and governmental laws, rules, and regulations.
- Annually reviewing and updating, as necessary, the Compliance Plan, including the policies and procedures and Code of Conduct, to determine whether they have been implemented, are being followed, and their effectiveness, and as changes occur within the County, within applicable laws, rules and regulations, and/or the policies and procedures of governmental and third party payers.
- Overseeing efforts to communicate awareness of the existence and contents of the Compliance Plan.
- Coordinating, developing, and participating in the educational and training program.
- Participating and receiving effective compliance training and education annually.
- Guaranteeing Class A Contractors are aware of the requirements of the County's Compliance Program.
- Actively seeking up-to-date material and releases regarding regulatory compliance.
- Maintaining a reporting system (e.g., compliance hotline) and promptly responding to concerns, complaints, and questions related to the Compliance Program.
- Acting as a resourceful leader regarding regulatory compliance issues.
- Investigating and independently acting on issues related to compliance, including the flexibility to design and coordinate internal investigations and documenting, reporting, coordinating, and pursuing any resulting corrective action with relevant County Departments, Class A Contractors, and the State.
- Coordinating internal investigations and implementing corrective action.

The Corporate Compliance Officer is allocated sufficient staff, funding and resources to satisfactorily perform the responsibilities for the day-to-day operation of the Compliance Program. The Corporate Compliance Officer and other appropriate compliance personnel are also afforded access to all records, documents, information, facilities and Affected Individuals relevant to carrying out Compliance Program responsibilities.

Corporate Compliance Committee

The role of the Corporate Compliance Committee is to coordinate with the Corporate Compliance Officer to provide oversight for regulatory and legal compliance issues and ensure Madison County conducts its business in an ethical and consistent manner consistent with its Compliance Program. In addition, the Corporate Compliance Committee's role is to advise the Corporate Compliance Officer and assist in the implementation and operation of the Corporate Compliance Program.

The Corporate Compliance Committee operates in accordance with the Corporate Compliance Committee Charter (**Attachment 2**). The Committee's responsibilities shall include:

- Coordinating with the Corporate Compliance Officer to ensure the policies and procedures and Code of Conduct are current, accurate and complete, and compliance education and training is provided as required;
- Ensuring effective means of communication are available for all Affected Individuals and Affected Individuals cooperate on compliance related issues, and required internal or external audits are conducted;
- Advocating that the Corporate Compliance Officer has the required resources, funding and staff;
- Ensuring effective risk identification and remedial actions, including refunding of overpayments, are implemented; and
- Advocating that required modifications of the Compliance Program are adopted and implemented;
- Annually review and update the Compliance Oversight Committee Charter.

Committee Structure

The Corporate Compliance Committee will minimally include, but not be limited to, the following members:

- Directors of the County's Mental Health and Public Health Departments
- County Administrator
- Corporate Compliance Officer – Serves as Chair of the Compliance Committee
- County Attorney or his/her designee
- Human Resources Director
- Finance Director

Other individuals as may be appropriate may also be appointed to the Corporate Compliance Committee by the Corporate Compliance Officer. The Corporate Compliance Committee reports directly and is accountable to the County Administrator and the Board of Supervisors.

Meeting Minutes and Frequency

Meetings will be held, at minimum, quarterly. The Corporate Compliance Officer will notify Committee members of the meeting schedule at the beginning of the calendar year. In addition to regularly scheduled meetings, Ad Hoc meetings may be necessary. The Corporate Compliance Officer and any other member of the Corporate Compliance Committee may call an Ad Hoc meeting to address issues requiring immediate remediation. Meeting minutes of prior Corporate Compliance Committee meetings will be provided to each member of the Committee in writing and/or electronically within one (1) week of the succeeding meeting for review.

V. COMPLIANCE EDUCATION AND TRAINING

- A. All Affected Individuals, including the Corporate Compliance Officer, County Administrator and other senior leadership of the County (as appropriate), and members of the Board of Supervisors, Board of Health, and Community Services Board will have annual training sessions on compliance issues, expectations and the operation of the Compliance Program to ensure their understanding and appreciation of all aspects of the Compliance Program, including the risks of non-compliance.
- B. All Affected Individuals will receive a copy of, and are expected to read and adhere to, the Corporate Compliance Plan, including the Code of Conduct. Information regarding the Compliance Program, including the Corporate Compliance Plan and Code of Conduct, is also available on the County's website.
- C. When determined by the Corporate Compliance Officer to be appropriate, certain Affected Individuals may receive education and training on the County's Corporate Compliance Program as part of a self-study program. Any self-study program will be required to meet the core education and training requirements, and include providing copies of the Corporate Compliance Plan, Code of Conduct and related policies and procedures, and how and where they can ask questions and receive more extensive information and details on the Corporate Compliance Program. Any Affected Individuals receiving training through such self-study program will be required to complete a written or electronic test and receive a passing score and complete an acknowledgement evidencing that compliance training occurred and they have knowledge on where and how to access information on the County's Compliance Program.
- D. An overview of the Corporate Compliance Program shall occur promptly upon hiring and shall be included as part of orientation for Affected Individuals, including new employees and new appointees of a compliance officer, county administrator, senior administrator and Board member.
- E. For any Class A Contractors that are also required to maintain an effective compliance program, the Corporate Compliance Officer will consider the most efficient manner in which to provide compliance training, including any training provided directly by the Class A Contractor.
- F. Periodic specialized in-house training covering pertinent corporate compliance topics will be aimed at specific County employees and Departments that are deemed as having higher risk operations (e.g., coding/billing) or as risks are identified.

Regardless of the method received, all training shall address, at minimum, the required topics set forth in **Attachment 3** attached to this Plan, and shall be provided in a form and format accessible and understandable to all Affected Individuals.

Corporate Compliance Education Task Force

The Corporate Compliance Officer and Corporate Compliance Committee will be responsible for the monitoring and compliance of education and training requirements, which shall include, but not be limited to the following:

1. Ensuring distribution of the written Corporate Compliance Plan and Code of Conduct to Affected Individuals during orientation.
2. Ensuring any affected Department conducts formal training sessions which:
 - Promote the reporting of compliance issues and concerns
 - Address specific topics identified by the Corporate Compliance Officer
 - Obtain documentation of all training sessions in accordance with the training plan
3. Ensuring training and education is conducted annually, including periodic briefings and updates regarding false claims.
4. Upon completion of annual training and any formal/specialized Department training, evidence of completion must be documented. For employees, this is verified through the successful completion of a post-training quiz within the County's online learning management system, ensuring a minimum passing score indicative of their understanding and commitment to compliance. For Class A Contractors and board members, a formal dated certification (e.g., attestation) is obtained. Departments are responsible for maintaining records of those who complete specialized training and must report completion status to the Corporate Compliance Officer and Corporate Compliance Committee.
5. Developing and maintaining a training plan, which shall outline the subjects/topics for training and education; the timing and frequency of the training; which Affected Individuals are required to attend; how attendance will be tracked; and how the effectiveness of the training will be periodically evaluated.
6. Compliance training and education may be provided in a variety of ways, including educational programs conducted by knowledgeable County personnel and compliance staff, programs conducted by knowledgeable external consultants, and/or attendance at outside seminars. Regardless of the presenter, the Corporate Compliance Officer shall oversee, where appropriate, the program(s) to ensure attendance and active participation in training sessions.

VI. MONITORING AND AUDITING

Auditing and monitoring play an important role in evaluating the County's compliance with Medicaid and Medicare requirements, and in determining the overall effectiveness of the Compliance Program. The Corporate Compliance Officer and Corporate Compliance Committee are responsible for ensuring that internal and external corporate compliance auditing and monitoring activities take place on a routine basis. Further monitoring will include routine audits by internal and external auditors with expertise in Medicare and Medicaid program requirements or the subject area of the audit. Compliance-related audits may be conducted as a result of an investigation or as a proactive means of monitoring compliance in areas of actual or potential risk.

The Corporate Compliance Officer is primarily responsible for overseeing compliance auditing, by both internal and external means. This shall include, but is not limited to, periodic and regularly scheduled reviews of documentation, billing, claims processing and reimbursement procedures, quality of services, accounting practices, and contracts with independent contractors, as well as practices that are mandated by County and individual Department policies and procedures, to

ensure adherence with internal policies and procedures, as well as applicable federal and state laws, rules and regulations, with a focus on those risk areas identified in 18 NYCRR § 521-1.3(d) as set forth on **Attachment 4** hereto.

The results of all internal or external audits, including any federal and state conducted audits, are reviewed for risk areas for potential inclusion in updates to the Compliance Program and/or work plan. Audit findings and recommendations are reported to the Corporate Compliance Officer, Corporate Compliance Committee, and the appropriate administrator. As needed or requested, response plans will be completed by Department management and incorporated into the final audit report. In addition:

- A. All Affected Individuals shall be aware of the County's Compliance Program, including the Code of Conduct and expectations of the Corporate Compliance Plan, and shall be expected to participate, in good faith, in the Compliance Program, including reporting any actual or suspected violations and refusing to participate in unethical or illegal conduct.
- B. Each Department affected by the Corporate Compliance Program shall have an annual financial audit conducted by its certified public accountants to examine evidence supporting the proper handling and reporting of amounts and disclosures relating to financial activity of the organization.
- C. Each Department covered by the Corporate Compliance Program shall conduct periodic reviews of business and contractual agreement relationships, to reasonably ensure that activities are in compliance with the organization's standards and procedures.
- D. Each Department covered by the Corporate Compliance Program shall conduct an annual review of compliance with regard to terms, conditions and covenants contained in the County and/or Department's financing and advance agreements.
- E. Each Department covered by the Corporate Compliance Program shall conduct regular reviews of its billing and reimbursement practices (inclusive of documentation reviews and billing and reimbursement reviews) to ensure that all activities are in compliance with the County's and covered Department's standards and procedures, as well as applicable laws, rules and regulations and third-party payor billing rules. Questions regarding billing, reimbursement, and documentation practices should be directed to the Department Head who will resolve such questions, in consultation with other appropriate County and/or departmental staff, the Corporate Compliance Officer and members of the Corporate Compliance Committee.

In cases where monitoring and auditing reveals deficiencies, appropriate and immediate corrective action measures will be implemented and documented. In the event auditing and monitoring reveals potential violations, appropriate action shall be taken in accordance with the County's compliance policies, including without limitation, promptly conducting an investigation; imposition of disciplinary action if warranted; development of a corrective action plan; modification of compliance policies; reporting to appropriate government agencies, including NYSDOH and OMIG; and reporting, refunding, and explaining (as applicable) of any overpayments to Medicare, Medicaid, or other third-party payors.

On an annual basis, or as otherwise necessary to comply with any changes in federal and state laws, rules, regulations and/or policies, the Corporate Compliance Officer develops a work plan outlining plans to assess and monitor compliance with Compliance Program requirements, with an emphasis on the written policies and procedures, compliance education/training, auditing and monitoring systems, and the County's response to compliance issues.

An annual compliance review process has also been developed to determine the effectiveness of the County's Compliance Program as well as whether any revisions or corrective actions are necessary. This process includes on-site visits by external reviewers, when applicable; interviews with Affected Individuals; and record reviews. The design, implementation and results of the annual compliance review, as well as any corrective action that may be taken as a result thereof, is documented and the results are shared with the County Administrator, other senior administrators of the County, the Corporate Compliance Committee, and the Board of Supervisors.

Exclusion Screening

The County conducts exclusion list screening prior to the hiring of, or affiliation with, Affected Individuals, including prospective employees, board members and contractors, and on a monthly basis thereafter. The County will not employ, contract with, or conduct business or otherwise affiliate with any individual or entity that has been convicted of a criminal offense related to health care or is listed by OMIG, OIG, or the General Services Administration (GSA) as debarred, excluded, or otherwise ineligible for participation in state or federal health care programs ("Ineligible Person or Entity"). In the event any individual or entity is charged with a criminal offense related to health care or discovered to be an Ineligible Person or Entity, the individual or entity shall immediately be removed from direct responsibility for, or involvement in, any items or services that are payable by state or federal health care programs until such time as the individual or entity provides clear evidence showing resolution of such criminal charges or that the matter(s) leading up to appearance on such exclusion list(s) have been resolved or the individual or entity no longer appears on the exclusion list(s) and has been reinstated via the appropriate OIG or OMIG reinstatement process. The County also requires its Class A Contractors to comply with these exclusion screening requirements. For any Class A Contractor that is required to maintain an effective compliance program, the Corporate Compliance Officer will consider the most efficient manner in which to ensure that required monthly screenings are conducted. Results of all exclusion checks and related activities will be promptly shared with the Corporate Compliance Officer and other appropriate compliance personnel.

VII. REPORTING AND RESPONSE SYSTEM

Reporting

Affected Individuals or any member of the public, including Medicaid recipients of services from the County, can ask questions or report problems or concerns of actual or suspected illegal or unethical conduct involving the County, its employees and/or appointed or elected officials. Affected Individuals have a duty to promptly report any known or suspected misconduct (anonymously, if they choose) without any fear of retaliation or breach of confidentiality. This includes any actual or potential violations of federal, state and local laws and regulations, the County's Compliance Plan and the Code of Conduct.

Confidential reporting of a suspected compliance violation may be done in any of the following ways:

1. Directly to the Corporate Compliance Officer and/or any member of the Corporate Compliance Committee;

2. Anonymously to the Corporate Compliance Officer by calling the toll free Hot-Line @ 1-855-83-FRAUD (1-855-833-7283);
3. In-person by filing a report at the Corporate Compliance Officer's office located in Veterans Memorial Building Room #208 in Wampsville, NY;
4. By email to the Corporate Compliance Officer at Christina.kennedy@madisoncounty.ny.gov; or
5. By mail to Madison County, Attn: Corporate Compliance, 138 N. Court Street, PO Box 635, Wampsville, NY 13163.

Affected Individuals (as applicable) are encouraged to report concerns to their Department heads or direct supervisors, as well as other members of senior administration, who are required to report issues of actual or suspected non-compliance to the Corporate Compliance Officer. If your concerns are not addressed in a timely manner and/or you do not receive a satisfactory response, the next appropriate step would be to bring your concerns to the County Administrator, and if still not addressed, to the Board of Supervisors.

All reports made will be kept confidential unless the matter is subject to a disciplinary proceeding; referred to, or under investigation by, the Medicaid Fraud Control Unit (MFCU), OMIG or law enforcement; or such disclosure is required during a legal proceeding or otherwise required by law. Any requests for anonymity will be honored.

Response

The Corporate Compliance Officer, in conjunction with advisement from the Corporate Compliance Committee, shall promptly conduct a preliminary review of all reports as they are raised or are identified in the course of internal auditing and monitoring. The County Attorney will be consulted on any reports that require additional investigation or review for opinions, advice and direction on any further investigation, enforcement or discipline, where appropriate.

Reports of misconduct that do not warrant further investigation or review with legal counsel shall be clearly documented as to why no further investigation was undertaken.

Upon detection of potential compliance risks or issues, the Corporate Compliance Officer, in collaboration with the Corporate Compliance Committee, shall promptly investigate the matter to determine whether any corrective action, is required and promptly implemented. Investigations will be documented, and shall include the alleged violation(s), a description of the investigation process, and copies of interview notes or other documents essential to demonstrate a thorough investigation of the issue was completed, and any disciplinary and/or corrective action taken, including the need to make policy and procedure modifications or the implementation of new policies and procedures to prevent recurrence and ensure ongoing compliance with New York and federal laws, rules and regulations and the requirements of the Medicare and Medicaid programs.

Identified overpayments will be reported, repaid and explained (as applicable) to state or federal health care programs or other third party payors, as appropriate, in a timely manner in accordance with the law. There may be additional reporting requirements to governmental authorities, including but not limited to the NYS Department of Health (DOH), the Office of the Medicaid

Inspector General (OMIG), Medicaid Fraud Control Unit (MFCU), the Office of the Inspector General (OIG) and the Department of Justice (DOJ), with respect to violations of federal and state laws, rule or regulations, or credible evidence thereof, as appropriate. The Corporate Compliance Officer, in consultation with the County Attorney, the County Administrator, and the Compliance Committee will evaluate such reporting obligations and repayments. Copies of any reports submitted to governmental entities will be provided to the Corporate Compliance Officer.

VIII. ENFORCEMENT AND DISCIPLINE

The County has policies in effect to encourage good faith participation in the Compliance Program and enforce appropriate disciplinary actions for violations of the Compliance Program, including the Code of Conduct. All Affected Individuals must report potential issues of non-compliance and are expected to assist in the resolution of compliance matters. Disciplinary measures shall be fairly and consistently enforced in a uniform manner across all levels of personnel through appropriate disciplinary mechanisms, subject to Madison County's personnel policies, and affiliated staff contractual agreements and collective bargaining agreements when applicable. The County's disciplinary policies establish the degrees of disciplinary actions, and outline the procedures for disciplinary actions and sanctions that will be taken to address the ramifications for failing to comply with the Compliance Program, which may include oral or written warnings, suspensions and/or termination or disassociation from the County. These policies will be published and disseminated to all Affected Individuals and included in compliance trainings. With respect to governing board members, disciplinary actions will be taken by in accordance with the applicable bylaws of the entity. For Class A Contractors, their agreements with the County will include the right to terminate the agreement in the event the Contractor fails to comply with the County's Compliance Program as it relates to the risk areas potentially affected by the Contractor.

Appropriate disciplinary measures and procedures shall be determined on a case-by-case basis, and may involve the advice of legal counsel, and/or consideration and direction from outside third parties (e.g., governmental policy, law enforcement agencies), including fines, reimbursement of funds and/or criminal prosecution.

IX. CONFLICT OF INTEREST POLICY

The County has implemented a Conflict of Interest Policy for all Affected Individuals not subject to the County's Code of Ethics, which includes Class A Contractors. The purpose of the County's Conflict of Interest Policy is to ensure that Madison County's services and business activities are conducted in an objective manner and are not motivated by a transaction or arrangement that might benefit the private interest of an interested person or entity. This policy is intended to supplement, but not replace, any applicable federal or state law or regulation governing conflicts of interest. A conflict of interest may occur in any situation where your outside activities or personal interests or relationships compromise or appear to compromise your ability to make objective decisions in the course of your responsibilities for the County. It is your obligation to ensure that you remain free of conflicts of interest in the performance of your responsibilities for the County. If an Affected Individual has any question or concern about a potential conflict of interest, they should promptly contact the Corporate Compliance Officer, or any member of the Corporate Compliance Committee or their supervisor, who can seek guidance from the Corporate Compliance Officer. Any Affected Individual subject to this Conflict of Interest Policy will be required to complete a Conflicts of Interest Disclosure Statement, copies of which shall be provided to the Compliance Department and used to monitor future conduct.

X. WHISTLEBLOWER PROTECTION

The Whistleblower Protection is intended to encourage good faith participation in the Compliance Program and enable Affected Individuals to promptly raise questions or concerns. Any individual who reasonably believes and/or who, in good faith, raises questions or reports concerns about any ethical, legal, and/or regulatory issue, problem, concern or violation (including an actual or suspected violation of laws, regulations, or policies, including the Compliance Plan or Code of Conduct) may do so without concern for retaliation or intimidation, or disciplinary action (or in the case of employees, no adverse employment consequence or threat of an adverse employment consequence).

Affected Individuals will not be subject to reprisals for good faith participation in the Compliance Program, including but not limited to reporting or supplying information about potential compliance violations, participating in investigations, self-evaluations, audits and remedial actions, or reporting to appropriate officials as provided in Sections 740 and 741 of the New York Labor Law, excepting cases where such individual is responsible for the violation or when deliberate false reporting has occurred. Affected Individuals are also protected under this provision and the False Claims Acts against any form of retaliation or intimidation for reporting fraud, waste or abuse to the appropriate federal or state entities or filing a False Claim lawsuit, which protects such individual who files a false claims lawsuit from being fired, threatened, harassed, or other forms of retaliation.

Any allegations that prove not to be substantiated and that prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Any Affected Individual who attempts to commit, commits, or condones any form of intimidation or retaliation against someone who has reported a suspected violation is subject to disciplinary action up to and including termination of employment or disassociation with Madison County. It is expected that Affected Individuals will act in accordance with the Code of Conduct, must refuse to participate in unethical or illegal conduct, and will fully cooperate with any investigation of potential violation.

The New York Labor Law also protect representatives from retaliatory practices. Additional details regarding the Federal and State fraud and abuse and whistleblower protection laws, including employees' protections, rights and obligations under Sections 740 and 741 of the New York Labor Law is available in the County's Compliance Policy, "*False Claims Act and Whistleblower Provisions*".

<p>The Corporate Compliance Plan has been prepared as part of Madison County's Compliance Program and outlines the broad principles of legal and ethical business conduct embraced by Madison County, and as mandated by the NYCRR Title 18 Subpart 521-1 regulations, requiring an effective Compliance Program. This Plan is not a complete list of legal or ethical questions you might face in the course of business, but is designed to provide helpful guidance to Affected Individuals in reaching legal and ethical solutions to problems faced on a daily basis in your work on behalf of the County and should be used together with your common sense and good judgment. For specific guidance in certain areas covered by this Plan, Madison County Mental Health Department and Public Health Departments have also adopted detailed policy and procedure manuals. For any questions or concerns you may have with respect to your obligations and responsibilities under this Compliance Plan and the Compliance Program, you should contact the Corporate Compliance Officer or your supervisor or Department Head, who can seek guidance from the Corporate Compliance Officer as necessary.</p>

Appendix A

Madison County Code of Ethics

LOCAL LAW NO. _5_ OF 1985
County of Madison, New York

A LOCAL LAW AMENDING LOCAL LAW NO. 2 of 1970

ESTABLISHING STANDARDS OF CONDUCT FOR OFFICERS AND EMPLOYEES OF THE COUNTY OF MADISON COUNTY

BE IT ENACTED by the Board of Supervisors of the County of Madison, as follows:

Article I Legislative Intent

Section 1. Short Title. This law shall be known and cited as the "Code of Ethics of the County of Madison".

Section 2. Non-Discrimination. For the purpose of reading this law, the masculine gender shall include the feminine and the feminine gender shall include the masculine. Whenever the word "He" appears, read "He" or "She".

Section 3. Purpose. Pursuant to the provisions of Section 806 of the General Municipal Law, the Board of Supervisors of the County of Madison recognizes that there are rules of ethical conduct for public officers and employees which must be observed if a high degree of moral conduct is to be obtained and if public confidence is to be maintained in our unit of local government. It is the purpose of this code to promulgate these rules of ethical conduct for the officers and employees of the County of Madison and to afford them clear guidance. This code shall be in addition to all other legal restrictions, standards and provisions pertaining to the conduct of county officers and employees including but not limited to the County Corporate Compliance Plan and its accompanying policies and procedures.

Article II Code of Ethics

Section I. Definitions.

(a) "Municipal Officer or Employee" means an officer or employee of the County of Madison, whether paid or unpaid, including members of any administrative board, commission or other agency thereof. No person shall be deemed to be a municipal officer or employee solely by reason of being a volunteer fireperson or civil defense volunteer, except a chief engineer or assistant chief engineer.

(b) "Interest" means a pecuniary or material benefit accruing to a municipal officer or employee unless the context otherwise requires.

Section 2. Standards of Conduct. Every officer or employee of the County of Madison shall be subject to and abide by the following standards of conduct:

(a) Gifts and Favors. No municipal officer or employee shall a) directly or indirectly, solicit any gift, or accept or receive any gift having a value of seventy-five dollars or more, whether in the form of money, service, loan, travel, entertainment, hospitality, thing or promise, or in any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence him, or could reasonably be expected to influence him, in the performance of his official duties or was intended as a reward for any official action on his part (as amended in 2000).

(b) Confidential Information. No officer or employee shall disclose confidential information acquired by him in the course of his official duties or use such information to advance the financial or private interest of himself or others.

(c) Representation before One's Own Agency. No employee or officer shall receive or enter into any agreement, express or implied, for compensation for services to be rendered in relation to any matter before any municipal agency of which he is an officer, member or employee or of any municipal agency over which he has jurisdiction or to which he has the power to appoint any member, officer or employee.

(d) Representation before Any Agency for a Contingent Fee. He shall not receive, or enter into any agreement, express or implied, for compensation for services to be rendered in relation to any matter before any agency of his municipality, whereby his compensation is to be dependent or contingent upon any action by such agency with respect to such matter, provided that this paragraph shall not prohibit the fixing at any time of fees based upon the reasonable value of the services rendered.

(e) Disclosure of Interest in Legislation. To the extent that he knows thereof, a member of the Board of Supervisors and any officer or employee of the County of Madison, whether paid or unpaid, who participates in the discussion or gives official opinion to the Board of Supervisors on any legislation before the Board of Supervisors shall publicly disclose on the official record the nature and extent of any direct or indirect financial or private interest he has in such legislation.

(f) Investments in Conflict with Official Duties. He shall not invest or hold any investment directly or indirectly in any financial, business, commercial or private transaction, which creates a conflict with his official duties.

(g) Incompatible Employment. He shall not engage in, solicit, negotiate for or promise to accept private employment or render services for private interests when such employment or services creates a conflict with or impairs the proper discharge of his official duties.

(h) Future Employment. He shall not, after the termination of service or employment with such municipality, appear before any board or agency of the County of Madison in relation to any case, proceeding or application in which he personally participated during the period of his service or employment or which was under his active consideration.

(i) Expense Reimbursement. He shall not claim nor shall he accept compensation for any meals, mileage or any other related expenses, that are otherwise reimbursable by the County of Madison, unless those meals, mileage or other expenses, were, in fact, incurred in the performance of his official county duties. He shall not claim mileage, or any other transportation expenses when riding to any county business with another county employee or officer, which other employee or officer is the driver of the vehicle which transport the person claiming reimbursement.

(j) Use of County Property. He shall not, directly or indirectly, use or allow the use of property of any kind owned by the County of Madison, including County vehicles and telephones and property leased to the County, for other than official County business.

(k) Corporate Compliance Plan. Many of Madison County's programs and services are largely funded by Federal and State healthcare programs, including Medicare and Medicaid. Madison County is committed to full compliance with all Federal and State health care program requirements including all compliance program responsibilities. All officers and employees are expected to understand and adhere to this Code of Ethics and the County Corporate Compliance Plan, including its Code of Conduct and applicable policies and procedures.

Section 3. Nothing herein shall be deemed to bar or prevent the timely filing by a present or former municipal officer or employee of any claim, account, demand or suit against the County of Madison, or any agency thereof on behalf of himself or any member of his family arising out of any personal injury or property damage or for any lawful benefit authorized or permitted by law.

Section 4. Distribution of Code of Ethics & Education. The Chairman of the Board of Supervisors shall cause a copy of this Code of Ethics and the Corporate Compliance Plan to be distributed to every officer and employee of the County of Madison within 30 days after the effective date of this local law. Each officer and employee elected or appointed thereafter shall be furnished a copy before entering into the duties of his office or employment. Each officer and employee shall participate in and complete all required education and training to ensure their understanding and appreciation of all aspects of the Code of Ethics and the Corporate Compliance Plan.

Section 5. Penalties. A violation of any of the provisions of this code shall constitute cause for forfeiture of pay, suspension or removal from office or employment, in the form and manner as provided by Section 75 of the New York State Civil Service Law, except where contractual law prevails for bargaining unit members. Nothing in this Section shall limit any other penalties which may be provided by law including but not limited to verbal warnings, suspension or disqualification from participation or voting on any applicable contract, transaction, investigation, corrective action or other arrangement.

Section 6. Effective Date. This local law shall take effect immediately after its adoption.

(Local Law No. 5 of 1985, as amended in 2000).

Attachment 1

Affected Individuals of Madison County

- The following divisions of the Public Health Department
 - Children with Special Needs Division
 - Preventative Health Division
 - Administrative Divisions
- Mental Health Department
- Social Services Department
- Finance Department
 - Purchasing
- County Attorney's office
- County Administrator
 - Corporate Compliance Officer
- Board of Health
- Board of Supervisors
- County Treasurer and Deputy County Treasurer
- Emergency Medical Services (EMS) Division of the Office of Emergency Management
- Human Resources Department/Director
- Class A Contractors*

*Class A Contractors are defined as any contractor, subcontractor, independent contractor or agent who, on behalf of the County: (1) furnishes or otherwise authorizes the furnishing of Medicare and/or Medicaid health care items or services; (2) performs billing or coding functions; or (3) provides administrative or consultative services, goods, or services that are significant and material, are directly related to a health care provision, and/or are included in, or are a necessary component of, providing items or services of Medicaid-funded programs; or (3) is involved in the monitoring of health care services provided by the County; or (4) is determined by Madison County to be affected by any of its compliance risk areas as identified in NYCRR § 521-1.3(d) and set forth in **Attachment 4**.

The Compliance Officer maintains a list of the County's current Class A Contractors.

Attachment 2

Corporate Compliance Committee CHARTER

I. PURPOSE

As provided in the Corporate Compliance Plan of Madison County (the "County"), the purpose of the Corporate Compliance Committee (the "Committee") is to assist and support the Corporate Compliance Officer in fulfilling the oversight of the County's Compliance Program, policies and procedures, including internal and external auditing activity. The Committee's responsibilities shall generally include coordinating with the Corporate Compliance Officer to ensure the business of Madison County is conducted in an ethical and responsible manner consistent with the County's Compliance Program.

II. COMPOSITION; APPOINTMENT

The Committee shall be comprised, at minimum, of the Corporate Compliance Officer, who will serve as Chair, the County Administrator, and other members of senior administration of the County, including the following: County Attorney (or designee); Human Resources Director; Finance Director; and one (1) Director from both the Mental Health Department and Public Health Department. Other individuals may also be appointed to the Committee from time to time by the Corporate Compliance Officer. Committee members shall enhance their knowledge of healthcare compliance by participating in educational programs conducted or provided by the County.

III. MEETINGS; REPORTING

The Committee shall meet no less than on a quarterly basis, or more frequently as circumstances dictate. Committee members will receive the meeting schedule at the beginning of each calendar year. In addition to regularly scheduled meetings, ad hoc meetings may be called by the Corporate Compliance Officer or any member of the Committee as necessary to address issues requiring immediate attention and/or remediation. Meeting minutes of prior Committee meetings will be provided to each member of the Committee at least one (1) week prior to the subsequent meeting for review.

Each Committee member will be expected to (1) review the meeting agenda (will be prepared and distributed by the Corporate Compliance Officer in writing and/or electronically prior to the meeting) and any/all associated documents in advance of the Committee meeting; and (2) attend regularly scheduled meetings and be prepared to discuss agenda items based on their area of expertise.

In the event the Committee must discuss a compliance issue that involves a Committee member, the Committee member who is the subject of the compliance issue shall leave the meeting until a full discussion of the issue has been conducted, after which time the removed Committee member may rejoin the meeting.

The Committee, through the Corporate Compliance Officer, reports directly and is accountable to the County Administrator and the Board of Supervisors.

IV. RESPONSIBILITIES AND DUTIES

The Committee's responsibilities and duties shall include:

- Coordinating with the Corporate Compliance Officer to ensure (1) the written compliance policies and procedures and Code of Conduct are current, accurate and complete, and compliance education and training is provided as required; (2) effective means of communication are available for all Affected Individuals, and Affected Individuals cooperate on compliance related issues; and (3) required internal and/or external audits, as appropriate, are conducted;
- Advocating that the Corporate Compliance Officer has the necessary funding, resources and staffing, as appropriate, to adequately perform compliance-related functions;
- Ensuring effective risk identification and remedial actions, including refunding of overpayments, are implemented;
- Advocating that required modifications of the Compliance Program are adopted and implemented;
- Annually reviewing and updating, as necessary, the Compliance Committee Charter and maintaining minutes demonstrating the annual review, including if no changes to the Charter are necessary;
- Providing assistance to Corporate Compliance Officer in fulfilling his/her oversight responsibility for County's Compliance Program, policies and procedures; and
- Performing any other duties as directed by the Board of Supervisors.

V. STATEMENT OF CONFIDENTIALITY

Due to the extremely sensitive nature of certain Corporate Compliance Committee activities (i.e., employee discipline recommendations, etc.), each member of the Committee will be held to the highest standards of confidentiality, and will be expected to adhere to all Madison County Privacy Policies and Procedures. The information discussed at all Committee meetings will be considered confidential in nature. The Chairperson of the Madison County Board of Supervisors reserves the right to investigate any instance of potential breach of confidentiality and take appropriate remedial action, up to and including recommendation for termination or disassociation from Madison County.

Approved and adopted: March 27, 2023

Revised: February 20, 2024

Attachment 3

Elements of Madison County's Compliance Education and Training

Madison County's compliance education and training program shall cover, at minimum, the following required topics:

- (i) The County's risk areas and organizational experience;
- (ii) The County's written policies and procedures as set forth in Section 521-1.4(d)(1);
- (iii) The role of the Corporate Compliance Officer and the Corporate Compliance Committee;
- (iv) How Affected Individuals can ask questions and report potential compliance-related issues to the Corporate Compliance Officer and members of the Corporate Compliance Committee, as well as other members of senior management, as appropriate, including the obligation of Affected Individuals to report suspected illegal or improper conduct and the procedures for submitting such reports; and the protection from intimidation and retaliation for good faith participation in the Compliance Program;
- (v) Disciplinary standards, with an emphasis on those standards related to the County's Compliance Program and prevention of fraud, waste and abuse;
- (vi) How the County responds to compliance issues and implements corrective action plans;
- (vii) Requirements specific to the County's categories of service;
- (viii) Coding and billing requirements and best practices, as applicable; and
- (ix) Claim development and the submission process, as applicable.

Attachment 4

Compliance Risk Areas as Identified in 18 NYCRR § 521-1.3(d)

Compliance risk areas that must be included⁴:

- (1) Billings;
- (2) Payments;
- (3) Ordered services;
- (4) Medical necessity of the services provided to patients;
- (5) Quality of care of the services provided to patients;
- (6) Governance;
- (7) Mandatory reporting requirements;
- (8) Credentialing for those who are providing services;
- (9) Contractor, subcontractor, agent or independent contract oversight; and
- (10) Other risk areas that are or should with due diligence be identified by the provider through organizational experience.

⁴ Risk factors from 18 NYCRR § 521-1.3(d) in effect as of December 2022.