



## **8 Elements of an Effective Compliance Program**

### **CORPORATE ETHICS AND COMPLIANCE MANUAL**

#### **TABLE OF CONTENTS**

- Board Chair and Chief Executive Officer Letter
- Executive Summary
- I.** Ethics and Compliance Introduction
- II.** Eight Elements of Effective Compliance
  - 1.** Use of Written Policies & Procedures
    - Code of Conduct
    - Conflict of Interest Disclosure Statement
    - Other Written Policies and Procedures
    - Annual Work Plan
  - 2.** Designated Senior Director of Compliance
    - Accountability to CEO and Board of Directors
    - Board Compliance Committee/Internal Pines of Sarasota Compliance Committee
    - Not Senior Management
    - Specific Duties and Functions
  - 3.** Education of Staff & Board of Directors
    - Corporate Compliance and Quality Assurance Committee
    - New Employee Training/Exit Interviews
    - Print/Electronic Newsletters/Webinars
    - Training by Your Supervisor/ Senior Director of Compliance
  - 4.** Open Line of Communications to Senior Director of Compliance
    - Access to the Senior Director of Compliance
    - 24-Hour Hotline/Confidential and Anonymous
    - Confidential Dedicated Email
  - 5.** Evaluations/Corrective Policies/Mandatory Participation
    - Staff Evaluations Include Compliance Engagement
  - 6.** Ongoing Identification of Risk Areas – This Applies to Everyone
    - Billing
    - Exclusion Lists
    - Medical Necessity and Quality of Care
    - Compliance Log
  - 7.** Timely Corrective Actions when Risks Are Identified or Problems Occur
  - 8.** Non-Intimidation and Non-Retaliation Policies
    - Good Faith Reporting
    - Exit Interviews

Appendix A – Code of Conduct

Corporate Compliance Manual Acknowledgement Form



January 1, 2023

RE: Pines of Sarasota and its Board of Directors

Dear Pines of Sarasota Team:

Fraud, waste, and abuse are a detriment to patient-consumer care, the sound stewardship of resources, and the values and mission of Pines of Sarasota. At all times, staff and the Board of Directors must be vigilant in pursuing ethics and compliance.

The Board of Directors, Chief Executive Officer, and Pines of Sarasota's Senior Director of Compliance share this manual to underscore the organization's commitment to identify risk areas, use resources wisely, obey state and federal laws, continually apply quality improvement measures, and implement corrective actions when appropriate.

This manual, and Pines of Sarasota's Corporate Compliance Program, are modeled after the eight elements identified by the Office of the Inspector General for an effective compliance program.

As a valued member of this organization, you have an important role in effective, ongoing compliance. Together we will provide the highest care and services for people while being careful in the use of all resources. This document is a work in progress because identifying and applying best practices does not stop. It also is your guide as an individual professional and member of the Team.

Please refer to this manual regularly, offer suggestions, and talk with the Senior Director of Compliance to help Pines of Sarasota fulfill its mission and live its values with integrity and excellence.

Sincerely,

*Jane Hunder*

Jane Hunder  
Chair of the Board

*Mike Ward*

Mike Ward  
Chief Executive Officer

## Executive Summary

### **Pines of Sarasota's Compliance Program is necessary because it:**

- Protects patient privacy,
- Nurtures an ethical culture,
- Prevents conflicts of interest,
- Ensures proper credentialing,
- Promotes Quality Assurance,
- Requires staff and Board participation,
- Furthers accurate billing and coding,
- Assists in obeying state and federal laws,
- Maintains and promotes high-quality care,
- Defines, identifies, and prevents fraud, waste, and abuse, and
- Strives to promote the use of best practices in management and Board governance.

### **Pines of Sarasota's Compliance Program applies to:**

- Vendors
- Contractors
- Consultants
- Volunteers
- Supervisors
- Department heads
- Board of Directors
- *All staff*, no matter the title or position

### **What you *must* do:**

- Act fairly,
- Act ethically,
- Act honestly,
- Act as a team,
- Report any conflict of interest that you may have,
- Treat residents/patients and one another with respect at all times,
- Identify ways to do things better in your department and take action,
- Suggest ideas to your supervisor or the Senior Director of Compliance to better use resources,
- Report problems immediately to your supervisor or directly to the Senior Director of Compliance, and
- Remind your team at meetings it must do regular Risk Assessments.

***Compliance requires everyone to be involved. It is a team effort.***

**I. Ethics and Compliance Introduction**

Pines of Sarasota Healthcare, LLC, d/b/a Pines of Sarasota is licensed to operate a skilled nursing facility that accepts Medicare and Medicaid funding from state- and federally-funded programs. Accepting state and federal funding comes with much responsibility, which can be met, in part, by having an effective Corporate Compliance Program. The Program is reviewed and adopted by the Board of Directors of Pines of Sarasota Management Corporation, the single member of Pines of Sarasota Healthcare, LLC, on an annual basis.

The absence of an effective compliance strategy causes unnecessary abuses that can jeopardize resident care and privacy while wasting resources and potentially defrauding the government. Very stiff fines are assessed against organizations and healthcare providers found in violation of state and federal law. Penalties include criminal proceedings, significant fines, and potentially the loss by providers of their ability to bill for services under Medicare and Medicaid.

Several important state and federal laws include:

- Federal False Claims Act (31 USC §§ 3729-3733)
- Federal Anti-Kickback Statute (42 USC § 1320a-7b(b))
- Federal Physician Self-Referral Law (42 USC §1395nn)
- Federal Exclusion Statute (42 USC §1320a-7)
- Federal Deficit Reduction Act (42 USC §1396a(a)(68))
- Federal Patient Protection and Affordable Care Act ( 42 USC§18001)

State and federal laws also come with non-intimidation and non-retaliation (whistleblower) protections. This means you cannot be harassed for wanting to report a problem. Nor can you be fired after you report one.

Your suggestions for how to make Pines of Sarasota's Corporate Compliance Program better are encouraged, valued and valuable. Suggestions can be made by calling the confidential Corporate Compliance 24-hour Hotline at (941) 309-5611, or emailing directly the Senior Director of Compliance at [CorporateComplianceOfficer@PinesofSarasota.org](mailto:CorporateComplianceOfficer@PinesofSarasota.org).

The Office of the Inspector General has outlined eight key elements for an effective compliance program. These elements complement those outlined by the federal government.

Pines of Sarasota strives to meet these elements and those under federal law. Independent of legal requirements, Pines of Sarasota fosters an ethical culture. There need not be a law or policy in place to do the right thing at all times. Hence, act with fairness and integrity.

## **Eight Elements of an Effective Compliance Program**

### **1. Use of Written Policies & Procedures**

Pines of Sarasota regularly reviews its policies and expects department managers and supervisors to be proactive by identifying areas for compliance best practices.

As part of its overall Compliance Program, Pines of Sarasota has adopted a Code of Conduct and Conflict of Interest Disclosure Statement. Pines of Sarasota also has specific, individual policies for an array of matters ranging from proper documentation of services to whistleblower protections.

All staff has access to policies and the manual. They are available in your department and online on the company website. Please review them regularly.

#### Code of Conduct

Pines of Sarasota has established a Code of Conduct that is the foundation of its Corporate Compliance Program. The Code provides detail about compliance issues that can arise. Because it is impossible to foresee every issue, anyone affiliated with Pines of Sarasota must act with a sense of ethics, doing what is fair and right, at all times. Pines of Sarasota attempts to foster an ethical culture by encouraging you to be proactive even if there is no clear rule about an unforeseen issue, putting patient care and safety first along with proper use of resources. (See Appendix A.)

#### Conflict of Interest Disclosure Statement

The Statement attempts to identify any potential or actual conflicts before an individual begins his or her formal affiliation with Pines of Sarasota. Individuals also are required to disclose any actual, potential or perceived conflicts as they arise during their affiliation or employment with Pines of Sarasota. It is the responsibility of everyone to have a working knowledge of these policies and procedures and refer to them. If you find gaps in them, bring them to the attention of the Senior Director of Compliance.

All new staff must complete a Disclosure Statement at the time they begin their employment. All Board Members and members of Senior Leadership, identified by the Senior Director of Compliance, must fill out a conflict of interest form annually. Any staff person, regardless of position, must be proactive and immediately report a potential conflict.

#### Other Written Policies and Procedures

Pines of Sarasota maintains many specific policies and procedures ranging from declining gifts to billing, coding, and documenting medical treatment, among other things. These policies are reviewed annually.

#### Annual Work Plan

Every year, the Senior Director of Compliance will prepare a Work Plan after reviewing state and federal priorities and receiving input from the Board Executive Committee and the Pines of Sarasota Internal Compliance Committee.

### **2. Designated Senior Director of Compliance**

Jessica Eldridge-Moore is Pines of Sarasota's Senior Director of Compliance. Jessica is responsible for overseeing the day-to-day operations of the Corporate Compliance Program and making recommendations to Senior Leadership and the Board of Directors. Jessica is the "point person" to share concerns for all vendors, employees, contractors, physicians, administrators, volunteers and members of the Board of Directors.

Internal Extension: 5611  
External Line: (941) 309-5611  
Email: CorporateComplianceOfficer@PinesofSarasota.org

#### Accountability to CEO and Board of Directors

The Senior Director of Compliance reports to the CEO and the Board of Directors. The Senior Director of Compliance is empowered to go directly to the Board at any time if he or she believes the situation merits.

### Board Compliance Committee/Internal Pines of Sarasota Compliance Committee

Two committees exist to promote an effective compliance culture. Several members of Pines of Sarasota staff compose the internal committee, while Board members and the Senior Director of Compliance make up the other. There is cross-pollination between the two Committees, with the Senior Director of Compliance serving as a facilitator in each case.

### Not Senior Management

The Senior Director of Compliance is not considered Senior Management, though he or she may participate in management meetings and have staff. This stems from a desire to further an objective, detached approach by the Board Compliance Committee.

### Specific Duties and Functions

Duties and functions of the Senior Director of Compliance shall include, but not be limited to:

- Maintain an Incident Log.
- Prepare an Annual Compliance Report.
- Maintain an anonymous 24-hour Hotline telephone number/voicemail.
- Coordinate periodic organization-wide Compliance Surveys.
- Train all new staff with Compliance fundamentals.
- Require Senior Leadership to fill out an Annual Conflict of Interest Survey.
- Periodically meet with Board and Internal Compliance Committees.
- Facilitate Board training with webinars and in-person presentations.
- Work with departments to require and facilitate the regular conducting of Audits/Risk Assessments.
- Maintain a confidential email account and monitor for reporting.
- Annually review, and revise, if needed, forms, Compliance policies, Compliance Manual, and Code of Conduct.
- Maintain a presence throughout the organization using posters and walking through the facilities to build personal relationships, as time permits.
- Annually certify that Pines of Sarasota has an effective Compliance Program as reflected in the eight elements outlined by the State.

### **3. Education of Staff & Board of Directors**

New employee and ongoing training will include, but not be limited to, webinars, workshops, conferences, e- and print newsletters, Board and staff presentations, and access to the latest compliance news. Staff will be required to do annual online compliance training which will be overseen by Human Resources. Supervisors must monitor and hold staff accountable who are not meeting online training requirements. One method for pre-tests and testing after training will be through Relias.

### Corporate Compliance and Quality Assurance Committees

Education of staff will be coordinated, in part, through two separate internal committees, the Corporate Compliance and the Quality Assurance committees. Part of an effective program includes cross-pollination of activities to reach as many individuals as possible on an ongoing basis. An integral component of an effective compliance program includes excellence in resident care through ongoing Quality Assurance. It should be underscored, however, that although compliance and quality are complementary, they are treated by Pines of Sarasota as distinct functions.

### New Employee Training/Exit Interviews

All new employees will meet for training with the Senior Director of Compliance. This training will outline some key state and federal laws that drive the Compliance Program, the ethical culture Pines of Sarasota works to foster, and the role and responsibilities everyone has in actively promoting compliance, whether reporting concerns or helping their respective departments engage in Risk Assessments, developing action plans, and monitoring progress.

Employees who move on in their careers will have the choice to meet with the Senior Director of Compliance for an exit interview. This exit interview is an opportunity to share any concerns that arose during employment. This is distinct from an exit interview with Human Resources.

Although the Senior Director of Compliance plays an important role in training and education, he or she should not be the sole source for these components. In addition, it is the responsibility of department heads to engage in ongoing training with

staff in the areas of laws, regulations, or new policies adopted by the Board of Directors and Senior Leadership.

#### Print/Electronic Newsletters/Webinars

As one component of its educational initiatives, the Compliance Program will include an article in the quarterly employee newsletter, supplemented by electronic articles on the employee intranet on an as-needed basis.

#### Training by Your Supervisor/Senior Director of Compliance

Supervisors and department heads are expected to train their staff on an ongoing basis regarding ethics and compliance issues specific to their respective areas of care and service.

### **4. Open Line of Communications to the Senior Director of Compliance**

#### Access to the Senior Director of Compliance

Each employee has the choice, if he or she chooses not to go to a supervisor, to contact the Senior Director of Compliance directly about any issue or concern.

#### 24-Hour Hotline/Confidential and Anonymous

Information will be kept confidential. Confidentiality may require *some* disclosure on the part of the individual who is reporting a concern, but his or her name need not be shared with anyone else.

Employees are required to report, anonymously or directly, to a supervisor or the Senior Director of Compliance, any concerns about waste, fraud, or wrongdoing. If the employee elects to make a good faith anonymous report he or she can call:

Internal Extension: 5611

24-Hour Hotline: (941) 309-5611

Pines of Sarasota maintains a strict non-intimidation and non-retaliation policy to protect anyone who in good faith makes a report, anonymously or otherwise.

Members of the Board of Directors also must report concerns to the Senior Director of Compliance and to the Board's Compliance (Executive) Committee.

During their employment, employees are expected to be proactive in seeking ongoing training and to be responsive to training and training opportunities provided by the Senior Director of Compliance during the year, which may include but not be limited to: reading the quarterly newsletter and any electronic articles on the employee intranet.

#### Confidential Dedicated Email

Individuals may also report a concern confidentially by emailing the Senior Director of Compliance at [CorporateComplianceOfficer@PinesofSarasota.org](mailto:CorporateComplianceOfficer@PinesofSarasota.org). This is a dedicated email inbox; only the Senior Director of Compliance has access to these emails.

### **5. Evaluations/Corrective Policies/Mandatory Participation**

Pines of Sarasota has an array of policies, and their effectiveness is based in part on enforcement. Corrective action may include warnings, reprimands, probation, demotion, temporary suspension, termination, restitution of damages, and/or referral for criminal prosecution. These sanctions apply to employees, executives, Board Members, and persons associated with Pines of Sarasota including vendors and contractors. Retraining or greater education also is an option. All compliance incidences must be reported, logged, and investigated.

A Board Member may be removed, suspended, or censured for failing to disclose any personal or family conflict of interest during a Board or Committee discussion and before a vote. He or she can be removed, suspended or censured for misusing resources of the organization. The Board shall consider the seriousness of the conflict and how it was discovered when determining whether to impose a penalty of removal, suspension, or censure of the Board Member. Actions and discussions shall be reflected in Board minutes.

### Staff Evaluations Include Compliance Engagement

All members of staff regardless of position are mandated to support the compliance program. Annual Employee Evaluations overseen by Human Resources will reflect, in part, how an individual was engaged and participated in compliance. Depending on an employee's position, this may include, but not be limited to: performing Risk Assessments, fulfilling online training, participating in compliance competitions, and immediate reporting of ethical or compliance concerns that may have been observed.

### **6. Ongoing Identification of Risk Areas – This Applies to Everyone**

Compliance through systematic, self-initiated Risk Assessments is the responsibility of every Pines of Sarasota department. *It is mandated by Pines of Sarasota's Board of Directors.*

Risk Assessments identify problems before they occur, or determine weaknesses in providing care, governance, or charging for services.

Department managers, supervisors, and the Board of Directors are all called to initiate Risk Assessments, develop and implement action plans, and measure progress.

Although risk areas include billing, credentialing, medical necessity, and quality of care, they also involve "other risk areas that are or should with due diligence be identified."

In conducting a Risk Assessment, ask several key questions. They include, but are not limited to:

- Does the department have a system to routinely identify compliance risk areas specific to its work?
- Does the department have a system for self-evaluation of the risk areas identified in the previous question, including internal audits and, as appropriate, external audits?
- Does the department have a system in place for evaluation of potential or actual non-compliance as a result of self-evaluations and audits?
- Does the department keep the Senior Director of Compliance informed of the Risk Assessments planned, being conducted, and once they are concluded?

### Billing

Compliance issues that may result in fines or criminal investigation include, but are not limited to:

- Billing for services not done;
- Billing for unnecessary services;
- Duplicate billing (billing two or more times for the same service);
- Upcoding – billing for a higher level of service than provided;
- Unbundling two or more services that must be billed together under applicable reimbursement rules;
- Billing for more than a single visit on the same day, to the extent prohibited by applicable reimbursement rules;
- Failure to refund credit balances that are due to clients;
- Failure to maintain sufficient documentation to demonstrate that services were performed and to support third-party reimbursement;
- Billing for services provided by personnel not properly supervised, not recognized as qualified by the government, or lacking the level of licensure required by appropriate law;
- Absent, forged, or untimely physician certifications;
- Inadequate management and oversight of subcontracted services that result in improper billing;
- Duplication of services provided by physicians and other mental health providers; and
- Failure to return overpayments once Pines of Sarasota becomes aware of them.

Knowingly submitting false or fraudulent claims for payment to a government agency violates the Civil False Claims Act, 31 USC Sec. 3729(a). A person acts "knowingly" under this law not only if they have actual knowledge of a false or fraudulent claim, but also if they act with deliberate ignorance or reckless disregard for the law. Civil damages are substantial, with the potential for criminal liability.

### Exclusion Lists

Pines of Sarasota will routinely monitor government exclusion lists for those affiliated with the organization to verify that



they have not violated the public trust and become ineligible to participate in the Medicaid/Medicare program.

#### Medical Necessity and Quality of Care

Assessments must be done on an ongoing basis and reported to the Senior Director of Compliance. These departmental self-initiatives will have a direct impact on the excellence Pines of Sarasota strives to bring to patient's and consumer's care while being good stewards of all resources.

#### Compliance Log

Pines of Sarasota shall document incidents and the progress and follow-up to address problems or system weaknesses. Issues arise regularly and it is important to track and monitor them to further quality improvement and best practices, and to be good stewards of resources.

### **7. Timely Corrective Actions when Risks Are Identified or Problems Occur**

Departments must show initiative and leadership by responding to compliance issues in a timely, committed manner, including working with the Senior Director of Compliance. Independent of Risk Assessments and quality improvement initiatives, issues brought to the Senior Director of Compliance's attention require they be logged and investigated and, depending on their seriousness, reported to the Board immediately, corrective action recommended, and the situation monitored for improvement and resolution. This process will include whether violations must be promptly reported to state and/or federal authorities.

### **8. Non-Intimidation and Non-Retaliation Policies**

#### Good Faith Reporting

Staff, vendors, contractors, volunteers, and Board Members are obligated to report to the Senior Director of Compliance any activity he or she believes to be inconsistent with Pines of Sarasota's policies or with state and federal laws. This can be done anonymously by using the 24-hour Compliance Hotline, (941) 309-5611, or by confidential email to [CorporateComplianceOfficer@PinesofSarasota.org](mailto:CorporateComplianceOfficer@PinesofSarasota.org). Policies are in place to protect those who come forward to report possible legal and ethical breaches. You cannot be fired or harassed for reporting a problem.

#### Exit Interviews

As a further reflection of Pines of Sarasota's efforts to nurture an ethical culture, exit interviews with the Senior Director of Compliance are available to any employee or Board member leaving the organization.



## Appendix A

### CODE OF CONDUCT

#### What is the Code of Conduct?

It is how everyone must behave or respond to specific situations when they occur. An example of required conduct is: respect at all times for residents and patients, *who are customers*, and for coworkers. Reporting compliance breaches is another example.

The Code *requires all employees* to behave with professionalism. This includes, but is not limited to:

- Refraining from gossip;
- Maintaining a positive workplace attitude;
- A clean, well-groomed, and professional appearance;
- Coming to work on time, not leaving before your shift is over, and not taking over-long breaks or lunch periods;
- Keeping personal certifications and required education for your position current;
- Treating residents, patients, customers, vendors, colleagues, contractors, volunteers, Board members and all others with dignity and respect;
- Focusing on work and customer needs first, never making personal calls a priority or misusing the office computer for personal use; and
- Using proper language (no cursing) at all times, which includes showing courtesy to customers and co-workers.

This is not an exhaustive list. It highlights, however, basic professional duties, protocols, expectations, and responsibilities.

#### What Is the Difference Between Ethics, Code of Conduct, Conflict of Interest, and the Corporate Compliance Manual?

Ethics, the Code of Conduct, Conflict of Interest, and the Compliance Manual overlap and complement one another. They have similarities and must be integrated, yet have important distinctions. They also complement and further the values of the organization.

Ethics are the values or philosophy of a person or organization. These values include fairness, honesty, and a duty to share concerns or information about what goes on (transparency). Ethics is an attitude in how you live, or how an organization acts.

Act fairly and honestly at all times. Approach what you do with integrity. Try to do the right thing in every situation, not just because the law requires it, but because it is the fair and honest thing to do.

The Code of Conduct is detail-driven. It highlights some, though not all, of the issues that may arise. Pines of Sarasota has expectations for professionalism. It does not, as an example, bill for services it doesn't provide. It does not up-code for any service. Pines of Sarasota does not bill for an improperly documented service by a healthcare provider. Another example, cited above, is treating everyone with respect. These are specific examples outlined in the Code. Because every situation cannot be foreseen, it is Pines of Sarasota's organizational ethics, also noted above, that should guide staff, vendors, employees, contractors, volunteers, and Board members.

Conflict of Interest falls under the Code of Conduct but is important enough to discuss separately. An issue regarding personal or family interests involving some kind of gain may arise that occurs in a manner that can harm or undermine Pines of Sarasota. The Code of Conduct requires you to report such actual or possible conflicts to the Senior Director of Compliance. Even the appearance or perception of conflict, though not an actual conflict, can be problematic. Ask the Senior Director of Compliance.

The Corporate Compliance Manual includes the Code of Conduct, addresses ethical values, and highlights the 8 elements of an effective compliance program as outlined by the Florida Office of the Inspector General, reflecting, in part, federal standards.

## **Introduction**

In 2018, Pines of Sarasota revised its Corporate Compliance Program (Ethics, Code of Conduct, Conflict of Interest and Corporate Compliance Manual). Everyone affiliated with Pines of Sarasota, including staff, contractors, volunteers, business associates, and Board Members are bound by the Corporate Compliance Program.

The Program highlights some, not all, of the recurring situations at Pines of Sarasota. It applies to interactions with all consumers, government reporting agencies, and those who do business with Pines of Sarasota. Each individual must strive to be a model manager, employee, or Board member.

Directors, managers, and supervisors must take responsibility to create and maintain an ethical work environment of mutual respect where concerns are raised without fear and openly discussed by employees. They also are responsible for making sure employees understand their responsibility to report ethical or legal breaches. All employees have a duty to be aware of and report wrongdoing.

Pines of Sarasota's Code of Conduct is divided into 10 broad areas:

1. Customer service and the highest professional standards for residents and patients (our customers/consumers).
2. Serving all residents and patients equally regardless of payor source.
3. Openness, best practices, and quality improvement initiatives.
4. Distinguishing a legal right to do things and doing what is right at all times.
5. Meeting all legal and ethical requirements, obligating vendors, contractors, consultants, and volunteers to do so as well.
6. Educating and re-educating anyone affiliated with Pines of Sarasota about Conflicts of Interest.
7. Marketing services honestly and accurately.
8. Being good stewards of fiscal and administrative resources.
9. Urging residents/patients, employees, volunteers, and Board members to report illegal or unethical conduct.
10. Protecting anyone from retaliation after reporting wrongful conduct.

### **1) Customer service and the highest professional standards for residents and patients.**

Pines of Sarasota is committed to providing its customers with the highest quality care and excellent service at all times. Quality in care and good customer service is a priority. These high standards must apply to interactions with everyone with whom Pines of Sarasota representatives interact. This is achieved in several ways, including an overall Corporate Compliance Program and its quality assurance initiatives.

*Everyone must remember daily that residents and patients, though they can be difficult at times, are not an inconvenience to our workday. They are customers who are the reason for the workday. Put yourself in the shoes of a resident/patient as a customer and think how you would want to be treated.*

### Confidentiality

The Health Insurance Portability and Accountability Act of 1996 (HIPAA) must be followed at all times. It provides safeguards for patient privacy. *It is an extremely important means to ensure customer confidentiality.*

All personnel will keep patient/resident information in the strictest of confidence. Such information will not be disclosed to anyone unless authorized by the patient/resident or otherwise permitted by law. A request from someone you know well is not

a reason that legally permits you to access or allow access to someone's Protected Health Information.

Confidential information acquired by personnel about the business of Pines of Sarasota must also be held in confidence and may not be used as a basis for personal gain by personnel, their families, or others. Such confidential information includes, but is not limited to: customer lists, development plans, and information about pending or contemplated business deals.

*Never* post information related to your job or residents/patients (even if not named) on social media. Although it may not be your intent, you can innocently violate a patient/resident's privacy or the confidentiality required by Pines of Sarasota to be an effective organization.

Information relating to something about to happen with Pines of Sarasota is not to be released to any person unless this information has been published or otherwise made available to the public. Similarly, if Pines of Sarasota is considering buying, leasing, or selling any property, item, or interest, Pines of Sarasota employees and affiliates must not attempt to buy, lease, or sell for their own benefit or that of their family the item under consideration, until Pines of Sarasota's decision on the matter has been executed. Finally, other than in connection with a staff member's discharge of their official responsibilities with Pines of Sarasota, all staff members must also refrain from disclosing information that might be prejudicial to the interest of Pines of Sarasota.

In protecting patient privacy, talk with your supervisor, the Senior Director of Compliance, or refer to the many online resources to help answer questions. Be proactive in safeguarding patient privacy. One resource can be found here: <http://www.hhs.gov/ocr/privacy/hipaa/faq/index.html>.

#### Risk Assessments

It is mandatory that each department conduct audits and self-initiated Risk Assessments on an ongoing basis. Assessments help identify opportunities for improvement, ranging from better customer service to improved quality of care to ensuring Pines of Sarasota is a good steward of its provided resources.

Risk Assessments, along with work plans developed and implemented to address any shortcomings identified, must be shared with the Senior Director of Compliance. It is critical that Pines of Sarasota shows a good faith effort of compliance should the Office of Inspector General or other federal/state regulators review our compliance program. Pines of Sarasota must show that it is *proactive* in its audits and Risk Assessments.

It is the responsibility of managers, supervisors and department heads to identify areas for improvement and act on them on an ongoing basis.

The Board of Directors has underscored the importance of Risk Assessments and will monitor them.

Persons directly involved with risk management and quality assurance must keep the Senior Director of Compliance apprised promptly of any matters that may compromise the organization or patient care.

### **2) Serving families and individuals regardless of their ability to pay.**

Pines of Sarasota is committed, as reflected in its mission statement, to provide quality, progressive, comprehensive and cost-effective care to its customers, our patients and residents. It provides these services using a private-pay fee schedule approved by the Board of Directors as well as published Medicare and Medicaid reimbursement rates.

### **3) Transparency, best practices, and quality improvement initiatives.**

Openness (transparency) about its operations through information sharing is vital to Pines of Sarasota's mission and ethical culture. Sharing of detailed and accurate information with staff (and especially with the Board of Directors) by Senior Management empowers everyone at Pines of Sarasota to promote quality care, customer satisfaction, an ethical culture, and good stewardship of resources.

Transparency helps identify areas for improvement while fostering a culture of best practices in finance, administration, and patient care. Remember: residents and patients, like you, are consumers and deserve respect, courtesy, and our best efforts to help solve their problems.

#### **4) Distinguishing a legal right to do things, and doing what is right or ethical at all times.**

Part of Pines of Sarasota's culture is to go above and beyond what is required by state and federal law. It attempts to promote an environment where doing the right thing and always trying to do better is second nature. There does not have to be a law or policy on a specific matter to act with truth, fairness and honesty. Act with integrity at all times.

#### **5) Meeting all legal and ethical requirements, obligating vendors, contractors, consultants, and volunteers to do so as well.**

It is Pines of Sarasota's expectation that everyone must adhere both to the *spirit* and the *language* of the Code of Conduct. Strictly following these standards is a condition of employment, serving on its Board, or doing business with Pines of Sarasota. Any violation or perceived violation will be investigated and corrective action taken.

#### Reporting and Complaint Procedures

All staff, vendors, contractors, consultants, volunteers, and Board Members have an obligation to report wrongdoing. Everyone should raise questions they might have about potentially unethical or illegal conduct with the Senior Director of Compliance. Reporting to the Senior Director of Compliance can be done confidentially in these ways:

- Call the Senior Director of Compliance at internal extension 5611;
- Call the 24-hour hotline: (941) 309-5611;
- Email directly to [CorporateComplianceOfficer@PinesofSarasota.org](mailto:CorporateComplianceOfficer@PinesofSarasota.org).

Staff must follow the directives in the Code of Conduct and work to ensure those standards are followed. In particular, all departments, personnel, and Board Members must cooperate as appropriate with all inquiries concerning possible improper business, documentation, coding or billing practices, respond to any reviews or inquiries, and actively work to correct any improper practices that are identified.

If employees have a general question about the propriety of conduct they should still reach out to the Senior Director of Compliance for guidance. When in doubt, say something.

It is preferred that questions about a potentially troublesome issue be raised before the issue becomes an actual problem.

A report or question may be raised anonymously and will be held in the strictest confidence possible, consistent with the need to investigate any allegations of wrongdoing. Persons may call the 24-hour Hotline at (941) 309-5611, or a confidential email may be sent to the Senior Director of Compliance at [CorporateComplianceOfficer@PinesofSarasota.org](mailto:CorporateComplianceOfficer@PinesofSarasota.org).

To the extent possible, the Senior Director of Compliance will not disclose the identity of anyone who reports a suspected violation of law or who participates in an investigation. The Senior Director of Compliance and any legal counsel he or she may consult are obligated to act in accordance with the law, policies, and regulations.

#### Senior Director of Compliance

Jessica Eldridge-Moore is Pines of Sarasota's Senior Director of Compliance. She is responsible for overseeing the daily compliance activities of the program. Jessica is the "point person" whom all employees, contractors, volunteers and Board Members can contact to express concerns about compliance matters. The Senior Director of Compliance reports to the CEO and Board of Directors.

#### Investigation by the Senior Director of Compliance

Upon receiving a report of possible unethical or illegal conduct, or of a pattern of possible improper billing, the Senior

Director of Compliance will investigate the report and take all necessary and appropriate actions. The Compliance (Executive) Committee of the Board will be notified.

The first objective of the investigation is to determine whether a compliance issue exists or if there has been a violation of the Code of Conduct or applicable legal rules. Your information will be kept confidential. If an issue or violation does exist, then the investigation will attempt to determine its cause, so that appropriate and effective corrective action can be instituted. Employees are expected to cooperate with such investigations.

#### Corrective Action and Responses to Suspected Violations

Whenever a compliance problem, billing error, or illegal conduct is uncovered, regardless of the source, the Senior Director of Compliance will ensure that appropriate and effective corrective action will be implemented by the proper member of Senior Management, supervisor, or department head. Corrective actions are based on an analysis of the root cause of the problem.

Any corrective action and response implemented must be designed to ensure that the violation or problem does not reoccur, or reduce the likelihood that it will reoccur.

A corrective action plan includes a follow-up review of the effectiveness of the corrective action following implementation. Remedial education, both formal and informal, is also a part of the corrective action plan.

#### Bullying and Harassment

Bullying and harassment are not tolerated and may lead to immediate dismissal. Bullying and harassment (sexual or otherwise) include, but is not limited to lewd jokes, emotional abuse undermining a coworker's performance, character abuse such as lying and gossiping about a colleague, and professional abuse such as repeatedly finding fault and failing to respect the personhood and basic dignity of another.

#### Equal Employment Opportunity (EEO) Policy

Pines of Sarasota employs the best person without regard to age, color, creed, gender, religion, disability, marital status, national origin, military/veteran status, genetic information, or sexual orientation.

#### General Business Practices

Pines of Sarasota will forego any business transaction or opportunity that can only be obtained by improper or illegal means, and will not make any unethical or illegal payments to anyone to induce the use of its services. Business transactions and joint ventures with other health care providers will be aimed at enhancing the quality or continuity of care provided to residents and patients. Financial investments in such transactions and ventures, and any return on investments, will be based on the bonafide financial value of the investment and its positive impact on Pines of Sarasota's ability to deliver medical services. Such investments will not be based on an intent to induce or reward referrals to or from another provider.

In the course of Pines of Sarasota's business practices, staff must deal with a variety of individuals, companies, and government agencies. In those dealings, all personnel must never make any misrepresentations, dishonest statements, or statements intended to mislead or misinform. If it appears that anything you have said has been misunderstood, correct it promptly.

In addition, management must ensure that all business records are accurate and truthful, with no material omissions, including that the assets and liabilities of Pines of Sarasota are accounted for in full compliance with all tax and financial reporting requirements, and that no false records are made. Similarly, all reports submitted to governmental agencies, insurance carriers or other entities will be accurately and honestly made.

#### Purchasing and Competitive Bidding Policy

All purchasing decisions must be made to obtain the highest quality product or service for Pines of Sarasota or its residents/patients at the most reasonable price. No purchasing decision may be made based on any consideration that any

employee, officer or trustee – or any family member or friend of any of them – will benefit from the transaction. Rather, the sole criteria behind all purchasing decisions must be only the best interests of Pines of Sarasota. (*See also* the section below on Conflict of Interest Rules.) No service or item may be purchased in return for a referral of residents/patients from another or to induce another to refer residents/patients. (*See also* the rules governing Marketing Activities and Patient Referrals set forth below.)

Medicaid and Medicare cost reports will be prepared in accordance with all applicable state and federal regulations. Costs will be claimed when based on appropriate and accurate documentation; unallowable costs will not be claimed for reimbursement, and all costs will be properly allocated to the appropriate cost centers based on verifiable information and data.

#### Contractors

All persons and entities with whom Pines of Sarasota contracts must be asked to cooperate with Pines of Sarasota's Compliance program. This includes individual physicians, physician groups, vendors, contractors, and other healthcare providers.

#### Honesty and Lawful Conduct

Pines of Sarasota does not tolerate any form of unlawful or unethical behavior by anyone associated with it. It expects and requires all personnel to be law-abiding, honest, trustworthy, and fair in all of their business dealings. To ensure that these expectations are met, the Corporate Compliance Program is an integral part of our corporate mission and business operations.

All staff members associated with Pines of Sarasota, including volunteers and providers with privileges to see residents/patients at Pines of Sarasota, must avoid all illegal conduct, both in business and personal matters. No one will act in violation of any law or regulation.

#### Discipline

All staff members and Board members are expected to adhere to the Code of Conduct. If the Senior Director of Compliance concludes, after an investigation, that the Code has been violated, then appropriate discipline, including discharge or termination of employment contracts, may be imposed.

The imposition of discipline can be based on the person's unlawful or unethical actions, condoning or failing to report unlawful actions by others, retaliation against those who report suspected wrongdoing, or other violations of the Code of Conduct.

When recommending discipline of a manager, supervisor, department director, physician or mid-level provider, the Senior Director of Compliance will do so at the discretion of the CEO or the Board of Directors. When recommending discipline of a non-physician or non-managerial employee, the Senior Director of Compliance will refer the matter to the appropriate staff and the employee's supervisor for disciplinary action.

A manager, supervisor or department director, in coordination with Human Resources, may initiate his or her own investigation, independent of the Senior Director of Compliance, regarding personnel issues and take appropriate action which includes possible suspension or termination in accordance with policies or binding contracts.

### **6) Educating and re-educating anyone affiliated with Pines of Sarasota about Conflicts of Interest.**

Educating new employees and re-educating all employees and Board members will be done on an ongoing basis.

All members of the Pines of Sarasota Board of Directors and personnel who are in a position to influence any substantive business decision by Pines of Sarasota will, at least annually, file a Conflict of Interest Disclosure Statement with the Senior Director of Compliance.

In addition, all Board of Directors and personnel must also immediately disclose to the Senior Director of Compliance any possible conflicts of interest as they arise.

Use of Pines of Sarasota assets for personal gain is not permitted.

#### Conflict of Interest Rules

The relationship between Pines of Sarasota and all of its personnel carries with it a duty of honesty. All staff members must exercise good faith in all transactions which touch upon their duties and responsibilities for, or on behalf of, Pines of Sarasota. Even the appearance of illegality, impropriety, conflict of interest or duality of interest can be detrimental to Pines of Sarasota and therefore must be avoided.

All members of the Board of Directors and all Pines of Sarasota personnel who are in a position to influence any purchasing decision or business transaction must complete a conflict of interest form in which they are required to disclose all direct and familial business interests which may or do compete with Pines of Sarasota.

In addition, all personnel must examine their own and their immediate family's activities and promptly report to the Senior Director of Compliance the existence of any enterprises in which they or their immediate family has an "interest," and which the person knows is engaged, or is reasonably likely to engage, in transactions with Pines of Sarasota. A person's immediate family includes his or her spouse, siblings, children, grandchildren, parents, grandparents and/or parents-in-law.

A person is deemed to have an "interest" in an enterprise when he/she or a member of his/her immediate family is an employee, member, owner, director or officer of, or has a financial interest in, an enterprise from which Pines of Sarasota purchases or leases equipment, services, or supplies; that provides services that compete with Pines of Sarasota; with which Pines of Sarasota negotiates real estate transactions (such as leasing of space) and which either benefits from the real estate transaction or competes with Pines of Sarasota in the leasing or purchase of real estate; or which renders directive, managerial, or consulting services to any organization that does business with, provides services to, or competes with Pines of Sarasota.

If the financial interest is the ownership of securities that are publicly traded, such interest does not have to be disclosed, unless the combined holdings of the securities of both the person and his or her immediate family constitute 5% or more of the outstanding securities of the entity concerned.

All personnel who have an interest in an enterprise, as outlined above, must disclose their interest in writing to the Senior Director of Compliance; take no part in the consideration or determination of the matter on the part of Pines of Sarasota; and to the extent reasonable, given the circumstances, should take no part in, and should have no financial participation in, the transaction between the enterprise and Pines of Sarasota. If Pines of Sarasota is considering engaging in a transaction with an enterprise in which personnel have an interest, that interest must first be brought to the attention of the Senior Director of Compliance, who will then consult with the Board of Directors of Pines of Sarasota and review the matter. A recommendation will then be made about the propriety of the transaction.

#### Compliance Committee of the Board of Directors

The Board of Directors has overall responsibility through the CEO to ensure that Pines of Sarasota conducts its activities with the highest integrity and compliance with the law. A Compliance Committee of the Board of Directors (which is also the Board's Executive Committee) has been developed to oversee the compliance program.

#### Gifts and Payments

No personnel will engage, either directly or indirectly, in any corrupt business practice, including bribery, kickbacks or payoffs, intended to influence or reward favorable decisions of any vendor, patient, physician, government representative, contractor, vendor, or any other person in a position to benefit Pines of Sarasota or the employee or family member in any way.



No employee will make or offer to make any payment or provide any other thing of value to another person with the understanding or intention that such payment is to be used for an unlawful or improper purpose.

Personnel may accept items of very nominal value like pens, mugs, or calendars used for marketing gimmicks. No gift, no matter how nominal, may be accepted if given to influence the business behavior of the recipient. If personnel are offered items or gifts, they should disclose this to the Senior Director of Compliance to determine if the gift violates policy. Cash gifts to physicians or other referral sources are strictly prohibited.

Gifts of even nominal value may not be offered to any governmental official. Such gifts can be misinterpreted as an attempt to improperly influence the official and are to be avoided.

It is prohibited for any employee to accept gifts, gratuities, loans, or other favors from any patient, resident, client, vendor, contractor, individual or concern that does (or is seeking to do) business with, or is a competitor of, Pines of Sarasota under circumstances from which it could be inferred that the employee's action was for their own benefit, and not solely for the benefit of Pines of Sarasota. This does not preclude the acceptance of items of nominal value that are clearly tokens of friendship or business hospitality.

Any questions regarding whether or not an item or situation falls within the scope of the Code of Conduct must be raised immediately with the Senior Director of Compliance, who, in conjunction with the CEO, will assess the propriety of the particular situation.

#### Patient Referrals/Patient Choice

Pines of Sarasota does not pay physicians, or anyone else, either directly or indirectly, for patient/resident referrals. The decision to refer residents and patients is a separate and independent clinical decision made by the referring physician or health care provider. He or she must not benefit from such a referral. Federal and state law makes it unlawful to pay any individual based on the value or volume of referral of residents and patients. This includes the giving of any form of remuneration, including virtually anything of value, in return for the referral.

#### Other Conflicts

If Pines of Sarasota is considering buying, leasing, or selling any property, item, or interest, Pines of Sarasota employees and affiliates must not attempt to buy, lease, or sell for their own benefit or that of their family the item under consideration, until Pines of Sarasota's decision on the matter has been executed. One possible exception is when Senior Leadership determines to sell old, outdated equipment to the staff at a fair market value.

Finally, other than in connection with the personnel's discharge of their official responsibilities with Pines of Sarasota, all personnel must also refrain from disclosing information about any Pines of Sarasota consideration or decision, or any other information which might be prejudicial to the interest of Pines of Sarasota.

**The governing principle** about confidential information is that if any confidential information pertaining to Pines of Sarasota is received by personnel, they must not use such information for their own or their family's benefit, nor should they disclose it to others for their personal use.

Any questions regarding whether or not an item or situation fall within the scope of this section must be immediately raised with the Senior Director of Compliance who will assess each particular situation.

#### Departmental Compliance Protocols

In addition to the Code of Conduct and Compliance Procedures outlined in this Manual, many of Pines of Sarasota's departments have department-specific compliance policies, procedures, and protocols. These additional policies, procedures, and protocols are an integral part of the Compliance Program and are designed to complement the procedures and standards

outlined in this Manual.

#### Purchasing and Competitive Bidding Policy

All purchasing decisions must be made to obtain the highest quality product or service for Pines of Sarasota or its patients/residents, at the most reasonable price.

No purchasing decision may be made based on any consideration that any employee, officer or Board member – or any family member or friend of any of them – will benefit from the transaction. The sole criterion behind all purchasing decisions must be only in the best interests of Pines of Sarasota.

Services or items cannot be purchased in return for the referral of residents/patients. Competitive bidding should be used in all cases with any exceptions discussed with the Senior Director of Compliance. An exception could include the uniqueness of the work or the expertise sought, though this is likely to be rare.

#### **7) Marketing services honestly and accurately.**

Pines of Sarasota's best advertisement is in the quality of services it provides.

Pines of Sarasota relies on the quality of its care and customer service to market services to residents, patients, physicians, and other health care providers who might refer residents/patients. All marketing activities and advertising by personnel must be truthful and not misleading, and must be supported by evidence to substantiate any claims made.

No personnel may disparage Pines of Sarasota, or the service or business of another competitor, through the use of false or misleading representations.

In addition, only those persons designated by the CEO may market and communicate with the media, public, trade associations, and government officials on behalf of the organization.

Only Pines of Sarasota Foundation (a separate non-profit organization) may designate personnel to solicit appropriate grant funding.

#### **8) Being good stewards of all fiscal and administrative resources.**

Pines of Sarasota has a legal and ethical responsibility to use fiscal and administrative gifts and grants wisely and for their intended purposes. Otherwise, it risks engaging in waste, fraud, and abuse, which is against the law and contrary to the philosophy of Pines of Sarasota. It must be good stewards of all resources while underscoring that the organization's assets must never be used for personal gain.

According to the US Department of Health and Human Services – Health Resources and Services Administration (HRSA):

- **Fraud** is the “deliberate deception to secure an unfair gain.”
- **Waste** is the “unnecessary incurring of costs as a result of inefficient practices, systems, or controls.”
- **Abuse** is the “intentional misuse of authority, position, funds, or resources for personal financial interests.”

#### Billing

Billing is a major component of the Corporate Compliance Program. It is Pines of Sarasota's policy to bill only for the actual services rendered, and only when those services are consistent with accepted standards of medical care. Billing procedures must always be based on adequate documentation of the medical justification for the service provided and for the bill submitted. In addition, this medical documentation must comply with all applicable regulations.

It is also strict Pines of Sarasota policy that no “default” or “generic” code be applied for a specific service. Services must be properly documented and the appropriate code must be identified. No bill should be submitted for reimbursement without

the appropriate code.

While the use of defaults or billing based on unclear documentation can sometimes result in under-billing, these practices can also result in over-billing on other occasions. Do not use them.

No individual associated with Pines of Sarasota may ***knowingly*** or ***carelessly*** engage in any form of up-coding or under-coding of any services in violation of law, rule, or regulation. No one may ever misrepresent charges to, or on behalf of, a patient or third-party payor.

Coding for services rendered is performed by therapy and nursing staff at Pines of Sarasota. In conformity with Pines of Sarasota's basic mission and values, only those medical services to residents and patients that are consistent with acceptable standards of medical care may be administered.

In this regard, Pines of Sarasota's billing procedures must always be based on adequate documentation of the medical justification for the service provided and for the bill submitted, and this medical documentation must comply with all applicable regulations. In addition, all documentation, regardless of any legal requirements, must also be sufficient to satisfy Pines of Sarasota's internal standards for quality assurance as to the actual services rendered.

All federal and state regulations governing billing procedures will be meticulously followed and Pines of Sarasota personnel responsible for coding and billing will be trained in the appropriate rules governing billing, coding, and documentation.

Whenever Pines of Sarasota has learned, or knows, that it has received payments for which it was not entitled from a government or private payor, the payments will be refunded to the appropriate payor as soon as possible.

All billing must be accurate and truthful, and no employee should ever misrepresent charges to, or on behalf of, a patient or third-party payor. Making false statements or intentional omissions of material information by any personnel to a government agency or other payor is unacceptable.

Deliberate misstatements to government agencies or other payors will likely cause an individual's termination and potential criminal penalties may result.

It is also illegal to supply false information with either deliberate ignorance or reckless disregard of its falsity or truth. Thus, if you have any question as to the truth or accuracy of the documentation for billing purposes, or if there is material information that is missing, the bill for the services in question must be held until the uncertainties are resolved. Anything less can result in over-billing and is strictly prohibited.

#### *Relationships with Physicians and Other Providers*

All contracts, leases, and other financial relationships with providers (and with any other medical provider who has a referral relationship with Pines of Sarasota) will be based on the fair market value of the services or items being provided or exchanged, and not based on the volume or value of referrals of Medicare or Medicaid business between the parties. Nor will free services or items be accepted or provided in return for referrals.

Thus, for instance, Pines of Sarasota will not provide: excessive payments for medical directorships; free services to physicians who otherwise have a financial relationship with Pines of Sarasota; free or below-market rents or fees for administrative services; interest-free loans; or excessive payment for intangible assets in a physician practice acquisition. Similarly, all recruiting arrangements with physicians will not require the physician to refer residents/patients to Pines of Sarasota or compensate the physician, directly or indirectly, for the volume or value of referrals generated by the physician.

All contracts, leases and other financial relationships with providers with whom Pines of Sarasota has a referral relationship will be reviewed to ensure compliance with the federal and state Anti-Kickback and Stark Laws, and compliance with any

applicable Safe Harbor or exception under those laws.

All personnel must strive to avoid even the appearance of impropriety, and must never act dishonestly or misleadingly when dealing with others, both within and outside Pines of Sarasota.

### Grants

Pines of Sarasota receives grants from government agencies, private industry, and various philanthropies. Grants must be subject to adequate safeguards to ensure that an appearance of impropriety, or actual impropriety, is not created. Pines of Sarasota must always be a good steward of any resources.

The request for donor funds must be pre-approved by the CEO, and the receipt and use of all grant money must be pre-approved by the President of the Pines of Sarasota Foundation, a separate non-profit corporation. As part of this pre-approval process, the appropriateness of the proposed project will be reviewed, and a system of tracking the use and allocation of the grant money will be put into place. This system will ensure money is used in conformity with the requirements of the grant and in a manner consistent with Pines of Sarasota's policies, the needs of patient-consumers, and the scope of an individual's employment with Pines of Sarasota.

The receipt, or continued receipt, of the grant money must occur under conditions which do not create an appearance that the judgment of Pines of Sarasota personnel will be adversely affected, so as to place their own interest, or that of an outside concern, above that of Pines of Sarasota and its residents/patients.

Grant money should not be accepted in return for the promise or expectation that Pines of Sarasota or anyone affiliated with it will purchase specific services or supplies from a particular company. Pines of Sarasota does not accept compensation in any form as an inducement to purchase products or services. Even the appearance that a grant is accepted for the purpose to purchase a specific service or product must be avoided.

If a grant is provided to test, develop, or use equipment or supplies from a particular manufacturer or supplier, the terms and conditions of that grant will be subjected to close scrutiny during the pre-approval process.

Any subsequent purchase of such equipment or supplies must also be subjected to close review to ensure the judgment of Pines of Sarasota personnel involved with the grant has not been compromised and the purchase is otherwise in the best interest of Pines of Sarasota and its residents/patients. In such instances, those personnel directly involved in the receipt and use of the grant money will take no part in the final determination as to the proposed purchase.

## **9) Urging residents, patients, employees, volunteers, and Board members to report illegal or unethical conduct.**

### Responsibility of Employees and Board Members

All employees and Board members are expected to comply and be familiar with all federal and state laws, rules and regulations that govern their jobs within Pines of Sarasota. They are also expected to comply with the standards outlined in the Code of Conduct and with any applicable departmental compliance protocols. Strict compliance with these legal and compliance standards is a condition of employment, and violation of any of these standards of conduct will result in discipline being imposed, which could include termination.

### Responsibilities of Department Heads, Supervisors, and Managers

All department heads, supervisors, and managers have the responsibility to help create and maintain a work environment in which ethical concerns can be raised and openly discussed. They are also responsible to ensure that the personnel they supervise understand the importance of this Code of Conduct and the Corporate Compliance Program; that these personnel are aware of its provisions and of the procedures for reporting suspected unlawful activity; and that all personnel are protected from retaliation if they come forward with information about suspected wrongdoing.

### Government Inquiries

While personnel may speak voluntarily with government agents, it is recommended that, before doing so, they contact their supervisors and the Senior Director of Compliance first. In no event, however, may any personnel respond to a request to disclose Pines of Sarasota documents or privileged information without first speaking with their supervisor.

As a general matter, any personnel who receive a governmental request for information, a subpoena, or any other inquiry or legal document regarding Pines of Sarasota business should notify his or her supervisor before attempting to make a reply. The supervisor should then contact the Senior Director of Compliance and CEO, who will notify legal counsel if necessary.

If a response is given to a request for information from the government regulatory agencies, the response must be accurate and complete. It is Pines of Sarasota's policy to comply with the law and to cooperate with reasonable demands made during a legitimate governmental investigation or inquiry.

### Corporate Compliance Hotline and Direct Email

A 24-hour reporting Hotline and a direct email account are among the ways those working for or affiliated with Pines of Sarasota can anonymously and/or confidentially report a compliance concern. They have been established to raise questions directly with the Senior Director of Compliance and to report possible violations, ask questions, or raise compliance concerns.

Only the Senior Director of Compliance has access to both the Hotline and the email account. The internal extension for the Senior Director of Compliance is 5611, the Hotline is (941) 309-5611, and the email address is CorporateComplianceOfficer@PinesofSarasota.org.

### **10) Protecting anyone from retaliation when reporting wrongful conduct.**

Retaliation in any form against an individual who in good faith reports possible unethical or illegal conduct is strictly prohibited and is itself a serious violation of this Code.

*It is against the law for anyone to harass or retaliate against you for being proactive and reporting a potential problem. Acts of retaliation against employees should be reported to the Senior Director of Compliance immediately.*

**END**



## Corporate Ethics and Compliance Manual Acknowledgement Form

I, \_\_\_\_\_ (print name), acknowledge that I have received, read and understand Pines of Sarasota's Corporate Compliance Manual. I understand it includes the *Code of Conduct* regarding ethical behavior in the workplace and also outside the workplace that may include, but not be limited to, the use of social media. All staff and Directors of the Board are bound by the Manual.

I will comply with the standards outlined in the Manual and any amendments brought to my attention. Understanding Pines of Sarasota's Corporate Compliance Program is my responsibility as part of my employment or association with the organization.

I will report any potential conflict of interest, waste or fraud to the Senior Director of Compliance (Jessica Eldridge-Moore, internal extension 5611) by using the anonymous 24-hour Hotline, (941) 309-5611, or sending a confidential email to [CorporateComplianceOfficer@PinesofSarasota.org](mailto:CorporateComplianceOfficer@PinesofSarasota.org).

I understand Corporate Ethics and Compliance is fundamental to meeting state and federal requirements. In addition, it is my responsibility to understand and discuss with my supervisor how these requirements may impact my job. If I'm a Board Member, I will discuss compliance with the Chair, the Board Compliance (Executive) Committee, or directly with Pines of Sarasota's Senior Director of Compliance.

I also will read any material distributed by the Senior Director of Compliance including, but not limited to, email, newsletters, employee intranet articles, and training materials.

I acknowledge that violation of Pines of Sarasota's Corporate Ethics and Compliance Manual or any policy or procedure is grounds for corrective action, up to and including discharge from employment or forced resignation as a Board Member.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

\_\_\_\_\_  
Date