



CORPORATE COMPLIANCE PROGRAM POLICY AND PROCEDURE MANUAL

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CORPORATE COMPLIANCE PROGRAM POLICY AND PROCEDURE MANUAL

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Standards of Conduct

PURPOSE

Mohawk Opportunities, Inc. (“Mohawk Opportunities”) intends to comply with all Federal and State laws, regulations, and standards that apply to its operations, including the requirement to maintain written policies, procedures, and Standards of Conduct applicable to its Corporate Compliance Program.¹

Mohawk Opportunities’ Standards of Conduct set forth the basic principles that guide Mohawk Opportunities’ decisions and actions. The Standards of Conduct are not intended to address every potential compliance issue that may arise in the course of Mohawk Opportunities’ business. All employees, contractors, and Board of Directors members are expected to familiarize themselves with the Standards of Conduct and comply with the Standards in carrying out their duties.

APPLICABILITY

This Policy applies to all employees, Board of Directors (“Board”) members, and contractors of Mohawk Opportunities.²

POLICY

Mohawk Opportunities shall have written Standards of Conduct which shall be available, accessible, and applicable to all employees, Board members, and contractors. All employees, contractors, and Board of Directors members are expected to familiarize themselves with the Standards of Conduct and comply with the Standards in carrying out their duties.

¹ Mohawk Opportunities’ Corporate Compliance Program (“Compliance Program”) is Mohawk Opportunities’ implementation of its Corporate Compliance Plan (“Compliance Plan”) and includes all of Mohawk Opportunities’ compliance activities. Mohawk Opportunities’ Compliance Plan is the document that provides an overview of Mohawk Opportunities’ Compliance Program.

² “Employees, contractors, and Board members” includes Mohawk Opportunities’ employees, Executive Director, senior administrators, managers, volunteers, interns, contractors, agents, subcontractors, independent contractors, corporate officers, and Board members who are affected by Mohawk Opportunities’ Compliance Risk Areas. “Compliance Risk Areas” are those areas of operation affected by Mohawk Opportunities’ Compliance Program, as set forth in Section XIII of Mohawk Opportunities’ Corporate Compliance Plan. For purposes of Mohawk Opportunities’ Compliance Program, “contractors” includes contractors, agents, subcontractors, and independent contractors who are affected by Mohawk Opportunities’ Compliance Risk Areas. Contractors are required to comply with Mohawk Opportunities’ Compliance Program to the extent that the contractor is affected by Mohawk Opportunities’ Compliance Risk Areas, and only within the scope of the contractor’s contracted authority and affected Compliance Risk Areas.

STANDARDS OF CONDUCT

Mohawk Opportunities recognizes that operating in an ethical and legal manner is not only an obligation of Mohawk Opportunities, but is an obligation of each individual providing services on Mohawk Opportunities' behalf. The following responsibilities apply to employees, contractors, and Board members respectively.

1. Know and Comply with Applicable Laws.

All employees, contractors, and Board members must be aware of and comply with all laws and regulations applicable to their functions. Employees, contractors, and Board members are obligated to know the following information, to the extent it is applicable to their daily responsibilities and/or the services provided to Mohawk Opportunities:

- a. Medicaid, Medicare, and other payor and service delivery requirements;
- b. The prohibitions against fraud, waste, abuse, and improper or unethical conduct;
- c. Mohawk Opportunities' Compliance Risk Areas, as defined in Section XIII herein; and
- d. Mohawk Opportunities' Compliance Plan and Compliance Program, including applicable policies and procedures.

Employees, contractors, and Board members are also required to comply with Mohawk Opportunities' ***Exclusion Screening Policy***, ***Vendor Relations Policy***, and ***Fraud Prevention Policy***. Employees, contractors, and Board members are obligated to attend initial, annual, and other periodic compliance training and education, and to review and certify adherence to the Compliance Plan and Standards of Conduct. *See ***Compliance Training Policy***.*

2. Duty to Report.

Employees, contractors, and Board members are obligated to report instances of actual or possible fraud, waste, abuse, other improper or unethical conduct, violations of Federal or State laws, rules, regulations, policies, and standards, and Mohawk Opportunities' Compliance Plan, Compliance Program policies and procedures, and Standards of Conduct (the "Compliance Standards").

Employees, contractors, and Board members must report actual or suspected violations of the Compliance Standards to one (1) of the following:

- a. Report to Mohawk Opportunities' Compliance Hotline (anonymously or otherwise), which can be made via the following reporting methods:
 - i. By telephone at 1-877-472-2110 or 1-800-216-1288 (to make a report in Spanish);
 - ii. Online at www.lighthouse-services.com/mohawkopportunities;
 - iii. By email to reports@lighthouse-services.com and indicating "Mohawk Opportunities" within the report; or

- iv. By fax at 215-689-3885 and indicating “Mohawk Opportunities” within the report;
- b. Report to Mohawk Opportunities’ Compliance Officer, Stephanie Williams, by telephone (518-836-3975) or email (swilliams@mohawkopportunities.org);
- c. Report to Mohawk Opportunities’ Corporate Compliance Officer in writing by mail to Attn: Corporate Compliance Officer, Mohawk Opportunities, 201 Nott Terrace, Schenectady, New York 12307 (anonymously or otherwise);
- d. Report to a Mohawk Opportunities supervisor;
- e. Report to any member of Mohawk Opportunities’ Compliance Committee; or
- f. Report to Mohawk Opportunities’ Executive Director.

Employees, contractors, and Board members are encouraged to first report their concerns directly to Mohawk Opportunities to allow Mohawk Opportunities the opportunity to quickly address potential problems. Employees, contractors, and Board members can find more information on their duty to report in Mohawk Opportunities’ ***Duty to Report Policy*** and ***Fraud Prevention Policy***.

3. Duty to Respond and Cooperate.

Employees, contractors, and Board members are obligated to respond appropriately to reports of actual or possible violations of Mohawk Opportunities’ Compliance Standards that are reported to them by other employees, contractors, and Board members. Responding to these reports should include following the procedure set forth in Mohawk Opportunities’ ***Compliance Investigations Policy***. Board members are also responsible for ensuring that Mohawk Opportunities follows the procedures set forth in the ***Compliance Investigations Policy***. Employees, contractors, and Board members are also required to cooperate in internal and external audits and investigations by duly authorized internal or external auditors or investigators regarding actual or potential violations of Mohawk Opportunities’ Compliance Standards.

4. Promote Organizational Compliance.

Employees, contractors, and Board members shall promote and demonstrate their commitment to compliance with Medicaid, Medicare, and other payor and service delivery requirements, and the prohibitions against fraud, waste, and abuse and other improper or unethical conduct. Employees shall also cooperate with and assist the Compliance Officer in the performance of their responsibilities, and Board members shall receive quarterly updates and reports from the Compliance Officer on compliance-related initiatives and activities.

5. Conduct Affairs in Accordance With High Ethical Standards.

All employees, contractors, and Board members shall conduct themselves in accordance with the high ethical standards of the community and their respective professions.

6. Conflicts of Interest.

All employees, contractors, and Board members must faithfully conduct their duties solely for the purpose, benefit, and interest of Mohawk Opportunities and those individuals it serves. All employees, contractors, and Board members have a duty to avoid conflicts with the interests of Mohawk Opportunities and may not use their positions and affiliations with Mohawk Opportunities for personal benefit. Employees, contractors, and Board members must avoid actual conflicts of interest, as well as the appearance of conflicts of interest.

7. Provide High Quality of Care.

All employees and contractors are expected to provide high quality services and Board members shall support this standard of care. The care provided must be reasonable and necessary to the care of each individual and must be provided by properly qualified individuals.

8. Provide Equal Opportunity For All Recipients.

Mohawk Opportunities is committed to providing services for persons, without regard to age, creed, disability, religion, gender identity or expression, familial status, marital status, military status, national origin, race, color, sex, sexual orientation, human research subject, or source of payment. All employees, contractors, and Board members must treat all individuals receiving services with respect and dignity. Discrimination in any form will not be tolerated.

9. Confidentiality.

Employees, contractors, and Board members have access to a variety of sensitive and proprietary information of Mohawk Opportunities, the confidentiality of which must be protected. All employees, contractors, and Board members must ensure that confidential and proprietary information is properly maintained in accordance with laws, regulations, policies, and procedures, and that sensitive and proprietary information is not disclosed without proper authorization or a legal basis.

10. Integrity with Payor Sources.

Employees and contractors shall ensure that all requests for payment for services are reasonable, necessary, and appropriate, are issued by properly qualified persons, and are billed in the correct amount with appropriate supporting documentation.

11. Honesty and Integrity.

Employees, contractors, and Board members must be honest and truthful in all of their dealings. They must avoid doing anything that is, or might be, against the law.

12. Dignity and Respect.

Employees, contractors, and Board members must respect and value each other, the diversity of Mohawk Opportunities' work force, and the individuals Mohawk Opportunities serves.



Compliance Officer and Compliance Committee Responsibilities

PURPOSE

Mohawk Opportunities has designated a Compliance Officer, who is responsible for overseeing the implementation of its Corporate Compliance Plan and for the day-to-day operation of its Corporate Compliance Program. Mohawk Opportunities has also established a Compliance Committee which is responsible for coordinating with the Compliance Officer to ensure that Mohawk Opportunities is conducting its business in an ethical and responsible manner, consistent with its Compliance Program. The purpose of this Policy is to outline the duties and responsibilities of Mohawk Opportunities' Compliance Officer and Compliance Committee.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

Mohawk Opportunities shall have a Compliance Officer who is responsible for overseeing the implementation of Mohawk Opportunities' Compliance Plan and for the day-to-day operation of its Compliance Program. Mohawk Opportunities shall also have a Compliance Committee which is responsible for coordinating with the Compliance Officer to ensure that Mohawk Opportunities is conducting its business in an ethical and responsible manner, consistent with its Compliance Program.

The Compliance Officer shall report directly to, and be accountable to, Mohawk Opportunities' Executive Director or another senior manager designated by the Executive Director for reporting purposes. The Compliance Officer will also report directly to the Board, Executive Director, and Compliance Committee on the progress of adopting, implementing, and maintaining the Compliance Program on a regular basis, and no less frequently than quarterly. The Compliance Committee shall report directly to, and be accountable to, Mohawk Opportunities' Executive Director and Board.

PROCEDURE

1. Compliance Officer Duties and Responsibilities.

The Compliance Officer is responsible for overseeing the implementation of the Compliance Program and for the day-to-day operation of the Compliance Program. The Compliance Officer's duties include, but are not limited to, the following:

- a. Overseeing and monitoring the adoption, implementation, and maintenance of the Compliance Plan and Compliance Program, including drafting, revising, and approving the written policies and procedures required;
- b. Evaluating the effectiveness of the Compliance Plan and Compliance Program;
- c. Reviewing and updating the Compliance Plan and associated policies, and developing new compliance policies as needed;
- d. Overseeing operation of the Compliance Hotline;
- e. Evaluating, investigating, and independently acting on compliance-related questions, concerns, and complaints, including designing and coordinating internal investigations, and documenting, reporting, coordinating, and pursuing any resulting corrective action, including self-disclosure if appropriate;
- f. Ensuring proper reporting of violations to duly authorized regulatory agencies as appropriate or required;
- g. Working with Administration and program management, as appropriate, to develop the compliance training program and training plan described in Mohawk Opportunities' *Compliance Training Policy*;
- h. Establishing and maintaining open lines of communication with members of the Compliance Committee, Mohawk Opportunities' employees, managers, Board members, downstream and related entities, programs, and departments to ensure effective and efficient compliance policies and procedures;
- i. Distributing information on the Compliance Program to contractors;
- j. Conducting and facilitating internal audits to evaluate compliance and assess internal controls;
- k. Responding to government audits and investigations and other inquiries;
- l. Distributing compliance responsibilities throughout Mohawk Opportunities;
- m. Developing an annual work plan that outlines Mohawk Opportunities' proposed strategies for meeting the applicable statutory and regulatory requirements for the coming year, including internal audits, with the assistance of appropriate program supervisors and the Compliance Committee;
- n. Assisting Mohawk Opportunities in establishing methods to improve its efficiency, quality of services, and reducing its vulnerability to fraud, waste, and abuse;
- o. Ensuring the Human Resources Department is screening prospective current employees, contractors, and Board members; and
- p. Maintaining appropriate Compliance Program documentation.

Additional information on the Compliance Officer's duties and responsibilities can be found in Mohawk Opportunities' *Duty to Report Policy*, *Compliance Training Policy*, *Compliance Investigations Policy*, and *Auditing and Monitoring Policy*, among others.

2. Compliance Officer Reporting Responsibilities.

The Compliance Officer reports directly to, and is accountable to, Mohawk Opportunities' Executive Director or another senior manager designated by the Executive Director for reporting purposes. In addition to the Executive Director, the Compliance Officer also reports directly to Mohawk Opportunities' Board and Compliance Committee. The Compliance Officer shall report to the Executive Director, Board, and Compliance Committee on the progress of adopting, implementing, and maintaining the Compliance Program on a regular basis, and no less frequently than quarterly. The Compliance Officer will also annually prepare a written report to the Board describing the compliance efforts undertaken during the preceding year and identifying any changes necessary to improve the Compliance Program.

Mohawk Opportunities will ensure that the Compliance Officer is allocated sufficient staff and resources to satisfactorily perform their responsibilities for the day-to-day operation of the Compliance Program based on Mohawk Opportunities' Compliance Risk Areas (as defined in Section XIII of Mohawk Opportunities' Compliance Plan) and Organizational Experience,³ and that the Compliance Officer and appropriate personnel have access to all records, documents, information, facilities, and employees, contractors, and Board members that are relevant to carrying out their Compliance Program responsibilities.

3. Compliance Committee Duties and Responsibilities.

Mohawk Opportunities' Compliance Committee is responsible for coordinating with the Compliance Officer to ensure that Mohawk Opportunities is conducting its business in an ethical and responsible manner, consistent with its Compliance Program. The Compliance Officer shall be a member of the Compliance Committee and serve as the Chair of the Committee. Additional members of Mohawk Opportunities' Compliance Committee shall be appointed by the Executive Director and shall be, at a minimum, senior managers. The Compliance Committee meets at least quarterly, and the duties, responsibilities, and members of the Compliance Committee, as set out in the Compliance Committee Charter, are reviewed at least annually. *See Appendix A, Compliance Committee Charter.* The Compliance Committee reports directly, and is accountable to, Mohawk Opportunities' Executive Director and Board.

The Compliance Committee's duties, responsibilities, and functions include, but are not limited to, the following:

- a. Receiving regular reports from the Compliance Officer on the implementation of the Compliance Program;
- b. Identifying Compliance Risk Areas, as defined in Section XIII herein;

³ "Organizational Experience" means Mohawk Opportunities': (1) knowledge, skill, practice, and understanding in operating its Compliance Program; (2) identification of any issues or risk areas in the course of its internal monitoring and auditing activities; (3) experience, knowledge, skill, practice, and understanding of its participation in the Medicaid Program and the results of any audits, investigations, or reviews it has been the subject of; or (4) awareness of any issues it should have reasonably become aware of for its categories of service.

- c. Assisting with the development of and approving the annual work plan carried out under the Compliance Program;
- d. Coordinating with Mohawk Opportunities' Compliance Officer to ensure that Mohawk Opportunities is conducting its business in an ethical and responsible manner, consistent with Mohawk Opportunities' Compliance Program;
- e. Coordinating with the Compliance Officer to ensure that written policies, procedures, and the Standards of Conduct are current, accurate, and complete;
- f. Approving the compliance training program provided to all employees, contractors, and Board members and re-evaluating as appropriate;
- g. Coordinating with the Compliance Officer to ensure that all compliance training program requirements are timely completed and that Mohawk Opportunities' compliance training program includes all required training topics;
- h. Receiving reports from the Compliance Officer of investigations of actual or suspected fraud, waste, abuse, or other improper or unethical conduct and any corrective action taken as a result of such investigations;
- i. Advocating for allocation of sufficient funding, resources, and staff for the Compliance Officer to fully perform their responsibilities;
- j. Ensuring that Mohawk Opportunities has effective systems, processes, policies, and procedures in place for identifying, correcting, and reporting Compliance Program risks, overpayments, and other issues;
- k. Coordinating with the Compliance Officer to ensure communication and cooperation by employees, contractors, and Board members on compliance-related issues, internal or external audits, or any other Compliance Program-related functions or activities;
- l. Recommending and approving any changes to the Compliance Plan, Compliance Program, and compliance policies;
- m. Developing and evaluating strategies to promote compliance and detection of fraud, waste, abuse, and other improper or unethical conduct; and
- n. Advocating for adoption and implementation of required modifications to Mohawk Opportunities' Compliance Program.

Additional information on the duties, responsibilities, and functions of Mohawk Opportunities' Compliance Committee can be found in Mohawk Opportunities' *Compliance Training Policy* and *Compliance Committee Charter (Appendix A)*, among others.



Duty to Report Policy

PURPOSE

Mohawk Opportunities intends to comply with all Federal and State laws, regulations, and standards that apply to its operations. The purpose of this Policy is to support Mohawk Opportunities' goal of legal compliance by establishing effective lines of communication for reporting actual or suspected matters of non-compliance.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

Any person who is aware of, or suspects that, fraud, waste, abuse, or other improper or unethical conduct, violations of law, regulations, administrative guidance, or Mohawk Opportunities' Compliance Plan, policies and procedures, and Standards of Conduct (a "Compliance Issue") has been committed by Mohawk Opportunities and/or an employee, Board member, or contractor is obligated to report the Compliance Issue to the Compliance Officer, any member of Mohawk Opportunities' Compliance Committee, Mohawk Opportunities' Compliance Hotline, or, in the case of an employee, the employee's supervisor or any supervisor.

Anyone who files a complaint concerning a Compliance Issue must be acting in good faith and must have reasonable grounds for believing the information disclosed constitutes a Compliance Issue (a "Protected Disclosure"). Any person who knowingly, or with reckless disregard for the truth, gives false information or knowingly makes a false report of a Compliance Issue, or a subsequent false report of retaliation, will be subject to disciplinary action up to and including termination of their relationship with Mohawk Opportunities. Allegations made in good faith that are not substantiated are not subject to corrective action.

No person (including Medicaid Program beneficiaries who receive services from Mohawk Opportunities) who makes a Protected Disclosure will suffer intimidation, retaliation, or adverse employment consequences. Any person who retaliates against or intimidates any individual who makes a Protected Disclosure is subject to discipline up to and including termination. Mohawk Opportunities' *Non-Retaliation and Non-Intimidation Policy* is intended to encourage and enable Medicaid Program beneficiaries, employees, Board members, and contractors to participate in good faith in the Compliance Program and to raise concerns within Mohawk Opportunities prior to seeking resolution outside of the organization.

Protected Disclosures may be made on a confidential basis and anonymous Protected Disclosures may be submitted through Mohawk Opportunities' Compliance Hotline (by telephone, online, email, or fax) or by mailing an anonymous letter to the Compliance Officer. Mohawk Opportunities will keep all Protected Disclosures confidential, whether requested or not, to the greatest extent possible. Protected Disclosures and investigatory records will be kept confidential unless the matter is subject to a disciplinary proceeding, referred to or under investigation by the New York State Attorney General's Medicaid Fraud Control Unit ("MFCU"), the New York State Office of the Medicaid Inspector General ("OMIG"), or law enforcement, or the disclosure is required during a legal proceeding.

PROCEDURE

1. Duty to Report.

When an employee, Board member, or contractor during the course of their employment or role first becomes aware of a Compliance Issue impacting Mohawk Opportunities, the individual must report the information directly to any of the following:

- a. Mohawk Opportunities' Compliance Hotline (anonymously or otherwise), which can be made via the following reporting methods:
 - (1) By telephone at 1-877-472-2110 or 1-800-216-1288 (to make a report in Spanish);
 - (2) Online at www.lighthouse-services.com/mohawkopportunities;
 - (3) By email to reports@lighthouse-services.com and indicating "Mohawk Opportunities" within the report; or
 - (4) By fax at 215-689-3885 and indicating "Mohawk Opportunities" within the report;
- b. The Compliance Officer, Stephanie Williams, by telephone (518-836-3975) or email (swilliams@mohawkopportunities.org);
- c. The Compliance Officer by mail to Attn: Compliance Officer, Mohawk Opportunities, 201 Nott Terrace, Schenectady, New York 12307 (anonymously or otherwise);
- d. A Compliance Committee member; or
- e. To a supervisor or Mohawk Opportunities' Executive Director.

Any employees, Board members, or contractors who are aware of or suspect a Compliance Issue, and who do not fully disclose it in one (1) or more of the above-listed ways, may be subject to the same disciplinary action as those who are involved in the Compliance Issue. *See also Disciplinary Policy.*

2. Investigation of Reports.

If the reporter identifies themselves, the reporter will be contacted to acknowledge receipt of the Compliance Issue within three (3) working days for most issues and within twenty-four (24)

hours for Compliance Issues that involve alleged environmental violations. All reports will be promptly and thoroughly investigated. Appropriate corrective action will be taken if warranted by the investigation.

3. Compliance Officer Responsibility.

The Compliance Officer will be responsible for initiating any further investigation of a reported Compliance Issue. Reports will be kept confidential, whether or not confidentiality is requested or the report is made anonymously, unless the matter is subject to a disciplinary proceeding, referred to or under investigation by MFCU, OMIG, or law enforcement, or the disclosure is required during a legal proceeding. Reporters, including Medicaid Program beneficiaries who receive services from Mohawk Opportunities, will be protected under Mohawk Opportunities' ***Non-Retaliation and Non-Intimidation Policy***.

4. Communication.

Mohawk Opportunities maintains effective lines of communication, ensuring confidentiality, for the reporting of Compliance Issues by Mohawk Opportunities' employees, contractors, managers, service recipients that are Medicaid Program beneficiaries, Board members, Compliance Officer, and members of the Compliance Committee. Mohawk Opportunities maintains a method for anonymously reporting Compliance Issues directly to its Compliance Officer.

5. Prohibition Against Intimidation or Retaliation.

Mohawk Opportunities forbids any form of intimidation or retaliation against any individual, including service recipients who are Medicaid Program beneficiaries, for reporting a Protected Disclosure in good faith. Employees, Board members, and contractors must immediately report any perceived retaliation and/or intimidation to the Compliance Officer. *See also Non-Retaliation and Non-Intimidation Policy.*

6. Publication of Lines of Communication.

Mohawk Opportunities publicizes its lines of communication to the Compliance Officer and ensures that these lines of communication are available to all service recipients who are Medicaid Program beneficiaries, employees, Board members, and contractors. Mohawk Opportunities makes information regarding its Compliance Program and Standards of Conduct, including its lines of communication for reporting Compliance Issues, available on its website. The lines of communication are also posted in Mohawk Opportunities' programs and office spaces, and are included in the intake documents provided to individuals who receive services from Mohawk Opportunities.



Non-Retaliation and Non-Intimidation Policy

PURPOSE

The purpose of this Policy is to ensure that employees, Board members, contractors, and service recipients who are Medicaid Program beneficiaries of Mohawk Opportunities are encouraged to report Compliance Issues within the organization. Employees, Board members, contractors, and Medicaid Program beneficiary service recipients are protected from intimidation and retaliation for good faith participation in Mohawk Opportunities' Compliance Program, including but not limited to reporting Compliance Issues, investigating issues, conducting self-evaluations, audits, and remedial actions, and reporting to appropriate officials.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

Mohawk Opportunities prohibits any act of retribution, discrimination, harassment, retaliation, or intimidation against any employee, Board member, contractor, or Medicaid Program beneficiary service recipient who participates in Mohawk Opportunities' Compliance Program activities in good faith, including, but not limited to:

1. Reporting or threatening to report Compliance Issues, and responding to potential Compliance Issues to appropriate personnel;
2. Reporting or threatening to report a practice of Mohawk Opportunities that poses a substantial and specific danger to the public health or safety;
3. Participating in investigation of, and investigating, potential Compliance Issues;
4. Conducting or responding to audits, investigations, reviews, or compliance self-evaluations;
5. Drafting, implementing, or monitoring remedial actions;
6. Reporting compliance-related concerns to any government entity;
7. Attending or performing compliance-related training;
8. Reporting instances of intimidation or retaliation; or
9. Otherwise assisting in any activity or proceeding regarding any Compliance Issue.

A good faith report means one where the individual reasonably believes the information reported to be true and where the report is not made for the purpose of harming the standing or reputation of Mohawk Opportunities, or of an employee, Board member, or contractor. The protections of this Policy do **not** apply to:

1. Allegations not based on a reasonable belief or not made in good faith;
2. Allegations whose nature or frequency indicate an intent to harass or embarrass Mohawk Opportunities or any employees, Board members, or contractors; or
3. Instances where individuals report their own lapses or complicity in unacceptable conduct. In such instances, the act of reporting will not be subject to sanctions, but the underlying conduct may be subject to disciplinary action.

PROCEDURE

1. Reporting Mechanisms.

Employees, Board members, and contractors have a duty to report actions that they believe in good faith to be an actual or suspected Compliance Issue. *See **Duty to Report Policy***. Employees, Board members, and contractors have a variety of reporting options; however, they are encouraged to take advantage of internal reporting mechanisms. These include reports to the Compliance Officer or a member of the Compliance Committee, Mohawk Opportunities' Compliance Hotline or, in the case of an employee, reports to the employee's supervisor or any supervisor.

2. Reporting to the Organization and Government.

While Mohawk Opportunities requires employees, Board members, and contractors to report Compliance Issues directly to Mohawk Opportunities, certain laws provide that individuals may also bring their concerns directly to the government. Any perceived retaliation or intimidation should be reported to the Compliance Officer immediately.

3. Confidentiality.

Anyone who investigates a Compliance Issue shall maintain the confidentiality of the individual who made the report regardless of whether the individual has requested confidentiality or reported through a confidential reporting mechanism, unless the matter is subject to a disciplinary proceeding, referred to or under investigation by MFCU, OMIG, or law enforcement, or the disclosure is required during a legal proceeding.

4. Statutory Protections.

In addition to the protections afforded to employees, Board members, contractors, and Medicaid Program beneficiaries who receive services from Mohawk Opportunities under this Policy, the following New York State laws also protect employees from retaliatory action for good-faith reporting. In addition to the information below, Mohawk Opportunities will inform employees of their protections, rights, and obligations under the New York State Labor Law by

posting a notice of the same. The notices will be posted conspicuously in easily accessible and well-lighted places that are customarily frequented by employees and applicants for employment.

a. New York State Labor Law, Section 740.

An employer may not take any retaliatory action against an employee (including former employees) if the employee discloses, or threatens to disclose, information about the employer's policies, practices, or activities to a regulatory, law enforcement, or another similar agency or public official.

Protected disclosures include disclosures of an activity, policy, or practice of the employer that the employee reasonably believes are in violation of law, rule, or regulation (including health care fraud under Penal Law § 177⁴ or Social Services Law § 145-b⁵), or that the employee reasonably believes pose a substantial and specific danger to the public health or safety. The employee's disclosure is protected only if the employee first raised the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation. However, employer notification is not required where:

- i. There is an imminent and serious danger to the public health or safety;
- ii. The employee reasonably believes that reporting to the supervisor would result in destruction of evidence or other concealment of the activity, policy, or practice;
- iii. The activity, policy or practice could reasonably be expected to lead to endangering the welfare of a minor;
- iv. The employee reasonably believes that reporting to the supervisor would result in physical harm to the employee or any other person; or
- v. The employee reasonably believes that the supervisor is already aware of the activity, policy, or practice and will not correct it.

Employees are also protected from retaliatory action if the employee objects to, or refuses to participate in, any activity that is in violation of law, rule, or regulation or that the employee reasonably believes poses a substantial and specific danger to the public health or safety. Additionally, employees are protected when the employee provides information to, or testifies before, any public body conducting an investigation, hearing, or inquiry into an employer's activity, policy, or practice.

If an employer takes retaliatory action against the employee, the employee may sue in State court for reinstatement to the same position held before the retaliatory action, or to an equivalent

⁴ New York State Penal Law § 177 criminalizes knowingly filing, with intent to defraud, a claim for payment that intentionally has false information or omissions.

⁵ New York State Social Services Law § 145-b criminalizes submission of false statements or deliberate concealment of material information in order to obtain public assistance, including Medicaid.

position, any back wages and benefits, and attorneys' fees, among other remedies. If the employer's violation was willful, malicious, or wanton, punitive damages may be imposed.

b. New York State Labor Law, Section 741.

A health care employer may not take any retaliatory action against a health care employee⁶ if the health care employee discloses, or threatens to disclose, certain information about the health care employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official, to a news media outlet, or to a social media forum available to the public at large.

Protected disclosures include disclosures of an activity, policy, or practice of the health care employer that the health care employee, in good faith, reasonably believes constitute improper quality of patient care or improper quality of workplace safety. Health care employees are also protected from retaliatory action if the health care employee objects to, or refuses to participate in, any activity, policy, or practice of the health care employer that the health care employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety.

The health care employee's disclosure is protected only if the health care employee first raised the matter with a supervisor and gave the health care employer a reasonable opportunity to correct the activity, policy, or practice. However, employer notification is not required where the improper quality of patient care or workplace safety presents an imminent threat to public health or safety, to the health of a specific patient, or to the health of a specific health care employee and the health care employee reasonably believes, in good faith, that reporting to a supervisor would not result in corrective action.

If a health care employer takes retaliatory action against the health care employee, the health care employee may sue in State court for reinstatement to the same position held before the retaliatory action, or to an equivalent position, any back wages and benefits, and attorneys' fees, among other remedies. If the health care employer's violation was willful, malicious, or wanton, punitive damages may be imposed.

⁶ A "health care employee" is any person who performs health care services for and under the control and direction of any public or private employer that provides health care services for wages or other remuneration. *See* N.Y. LAB. LAW § 741(1)(a).



Compliance Training Policy

PURPOSE

The purpose of this Policy is to establish compliance training and education requirements for Mohawk Opportunities.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

The proper education and training of personnel at all levels is a key element of an effective compliance program. Mohawk Opportunities has established and implemented an effective compliance training and education program. All employees (including the Compliance Officer, senior administrators, and managers), Board members, and contractors of Mohawk Opportunities will receive training promptly at orientation or appointment, and at a minimum annually thereafter, regarding Mohawk Opportunities' Compliance Program, as well as job-specific training pertaining to compliance matters. Training and education will be provided by Mohawk Opportunities in a form and format that is accessible and understandable to all employees, contractors, and Board members, consistent with Federal and New York State language and other applicable laws, rules, and policies.

PROCEDURE

1. **Compliance Training for Employees.**

All employees of Mohawk Opportunities will receive Compliance Program training during orientation, which occurs promptly upon hiring and no later than the first thirty (30) days of employment, and at least once annually thereafter. This Compliance Training will include at least each of the training and education program areas set forth in Section 6, below. Employees will be afforded an opportunity to ask questions and receive responses in order for training to be considered complete.

Each employee will be required to sign a form indicating receipt of the Compliance Plan and completion of the training, and this completed form will be retained for no less than six (6) years. The Compliance Officer or their designee(s) will be responsible for conducting this training.

2. Compliance Training for Board Members.

All members of Mohawk Opportunities' Board will receive compliance training promptly upon appointment to the Board or within thirty (30) days of their appointment, and at least once annually thereafter. The Compliance Officer with the assistance of Mohawk Opportunities' legal counsel, as appropriate, will be responsible for developing this training program, which will cover, at a minimum, each of the training and education program areas set forth in Section 6, below.

Board members must acknowledge in writing that they have received training, understand the Standards of Conduct, and agree to fulfill their obligations under the Compliance Plan. This documentation will be retained for no less than six (6) years.

3. Compliance Training for Contractors.

Contractors, agents, subcontractors, and independent contractors who are affected by Mohawk Opportunities' Compliance Risk Areas must participate in compliance training either prior to contracting with Mohawk Opportunities or within thirty (30) days of contracting with Mohawk Opportunities, and at least once annually thereafter. The compliance training given to contractors will cover, at a minimum, each of the training and education program areas set forth in Section 6, below. The training may consist of providing the contractor with Mohawk Opportunities' Compliance Plan and Compliance Program policies and procedures for self-study, and affording the contractor the opportunity to ask questions and receive responses about the Compliance Plan and Compliance Program. Mohawk Opportunities shall maintain a dated distribution letter and require contractors to complete an acknowledgement evidencing that compliance training and education occurred. *See Fraud Prevention Policy and Sample Fraud Prevention Letter to Contractors.*

4. Compliance Program Refresher Training.

Annually, Mohawk Opportunities provides Compliance Program refresher training for employees (including the Compliance Officer, senior administrators, and managers), contractors, and Board members. This Compliance Program refresher training will, at a minimum, cover each of the training and education program areas set forth in Section 6, below. The Compliance Officer or their designee(s) will be responsible for scheduling refresher training sessions for employees. Additional Compliance Program refresher trainings will be provided to employees, contractors, and Board members on an as needed basis.

Mohawk Opportunities will maintain records of all Compliance Program refresher trainings for six (6) years. The records maintained will include, but not be limited to, course descriptions, frequency of training, and hours of each training session. The Compliance Officer or their designee(s) will be responsible for conducting Compliance Program refresher trainings.

5. Targeted Compliance Training for Employees.

The Compliance Officer, in consultation with the appropriate supervisor, will determine whether it is necessary and appropriate to develop a curriculum of targeted compliance training for employees. Targeted compliance training will consist of in-depth guidance on fraud prevention and other Compliance Issues arising in connection with the operation of a specific program. This

customized targeted compliance training will be in addition to the initial and annual compliance training and education provided to all employees, Board members, and contractors.

Employees shall have access to all policies and procedures relevant to the performance of their duties. All targeted compliance training curricula must be approved by the Compliance Officer. Mohawk Opportunities will maintain records of all targeted compliance training programs for six (6) years. The records maintained will include, but not be limited to, course descriptions, frequency of training, and hours of each training session.

6. Training Program Requirements.

Training programs will include an overview of all elements of the Compliance Program as described in the Compliance Plan and compliance policies. All Compliance Program training and education will include, at a minimum, the following topics:

- a. Mohawk Opportunities' Compliance Risk Areas and Organizational Experience;
- b. Mohawk Opportunities' written policies and procedures related to its Compliance Plan and Compliance Program;
- c. The individual's obligation to participate in Mohawk Opportunities' Compliance Program;
- d. The types of issues that constitute Compliance Issues (actual or suspected fraud, waste, abuse, or other improper or unethical conduct, violations of law, regulations, administrative guidance, or Mohawk Opportunities' Compliance Plan or policies);
- e. The individual's obligation to report Compliance Issues in good faith and methods for reporting (including method for anonymous and confidential reporting) to the Compliance Officer and others;
- f. The individual's ability to ask questions regarding Mohawk Opportunities' Compliance Program and Compliance Plan;
- g. The Compliance Officer's and Compliance Committee's role and their interactions with management and the Board;
- h. How internal and external audits and investigations are handled and an individual's obligation to assist in audits and investigations as requested;
- i. The various types of remedial measures and corrective action plans for non-compliance, including how Mohawk Opportunities responds to Compliance Issues and implements corrective action plans;
- j. The consequences of failure to comply with Mohawk Opportunities' Compliance Plan and Compliance Program (*i.e.*, discipline, termination, liability) and information about Mohawk Opportunities' non-intimidation and non-retaliation policies;
- k. The responsibilities of supervisors/managers to detect and report Compliance Issues;

- l. The requirements specific to the Medicaid Program and Mohawk Opportunities' categories of service;
- m. An overview of relevant laws and requirements, including requirements related to reporting overpayments; and
- n. If applicable, coding and billing requirements and best practices, and the claim development and submission process.

7. Compliance Training Plan.

The Compliance Officer shall be responsible for implementing this Policy and for developing and maintaining a compliance training plan. The training plan will, at a minimum, outline the following:

- a. The subjects or topics for training and education;
- b. The timing and frequency of the training;
- c. Which employees, contractors, and Board members are required to attend;
- d. How attendance is tracked; and
- e. How the effectiveness of the training will be periodically evaluated (*e.g.*, pre- and post-tests, surveys, etc.).

The training plan shall be periodically updated by the Compliance Officer to indicate the outcome of the various trainings provided by Mohawk Opportunities throughout the year. These periodic updates will include the following information, as applicable:

- a. A list of the employees, Board members, and contractors that received, or did not receive, the Compliance Program training during the year covering the training plan including the name and role of the individual (*e.g.*, employee, Executive Director, senior administrator, manager, contractor, Board member, corporate officer, etc.);
- b. The type of compliance training(s) received (*e.g.*, annual, orientation, both);
- c. The format in which the training was provided;
- d. The date(s) of completion; and
- e. The date of hire for those who received initial Compliance Program training.



Disciplinary Policy

PURPOSE

The purpose of this Policy is to describe disciplinary standards for Mohawk Opportunities, which are implemented and enforced to address potential violations and encourage good faith participation in Mohawk Opportunities' Corporate Compliance Program.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

Mohawk Opportunities is committed to ensuring that State and Federal laws, rules, regulations, administrative guidance regarding fraud, waste, abuse, or other improper or unethical conduct, and its Compliance Plan, policies, and Standards of Conduct (collectively, the "Compliance Standards") are adhered to by all employees, Board members, and contractors. It is Mohawk Opportunities' policy to firmly, fairly, and consistently enforce the Compliance Standards by imposing appropriate disciplinary action against employees, Board members, and contractors for:

1. Engaging in, encouraging, directing, facilitating, or permitting fraud, waste, abuse, or improper or unethical conduct;
2. Failing to report actual or suspected fraud, waste, abuse, or improper or unethical conduct; or
3. Violating Mohawk Opportunities' Compliance Plan or a Mohawk Opportunities policy designed to detect or prevent fraud, waste, abuse, or improper or unethical conduct.

PROCEDURE

1. Discipline for Non-Compliance.

Employees, Board members, and contractors may violate Mohawk Opportunities' Compliance Standards by:

- a. Engaging in, encouraging, directing, facilitating, or permitting fraud, waste, abuse, or improper or unethical conduct;
- b. Failing to report actual or suspected fraud, waste, abuse, or improper or unethical conduct; or

- c. Violating Mohawk Opportunities' Compliance Plan or an Mohawk Opportunities policy designed to detect or prevent fraud, waste, abuse, or improper or unethical conduct.

2. Discipline for Not Reporting.

Employees, Board members, or contractors who fail to detect or report actual or suspected Compliance Issues may be subject to discipline or sanctions.

3. Disciplinary Actions and Sanctions.

Mohawk Opportunities seeks to discipline and/or sanction individuals or entities in a fair, consistent, and appropriate manner, and will utilize the same disciplinary standards when enforcing violations of its Compliance Standards with all levels of personnel.

The Compliance Officer will promptly notify the Director of Human Resources of any employee conduct involving a Compliance Issue that may warrant discipline. The Director of Human Resources and Compliance Officer will be responsible for determining the appropriate discipline for employees, in accordance with Mohawk Opportunities' standard employment policies. Discipline-related decisions made by the Director of Human Resources and the Compliance Officer will be made in consultation with the appropriate supervisor, the Chief Operating Officer, and the Executive Director.

The degree of disciplinary action or sanction taken by Mohawk Opportunities will be dependent on the applicable facts and circumstances. However, intentional and reckless behavior will be subject to more significant disciplinary actions and sanctions. For more information on disciplinary actions and sanctions, please see Mohawk Opportunities' *Employee Handbook*. Disciplinary actions include, but are not limited to the following:

- a. Compliance with other training(s);
- b. Warnings (verbal or written);
- c. Reprimand (written), that describes the unacceptable conduct or performance and specifies necessary improvements;
- d. Probation;
- e. Demotion;
- f. Job reassignment;
- g. Immediate suspension (with or without pay), including, but not limited to, those cases where the conduct poses an immediate threat to individuals served by Mohawk Opportunities, Mohawk Opportunities' operations, and/or property;
- h. Termination of contractor agreement (provided such termination is consistent with the terms of the relevant agreement);
- i. Removal from the Board in accordance with the terms of Mohawk Opportunities' Bylaws and policies, as well as applicable laws and regulations;

- j. Reporting and refunding overpayments to government agencies; and/or
- k. Restitution.

Board member sanctions shall range from written admonition to, in the most extreme of cases, removal as a Board member in accordance with Mohawk Opportunities' Bylaws and policies, as well as applicable laws and regulations. The Compliance Officer shall make a recommendation to the Board with respect to such sanctions.

Contractor sanctions shall range from written admonition, financial penalties (if applicable), and in the most extreme of cases, termination of the contractor's relationship with Mohawk Opportunities, if feasible. The Compliance Officer shall make a recommendation to the Executive Director or Board with respect to such sanctions.

Mohawk Opportunities will take mitigating or aggravating factors into account, as appropriate. When deciding upon the appropriate discipline, Mohawk Opportunities will consider whether the individual or entity voluntarily reported the issue and/or fully cooperated in any investigation, and any other mitigating and/or aggravating circumstances. However, Mohawk Opportunities retains the discretion to select the appropriate disciplinary action and sequence of action (if any) from these options, or others.

All disciplinary actions and sanctions are documented in the personnel or contractor file, and in Mohawk Opportunities' compliance files. Additionally, all disciplinary actions and sanctions will conform with any collective bargaining agreements, when applicable. Any sanctions related to employee non-compliant behavior or practices addressed under the Compliance Program will be carried out by the Director of Human Resources and Compliance Officer, in consultation with the appropriate supervisor, Chief Operating Officer, and Executive Director.

5. Publication of Disciplinary Mechanisms.

The Compliance Officer is responsible for publishing and disseminating the consequences of violating Mohawk Opportunities' Compliance Standards to all employees, contractors, and Board members on a regular basis. Methods of publication and dissemination may include, but are not limited to:

- a. Email notifications;
- b. Meetings with employees, Board members, and contractors;
- c. Implementing written policies and procedures; and
- d. Posting notices in Mohawk Opportunities' common areas.

In publishing and disseminating Mohawk Opportunities' position on the enforcement of its Compliance Standards, the Compliance Officer will emphasize that all violations, including the failure to report the misconduct of others when required, will be viewed as a serious infraction, and that discipline up to and including termination of employment or a contractual relationship, may be imposed as a result of any finding or violation.

In addition to publishing and disseminating the consequences of violating Mohawk Opportunities' Compliance Standards, the provisions of this Policy will be incorporated into Mohawk Opportunities' Compliance Program training and education. *See also **Compliance Training Policy***.

6. Role of Supervisors.

Supervisors may be subject to discipline for failure to detect violations of Mohawk Opportunities' Compliance Standards that occur within their areas of responsibility. If a supervisor contributes to or perpetrates a violation of Mohawk Opportunities' Compliance Standards, Mohawk Opportunities will take appropriate disciplinary action that is commensurate with the seriousness of the violation at issue and will consider all the relevant circumstances (including mitigating and/or aggravating factors).



Compliance Investigations Policy

PURPOSE

The purpose of this Policy is to establish and implement a system at Mohawk Opportunities for promptly responding to Compliance Issues as they are raised, investigating potential Compliance Issues identified in the course of internal auditing and monitoring (including self-evaluations and audits), correcting such problems promptly and thoroughly to reduce the potential for recurrence, and ensuring ongoing compliance with Mohawk Opportunities' Compliance Standards.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

The Compliance Officer shall have the primary responsibility of conducting and/or overseeing the investigation of, and independently acting on, matters related to Mohawk Opportunities' Compliance Program, including reported Compliance Issues. This includes designing and coordinating internal investigations and documenting, reporting, coordinating, and pursuing any resulting corrective action with all Mohawk Opportunities departments, contractors, agents, subcontractors, independent contractors, and New York State. The purpose of the investigation shall be to determine whether there is reasonable cause to believe an individual or entity may have knowingly or inadvertently participated in a Compliance Issue, to facilitate corrective action if appropriate, and to implement procedures necessary to ensure future compliance.

Employees, Board members, and contractors are required to fully cooperate in all audits and investigations subject to the individual's right against self-incrimination. Any employee who fails to provide such cooperation may be subject to termination of employment. Any Board member who fails to provide such cooperation will be subject to sanctions as set forth in Mohawk Opportunities' Bylaws and policies, as well as applicable laws and regulations. Any contractor who fails to provide such cooperation may be subject to termination of contract or relationship, as appropriate.

After an investigation, Mohawk Opportunities shall correct Compliance Issues promptly and thoroughly to reduce the potential for recurrence. The Compliance Officer shall periodically report to the Compliance Committee and to the Board on the status of Compliance-related investigations.

PROCEDURE

1. General Procedures.

a. Determination of Whether Investigation is Warranted.

The Compliance Officer shall have the primary responsibility of conducting and overseeing the investigation of both reported Compliance Issues and those Compliance Issues identified in the course of internal auditing and monitoring. *See **Auditing and Monitoring Policy***. The Compliance Officer shall determine, in consultation with appropriate personnel and legal counsel, as necessary, whether a reported Compliance Issue warrants an investigation. If warranted, the Compliance Officer will promptly coordinate the investigation and determine whether any outside advisors are needed.

b. Use of Internal and External Resources.

The Compliance Officer may utilize Mohawk Opportunities' employees (consistent with maintaining appropriate confidentiality) and outside advisors such as attorneys, accountants, auditors, or other consultants for assistance or advice.

c. Attorney-Client Privileged Investigations.

If the Compliance Officer and/or senior management determines it is in the best interests of Mohawk Opportunities to keep the information and documents obtained during the course of the investigation confidential under the attorney-client or attorney work product privileges, the Compliance Officer and/or senior management shall arrange for legal counsel to conduct and/or supervise the investigation. Legal counsel shall instruct Mohawk Opportunities on how the investigation will be conducted to ensure that information provided and documents generated in the course of the investigation will be covered by the attorney-client and/or attorney work product privileges.

d. Interviews and Document Review.

The Compliance Officer, or their designee(s), may conduct interviews with employees, Board members, contractors, and other individuals, may review any relevant document(s), and may undertake other processes and methods deemed necessary by the Compliance Officer.

e. Cooperation.

Employees, Board members, and contractors are required to fully cooperate in all investigations, subject to an individual's right against self-incrimination. Employees, Board members, and contractors are strictly prohibited from destroying, modifying, or otherwise making inaccessible any documents or electronic information that they know are the subject of a pending investigation. Employees, Board members, and contractors are also barred from directing or encouraging another person to take such action.

f. Documentation.

Compliance investigations will be recorded into a confidential database by the Compliance Officer for reporting and tracking purposes. The record of the compliance investigation will include any alleged violations, a description of the investigative process, and copies of any interview notes and other documents essential for demonstrating that a thorough investigation on the issue was conducted. All investigations will conclude with a written report of findings and recommendations for corrective action to correct the problem and prevent future recurrence.

f. Corrective Action.

The Compliance Officer is responsible for drafting, reviewing, and approving corrective action plans. Although the Compliance Officer will independently act on corrective actions, the Compliance Officer may seek input from the Executive Director and/or the appropriate supervisor, as appropriate. However, if the subject of the corrective action plan is the Executive Director and the Executive Director is not promptly acting upon such a recommendation or acting in the best interests of Mohawk Opportunities, the Compliance Officer shall recommend and seek approval of the corrective action plan from the Board. Corrective action may include, but is not limited to, any of the following steps:

- i. Modifying Mohawk Opportunities' existing policies, procedures, or business practices;
- ii. Providing additional training or other guidance to employees, contractors, or Board members;
- iii. Seeking interpretive guidance of applicable laws and regulations from government agencies and/or legal counsel;
- iv. Disciplining employees, terminating contractors, and sanctioning Board members as described more fully in Mohawk Opportunities' *Disciplinary Policy*;
- v. Promptly notifying government agencies of improper conduct by employees, contractors, Board members, or others; and/or
- vi. Reporting and returning overpayments or other funds to which Mohawk Opportunities is not entitled to the appropriate government entity or payor, including through OMIG's voluntary self-disclosure program, if applicable.

2. Possible Criminal Activity.

In the event the investigation indicates possible criminal activity on the part of an employee, Board member, or contractor, the following action will be taken:

- a. The Compliance Officer shall contact outside legal counsel promptly to assist with the investigation.
- b. An investigation should be conducted promptly by outside legal counsel so as to ensure that any determination and quantification of overpayments can be made such

that Mohawk Opportunities can repay government payors within sixty (60) days of any such determination and quantification of an overpayment.

- c. Billing of potentially improper claims should be suspended until an investigation has been completed and, if necessary, remedial action has been taken.
- d. If appropriate, individuals may be suspended from or removed from any position with oversight of, or impact upon, the relevant operational area or responsibility that is the subject of the investigation.
- e. Mohawk Opportunities, in consultation with legal counsel, will determine whether the findings of the investigation results in credible evidence or a credible belief that a State or Federal law, rule, or regulation has been violated. If Mohawk Opportunities identifies credible evidence or credibly believes that a violation of a State or Federal law, rule, or regulation has occurred, Mohawk Opportunities will promptly report the violation to the appropriate government entity.

3. Non-Compliant Billing Issues.

In the event that the investigation reveals a non-compliant billing issue, such as the use of an improper code, the following action will be taken: If an overpayment has been made by Medicaid, Medicare, and/or any other State or Federal health care program because of Mohawk Opportunities' error, mistake, or otherwise inappropriate claims submission:

- a. The defective practice or procedure will be corrected as quickly as possible;
- b. Overpayments will be identified, quantified, reported, and repaid no later than sixty (60) days of from the date that the overpayments were quantified; and
- c. A program of education and/or a corrective action plan will be undertaken with appropriate individuals and entities to prevent similar problems in the future.

4. Documentation by Compliance Officer.

The Compliance Officer shall record compliance investigations into a confidential database for reporting and tracking purposes. The record of the compliance investigation will include any alleged violations, a description of the investigative process, and copies of any interview notes and other documents essential for demonstrating that a thorough investigation on the issue was conducted. Any disciplinary action taken and/or corrective action implemented will also be documented. The Compliance Officer will also receive and retain copies of any reports submitted to governmental entities.

All investigations will conclude with a written report of findings and recommendations for corrective action to correct the problem and prevent future recurrence. The written report may be prepared by the Compliance Officer and/or legal counsel, and may be subject to the attorney-client and attorney work product privileges.

The Compliance Officer and/or legal counsel shall present the written report or a summary thereof to the Compliance Committee and Executive Director except when the Executive Director is the subject of the investigation. The written report and final resolution to the investigation shall

be entered into the confidential database. Electronic and hard copy documentation of the complaint, investigation, and final resolution shall be retained for ten (10) years.



Auditing and Monitoring Policy

PURPOSE

The purpose of this Policy is to establish and implement an effective system for routine auditing and monitoring and identification of compliance risks at Mohawk Opportunities.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

The Compliance Officer will, in conjunction with the Compliance Committee, ensure that Mohawk Opportunities conducts internal compliance auditing and monitoring and, as appropriate, external audits, to evaluate Mohawk Opportunities' compliance with Medicaid Program requirements and the overall effectiveness of its Compliance Program. The Compliance Officer, in conjunction with the Compliance Committee, will also ensure that Mohawk Opportunities conducts internal compliance auditing and monitoring, and, as appropriate, external audits, to identify compliance risks at an early stage before they develop into significant legal problems. Mohawk Opportunities' Compliance Program will be reviewed on at least an annual basis to ensure that the Medicaid Program requirements, as well as any other applicable requirements set out in State and Federal laws, rules, and regulations, have been met.

PROCEDURE

1. Oversight of Auditing Process.

The Compliance Officer will be responsible for overseeing Mohawk Opportunities' auditing and monitoring system. The Compliance Officer is authorized to delegate auditing duties to other personnel of Mohawk Opportunities, as well as outside attorneys, accountants, and vendors as necessary and appropriate.

2. Identification of Risk Areas.

Internal and external compliance audits will focus on Mohawk Opportunities' Compliance Risk Areas. Mohawk Opportunities' Compliance Risk Areas will be identified by the Compliance Officer and Compliance Committee by reviewing the:

- a. Results of all internal or external audits, including audits or surveys performed by Federal and State government agencies, payors, and credentialing bodies;

- b. Annual work plans and other resources from OMIG, the U.S. Department of Health and Human Services Office of the Inspector General (“HHS-OIG”), and other regulatory agencies; and
- c. Reviewing risk areas raised by compliance complaints filed or identified by Mohawk Opportunities’ employees, Board, and/or contractors.

The Compliance Officer and their designee(s) will select audit subjects based on the level of risk associated with the subject, any prior history of violations, the length of time that has passed since the most recent audit of the same subject, and the cost and time to perform the audit. The Compliance Officer will ensure that any internal audits mandated by law or contract are carried out on a schedule consistent with such requirements.

3. Audit Plan.

The Compliance Officer and their designee(s) will develop a schedule for audits for the upcoming year. The schedule will be subject to the approval of the Compliance Committee. The subject of each audit, the audit methodology, the time period during which the audit will be carried out, and the employees or contractors to be used to perform the audit will be specified in the audit schedule. The Compliance Officer is responsible for coordinating the implementation of the audit plan, and will use best efforts to minimize any disruption of Mohawk Opportunities’ business activities caused by audits.

4. Audit Procedures.

The Compliance Officer, in conjunction with their designee(s) and any appropriate supervisors, will determine the audit tools and procedures for carrying out the audits. Audits will be performed by internal or external auditors who have expertise in State and Federal Medicaid Program requirements and applicable laws, rules, and regulations, or who have expertise in the subject area of the audit. The Compliance Officer may contract with outside companies to perform certain auditing functions. The Compliance Officer will oversee the services provided by any outside vendors.

If the Compliance Officer determines it is in the best interests of Mohawk Opportunities to keep the contents and/or findings of an audit confidential, the Compliance Officer will arrange for legal counsel to conduct and/or supervise the audit under the attorney-client and/or attorney work product privileges.

All employees, Board members, and contractors are required to participate in, and cooperate with, internal and external audits, as requested by the Compliance Officer. This includes assisting in the production of documents, explaining program operations or rules to auditors, and implementing any corrective action plans.

5. Written Report and Corrective Action.

Upon completion of an audit, the Compliance Officer will arrange for the preparation of a written audit report. The report will set forth the subject of the audit, audit methodology, audit findings, and any recommended corrective action. The report or a summary thereof will be

provided to the Compliance Committee, Executive Director, Board, and any appropriate supervisors.

The Compliance Officer will work with the relevant program supervisors to ensure that all recommended corrective actions are taken and will require the program supervisor to report to the Compliance Officer when implementation is complete.

Any overpayments and/or fraud and abuse discovered through an audit, including the potential for self-disclosure to the appropriate State and/or Federal health care program and/or agency, will be handled in accordance with Mohawk Opportunities' *Compliance Investigations Policy* and other relevant policies. All audit reports will be maintained by Mohawk Opportunities for ten (10) years.

6. Annual Compliance Program Review.

Mohawk Opportunities' Compliance Program will be reviewed at least annually to ensure that the Medicaid Program requirements, as well as the requirements set out in State and Federal laws, rules, and regulations, have been met. The purpose of this review will be to determine the effectiveness of Mohawk Opportunities' Compliance Program, as well as whether any revision or corrective action is required. Additionally, the annual Compliance Program review will determine whether:

- a. The Compliance Plan, Compliance Program, and Standards of Conduct have been implemented;
- b. Employees, Board members, and contractors are following the policies, procedures, and Standards of Conduct;
- c. The policies, procedures, and Standards of Conduct are effective;
- d. Any updates are required;
- e. The Compliance Officer is allocated sufficient staff and resources to satisfactorily perform their responsibilities for the day-to-day operation of the Compliance Program; and
- f. The Compliance Officer was able to satisfactorily perform their responsibilities for the day-to-day operation of the Compliance Program, including whether the Compliance Officer's other duties hindered the Compliance Officer in carrying out their primary responsibilities, if applicable.

The annual Compliance Program review may be carried out by Mohawk Opportunities' Compliance Officer, Compliance Committee, external auditors, or other individuals who have the necessary knowledge and expertise to evaluate the effectiveness of the Compliance Program components that they are reviewing and are independent from the functions being reviewed. The annual review will include:

- a. On-site visits;
- b. Interviews with employees, Board members, and contractors;

- c. Review of records;
- d. Surveys; and/or
- e. Any other comparable method Mohawk Opportunities deems appropriate, so long as the method does not compromise the independence or integrity of the review.

The design, implementation, and results of the annual review, as well as any corrective action implemented, will be documented. The results of the review will be shared with Mohawk Opportunities' Executive Director, senior management, Compliance Committee, and Board.



Government Audits and Investigations

PURPOSE

Mohawk Opportunities intends to cooperate fully in all government audits and investigations. The purpose of this Policy is to set out the procedures applicable to cooperation's in government audits and investigations by Mohawk Opportunities' employees, contractors, and Board members.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

Employees, contractors, and Board members are required to cooperate fully in all government audits and investigations. Mohawk Opportunities will respond to, and cooperate with, all appropriate written requests for documents received from government agencies. Employees, contractors, and Board members are strictly prohibited from altering, removing, destroying, or otherwise making inaccessible any paper or electronic documents, records, or information relating to the subject matter of any government subpoena, information request, or search warrant during the course of an audit or investigation.

PROCEDURE

1. Contact By Government Officials.

Employees, contractors, and Board members are required to cooperate fully in all government audits and investigations. If contacted by governmental investigators or auditors, all employees are expected to request the following information:

- a. The name, agency, business telephone number, and address of all investigators or auditors;
- b. The reason for the contact; and
- c. If the contact is in person, the investigators' or auditors' business cards.

Employees, contractors, and Board members shall direct the investigators or auditors to the Compliance Officer, or in their absence, the Executive Director.

2. Subpoenas and Document Requests.

Employees, contractors, and Board members may receive subpoenas and other written or verbal requests for documents from government agencies. Subpoenas that are outside the normal course of Mohawk Opportunities' business and written or verbal requests for documents from government agencies must immediately be forwarded to the Compliance Officer, or in their absence, the Executive Director.

The Compliance Officer or Executive Director, in conjunction with Mohawk Opportunities' legal counsel, will evaluate the subpoena or written request, and if appropriate, coordinate the production of documents to the government agency. It is Mohawk Opportunities' policy to respond only to written requests for documents and to cooperate with all appropriate written requests for documents from government agencies.

3. Prohibition on Altering or Destroying Records.

Employees, contractors, and Board members are strictly prohibited from altering, removing, destroying, or otherwise making inaccessible any paper or electronic documents, records, or information relating to the subject matter of any government subpoena, information request, or search warrant during the course of an audit or investigation. This prohibition shall override any record destruction that would otherwise be carried out under Mohawk Opportunities' ordinary record retention and destruction policies. Employees, contractors, and Board members are also barred from directing or encouraging another person to alter, remove, destroy, or otherwise make inaccessible any such paper or electronic documents, records, or information.

4. Request For Interviews.

If an employee, contractor, or Board member receives a request from a government official to provide an interview in the course of a government audit or investigation, the individual should immediately contact the Compliance Officer, or in their absence, the Executive Director. The Compliance Officer or Executive Director will, as appropriate, seek advice from legal counsel. If the request is deemed to be appropriate, the Compliance Officer, Executive Director, or legal counsel will coordinate and schedule all interview requests with the relevant government agency.

Employees, contractors, and Board members are required to reasonably cooperate with government officials, including providing them with timely access to facilities and records upon reasonable notice, and being truthful and complete in their communications. Although individuals have the right not to incriminate themselves, any failure by an employee to provide cooperation or follow the requirements set forth in this Policy will be subject to disciplinary action including termination of employment. Any Board member who fails to provide such cooperation will be subject to sanctions as set forth in Mohawk Opportunities' Bylaws and policies, as well as applicable laws and regulations. Any contractor who fails to provide such cooperation will be subject to termination of its contract or relationship.



Vendor Relations Policy

PURPOSE

The purpose of this Policy is to ensure that Mohawk Opportunities complies with all applicable laws governing its relationships with vendors, contractors, agents, subcontractors, and independent contractors, and that all such relationships are carried out with honesty and integrity.

APPLICABILITY

This Policy applies to employees, Board members, and contractors of Mohawk Opportunities.

POLICY

Mohawk Opportunities and its employees, Board members, and contractors shall comply with all requirements applicable to Medicaid, Medicare, and other payors, as well as all fraud and abuse laws, rules, and regulations. Mohawk Opportunities is ultimately responsible for the adoption, implementation, maintenance, enforcement, and effectiveness of its Compliance Program.

PROCEDURE

1. **Conflicts of Interest.**

Mohawk Opportunities is prohibited from entering into a contract with any entity that violates Mohawk Opportunities' Conflict of Interest Policy. If an employee, Board member, or contractor becomes aware that Mohawk Opportunities has entered into or is contemplating a contract with an entity in violation of such Policy, the individual must immediately notify the Compliance Officer. *See **Conflict of Interest Policy**.*

2. **Gifts and Gratuities.**

Generally, employees may not receive or accept any gifts or gratuities of any kind from any vendor (including persons or entities) that has, or seeks to have, a business relationship with Mohawk Opportunities. Gifts include, but are not limited to, the provision of any item or service to an employee at less than fair market value.

Employees may accept unsolicited gifts (*e.g.*, candy during the holiday season), and may allow vendors to pay for business-related meals, entertainment, or travel, so long as the gifts, meals, entertainment, or travel are of nominal value (*i.e.*, less than one hundred dollars (\$100.00) per year), are consistent with law and good business ethics and practices, and do not obligate the recipient to take, or refrain from taking, any action or decision on behalf of Mohawk Opportunities. Gifts include, but are not limited to, the provision of any item or service to an employee at less

than fair market value. Meals, entertainment, and travel are considered business-related only if they are used predominantly to facilitate business-related discussions.

Employees may not accept gifts, meals, or social invitations with a value of more than one hundred dollars (\$100.00) per year without the prior approval of the Compliance Officer. If possible, employees are encouraged to make nominal gifts available to individuals receiving services and/or specific departments or programs of Mohawk Opportunities. Employees must contact the Compliance Officer if they have any questions about whether a gift from a vendor violates this Policy.

3. Kickbacks.

The Federal Anti-Kickback Statute (42 U.S.C. § 1320a-7b) prohibits any person or entity from knowingly and willfully soliciting, receiving, offering, or paying anything of value to another person or entity in return for the referral of a patient, or in return for the purchasing, leasing, ordering, or arranging for any item or service, reimbursed by a State or Federal health care program, such as the Medicare or Medicaid Programs. Penalties for violating the Federal Anti-Kickback Statute can include imprisonment, criminal fines, exclusion from government health care programs, and civil monetary penalties. A similar New York State law (N.Y. Social Services Law § 366-d) prohibits the exchange of remuneration for referrals for items or services covered by the State’s Medicaid Program. Payments by vendors to induce Mohawk Opportunities to contract with the vendor may violate these State and Federal Anti-Kickback Statutes.

Anything of value conveyed by the vendor to Mohawk Opportunities must generally be reflected as a price discount or rebate. Discounts and rebates usually fit within a “safe harbor” to the Federal and New York State Anti-Kickback Statutes. Any other payments, in cash or in kind, proposed by vendors that are not structured as discounts or rebates—such as “contract implementation allowances,” free equipment, grants, or charitable contributions—must be approved by the Compliance Officer in consultation with legal counsel, as appropriate. A violation of this Policy’s restrictions on gifts and gratuities may also be illegal under the State and Federal Anti-Kickback Statutes.

4. Required Contract Provisions.

Every contract entered into by Mohawk Opportunities must contain certain standard provisions designed to ensure that Mohawk Opportunities does not do business with contractors that have engaged in fraud, waste, abuse, or other improper or unethical conduct. The list of standard provisions may be expanded by Mohawk Opportunities’ Compliance Officer and/or legal counsel. These standard provisions (or ones substantially similar) for contractors, including agents, subcontractors, and independent contractors, include the following:

- a. The contractor is not included on the HHS-OIG List of Excluded Individuals/Entities (“LEIE”), the Excluded Parties List System (“EPLS”), the OMIG Excluded Provider List, or another similar list or database, and has not been convicted of a crime relating to the provision of, or billing for, health care services;
- b. The contractor will adhere to the applicable provisions of Mohawk Opportunities’ Compliance Program, which will be made available to the contractor, to the extent

that the contractor is affected by Mohawk Opportunities' Compliance Risk Areas and only within the scope of the contractor's contracted authority and affected Compliance Risk Areas;

- c. The contractor will subcontract only with Mohawk Opportunities' prior approval, will not subcontract with any persons or entities included on the LEIE, EPLS, OMIG Excluded Provider List, or another similar list or database, or that have been convicted of a crime relating to the provision of, or billing for, health care services, and will terminate any subcontractors that engage in fraudulent or other illegal conduct;
- d. The contractor will immediately report any fraud, waste, abuse, or other improper or unethical activity of which it becomes aware that relates to Mohawk Opportunities' operations or the services provided to Mohawk Opportunities by the contractor or any subcontractors to Mohawk Opportunities' Compliance Officer;
- e. The contractor will promptly notify Mohawk Opportunities of any government audit, inquiry, or investigation of which it becomes aware that relates to Mohawk Opportunities or the services provided to Mohawk Opportunities by the contractor or any subcontractors;
- f. The contractor and its subcontractors will make their employees available for interviews or other proceedings at the request of government investigative agencies subject to the individual's right against self-incrimination;
- g. Mohawk Opportunities may immediately terminate the contract in the event that the contractor becomes an "excluded provider" or "excluded person" on a government database or engages in any fraud or other illegal activity;
- h. Mohawk Opportunities may immediately terminate the contract in the event that the contractor fails to adhere to Mohawk Opportunities' Compliance Program requirements; and
- i. The contractor will immediately notify Mohawk Opportunities if any of the above representations cease to be true during the term of the contract.

5. Termination of Contractors.

Employees will promptly notify the Compliance Officer if they become aware of any suspected fraud, waste, abuse, or other improper or unethical conduct by a contractor, agent, subcontractor, or independent contractor. The Compliance Officer, in coordination with other appropriate personnel, will investigate the matter and determine whether the contractor, agent, subcontractor, or independent contractor has engaged in improper conduct. Mohawk Opportunities will promptly terminate the contract of any contractor, agent, subcontractor, or independent contractor that has been found to have engaged in fraud, waste, abuse, or other improper or unethical conduct, or whose subcontractor has been found to have engaged in fraud, waste, abuse, or other improper or unethical conduct.



Exclusion Screening Policy

(Employees, Board Members, and Contractors)

PURPOSE

The purpose of this Policy is to establish safeguards to prevent Mohawk Opportunities from employing or contracting with individuals or entities that have been excluded from participation in any State or Federal government health care program, or who have otherwise engaged in wrongful or unethical conduct. Mohawk Opportunities is committed to identifying prospective and current employees, Board members, and contractors (including agents, subcontractors, and independent contractors) who are listed on government exclusion lists so as to protect the individuals served by Mohawk Opportunities and prevent the refunding of overpayments for services provided by excluded individuals and entities.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

Federal and State laws and regulations bar health care and human services providers—like Mohawk Opportunities—that receive reimbursement, directly or indirectly, from a Federally financed health care program, such as the Medicaid or Medicare Programs, from employing excluded individuals or contracting with an excluded contractor.

PROCEDURE

1. Employee Screening Process.

All application forms for employment with Mohawk Opportunities shall require applicants to indicate whether they have been, or are, excluded from participation in Medicare, Medicaid, or any other State or Federal government health care program. These forms will also require applicants to certify that the information provided regarding any exclusion is true, accurate, and complete.

In addition, all candidates for employment by Mohawk Opportunities will be subject to pre-employment screening for exclusion from participation in Medicaid, Medicare, and other State or Federal government health care programs. The screening process will commence when an applicant has been identified by the appropriate hiring manager as a final candidate whose employment is conditioned upon an exclusions check, among other pre-employment screenings. At such time, the hiring manager will notify the Director of Human Resources or their designee of

the applicant's name and other information required to check the applicant's name against the HHS-OIG LEIE, the EPLS, the OMIG Excluded Provider List, and other similar lists and databases. The Director of Human Resources may delegate certain screening functions to outside vendors as appropriate.

No individual may be offered employment until the exclusion screening process described in this Policy has been completed. Mohawk Opportunities is prohibited from offering employment to any individual who is included on the LEIE, EPLS, OMIG Excluded Provider List, or another similar list or database at the time of such offer.

2. Contractor and Board Member Pre-Screening Process.

All prospective contractors and Board members will be subject to screening for exclusion from participation in Medicaid, Medicare, and other government health care programs prior to Mohawk Opportunities' execution of an agreement with the contractor or appointment of the individual to a Board member position. The Compliance Officer will develop and implement a screening process for prospective contractors and Board members, which will include reviews of the LEIE, EPLS, OMIG Excluded Provider List, and other similar lists and databases. Mohawk Opportunities shall not enter into a contractual relationship with a prospective contractor or appoint an individual to the Board until the contractor or individual has cleared the exclusion screening process.

3. Mandatory Exclusion Lists for Employees, Contractors, and Board Members.

Mohawk Opportunities shall comply with Federal and State exclusion regulations by conducting verifications of prospective and current employees, Board members, and contractors to ensure they are not included on any of the following Medicare and Medicaid Program exclusion lists and databases, or similar lists and databases:

- a. Excluded Parties List System: The EPLS is maintained by the General Service Administration ("GSA"). The GSA website contains debarment actions taken by various Federal agencies, including exclusion actions taken by HHS-OIG. The EPLS is available at <https://sam.gov/content/exclusions>.
- b. List of Excluded Individuals/Entities: The LEIE provides information to the health care and human services industries regarding individuals and entities currently excluded from participation in Medicare, Medicaid, and all Federal health care programs. Individuals and entities who have been reinstated are removed from the LEIE. The LEIE contains only the exclusion actions taken by HHS-OIG. The LEIE is available at https://oig.hhs.gov/exclusions/exclusions_list.asp.
- c. OMIG Excluded Provider List: The OMIG Excluded Provider List identifies providers determined by OMIG to no longer be eligible to participate in the New York State Medicaid Program due to unethical behavior or other improper conduct. The Excluded Provider List is available at <https://omig.ny.gov/medicaid-fraud/medicaid-exclusions>.

4. Monthly Verification Process.

The Director of Human Resources or their designee (in the case of employees) and the Compliance Officer or their designee (in the case of contractors and Board members) will ensure that verifications of the EPLS, LEIE, OMIG Excluded Provider List, and other similar lists or databases occur every thirty (30) days after the first screening to ensure that there have been no changes to the statuses of current employees, Board members, and contractors. In the event that an employee, contractor, or Board member is listed on the EPLS, LEIE, OMIG Excluded Provider List, or another similar list or database, Mohawk Opportunities, in Mohawk Opportunities' sole discretion, may follow-up with such individuals or entities to question them about the listing. The results of all monthly exclusion checks shall be shared with the Compliance Officer and other appropriate compliance personnel.

5. Consequences of Being Listed on an Exclusion List or Database.

Any employee who is included on the EPLS, LEIE, OMIG Excluded Provider List, or another similar list or database will be subject to immediate termination. If any employee obtains information indicating that another employee is subject to such an exclusion, the employee who obtained the information will promptly notify the Compliance Officer, who will be responsible for investigating the matter. The contract of any contractor who is included on the EPLS, LEIE, OMIG Excluded Provider List, or another similar list or database will be subject to immediate termination by Mohawk Opportunities. The appointment of a Board member on Mohawk Opportunities' Board who is included on the EPLS, LEIE, OMIG Excluded Provider List, or another similar list or database will be subject to immediate removal from the Board consistent with Mohawk Opportunities' Bylaws and policies, as well as applicable laws and regulations.

Any corrective action will be conducted by the Compliance Officer in consultation with the Director of Human Resources (in the case of an employee), the Chair of the Board (in the case of a Board member), and the Compliance Officer, in consultation with the Executive Director (in the case of a contractor). Corrective action will also include an investigation to determine whether the excluded individual and/or entity resulted in any overpayments to Mohawk Opportunities, as well as whether a self-disclosure and/or repayment is required.



Fraud Prevention Policy
(For Contractors and Agents)

Mohawk Opportunities is committed to preventing, detecting, and correcting any fraud, waste, abuse, or improper or unethical conduct in Medicare, Medicaid, and other State and Federal health care programs. Mohawk Opportunities has adopted a Corporate Compliance Program designed to ensure compliance with all applicable laws and regulations by its employees, Board members, and contractors, including subcontractors, independent contractors, and agents.

As part of our Compliance Program, we are providing contractors with detailed information regarding: (1) how to report Compliance Issues; and (2) the Federal and State fraud and abuse laws. Any questions regarding our Compliance Program or this Policy may be addressed to our Compliance Officer.

POLICY

If you are aware of a potential Compliance Issue, you should:

1. Make a report to Mohawk Opportunities' Compliance Hotline (anonymously or otherwise), which can be made via the following reporting methods:
 - a. By telephone at 1-877-472-2110 or 1-800-216-1288 (to make a report in Spanish);
 - b. Online at www.lighthouse-services.com/mohawkopportunities;
 - c. By email to reports@lighthouse-services.com and indicating "Mohawk Opportunities" within the report; or
 - d. By fax at 215-689-3885 and indicating "Mohawk Opportunities" within the report;
2. Contact the Compliance Officer, Stephanie Williams, by telephone (518-836-3975) or email (swilliams@mohawkopportunities.org);
3. Report to the Compliance Officer in writing by mail to Attn: Compliance Officer, Mohawk Opportunities, 201 Nott Terrace, Schenectady, New York 12307 (anonymously or otherwise); or
4. Contact any member of the Compliance Committee or management at Mohawk Opportunities.

You are encouraged to first report your potential Compliance Issue directly to Mohawk Opportunities to allow Mohawk Opportunities the opportunity to promptly address the issue. Any contractor or their staff who reports a potential Compliance Issue in good faith has the right to do

so confidentially and anonymously and will be protected against retaliation and intimidation. However, if you or your company have participated in a potential Compliance Issue, you and your company are not protected against retaliation and intimidation and Mohawk Opportunities has the right to take appropriate action against you and/or your company, including termination of contract or relationship.

Mohawk Opportunities is committed to investigating potential Compliance Issues. While Mohawk Opportunities encourages its contractors to first report Compliance Issues directly to Mohawk Opportunities, certain laws allow individuals to also bring their concerns to the government.

LAWS REGARDING THE PREVENTION OF FRAUD, WASTE, AND ABUSE

A. Federal Laws.

1. False Claims Act (31 USC §§ 3729 – 3733; 18 USC § 287).

Under the Federal Civil False Claims Act, any person who knowingly and/or willfully submits a false or fraudulent claim for payment to the Federal government may be subject to civil penalties, including monetary penalties, treble damages, exclusion from participation in the Medicare and Medicaid Programs, and fines of up to three times the government's loss plus up to \$11,000 per claim filed (*i.e.*, each instance of an item or service billed to a government health care program). Examples of prohibited conduct include billing for services not rendered, upcoding claims, double billing, misrepresenting services that were rendered, falsely certifying that services were medically necessary, making false statements to the government, failing to comply with conditions of payment, and failing to refund overpayments made by a Federal health care program. Notably, no specific intent to defraud the government is required, as “knowing” is defined to include not only actual knowledge but also instances in which the person acted in deliberate ignorance or reckless disregard of the truth or falsity of the information. The civil False Claims Act also contains a whistleblower provision that permits private citizens (“relators”) to file suits on behalf of the government (“qui tam suits”) against those who have defrauded the government and the relator, if successful, may receive a portion of the government's recovery.

Federal law also establishes criminal liability against individuals or entities that knowingly submit, or cause to be submitted, a false or fraudulent claim for payment to the Federal government. Criminal False Claims Act liability can result in imprisonment of up to five years and/or substantial fines.

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

Federal law allows for administrative recoveries by Federal agencies related to false claims. The laws penalize any person who makes, presents, or submits (or causes to be made, presented, or submitted) a claim that the person knows or has reason to know:

- a. Is false, fictitious, or fraudulent;
- b. Includes or is supported by any written statement which asserts a material fact which is false, fictitious, or fraudulent;

- c. Includes or is supported by any written statement that omits a material fact, is false, fictitious, or fraudulent as a result of such omission, and is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact; or
- d. Is for payment for the provision of property or services which the person has not provided as claimed.

The Federal agency receiving the false claim may impose a penalty of up to \$5,000 for each claim, as well as an assessment of up to twice the amount of the claim in violation of the False Claims Act. In these instances, the determination of whether a claim is false and the imposition of fines and penalties is made by the Federal administrative agency, rather than by a court. Moreover, in contrast to the False Claims Act, a violation of these laws occurs when a false claim is submitted, rather than when it is paid.

3. Anti-Kickback Statute (42 USC § 1320a-7b(b)).

The Federal Anti-Kickback Statute is a criminal law that prohibits the knowing and willful payment of “remuneration” to induce or reward patient referrals or the generation of business involving any item or service that is payable by a Federal health care program. Remuneration includes kickbacks, bribes, and rebates paid directly or indirectly, overtly or covertly, in cash or in kind (*i.e.*, anything of value), and items or services includes drugs, supplies, or health care services provided to Medicare or Medicaid patients. The Statute covers both the payers and recipients of kickbacks. No intent to violate the Statute is required, and the Statute has been interpreted to cover any arrangement where one purpose of the remuneration was to obtain money for the referral of services or to induce further referrals.

An individual or entity that is found to have violated the Anti-Kickback Statute may be subject to criminal penalties and administrative sanctions including fines, imprisonment, and exclusion from participation in Federal health care programs, including the Medicaid and Medicare Programs. Safe harbors protect certain payment and business practices from criminal and civil prosecution that could otherwise implicate the Anti-Kickback Statute. To be protected by a safe harbor, the arrangement must fit squarely within the safe harbor and must satisfy all of its requirements.

4. Physician Self-Referral Law (42 USC § 1395nn).

The Federal Physician Self-Referral Law, commonly referred to as the “Stark Law,” prohibits physicians—including medical doctors, doctors of osteopathy, psychologists, oral surgeons, dentists, podiatrists, optometrists, and chiropractors—from referring patients to receive “designated health services” payable by Medicare or Medicaid from entities with which the physician or an immediate family member has a financial relationship, unless the ownership or compensation arrangement is structured to fit within a regulatory exception.

Financial relationships include both ownership/investment interests and compensation arrangements, and “designated health services” are any of the following services, other than those provided as emergency physician services furnished outside of the United States, that are payable in whole or in part by the Medicare Program:

- a. Clinical laboratory services;
- b. Physical therapy, occupational therapy, and outpatient speech-language pathology services;
- c. Radiology and certain other imaging services;
- d. Radiation therapy services and supplies;
- e. Durable medical equipment and supplies;
- f. Parenteral and enteral nutrients, equipment, and supplies;
- g. Prosthetics, orthotics, and prosthetic devices and supplies;
- h. Home health services;
- i. Outpatient prescription drugs; and
- j. Inpatient and outpatient hospital services.

The Stark Law is a strict liability statute, and therefore, proof of specific intent to violate the law is not required. The Law also prohibits the submission, or causing the submission, of claims in violation of the law's restrictions on referrals. Penalties for physicians who violate the Stark Law include fines, civil penalties, repayment of Medicare and/or Medicaid reimbursement, and exclusion from participation in the Federal health care programs.

5. Exclusion Statute (42 USC § 1320a-7).

The Federal Exclusion Statute requires HHS-OIG to exclude individuals and entities convicted of certain types of criminal offenses from participation in all Federal health care programs (including the Medicare and Medicaid Programs), and gives HHS-OIG the discretion to exclude individuals and entities on several other grounds. The following types of criminal offenses require exclusion:

- a. Medicare or Medicaid fraud, as well as any other offenses related to the delivery of items or services under Medicare or Medicaid;
- b. Patient abuse or neglect;
- c. Felony convictions for other health-care-related fraud, theft, or other financial misconduct; and
- d. Felony convictions for unlawful manufacture, distribution, prescription, or dispensing of controlled substances.

Physicians who are excluded from participation in Federal health care programs are barred from receiving payment from programs such as Medicaid and Medicare for items or services furnished, ordered, or prescribed. Additionally, individuals and entities providing health care services may not employ or contract with excluded individuals or entities in any capacity or setting in which Federal health care programs may reimburse for the items or services furnished by those employees or contractors. Employing or contracting with an excluded individual or entity may result in civil monetary penalties and an obligation to repay any amounts paid by a Federal health care program attributable to the excluded individual or entity's services.

6. Civil Monetary Penalties Law (42 USC § 1320a-7a).

The Federal Civil Monetary Penalties Law authorizes HHS-OIG to seek civil monetary and other penalties against individuals and entities for a wide variety of conduct, including presenting a claim that a person knows or should know is for an item or service that was not provided as claimed or is false or fraudulent, presenting a claim that the person knows or should know is for an item or service that is not payable, or making false statements or misrepresentations on applications or contracts to participate in Federal health care programs, among others. Violations of the False Claims Act, Anti-Kickback Statute, and Stark Law implicate the Civil Monetary Penalties Law and can lead to civil monetary and other penalties.

The amount of the penalties and assessments that HHS-OIG is authorized to seek under the Civil Monetary Penalties Law differs depending on the type of violation at issue. Specifically, the Civil Monetary Penalties Law authorizes penalties in the amount of \$100,000 for each act in violation of the Anti-Kickback Statute, in addition to any other penalty that may be prescribed by law. Regulations also permit HHS-OIG to impose a penalty up to \$50,000 for each offer, payment, solicitation or receipt of remuneration, and violations of the Anti-Kickback Statute can result in assessments of up to three times the total amount of the remuneration offered, paid, solicited, or received. Remuneration under the Civil Monetary Penalties Law includes waivers of coinsurance and deductible amounts (including partial waivers), and transfers of items or services for free or for amounts other than fair market value. In addition to civil monetary penalties, persons or entities may also be excluded from participation in Federal health care programs, fines, treble damages, denial of payment, and repayment of amounts improperly paid.

B. New York State Laws.

1. New York State False Claims Act (N.Y. State Finance Law §§ 187 – 194).

The New York State False Claims Act closely tracks the Federal False Claims Act, and 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 the Medicaid Program. Specifically, the Act penalizes any person or entity who, among other conduct:

- a. Knowingly presents, or causes to be presented, to any employee, officer, or agent of the State or a local government a false or fraudulent claim for payment or approval, or conspires to do the same;
- b. Knowingly makes, uses, or causes to be made or used, a false record or statement material to a false or fraudulent claim, or conspires to do the same;
- c. Conspires to defraud the State or a local government by getting a false or fraudulent claim allowed or paid; or
- d. Knowingly makes, uses, or causes to be made or used a false record or statement to conceal, avoid, or decrease an obligation to pay or transmit money or property to the State or a local government.

The penalty for filing a false claim is \$6,000 to \$12,000 per claim and the recoverable damages are between two and three times the value of the amount falsely received. In addition,

the person or entity that filed the false claim may have to pay the government’s legal fees, including the costs of a civil action brought to recover any penalties or damages and attorneys’ fees. The New York State False Claims Act also allows private individuals (“relators”) to bring an action on behalf of the State or local government (“qui tam suits”). If the lawsuit results in a recovery or settlement, the relator may share in a percentage of the proceeds.

2. New York Social Services Law § 145.

Under Section 145 of the New York Social Services Law, any person who makes false statements or representations, deliberately conceals any material fact, impersonates another, or through another fraudulent device obtains, or attempts to obtain, or aids or abets any person to obtain, public assistance or care to which the person is not entitled, including Medicaid Program benefits, is guilty of a misdemeanor. However, if the act constitutes a violation of a provision of the New York Penal Law, the person will be punished in accordance with the penalties fixed by the applicable law.

3. New York Social Service Law § 145-b.

Section 145-b of the New York Social Services Law makes it unlawful to knowingly make a false statement or representation, to deliberately conceal any material fact, or to engage in any other fraudulent scheme or device to obtain or attempt to obtain public funds, including Medicaid Program funds. In instances where a violation of this law occurs, the local Social Services District or the State may recover civil damages equal to three times the amount by which any figure is falsely overstated. In the case of non-monetary false statements, the local Social Services District or State may recover three times the damages sustained by the government due to the violation or \$5,000, whichever is greater. The Department of Health may also impose a civil penalty of up to \$2,000 per violation, and if repeat violations occur within five years, a penalty of up to \$7,500 per violation may be imposed if the conduct involves more serious violations of Medicaid rules, billing for services not rendered, or providing excessive services.

4. New York Social Services Law § 145-c.

Under Section 145-c of the New York Social Services Law, any person who applies for or receives public assistance, including Medicaid, by intentionally making a false or misleading statement, or intending to do so, the needs of the person or their family are not taken into account for various periods of time based on the offense committed. Specifically, the person’s or their family’s needs will not be taken into account for six months on the first offense, 12 months on the second offense or a single offense that resulting in the wrongful receipt of benefits in an amount of between \$1,000 and \$3,900, 18 months on the third offense or upon an offense that results in the wrongful receipt of benefits in an amount in excess of \$3,900, and five years for any subsequent occasion of any such offense. These sanctions are in addition to any sanctions which may be provided for by law with respect to the offenses involved.

5. New York Social Services Law § 366-b.

Under Section 366-b of the Social Services Law, any person who obtains or attempts to obtain, for themselves 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.

Additionally, any person who, with intent to defraud, presents for payment a 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. Finally, if an act also constitutes a violation of a provision under the New York Penal Law, the person committing the act will be punished in accordance with the penalties fixed by such law.

6. New York Penal Law Article 155.

Article 155 of the New York Penal Law establishes the crime of Larceny, which occurs when a person, with intent to deprive another of their property, obtains, takes, or withholds the property by means of trick, embezzlement, false pretense, false promise, a scheme to defraud, or other similar behavior. The four crimes of Larceny have been applied to Medicaid fraud cases. These crimes include:

- a. Penal Law § 155.30, Grand Larceny in the Fourth Degree, which involves property valued over \$1,000, and is a Class E felony;
- b. Penal Law § 155.35, Grand Larceny in the Third Degree, which involves property valued over \$3,000, and is a Class D felony;
- c. Penal Law § 155.40, Grand Larceny in the Second Degree, which involves property valued over \$50,000, and is a Class C felony; and
- d. Penal Law § 155.42, Grand Larceny in the First Degree, which involves property valued over \$1 million, and is a Class B felony.

7. New York Penal Law Article 175.

The four crimes in Article 175 of the New York Penal Law, Offenses Involving False Written Statements, relate to filing false information or claims and have been applied in Medicaid fraud prosecutions. These crimes include:

- a. Penal Law § 175.05, Falsifying Business Records, which involves entering false information, omitting material information, or altering an enterprise's business records with the intent to defraud, and is a Class A misdemeanor;
- b. Penal Law § 175.10, Falsifying Business Records in the First Degree, which includes the elements of Penal Law § 175.05 and the intent to commit another crime or conceal its commission, and is a Class E felony;
- c. Penal Law § 175.30, Offering a False Instrument for Filings in the Second Degree, involves presenting a written instrument (including a claim for payment) to a public office knowing that it contains false information, and is a Class A misdemeanor; and
- d. Penal Law § 175.35, Offering a False Instrument for Filing in the First Degree, which includes the elements of Penal Law § 175.30 and an intent to defraud the State or a political subdivision, and is a Class E Felony.

8. New York Penal Law Article 176.

Article 176 of the New York Penal Law, Insurance Fraud, applies to claims for insurance payment, including Medicaid or other health insurance, and contains six crimes. The crimes include:

- a. Penal Law § 176.10, Insurance Fraud in the Fifth Degree, which involves intentionally filing a health insurance claim knowing that it is false, and is a Class A misdemeanor;
- b. Penal Law § 176.15, Insurance fraud in the Fourth Degree, which involves filing a false insurance claim for over \$1,000, and is a Class E felony;
- c. Penal Law § 176.20, Insurance Fraud in the Third Degree, which involves filing a false insurance claim for over \$3,000, and is a Class D felony;
- d. Penal Law § 176.25, Insurance Fraud in the Second Degree, which involves filing a false insurance claim for over \$50,000, and is a Class C felony; and
- e. Penal Law § 176.30, Insurance Fraud in the First Degree, which involves filing a false insurance claim for over \$1 million, and is a Class B felony;
- f. Penal Law § 176.35, Aggravated Insurance Fraud, which involves committing insurance fraud more than once, and is a Class D felony.

9. New York Penal Law Article 177.

Article 177 of the New York Penal Law establishes the crime of Health Care Fraud, and applies to claims for health insurance payment, including claims submitted to the Medicaid Program and other health plans, including non-government plans, and contains five crimes. The crimes include:

- a. Penal Law § 177.05, Health Care Fraud in the Fifth Degree, involves knowingly filing, with intent to defraud, a claim for payment that intentionally has false information or omissions, and is a Class A misdemeanor;
- b. Penal Law § 177.10, Health Care Fraud in the Fourth Degree, involves filing false claims and annually receiving over \$3,000 in the aggregate, and is a Class E felony;
- c. Penal Law § 177.15, Health Care Fraud in the Third Degree, involves filing false claims and annually receiving over \$10,000 in the aggregate, and is a Class D felony;
- d. Penal Law § 177.20, Health Care Fraud in the Second Degree, involves filing false claims and annually receiving over \$50,000 in the aggregate, and is a Class C felony; and
- e. Penal Law § 177.25, Health Care Fraud in the First Degree, involves filing false claims and annually receiving over \$1 million in the aggregate, and is a Class B felony.

C. Whistleblower Protections.

1. Federal False Claims Act (31 USC §§ 3730(h)).

The civil False Claims Act provides protection to 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 False Claims Act. Remedies include reinstatement with comparable seniority as the 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. However, if the *qui tam* action has no merit or is for the purpose of harassing the person or entity, the individual may have to pay the person or entity for its legal fees and costs in defending the suit.

2. New York State False Claims Act (N.Y. State Finance Law § 191).

The New York State False Claims Act provides protection to an employee of any private or public employer who is discharged, demoted, suspended, threatened, harassed, or otherwise discriminated against in the terms and conditions of employment by their employer because of lawful acts taken by the employee in furtherance of an action under the New York State False Claims Act. Remedies can include reinstatement to the same position or an equivalent position, two times back pay, reinstatement of full fringe benefits and seniority rights, and compensation for any special damages sustained, including litigation costs and reasonable attorneys' fees.

3. New York Labor Law § 740.

An employer may not take any retaliatory action against an employee (including former employees) if the employee discloses, or threatens to disclose, information about the employer's policies, practices, or activities to a regulatory, law enforcement, or another similar agency or public official. Protected disclosures include disclosures of an activity, policy, or practice of the employer that the employee reasonably believes are in violation of law, rule, or regulation, or that the employee reasonably believes pose a substantial and specific danger to the public health or safety. The employee's disclosure is protected only if the employee first raised the matter with a supervisor and gave the employer a reasonable opportunity to correct the alleged violation. However, employer notification is not required where:

- a. There is an imminent and serious danger to the public health or safety;
- b. The employee reasonably believes that reporting to the supervisor would result in destruction of evidence or other concealment of the activity, policy, or practice;
- c. The activity, policy or practice could reasonably be expected to lead to endangering the welfare of a minor;
- d. The employee reasonably believes that reporting to the supervisor would result in physical harm to the employee or any other person; or
- e. The employee reasonably believes that the supervisor is already aware of the activity, policy, or practice and will not correct it.

Employees are also protected from retaliatory action if the employee objects to, or refuses to participate in, any activity that is in violation of law, rule, or regulation or that the employee reasonably believes poses a substantial and specific danger to the public health or safety. Additionally, employees are protected when the employee provides information to, or testifies before, any public body conducting an investigation, hearing, or inquiry into an employer's activity, policy, or practice. If an employer takes retaliatory action against the employee, the employee may sue in State court for reinstatement to the same position held before the retaliatory action, or to an equivalent position, any back wages and benefits, and attorneys' fees, among other remedies. If the employer's violation was willful, malicious, or wanton, punitive damages may be imposed.

4. New York State Labor Law § 741.

A health care employer may not take any retaliatory action against a health care employee if the health care employee discloses, or threatens to disclose, certain information about the health care employer's policies, practices, or activities to a regulatory, law enforcement, or other similar agency or public official, to a news media outlet, or to a social media forum available to the public at large. Under the law, a "health care employee" is any person who performs health care services for, and under the control and director of, any public or private employer that provides health care services for wages or other remuneration.

Protected disclosures include disclosures of an activity, policy, or practice of the health care employer that the health care employee, in good faith, reasonably believes constitute improper quality of patient care or improper quality of workplace safety. Health care employees are also protected from retaliatory action if the health care employee objects to, or refuses to participate in, any activity, policy, or practice of the health care employer that the health care employee, in good faith, reasonably believes constitutes improper quality of patient care or improper quality of workplace safety.

The health care employee's disclosure is protected only if the health care employee first raised the matter with a supervisor and gave the health care employer a reasonable opportunity to correct the activity, policy, or practice. However, employer notification is not required where the improper quality of patient care or workplace safety presents an imminent threat to public health or safety, to the health of a specific patient, or to the health of a specific health care employee and the health care employee reasonably believes, in good faith, that reporting to a supervisor would not result in corrective action.

If a health care employer takes retaliatory action against the health care employee, the health care employee may sue in State court for reinstatement to the same position held before the retaliatory action, or to an equivalent position, any back wages and benefits, and attorneys' fees, among other remedies. If the health care employer's violation was willful, malicious, or wanton, punitive damages may be imposed.



Written Policies and Procedures

PURPOSE

Mohawk Opportunities intends to comply with all Federal and State laws, regulations, and standards that apply to its operations, including the requirement to maintain written policies, procedures, and Standards of Conduct applicable to its Corporate Compliance Program (the “Compliance Policies”). The purpose of this Policy is to establish procedures for drafting, reviewing, and revising the Compliance Policies.

APPLICABILITY

This Policy applies to all employees, Board members, and contractors of Mohawk Opportunities.

POLICY

Mohawk Opportunities shall have written Compliance Policies which shall be available, accessible, and applicable to all employees, Board members, and contractors. The Compliance Officer, in coordination with the Compliance Committee, is responsible for drafting, reviewing, and revising Mohawk Opportunities’ Compliance Policies on at least an annual basis, and more frequently when changes are required. The Compliance Committee, Executive Director, and Board are responsible for approving Mohawk Opportunities’ Compliance Policies.

PROCEDURE

1. Compliance Policies.

Mohawk Opportunities’ Compliance Policies shall be available, accessible, and applicable to all employees, Board members, and contractors. The Compliance Policies shall:

- a. Articulate Mohawk Opportunities’ commitment and obligation to comply with all applicable Federal and State laws, rules, regulations, guidance and other standards;
- b. Identify governing laws and regulations applicable to Mohawk Opportunities’ Compliance Risk Areas, including any applicable Medicaid Program policies and procedures for its categories of service;
- c. Describe Mohawk Opportunities’ compliance expectations as embodied in its Standards of Conduct, which shall serve as a foundational document which describes Mohawk Opportunities’ fundamental principles and values, and commitment to conduct its business in an ethical manner;

- d. Document the implementation of each of the requirements set out in applicable laws, rules, and regulations, and outline Mohawk Opportunities' ongoing operation of its Compliance Program;
- e. Describe, at a minimum, the structure of Mohawk Opportunities' Compliance Program, including the responsibilities of all employees, Board members, and contractors in carry out the Compliance Program's functions;
- f. Provide guidance to employees, Board members, and contractors on dealing with potential Compliance Issues, including assisting employees, Board members, and contracts in identifying potential Compliance Issues, questions and concerns, expectations for reporting Compliance Issues, and how to report Compliance Issues, questions, and concerns to Mohawk Opportunities' Compliance Officer;
- g. Establish Mohawk Opportunities' expectation that all employees, Board members, and contractors will act in accordance with its Standards of Conduct, must refuse to participate in illegal or unethical conduct, and must report unethical or illegal conduct to the Compliance Officer;
- h. Identify the methods and procedures for communicating Compliance Issues to the Compliance Officer and other appropriate parties at Mohawk Opportunities;
- i. Describe how potential Compliance Issues are investigated and resolved by Mohawk Opportunities, and the procedures for documenting the investigation and the resolution or outcome;
- j. Include a policy of non-intimidation and non-retaliation for good faith participation in the Compliance Program, including, but not limited to reporting potential Compliance Issues to the Compliance Officer or other appropriate parties at Mohawk Opportunities, participating in investigations of potential Compliance Issues, self-evaluations, audits, remedial actions, reporting instances of intimidation or retaliation, and reporting potential fraud, waste, or abuse to the appropriate State or Federal entities;
- k. Set out Mohawk Opportunities' policy regarding employees, Board members, and contractors who fail to comply with the Compliance Policies and State and Federal laws, rules, and regulations; and
- l. Set out detailed information about the False Claims Act, Federal administrative remedies for false claims and statements, New York State laws pertaining to civil and criminal penalties for false claims and statements, and whistleblower protections under applicable laws, as well as detailed provisions related to detecting and preventing fraud, waste, and abuse.

2. Drafting the Compliance Policies.

Mohawk Opportunities' Compliance Officer will be responsible for drafting the Compliance Policies. The Compliance Officer may delegate these duties to other appropriate Mohawk Opportunities personnel, as well as to outside attorneys and consultants, as necessary and appropriate. In all instances, the Compliance Officer will remain responsible for overseeing the drafting of the Compliance Policies. Mohawk Opportunities' Compliance Committee will also be

responsible for coordinating with the Compliance Officer to ensure that the Compliance Policies are current, accurate, and complete. A record of the implementation dates of the individual Compliance Policies will be maintained by the Compliance Officer.

3. Reviewing and Revising the Compliance Policies.

Mohawk Opportunities' Compliance Officer will be responsible for reviewing and revising the Compliance Policies. The Compliance Officer, in consultation with appropriate personnel and legal counsel, as necessary, will determine whether the Compliance Policies should be revised based on changes to Mohawk Opportunities' Organizational Experience and/or changes to Federal and State laws, rules regulations, policies, and standards.

The Compliance Officer may delegate these duties to other appropriate Mohawk Opportunities personnel, as well as to outside attorneys and consultants, as necessary and appropriate. In all instances, the Compliance Officer will remain responsible for overseeing the reviewing and revising of the Compliance Policies. Mohawk Opportunities' Compliance Committee will also be responsible for coordinating with the Compliance Officer to ensure that the Compliance Policies are current, accurate, and complete. A record of the revision dates of the individual Compliance Policies will be maintained by the Compliance Officer.

4. Approval of the Compliance Policies.

Mohawk Opportunities' Compliance Policies shall be reviewed and approved by the Compliance Committee, Executive Director, and Board. A record of the approval dates of the individual Compliance Policies will be maintained by the Compliance Officer.

5. Annual Review of the Compliance Policies.

Mohawk Opportunities' Compliance Policies shall be reviewed on at least an annual basis. The Compliance Officer, in coordination with the Compliance Committee, will be responsible for completing this annual review. The Compliance Officer may seek the assistance of attorneys and consultants, as necessary and appropriate, in completing the annual review of the Compliance Policies. The purpose of the annual review will be to determine whether:

- a. The Compliance Policies have been implemented;
- b. Employees, Board members, and contractors are following the Compliance Policies;
- c. The Compliance Policies are effective; and
- d. Any updated to the Compliance Policies are required.

The Compliance Officer will maintain documentation of the annual review of the Compliance Policies, including any updates to the individual Compliance Policies identified during the annual review.

6. Availability and Accessibility of the Compliance Policies.

Mohawk Opportunities' Compliance Policies shall be available and accessible to all employees, Board members, and contractors. The Compliance Policies will be published and disseminated to all employees, contractors, and Board members at hiring, appointment, or time of contracting, on at least an annual basis, and whenever changes to the Compliance Policies are made, and documentation of this distribution will be maintained by the Compliance Officer. Information on the Compliance Policies will also be incorporated into Mohawk Opportunities' compliance training and education program and compliance training plan. *See **Compliance Training Policy***. Mohawk Opportunities' Compliance Policies are also available and accessible on its agency network drive and on its website.



CONFLICT OF INTEREST POLICY OF MOHAWK OPPORTUNITIES, INC.

ARTICLE I PURPOSE

1.1 Purpose. The purpose of this Conflict of Interest Policy (“Policy”) is to protect the interests of **MOHAWK OPPORTUNITIES, INC.** (the “Corporation”) when it is contemplating entering into a transaction or arrangement that might result in a Conflict of Interest, result in a Related Party Transaction, result in a possible Excess Benefit Transaction, or otherwise benefit the private interest of a director, officer, or Key Person of the Corporation. This Policy is intended to assist the Corporation’s directors, officers, and Key Persons to act in the best interest of the Corporation and complying with applicable laws. This Policy is also intended to supplement, but not replace, any applicable State and Federal laws governing conflicts of interest applicable to not-for-profit and charitable organizations.

ARTICLE II DEFINITIONS

2.1 Definitions. As used in this Policy, the following capitalized terms shall have the meanings ascribed to such terms in this **Article II**:

(a) “Affiliate” means, with respect to the Corporation, any entity controlled by, or in control of, the Corporation.

(b) “Conflict of Interest” means, as determined by the Board of Directors (the “Board”) hereunder:

(i) Possessing any Financial Interest or personal interest, direct or indirect;

(ii) Participating in any business, transaction, or professional activity which is in substantial conflict with any director’s, officer’s, or Key Person’s duties to the Corporation; or

(iii) Incurring any obligation of any nature which is in substantial conflict with any director’s, officer’s, or Key Person’s duties to the Corporation.

Circumstances which may suggest that a Conflict of Interest exists include, without limitation, the following:

(i) A director, officer, or Key Person participates in a decision in which such person may be unable to remain impartial in choosing between the interests of the Corporation and such person's Financial Interests or personal interests, or the Financial Interests or personal interests of a Related Party;

(ii) A director, officer, or Key Person has access to confidential information of the Corporation which could be used for personal benefit or gain or for the personal benefit or gain of a Related Party; or

(iii) A director, officer, or Key Person receives a financial or other benefit from an Excess Benefit Transaction.

(c) "Excess Benefit Transaction" means a transaction in which an economic benefit is directly or indirectly provided by the Corporation to, or for the use of, an entity or individual, and the value of the economic benefit provided by the Corporation exceeds the value of the consideration (including the performance of services) received by the Corporation.

(d) "Financial Interest" means having, whether through a business, an investment, or a Related Party, a direct or indirect:

(i) Ownership or investment interest in any entity with which the Corporation has a transaction or arrangement;

(ii) Compensation arrangement with the Corporation or with any entity or individual with which the Corporation has a transaction or arrangement; or

(iii) Potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation is negotiating a transaction or arrangement.

As used in this **Section 2.1(d)**, "compensation" includes direct and indirect remuneration, as well as gifts or favors that are not insubstantial. A Financial Interest is not necessarily a Conflict of Interest. Under **Section 3.2** hereof, a person who has a Financial Interest may have a Conflict of Interest only if the Board decides that a Conflict of Interest exists.

(e) "Interested Person" means any director, officer, Key Person, or member of a committee with Board-delegated powers who has a direct or indirect Financial Interest. If a person is an Interested Person with respect to any entity in the health care system of which the Corporation is a part, the person is an Interested Person with respect to all entities in the health care system.

(f) "Key Person" means any person, other than a director or officer, whether or not an employee of the Corporation, who:

(i) Has responsibilities, or exercises powers or influence over the Corporation as a whole similar to the responsibilities, powers, or influence of directors and officers;

(ii) Manages the Corporation or a segment of the Corporation that represents a substantial portion of the activities, assets, income, or expenses of the Corporation; or

(iii) Alone or with others controls or determines a substantial portion of the Corporation's capital expenditures or operating budget.

(g) "Related Party" means:

(i) Any director, officer, or Key Person of the Corporation or any Affiliate of the Corporation;

(ii) Any Relative of any individual described in clause (i) of this subsection (g); or

(iii) Any entity in which any individual described in clauses (i) and (i) of this subsection (g) has a thirty-five percent (35%) or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of five percent (5%).

(h) "Related Party Transaction" means any transaction, agreement, or any other arrangement in which a Related Party has a Financial Interest and in which the Corporation or any Affiliate of the Corporation is a participant, except that a transaction shall not be a Related Party Transaction if:

(i) The transaction or the Related Party's Financial Interest in the transaction is *de minimis*;

(ii) The transaction would not customarily be reviewed by the Board or boards of similar organizations in the ordinary course of business and is available to others on the same or similar terms; or

(iii) The transaction constitutes a benefit provided to a Related Party solely as a member of a class of the beneficiaries that the Corporation intends to benefit as part of the accomplishment of its mission which benefit is available to all similarly situated members of the same class on the same terms.

(i) "Relative" means, with respect to any individual:

(i) The individual's spouse or domestic partner as defined in Section 2994-A of the New York Public Health Law;

(ii) The individual's ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, and great-grandchildren; or

(iii) The spouse or domestic partner of the individual's siblings, children, grandchildren, and great-grandchildren.

ARTICLE III PROCEDURES

3.1 Procedure for Disclosing a Conflict of Interest. In connection with any actual or potential Conflict of Interest, an Interested Person shall immediately disclose to the Board the existence of such Conflict of Interest and all material facts relating thereto.

3.2 Determining Whether a Conflict of Interest Exists.

(a) After disclosure of the actual or potential Conflict of Interest and all material facts, and after any discussion with the Interested Person, such Interested Person shall leave, and not participate in, the Board's meeting while the determination of a Conflict of Interest is discussed, deliberated, and voted upon. Any director who is present at such meeting but not present at the time of a vote due to a Conflict of Interest shall be determined to be present at the time of the vote for purposes of obtaining a quorum of directors.

(b) The remaining directors of the Board shall determine, by a majority vote of such disinterested persons, whether a Conflict of Interest exists. An Interested Person is prohibited from making any attempt to improperly influence the deliberation or voting on the matter giving rise to the Conflict of Interest.

3.3 Procedures for Addressing and Documenting a Conflict of Interest.

(a) An Interested Person may make a presentation at the Board's meeting, but, after the presentation, such Interested Person shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible Conflict of Interest.

(b) The Chair of the Board shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

(c) After exercising due diligence, the Board shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a Conflict of Interest.

(d) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a Conflict of Interest, the Board shall determine, by a majority vote of the disinterested directors of the Board, whether the transaction or arrangement is in the Corporation's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination, the Board shall make its decision as to whether to enter into the transaction or arrangement.

(e) Upon making its final determination, the Board shall document the existence and resolution of the Conflict of Interest in the Corporation's records and in accordance with **Article IV** of this Policy.

3.4 Procedures for Disclosing, Addressing, and Documenting a Related Party Transaction.

(a) Any director, officer, or Key Person who has an interest in a Related Party Transaction shall immediately disclose in good faith to the Board the material facts concerning such interest.

(b) The Corporation shall not enter into any Related Party Transaction unless the transaction is determined by the Board to be fair, reasonable, and in the Corporation's best interest at the time of such determination.

(c) With respect to any Related Party Transaction involving the Corporation and in which a Related Party which has a substantial Financial Interest, the Board shall:

(i) Prior to entering into the transaction, consider alternative transactions to the extent available;

(ii) Approve the transaction by not less than a majority vote of the directors of the Board present at the meeting; and

(iii) Contemporaneously document in writing the basis for the Board's approval, including its consideration of any alternative transactions.

(d) No Related Party may participate in deliberations or voting related to a Related Party Transaction; provided, however, that the Board may request that the Related Party present information as background or answer questions concerning the Related Party Transaction at the meeting of the Board prior to the commencement of deliberations or voting relating thereto. Any director who is present at a meeting of the Board but not present at the time of a vote due to a Related Party Transaction shall be determined to be present at the time of the vote for purposes of obtaining a quorum of directors.

3.5 Violations of this Policy.

(a) If the Board has reasonable cause to believe a director, officer, Key Person or member of a committee with Board-delegated powers has failed to disclose an actual or possible Conflict of Interest or Related Party Transaction, it shall inform such person of the basis for such belief and shall afford such person an opportunity to explain the alleged failure to disclose.

(b) If, after hearing such person's response and after making further investigation as warranted by the circumstances, the Board determines that such person has failed to disclose an actual or possible Conflict of Interest or Related Party Transaction, it or the appropriate level of management shall take appropriate disciplinary and corrective action.

**ARTICLE IV
RECORDS OF PROCEEDINGS**

4.1 Minutes. The minutes of the Board shall contain:

(a) The names of the persons who disclosed or otherwise were found to have a Financial Interest in connection with an actual or possible Conflict of Interest, the nature of the Financial Interest, any action taken to determine whether a Conflict of Interest was present, the Board's decision as to whether a Conflict of Interest in fact existed, and any resolution of the Conflict of Interest by the Board.

(b) The names of the persons who were present for discussions, deliberations, and votes relating to the transaction or arrangement, the content of the discussion and deliberation, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

(c) If the Board votes to approve a Conflict of Interest, the basis on which the Board made that decision, including a statement as to why considered alternatives were rejected.

ARTICLE V COMPENSATION

5.1 Compensation. No director or officer who may benefit from compensation, directly or indirectly, from the Corporation for services rendered may be present at or otherwise participate in any Board or committee deliberation or vote concerning such person's compensation. Notwithstanding the foregoing, the Board or authorized committee is permitted to request that a person who may benefit from such compensation present information as background or answer questions at a committee or Board meeting prior to the commencement of deliberations or voting relating thereto. Nothing herein shall be construed to prohibit a director from deliberating or voting concerning compensation for service on the Board that is to be made available or provided to all directors of the Corporation on the same or substantially similar terms.

ARTICLE VI ANNUAL STATEMENTS

6.1 Annual Statement. Each director (and, in the discretion of the Board, any officer, Key Person, or member of a committee with Board-delegated powers) shall, prior to the person's initial election or appointment and annually thereafter, complete, sign, and submit to the secretary of the Corporation or other designated Corporate Compliance Officer a written statement:

(a) Affirming such person:

- (i) Has received a copy of this Policy;
- (ii) Has read and understands this Policy;
- (iii) Has agreed to comply with this Policy; and

(iv) Understands that the Corporation is charitable and, in order to maintain its Federal tax exemption, it must engage primarily in activities which accomplish one (1) or more of its tax-exempt purposes; and

(b) Identifying, to the best of such person’s knowledge, any entity of which such person is an officer, director, trustee, member, owner (either as a sole proprietor or a partner), or employee and with which the Corporation has a relationship, and any transaction in which the Corporation is a participant and in which such person might have a conflicting interest.

6.2 Completed Statements. The secretary of the Corporation or other designated Corporate Compliance Officer shall provide a copy of all completed statements to the Chair of the Board.

ARTICLE VII PERIODIC REVIEWS

7.1 Periodic Reviews. To assist the Corporation to operate in a manner consistent with its charitable purposes and not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

(a) Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm’s length bargaining; and

(b) Whether partnerships, joint ventures, and arrangements concerning the management of the Corporation conform to the Corporation’s written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes, and do not result in inurement, impermissible private benefit, or in an Excess Benefit Transaction.

ARTICLE VIII USE OF OUTSIDE EXPERTS

8.1 Outside Experts. When conducting the periodic reviews as provided for in **Article VII**, the Corporation may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the Board of its responsibility for ensuring periodic reviews are conducted.

ARTICLE IX OTHER CONFLICTS OF INTEREST

9.1 Receipt or Acceptance of Payments, Gifts, or Anything of Value. All employees, volunteers, interns, students, independent contractors, appointees, and vendors (hereinafter “Employee” or “Employees”) must be free from any undue influence that conflicts with, or appears to conflict with, their legal duties and responsibilities. Generally, Employees of the Corporation may not receive or accept any payment, gift, gratuity, or anything of value from any person or entity that has, or seeks to have, a business relationship with the Corporation. Gifts include, but are not limited to, the provision of any item or service to an Employee at less than fair market value. However, Employees may accept unsolicited gifts of nominal value (*i.e.*, less than one hundred dollars (\$100.00) per year), so long as the unsolicited gifts are consistent with law and good business ethics and practices, and do not obligate the recipient to take, or refrain from taking, any action or decision on behalf of the Corporation.

Employees may not accept unsolicited gifts with a value of more than one hundred dollars (\$100.00) per year without the prior approval of the Corporate Compliance Officer. If possible, Employees are encouraged to make nominal gifts available to individuals receiving services and/or specific departments of the Corporation. If an Employee has a question about whether a gift, payment, or any other thing of value may be accepted, the Employee must contact the Corporate Compliance Officer for guidance before accepting the gift, payment, or other thing of value.

9.2 Financial or Personal Interests. Employees must not have any financial or other personal interest in a transaction between the Corporation and a vendor, supplier, provider, or service recipient. Employees must not engage in financial, business, or any other activity which competes with the Corporation's business, or which, actually or in appearance, interferes with the performance of their job duties. Employees may not give anything of value, including bribes, kickbacks, or payoffs, to any government representative, fiscal intermediary, carrier, contractor, vendor, or any other person in a position to benefit the Corporation in any way. If an Employee has a question about whether a relationship violates this subsection, the Employee must contact the Corporate Compliance Officer for guidance.

9.3 Unfair Competition or Deceptive Practices. Employees must not engage in unfair competition or deceptive trade practices that misrepresent the Corporation's services or operations.

9.4 Antitrust Laws. Employees must comply with all antitrust laws and may not engage in discussions or agreements with competitors regarding pricing, prices paid to suppliers or providers, or joint actions or boycotts, unless such activity is protected by law.

9.5 Legislation and Political Campaigns. The Corporation is a charitable organization that has been granted exemption from Federal and State tax. In order for the Corporation to maintain its tax exempt status, Employees, in the name of or on behalf of the Corporation, are barred from carrying on propaganda or otherwise attempting to influence legislation (except as permitted by the Internal Revenue Code), and from participating or intervening in any political campaign on behalf of, or in opposition to, any candidate for public office. Employees must not entertain government representatives in connection with the Corporation's business. This does not, however, prevent Employees from engaging in political activity when acting in their individual capacity.

9.6 Proposed Contracts or Agreements. Certain Employees must notify and obtain the approval of the Corporate Compliance Officer prior to entering into any proposed contracts or agreements (or amendments thereto) with physicians, health care businesses, clients, providers, third party payors, vendors, or suppliers of the Corporation.

9.7 Reporting Obligations. Employees who have a potential or actual Conflict of Interest with respect to a particular contract or transaction must disclose the Conflict of Interest to their supervisor, the Corporate Compliance Officer, or the Board. Such disclosure shall be made as soon as the Employee becomes aware of the Conflict of Interest. The Employee shall refrain from any action that may affect the Corporation's participation in such contract or transaction.

9.8 Annual Statements. At the discretion of the Board, each Employee of the Corporation shall, prior to the Employee's initial hiring and thereafter annually, complete, sign, and submit to the secretary of the Corporation or other designated Corporate Compliance Officer a written statement:

(a) Affirming such person:

(i) Has received a copy of this Policy;

(ii) Has read and understands this Policy;

(iii) Has agreed to comply with this Policy; and

(iv) Understands that the Corporation is charitable and, in order to maintain its Federal tax exemption, it must engage primarily in activities which accomplish one (1) or more of its tax-exempt purposes; and

(b) Identifying, to the best of such person's knowledge, any entity of which such person is an officer, director, trustee, member, owner (either as a sole proprietor or a partner), or employee and with which the Corporation has a relationship, and any transaction in which the Corporation is a participant and in which such person might have a conflicting interest.

(c) Completed Statements. The secretary of the Corporation or other designated Corporate Compliance Officer shall provide a copy of all completed statements to the chair of the Board.

Adopted: March 27, 2023



**WHISTLEBLOWER POLICY
OF
MOHAWK OPPORTUNITIES, INC.**

Mohawk Opportunities, Inc. (the “Corporation”) requires its directors, officers, employees, volunteers, and contractors to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities. The purpose of this Whistleblower Policy (“Policy”) is to ensure that the Corporation has a governance and accountability structure that supports its mission, to encourage and enable directors, officers, employees, and volunteers of the Corporation to raise serious concerns about the occurrence of illegal, fraudulent, improper, or unethical actions within the Corporation before turning to outside parties for resolution, and to protect those individuals who report such suspected improper conduct from retaliation.

Notwithstanding anything contained herein, this Policy is not an employment contract and does not modify the employment relationship, if any, between the Corporation and any of its directors, officers, employees, or volunteers, nor does it change the at-will status of any employee of the Corporation. Nothing contained in this Policy provides any director, officer, employee, or volunteer of the Corporation with any additional rights or causes of action not otherwise available under applicable law. This Policy applies to any matter which is related to the Corporation’s business and does not relate to private acts of an individual not connected to the business of the Corporation.

It is intended that this Policy comply with the provisions of Section 715-B of the New York State Not-for-Profit Corporation Law, as added by the Non-Profit Revitalization Act of 2013, as amended, and Sections 740 and 741 of the New York State Labor Law, and shall be interpreted and construed accordingly. Additionally, the rights and protections set forth in this Policy are in addition to, and not in abrogation of, the protections provided by Section 191 of the New York State Finance Law or any applicable Federal law, including, but not limited to, the False Claims Act (31 U.S.C. § 3730(h)).

**ARTICLE I
REPORTING RESPONSIBILITIES**

1.1 Reporting Responsibilities. All directors, officers, employees, and volunteers of the Corporation have a responsibility to report any action or suspected action taken by the Corporation itself, by its leadership, or by others on the Corporation’s behalf, that is illegal, fraudulent, unethical, improper, or violates any adopted policy of the Corporation (“Violations”).

1.2 Reporting in Good Faith. Anyone reporting a Violation must act in good faith, without malice to the Corporation or any individual, and have reasonable grounds for believing that the information shared in the report indicates that a Violation has occurred. A person who

makes a report does not have to prove that a Violation has occurred. However, any report which the reporter has made maliciously or any report which the reporter has good reason to believe is false will be viewed as a serious disciplinary offense.

ARTICLE II NO RETALIATION

2.1 No Retaliation. No person who in good faith reports a Violation or who in good faith cooperates in the investigation of a Violation shall suffer intimidation, harassment, discrimination, or other retaliation or, in the case of an employee, adverse employment consequence. Any individual within the Corporation who retaliates against another individual who has reported a Violation in good faith or who, in good faith, has cooperated in the investigation of a Violation shall be subject to discipline, including, without limitation, termination of employment or volunteer status.

2.2 Reporting of Retaliation. If you believe that an individual who has made a good faith report of a Violation or who has in good faith cooperated in the investigation of a Violation is suffering intimidation, harassment, discrimination, or other retaliation or, in the case of an employee, adverse employment consequence, please contact the Corporation's Corporate Compliance Officer.

ARTICLE III PROCEDURES FOR REPORTING VIOLATIONS

3.1 Reporting Procedure. All directors, officers, employees, and volunteers should report their concerns relating to a Violation to any person within the Corporation who can properly address those concerns. In most cases, the direct supervisor of an employee or volunteer is the person best suited to address a concern. However, if the employee or volunteer is not comfortable speaking with their supervisor or if they are not satisfied with their supervisor's response, the employee should report the Violation to the Corporate Compliance Officer, to any member of the Board of Directors of the Corporation (the "Board"), or to anyone in management they feel comfortable approaching. Any person other than an employee or volunteer should report any Violation directly to the Corporate Compliance Officer of the Corporation.

3.2 Identity; Confidentiality. The Corporation encourages anyone reporting a Violation to identify themselves when making a report in order to facilitate the investigation of the Violation. However, reports addressed to an individual within the Corporation may be submitted on a confidential basis and reports may be submitted to the Corporate Compliance Officer anonymously by submitting them directly, without providing an identity or return address, to the Corporate Compliance Officer using the contact information set forth in **Section 5.2** below.

3.3 Report Content. The report of any Violation may be made in person, by telephone, or by mail, electronic mail, or other written communication. Such report should contain sufficient information to permit adequate investigation. At a minimum, the following information should be provided:

(a) A description of the nature of the improper activity, with sufficient detail to permit an initial investigation;

- (b) The name(s) of the individual(s) and/or department(s) engaging in the activity or with knowledge of the activity;
- (c) The approximate or actual date(s) the activity took place; and
- (d) An explanation of any steps taken internally with the Corporation's management to report or resolve the complaint.

**ARTICLE IV
COMPLIANCE AND ADMINISTRATION**

4.1 Notification of Violation; Acknowledgement. Every supervisor, manager, director, and other representative of the Corporation is required to notify the Corporate Compliance Officer of every report of a Violation. The Corporate Compliance Officer will notify the sender and acknowledge receipt of a report of Violation within seven (7) business days, but only to the extent the sender's identity is disclosed or a return address is provided.

4.2 Investigation; Correction.

(a) The Corporate Compliance Officer is responsible for promptly investigating all reported Violations and for causing appropriate corrective action to be taken if warranted by the investigation. The Corporate Compliance Officer shall conduct an investigation into the reported Violation within thirty (30) days of receipt of the report, or as soon as practicable thereafter. Such investigation shall be conducted as confidentially as possible under the circumstances, consistent with the need to conduct an adequate investigation, to comply with all applicable laws, and if appropriate, to cooperate with law enforcement authorities.

(b) The Corporate Compliance Officer shall review the policies and procedures of the Corporation, and make note of the alleged Violation.

(c) The Corporate Compliance Officer shall assess, in the most confidential manner possible, the concerns of the director, officer, employee, or volunteer who reported the alleged Violation, as well as those of other directors, officers, employees, or volunteers who may have an understanding of, or be complicit in, the alleged Violation, in order to form an informative opinion on the matter and determine potential recommendations for resolution.

(d) The Corporate Compliance Officer may utilize the Corporation's general counsel, as needed, during an investigation of a reported Violation.

(e) The Corporate Compliance Officer will prepare and submit a written report on the reported Violation to the Board or another authorized committee thereof (as the case may be, the "Governing Body"), together with recommendations as to resolution and a timeline for implementation of recommended actions. The Corporate Compliance Officer will also forward a copy of the written report to the Board.

(f) The Governing Body shall act on the Corporate Compliance Officer's written report as appropriate, including reviewing all findings and recommendations identified

therein, and submitting a written assessment of the matter, including recommendations as to resolution and a timeline for implementation of recommended actions, to the Board.

(g) Upon receipt of the written report from the Governing Body, the Board will consider the matter and render binding determinations as to resolution, up to and including, the suspension or removal of any director, officer, employee, or volunteer found to have engaged in the reported Violation.

4.3 Administration.

(a) The Corporate Compliance Officer shall administer this Policy and shall report directly to the Board of the Corporation and the Governing Body; provided, however, that directors who are employees may not participate in any Board or Governing Body deliberations or voting relating to administration of this Policy.

(b) Any person who is the subject of a whistleblower complaint shall not be present at or participate in Board or Governing Body deliberations or vote on the matter relating to such complaint; provided, however, that the Board or Governing Body may request that the person who is subject to the complaint present information as background or answer questions at the Board or Governing Body meeting prior to the commencement of deliberations or voting relating thereto.

(c) The Governing Body is responsible for addressing all reported concerns or complaints of Violations relating to corporate accounting practices, internal controls, or auditing. Accordingly, the Corporate Compliance Officer must immediately notify the Governing Body of any such concern or complaint. In addition, if the Corporate Compliance Officer deems it appropriate, the Corporate Compliance Officer may advise the Chairperson of the Board of any other reported Violations.

4.4 Annual Reporting. The Corporate Compliance Officer has direct access to the Board and is required to report to the Board at least annually on compliance activity.

4.5 Documentation. The Governing Body or another appropriate Committee of the Board shall assure that all reported Violations and investigations are properly documented, including minutes of any meeting of any Committee or the Board where the matter was discussed.

ARTICLE V NEW YORK STATE LABOR LAW PROTECTIONS

5.1 Protections Under New York State Labor Law § 740.

(a) Definitions. For purposes of this **Section 5.1**, the following terms shall have the following meanings:

(i) “Employee” shall mean an individual who performs services for and under the control and direction of the Corporation for wages or other remuneration, including former employees, or natural persons employed as independent contractors to carry out work in furtherance of the Corporation’s business enterprise who are not themselves employers.

(ii) “Law, Rule, or Regulation” shall mean any duly enacted Federal, State, or local statute or ordinance or executive order, any rule or regulation promulgated pursuant to such statute, ordinance, or executive order, or any judicial or administrative decision, ruling, or order.

(iii) “Public Body” shall mean:

A. The United States Congress, any State legislature, or any elected local governmental body, or any member or employee thereof;

B. Any Federal, State, or local court, or any member or employee thereof, or any grand or petit jury;

C. Any Federal, State, or local regulatory, administrative, or public agency or authority, or instrumentality thereof;

D. Any Federal, State, or local law enforcement agency, prosecutorial office, or police or peace officer;

E. Any Federal, State, or local department of an executive branch of government; or

F. Any division, board, bureau, office, committee, or commission of any of the public bodies described in subparagraphs (a)(iii)(A) – (E) of this **Section 5.1**.

(iv) “Retaliatory Action” shall mean an adverse action taken by the Corporation to discharge, threaten, penalize, or discriminate against any Employee exercising the Employee’s rights under this **Section 5.1**. Retaliatory Action shall include:

A. Adverse employment actions or threats of the same against an Employee regarding conditions of employment (including, but not limited to, discharge, suspension, or demotion);

B. Actions or threats of the same that would adversely impact a former Employee’s current or future employment; or

C. Contacting, or threatening to contact, United States immigration authorities or otherwise reporting or threatening to report to a Federal, State, or local agency an Employee’s suspected citizenship or immigration status or the suspected citizenship or immigration status of an Employee’s family or household member, as defined in New York Social Services Law § 459-a.

(v) “Supervisor” shall mean any individual within the Corporation’s organization who has the authority to direct and control the work performance of the affected Employee or who has managerial authority to take corrective action regarding a violation of Law, Rule, or Regulation of which the Employee complains.

(b) Prohibition Against Retaliatory Action. The Corporation shall not take any Retaliatory Action against an Employee, whether or not within the scope of the Employee's job duties, because such Employee does any of the following:

(i) Discloses, or threatens to disclose, to a Supervisor or Public Body an activity, policy, or practice of the Corporation that the Employee reasonably believes is in violation of Law, Rule, or Regulation, or that the Employee reasonably believes poses a substantial and specific danger to the public health or safety;

(ii) Provides information to, or testifies before, any Public Body conducting an investigation, hearing, or inquiry into any such activity, policy, or practice by the Corporation; or

(iii) Objects to, or refuses to participate in, any such activity, policy, or practice.

(c) Notification to the Corporation. The protection against Retaliatory Action set out in **Section 5.1(b)** pertaining to disclosure to a public body shall only apply to an Employee who makes such disclosure after making a good faith effort to notify the Corporation by bringing the activity, policy, or practice to the attention of a Supervisor and has afforded the Corporation a reasonable opportunity to correct the activity, policy, or practice. However, notification to the Corporation shall not be required where:

(i) There is an imminent and serious danger to the public health or safety;

(ii) The Employee reasonably believes that reporting to the Supervisor would result in a destruction of evidence or other concealment of the activity, policy, or practice;

(iii) Such activity, policy, or practice could reasonably be expected to lead to endangering the welfare of a minor;

(iv) The Employee reasonably believes that reporting to the Supervisor would result in physical harm to the Employee or another person; or

(v) The Employee reasonably believes that the Supervisor is already aware of the activity, policy, or practice and will not correct the same.

(d) Existing Rights. Nothing in this **Section 5.1** shall be deemed to diminish the rights, privileges, or remedies of any Employee under any other Law, Rule, or Regulation or under any collective bargaining agreement or employment contract.

5.2 Protections Under New York State Labor Law § 741.

(a) Definitions. For purposes of this **Section 5.2**, the following terms shall have the following meanings:

(i) “Agent” shall mean any individual, partnership, association, corporation, or group of persons acting on behalf of the Corporation.

(ii) “Employee” shall mean any person who performs health care services for, and under the control and direction of the Corporation, for wages or other remuneration.

(iii) “Improper Quality of Patient Care” shall mean, with respect to patient care, any practice, procedure, action, or failure to act of the Corporation in violation of any law, rule, regulation, or declaratory ruling adopted pursuant to law. Violations considered to be Improper Quality of Patient Care are those violations which may present a substantial and specific danger to public health or safety or a significant threat to the health of a specific patient.

(iv) “Improper Quality of Workplace Safety” shall mean, with respect to an Employee, any practice, procedure, action, or failure to act of the Corporation which violates any law, rule, regulation, or declaratory ruling adopted pursuant to law. Violations considered to be Improper Quality of Workplace Safety are those violations which may present an unsafe workplace environment or risk of employee safety or a significant threat to the health of a specific Employee.

(v) “Public Body” shall mean:

A. The United States Congress, any State legislature, or any elected local governmental body, or any member or employee thereof;

B. Any Federal, State, or local court, or any member or employee thereof, or any grand or petit jury;

C. Any Federal, State, or local regulatory, administrative, or public agency or authority, or instrumentality thereof;

D. Any Federal, State, or local law enforcement agency, prosecutorial office, or police or peace officer;

E. Any Federal, State, or local department of an executive branch of government; or

F. Any division, board, bureau, office, committee, or commission of any of the public bodies described in subparagraphs (a)(v)(A) – (E) of this **Section 5.2**.

(vi) “Retaliatory Action” shall mean the discharge, suspension, demotion, penalization, or discrimination against an Employee, or other adverse employment action taken against an Employee in the terms and conditions of employment.

(vii) “Supervisor” shall mean any individual within the Corporation’s organization who has the authority to direct and control the work performance of an Employee or

who has the authority to take corrective action regarding the violation of a law, rule, or regulation to which an Employee submits a complaint.

(b) Prohibition Against Retaliatory Action. Notwithstanding any other provision of law, the Corporation shall not take Retaliatory Action against any Employee because the Employee does any of the following:

(i) Discloses, or threatens to disclose, to a Supervisor, Public Body, news media outlet, or social media forum available to the public at large an activity, policy, or practice of the Corporation or an Agent that the Employee, in good faith, reasonably believes constitutes Improper Quality of Patient Care or Improper Quality of Workplace Safety; or

(ii) Objects to, or refuses to participate in, any activity, policy, or practice of the Corporation or an Agent that the Employee, in good faith, reasonably believes constitutes Improper Quality of Patient Care or Improper Quality of Workplace Safety.

(c) Notification to the Corporation. The protection against Retaliatory Action set out in **Section 5.2(b)** shall only apply if the Employee has brought the Improper Quality of Patient Care or Improper Quality of Workplace Safety to the attention of a Supervisor and has afforded the Corporation a reasonable opportunity to correct the activity, policy, or practice. However, notification to the Corporation shall not be required where the Employee makes a disclosure pursuant to **Section 5.2(b)(i)** and where the Improper Quality of Patient Care or Improper Quality of Workplace Safety:

(i) Presents an imminent threat to the public health or safety, to the health of a specific patient, or to the health of a specific health care Employee; and

(j) The Employee reasonably believes in good faith that reporting to a Supervisor would not result in corrective action.

ARTICLE VI MISCELLANEOUS

5.1 Access to Policy. A copy of this Policy shall be distributed to all directors, officers, employees, and volunteers who provide substantial services to the Corporation.

5.2 Corporate Compliance Officer. The contact information of the Corporate Compliance Officer is as follows:

Stephanie Williams
201 Nott Terrace
Schenectady, New York 12307
(518) 836-3975
swilliams@mohawkopportunities.org

5.3 Modification. The Board may modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with

Federal, State, or local laws and regulations and/or to accommodate organizational changes within the Corporation.

Adopted: March 27, 2023

Appendix A
Compliance Committee Charter



COMPLIANCE COMMITTEE CHARTER

ARTICLE I. PURPOSE

1.1. Purpose. Mohawk Opportunities, Inc. (“Mohawk Opportunities”) has adopted a Corporate Compliance Program to promote Mohawk Opportunities’ compliance with all applicable laws, regulations, and ethical standards. Mohawk Opportunities’ Corporate Compliance Program is described in its Corporate Compliance Plan. As part of its Corporate Compliance Program, Mohawk Opportunities has designated a Compliance Committee. The Compliance Committee is responsible for coordinating with Mohawk Opportunities’ Compliance Officer to ensure that Mohawk Opportunities is conducting its business in an ethical and responsible manner, and consistent with its Corporate Compliance Program.

ARTICLE II. DEFINITIONS

2.1. Definitions. As used in this Compliance Committee Charter, the following capitalized terms shall have the meanings ascribed to such terms in this **Article II**:

(A) “Compliance Risk Areas” means the Compliance Risk Areas set out in Section XIII of Mohawk Opportunities’ Corporate Compliance Plan. These risk areas include billings, payments, ordered services, medical necessity, quality of care, governance, mandatory reporting, credentialing, contractor, subcontractor, agent, or independent contractor oversight, and other Compliance Risk Areas that are or should reasonably be identified by Mohawk Opportunities through its Organizational Experience.

(B) “Compliance Officer” means the individual at Mohawk Opportunities responsible for overseeing the implementation of the Corporate Compliance Program, and for carrying out the Corporate Compliance Program’s day-to-day operation.

(C) “Corporate Compliance Plan” means the document that provides an overview of Mohawk Opportunities’ Corporate Compliance Program.

(D) “Corporate Compliance Program” means Mohawk Opportunities’ implementation of the Corporate Compliance Plan and includes all of Mohawk Opportunities’

compliance activities. The Corporate Compliance Program promotes Mohawk Opportunities' compliance with all applicable laws, regulations, and ethical standards.

(E) “Employees, Contractors, and Board Members” means Mohawk Opportunities' employees, Executive Director, senior administrators, managers, interns, volunteers, contractors, agents, subcontractors, independent contractors, Board of Directors (the “Board”), and corporate officers who are affected by Mohawk Opportunities' Compliance Risk Areas.⁷

(F) “Organizational Experience” means Mohawk Opportunities':

(i) Knowledge, skill, practice, and understanding in operating its Corporate Compliance Program;

(ii) Identification of any issues or Compliance Risk Areas in the course of its internal monitoring and auditing activities;

(iii) Experience, knowledge, skill, practice, and understanding of its participation in the Medicaid Program and the results of any audits, investigations, or reviews it has been the subject of; or

(iv) Awareness of any issues Mohawk Opportunities should have reasonably become aware of for its categories of service.

ARTICLE III. MEMBERSHIP

3.1. Membership. Mohawk Opportunities' Compliance Committee shall consist of Mohawk Opportunities' Compliance Officer and such other members as shall be appointed by Mohawk Opportunities' Executive Director. Additional members appointed to the Compliance Committee by Mohawk Opportunities' Executive Director shall, at a minimum, be senior managers. At all times, Mohawk Opportunities shall maintain a list of Compliance Committee members including their names, titles, and dates of service on the Committee.

3.2. Compliance Officer. Mohawk Opportunities' Compliance Officer shall be a member of the Compliance Committee, and shall serve as the Chair of the Committee.

⁷ For purposes of Mohawk Opportunities' Compliance Program, “contractors” includes contractors, agents, subcontractors, and independent contractors who are affected by Mohawk Opportunities' Compliance Risk Areas. Contractors are required to comply with Mohawk Opportunities' Compliance Program to the extent that the contractor is affected by Mohawk Opportunities' Compliance Risk Areas, and only within the scope of the contractor's contracted authority and affected Compliance Risk Areas.

**ARTICLE IV.
MEETINGS**

4.1. Meetings. Mohawk Opportunities' Compliance Committee will meet at least quarterly, or more frequently if determined necessary by the Compliance Committee, Compliance Officer, or the Board. At each meeting, the Compliance Committee shall receive a report from the Compliance Officer on the progress of adopting, implementing, and maintaining Mohawk Opportunities' Compliance Program.

4.2. Minutes. The Compliance Committee will maintain complete and accurate minutes of all meetings of the Committee reflecting all business conducted, including findings, conclusions, and recommendations. Said minutes shall be retained for a period of six (6) years from the date of the Compliance Committee meeting.

**ARTICLE V.
DUTIES AND RESPONSIBILITIES**

5.1. Duties and Responsibilities. The duties and responsibilities of Mohawk Opportunities' Compliance Committee shall include, but not be limited to, the following:

- (A) Receiving regular reports from the Compliance Officer on the implementation of Mohawk Opportunities' Corporate Compliance Program;
- (B) Identifying Compliance Risk Areas;
- (C) Assisting with the development of and approving the annual work plan carried out under Mohawk Opportunities' Corporate Compliance Program;
- (D) Coordinating with Mohawk Opportunities' Compliance Officer to ensure that Mohawk Opportunities is conducting its business in an ethical and responsible manner, consistent with Mohawk Opportunities' Corporate Compliance Program;
- (E) Coordinating with Mohawk Opportunities' Compliance Officer to ensure that the written policies and procedures are current, accurate, and complete;
- (F) Coordinating with Mohawk Opportunities' Compliance Officer to ensure that the Standards of Conduct are current, accurate, and complete;
- (G) Coordinating with Mohawk Opportunities' Compliance Officer to ensure that Mohawk Opportunities' compliance training program includes all required training topics;
- (H) Approving the compliance training program provided to all Employees, Contractors, and the Board and re-evaluating the program as appropriate;

(I) Coordinating with the Compliance Officer to ensure that all compliance training program requirements are timely completed;

(J) Coordinating with Mohawk Opportunities' Compliance Officer to ensure communication and cooperation by Employees, Contractors, and the Board on compliance related issues, internal and external audits, and any other function or activity required by applicable regulations;

(K) Receiving reports from the Compliance Officer of investigations of actual or suspected fraud, waste, abuse, or other improper or unethical conduct and any corrective action taken as a result of such investigations;

(L) Advocating for allocation of sufficient funding, resources, and staff for the Compliance Officer to fully perform their responsibilities;

(M) Ensuring that Mohawk Opportunities has effective systems and processes in place to identify Corporate Compliance Program risks, overpayments, and other issues;

(N) Recommending and approving any changes to Mohawk Opportunities' Corporate Compliance Plan, Corporate Compliance Program, and compliance policies;

(O) Developing and evaluating strategies to promote compliance and detection of fraud, waste, abuse, and other improper or unethical conduct;

(P) Ensuring that Mohawk Opportunities has effective policies and procedures for correcting and reporting Corporate Compliance Program risks, overpayments, and other issues; and

(Q) Advocating for adoption and implementation of required modifications to Mohawk Opportunities' Corporate Compliance Program.

ARTICLE VI. REVIEW OF COMPLIANCE COMMITTEE CHARTER

6.1. Review of Compliance Committee Charter. Mohawk Opportunities' Compliance Committee will review and update the Compliance Committee Charter on at least an annual basis. The Compliance Committee shall maintain records of each annual Compliance Committee Charter review evidencing the date of the review and a description of any updates. These records shall be retained for a period of six (6) years from the date of the review.

**ARTICLE VII.
REPORTING AND ACCOUNTABILITY**

7.1. Reporting and Accountability. Mohawk Opportunities' Compliance Committee will report directly to, and will be accountable to, Mohawk Opportunities' Executive Director and the Board.

Adopted: March 27, 2023

Appendix B

Sample Fraud Prevention Letter



_____, 20__

Re: Fraud Prevention Requirements for Contractors and Agents.

Dear _____:

The Deficit Reduction Act of 2005 (“DRA”) requires organizations such as ours to provide information to contractors and agents who, on behalf of the organization, furnish Medicaid health care items or services, perform billing and coding functions, or are involved in monitoring health care provided by the organization. The Act requires us to provide you with information on the Federal and New York State False Claims Acts, administrative remedies for false claims and statements, and whistleblower protections under the laws. Finally, we must provide you with information regarding our policies and procedures for detecting and preventing fraud, waste, and abuse.

We have enclosed our Compliance Plan and our Compliance Program Policies and Procedures which address our role in preventing healthcare fraud, waste, and abuse. This Compliance Plan and associated policies and procedures are part of our Corporate Compliance Program. Please provide the Compliance Plan and Compliance Program policies and procedures to all of your employees and staff who have contact with our organization. If you and your employees have any questions about the Compliance Plan or policies and procedures, kindly contact me at (518) 836-3975 or swilliams@mohawkopportunities.org.

A person authorized to sign for your entity must sign below to acknowledge your receipt of this information, that you agree to review it with your employees and staff that have contact with our organization, and that you agree to abide by it. Please note that you have a continuing obligation to provide this information to any employees and staff members who join your organization after you sign this letter. Please return a signed copy of this letter and keep a copy for your files.

Sincerely,

Stephanie Williams, Corporate Compliance Officer

ACKNOWLEDGED AND AGREED this
_____ day of _____, 20__

(Signature) _____

By (Name & Title): _____

Appendix C

Conflict of Interest Disclosure Form



CONFLICT OF INTEREST DISCLOSURE FORM

MOHAWK OPPORTUNITIES, INC.

INSTRUCTIONS

This Conflict of Interest Disclosure Form (“Form”) is to be filled out annually if you are a member of the Board of Directors (the “Board”), an Officer, or a Key Person of Mohawk Opportunities, Inc. (the “Corporation”). The Board may also request that members of committees with Board-delegated powers, or employees fill out this Form. Capitalized terms not defined herein have the meaning set forth in the Conflicts of Interest Policy of the Corporation (the “Policy”).

Pursuant to the Policy, all members of the Board are required to complete and sign this Form prior to a person’s initial election to the Board and annually thereafter. **The annual execution of this Form shall in no way affect the obligation of an Interested Person to disclose, at the time it arises, the existence of a Financial Interest which poses or may potentially pose a Conflict of Interest, or involvement in any outside business activity that may be to the detriment of the Corporation.**

If you have any questions concerning this Form or the applicability of this Form to you, or your obligations under the Policy, please direct them to Stephanie Williams, Corporate Compliance Officer, at (518) 836-3975 or swilliams@mohawkopportunities.org.

If you need additional space to answer any question, please attach additional paper and number the continued response as appropriate.

The completed and signed Form must be submitted to Stephanie Williams, Corporate Compliance Officer, at (518) 836-3975 or swilliams@mohawkopportunities.org.

CONFLICT OF INTEREST DISCLOSURE FORM

MOHAWK OPPORTUNITIES, INC.

DATE: _____, 20__

Name: _____

Job Title/Organization: _____

Relationship to the Corporation: *(Please check all that apply)*

- Member of the Board of Directors
- Officer
- Key Person⁸
- Committee member, please provide the committee name: _____
- Other, please describe: _____

1. Describe the nature of your or any Relative's⁹ outside activities in any entity that engages in any business or maintains any relationship with the Corporation. (Include listing of any ownership interest (e.g., stock) in a private or public company.)

⁸ "Key Person" means any person, other than a director or officer, whether or not an employee of the Corporation, who: (1) has responsibilities, or exercises powers or influence over the Corporation as a whole similar to the responsibilities, powers, or influence of directors and officers; (ii) manages the Corporation or a segment of the Corporation that represents a substantial portion of the activities, assets, income, or expenses of the Corporation; or (iii) alone or with others controls or determines a substantial portion of the Corporation's capital expenditures or operating budget.

⁹ "Relative" means, with respect to any individual: (i) the individual's spouse or domestic partner as defined in Section 2994-A of the New York Public Health Law; (ii) the individual's ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, and great-grandchildren; or (iii) the spouse or domestic partner of the individual's siblings, children, grandchildren, and great-grandchildren.

2. Describe the nature of your or any Relative's outside activities in any entity that provides Compensation to, or receives Compensation from, the Corporation.

3. Describe the nature of your or any Relative's outside business transaction that would or could be in any way to the detriment of the Corporation, including activities with known or potential competitors to the Corporation.

4. If you are a member of the Board of Directors of the Corporation and employed or contracted by another entity, identify all persons in that entity's organization whom you believe should fall within the scope of the Policy and/or should complete this Form.

[Signature page to follow]

I HEREBY REPRESENT AND WARRANT THAT:

1. I have received, read and understand the Conflicts of Interest Policy of the Corporation;
2. I will comply with the Conflicts of Interest Policy of the Corporation;
3. I understand that the Corporation is charitable and in order to maintain its Federal tax exemption, it must engage primarily in activities which accomplish one (1) or more of its tax-exempt purposes; and
4. I, to the best of my ability, have accurately completed this Form.

Signature

Date

Reviewed by:

Name and Title of Reviewer

Signature of Reviewer

Date