Corporate Compliance Handbook

January 2026

Dear Colleague:

Community Mainstreaming Associates, Inc. is committed to providing the highest quality of Care to the individuals we support. In parallel with our tradition of excellence, we have developed a Corporate Compliance Program in order to ensure that all of our business relationships are conducted according to the highest ethical and legal standards.

CMA depends on each of its employees, consultants, vendors, and its Board of Directors to abide by the standards set forth in the Corporate Compliance Program. To assist employees in the fulfillment of this responsibility, the Corporate Compliance Handbook has been created to inform employees and other persons acting as agents of CMA of the standards that they are expected to uphold. The Handbook does not describe every law or regulation that must be followed to fill this gap. CMA will provide a more detailed explanation of laws and regulations that apply to specific job functions through the training and education process.

At the same time that CMA pledges to provide necessary education and training, it remains the responsibility of employees or other persons acting as agents of CMA to learn, understand and obey the law. If you are uncertain about what the law requires of you in any particular situation, it is your responsibility to ask for guidance. Your supervisor, the director of your department, and the compliance officer are available to answer questions. We have also developed a help line for those staff members who feel more comfortable making confidential inquiries or reports. I can assure you that individuals who make good-faith inquiries about legal or ethical duties will not be punished for having questions.

The Corporate Compliance Program Handbook and other policies and procedures included in the Program have been designed to preserve the integrity of CMA and protect its employees and agents. I look forward to your cooperation with this initiative. If you have any questions, you can reach me at (516) 683-0710 ext. 228.

Yours truly,

Denise Walsh

Compliance Officer

CORPORATE COMPLIANCE PROGRAM HANDBOOK

CMA relies on its employees, independent contractors, and major suppliers to conduct the CMA's business to the highest of legal and ethical standards. This Corporate Compliance Program Handbook (Compliance Handbook) has been developed to provide guidance to the CMA's employees, independent contractors, and major suppliers (collectively, recipients) about how CMA "does business." If you have a question about this Compliance Handbook or any legal, ethical, or compliance related matter, you should contact one of the following people:

- your immediate supervisor
- the director of your department
- the Compliance Officer, Denise Walsh, who can be reached at (516) 683-0710 ext. 228

We realize that there may be occasions where, for instance, a recipient would prefer to obtain advice or report a compliance issue on a confidential basis. CMA has instituted a confidential phone line for this purpose. The Corporate Compliance Line can be reached by calling: (516) 683-0710 Ext. 231.

Corporate Compliance Program Handbook

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The Purpose of This Compliance Program

Community Mainstreaming Associates, Inc. (CMA) Corporate Compliance Program (the "Program") is designed to promote CMA's compliance with all applicable federal, state, and local laws and regulations as well as government contracts and conditions of participation in public programs. The primary goals of the Program are to:

- Prevent fraud, abuse and other improper activity by creating a culture of compliance within CMA;
- Detect any misconduct that may occur at an early stage before it creates a substantial risk of civil or criminal liability for CMA; and
- Respond swiftly to compliance problems through appropriate disciplinary and corrective action.

The Program reflects CMA's commitment to operating in accordance not only with the strict requirements of the law, but also in a manner that is consistent with high ethical and professional standards. The Program applies to the full range of CMA's activities.

All CMA employees and contractors have a personal obligation to assist in making the Program successful. Employees are expected to:

- Familiarize themselves with the Program's Code of Conduct and compliance procedures; Review and understand the key policies governing their particular job functions;
- Report any fraud, abuse or other improper activity through the mechanisms established under the Program;
- Cooperate in CMA audits and investigations; and
- Carry out their jobs in a manner that demonstrates a commitment to honesty, integrity and compliance with the law.

The Program is regularly reassessed and is constantly evolving to address new compliance challenges and maximize the use of CMA's resources. Employees are encouraged to provide input on how the Program might be expanded or improved.

The Elements of the Program

The Program's design is based on compliance guidance provided by the U.S. Department of Health and Human Services Office of Inspector General and the requirements imposed on health care providers under Section 363-d of the New York Social Services Law. The key elements of the Program, which are discussed in greater detail in the Program sections referenced below, are as follows:

- A Code of Conduct that includes basic standards and references more detailed policies that guide CMA's activities;
- The assignment of personnel to oversee the Program, including the Compliance Officer and Compliance Committee;
- Compliance training for all employees;

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- Mechanisms for reporting compliance problems, including an anonymous reporting option, and a prohibition on retaliation against employees;
- Procedures for investigating reports of suspected compliance problems and cooperating in government investigations;
- A system of internal compliance audits and reviews to detect potential fraud, abuse or other improper activity;
- Procedures for taking corrective action in response to identified compliance problems; and
- The imposition of disciplinary measures against employees who engage in misconduct or fail to adhere to the terms of the Program.

Code of Conduct

The Code of Conduct sets forth the basic principles that guide CMA decisions and actions. All employees and contractors are expected to familiarize themselves with the Code of Conduct and should rely on the standards contained in the Code in carrying out their duties.

The Code of Conduct is not intended to address every potential compliance issue that may arise in the course of CMA's business. CMA has adopted more detailed written policies governing key aspects of its operations. Some of these policies are referenced in the Program; others may be provided to employees by their supervisors. Employees are required to review and carry out their duties in accordance with the policies applicable to their job functions. The Code of Conduct's standards are set forth below.

Proper Billing for Health Care and Other Services

CMA obtains reimbursement from government programs such as Medicaid and Medicare for health care services provided to its clients. CMA also receives payment from state and local government agencies for the provision of other items and services. The submission of accurate bills to government payors is one of CMA's key legal obligations.

All employees involved in documenting and billing the government for health care or other services must ensure that they follow all applicable laws, rules, conditions of participation and interpretive guidance relating to the billing process. Among other things, employees must ensure that CMA does not:

- Bill for people not actually supported by CMA;
- Bill twice for the same service;
- Bill at a rate in excess of the rate permitted under the applicable program;
- Bill for services the employee knows are also being billed to the government by another health care provider; or
- Bill the Medicaid program as the primary payor when the client has other public or private health insurance coverage.

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It is critical that all health care and social services rendered to people we support are appropriately documented in CMA's records. Such documentation is necessary to ensure that CMA can demonstrate that it has delivered such services in the event of a government audit or investigation.

The failure of an employee to adhere to all applicable billing rules may subject CMA to substantial liability. Among other things, it is a violation of the False Claims Act to knowingly submit a false or fraudulent claim for payment to a federal program such as Medicaid or Medicare. CMA may be subjected to treble damages (i.e., three times the amount of the false claims) and civil monetary penalties of up to $11,000 per claim under the False Claims Act. Other state and federal laws impose civil and criminal penalties on CMA and its employees for improper billing activity.

If CMA retains a vendor to submit bills on its behalf, CMA may still be responsible for improper billing activity by the vendor. Accordingly, employees involved in delegating this function must provide clear direction to vendors on proper billing procedures and carefully monitor their performance.

Providing Access to Necessary Services

CMA is committed to ensuring that all people under its care receive prompt access to the full range of medically necessary health care services and clinically appropriate social services to which the client is entitled under the applicable government program. All services must be ordered and/or and delivered by appropriately licensed or qualified personnel. CMA seeks to provide or arrange for high-quality care at all times.

Under certain government programs, CMA may receive a fixed per diem rate that covers a specified range of health care services that may be needed by a client. It is particularly important in these programs that employees do not restrict a client's access to necessary health care or social services to which the client is legally entitled. Any such restrictions are not only unethical, but they may also subject CMA to liability under the False Claims Act and other laws.

Submitting Complete and Accurate Reports to Government Agencies

Under certain programs, CMA's reimbursement from the government may be based, in whole or in part, on CMA's costs. In these programs, CMA is usually required to submit regular cost reports, which are used by the government for rate-setting purposes. All employees involved in the process of preparing and submitting cost reports must strive to ensure that these reports are accurate and complete. Expenses reflected on cost reports must have been actually incurred and properly allocated in accordance with program guidelines. The same standards of accuracy and completeness apply to any other reports or data regarding CMA's operations submitted to government agencies or private funding sources.

Avoiding Kickbacks and Referral Fees

Under the federal Anti-Kickback Statute, it is illegal for any employee or contractor to knowingly and willfully solicit, receive, offer, or pay anything of value to another person in return for the referral of a client, or in return for the purchasing, leasing, ordering or arranging for any item or service reimbursed by a federal health care program such as Medicaid or Medicare. Penalties for violating the Anti-Kickback Statute include imprisonment, criminal fines, civil monetary penalties and exclusion from government health care programs. A similar New York law prohibits the exchange of remuneration for referrals for items or services covered by the state's Medicaid program.

CMA has adopted an Anti-Kickback Policy that describes the restrictions imposed under the Anti-Kickback Statute in greater detail. All employees involved in purchasing items or services from vendors, or managing relationships or conducting business transactions with sources or recipients of client referrals, should familiarize themselves with this policy.

Avoiding Conflicts of Interest

Employees are required to act solely in the best interests of CMA when carrying out their job responsibilities and must avoid all activities that constitute or create the appearance of a conflict of interest. Employees are prohibited from using their position with CMA for personal benefit. For example, employees are prohibited from accepting gifts of more than nominal value from vendors of CMA or facilitating contracts between CMA and companies in which they have a financial interest.

CMA has adopted an Employee Conflict of Interest Policy that contains standards and procedures for avoiding conflicts of interest. All employees are expected to familiarize themselves with this policy. Employees are prohibited from engaging in outside employment, self-employment or volunteer work that interferes with the performance of their duties for CMA, impairs their prudent and independent business judgment as a CMA employee or otherwise conflicts with their obligations to CMA. Employees involved in procurement or other sensitive job duties may be required to submit annual conflict of interest disclosure forms.

CMA's directors and officers are also required to avoid conflicts of interest. Among other things, they are prohibited from voting on or otherwise influencing the implementation of business arrangements between CMA and the director/officer or a company in which the director/officer has a financial interest.

CMA requires all Board of Directors to adhere to the Conflicts of Interest Policy on an annual basis. All BOD are offered annual training in order to expected to familiarize themselves with this policy. BOD members are required to submit annual conflict of interest disclosure forms.

Using CMA Resources Exclusively for CMA Business

Employees may use CMA resources solely for the purpose of carrying out their job responsibilities. CMA's facilities, equipment, staff and other assets may not be used by an employee for personal benefit or to engage in any outside business or volunteer activity without the prior approval of the Compliance Officer. Employees may not use their affiliation with CMA to promote any business, charity or political cause. Employees shall seek reimbursement for expenses only to the extent such expenses have been incurred in the course of carrying out their job duties and in accordance with CMA's expense reimbursement policies.

Using CMA Resources Exclusively for Charitable Purposes

CMA is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. This status generally requires CMA to engage in only those activities that are within its approved charitable purpose. CMA's primary charitable purpose is the care of Developmental Disabled Individual's. Employees may not use CMA's resources to engage in any business activity, even if for CMA's benefit, that is outside the scope of CMA's charitable purpose without the approval of the Compliance Officer or Executive Director.

Ensuring Equal Opportunity for all people with I/DD, Employees, Contractors and Vendors (collectively named Clients)

CMA is committed to serving all clients on an equal basis without regard to race, nationality or ethnic origin, religion, gender, disability or any other personal characteristic with respect to which discrimination is barred by law. Discrimination on these grounds is also prohibited in connection with the hiring and treatment of employees and contractors. In addition, sexual harassment of employees or clients will not be tolerated. CMA seeks to create an environment in which the dignity of each individual is fully respected.

Maintaining the Confidentiality of Client Records

All client records must be kept confidential in accordance with applicable privacy laws and regulations. CMA is subject to the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), which limits the use and disclosure of protected health information. CMA must also comply with special state confidentiality laws governing foster care records and HIV-related information. CMA has adopted a comprehensive privacy compliance program governing the use and disclosure of client records. All employees who have access to such records must familiarize themselves with this program's policies and procedures, and adhere to their terms.

Conducting all Business With Honesty and Integrity

CMA is committed to conducting all of its activities with honesty and integrity. Employees are expected to act in a manner that promotes CMA's reputation as an organization that exceeds the strict requirements of the law and operates in accordance with the highest ethical standards.

Compliance Oversight Personnel

Compliance Officer

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

- Developing policies and procedures governing the operation of the Program;
- Managing day-to-day operation of the Compliance Program;
- Periodically reviewing and updating the Code of Conduct and related policies;

- Overseeing operation of the Compliance Ethics helpline;
- Receiving, evaluating and investigating compliance-related complaints, concerns and problems;
- Ensuring proper reporting of violations to duly authorized enforcement agencies as appropriate or required;
- Working with the Human Resources Department and others as appropriate to develop the compliance training program; and
- Regularly evaluating the effectiveness of and strengthening the Program.

The Compliance Officer reports compliance related issues directly to the Executive Director. The Compliance Officer also prepares quarterly reports to the Board of Directors Quality of Care and Compliance subcommittee on the operation of the Program.

Employees, consultants, vendors, and contractors should view the Compliance Officer as a resource to answer questions and address concerns related to the Program or compliance issues. The Compliance Officer maintains an "open door" policy and may be contacted directly by any employee or contractor regarding a compliance-related matter.

The Compliance Officer may delegate certain day-to-day Program responsibilities to other individuals.

Internal Compliance Committee

The Internal Compliance Committee is chaired by the Compliance Officer and is comprised of the following members: the Executive Director, CFO, COO and any other Senior Staff designated by the Executive Director. The Executive Director seeks to appoint members to the Internal Compliance Committee with varying backgrounds and experience to ensure that the Internal Compliance Committee has the expertise to handle the full range of clinical, administrative, operational and legal issues relevant to the Program.

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

- Receiving regular reports from the Compliance Officer and providing him or her with guidance regarding the operation of the Program;
- Approving the internal auditing plan carried out under the Program;
- Approving the compliance training program provided to all employees;
- Reviewing and confirming the adequacy of all investigations of suspected fraud or abuse and any corrective action taken as a result of such investigations; and
- Recommending and approving any changes to the Program.

The Internal Compliance Committee is chaired by the Compliance Officer. The Compliance Committee meets no less than quarterly.

Board of Directors

- The Board of Directors has ultimate authority for the governance of CMA, including oversight of CMA's compliance with applicable law.
- The Board of Directors receives reports on the operation of the Program directly from the Compliance Officer at least quarterly. The Compliance Officer has the right to bring matters directly to the Board of Directors attention at any time.

Compliance Training

Every employee, vendor, consultant and contractor must receive the basic compliance training session offered by CMA within 30 days of the commencement of employment/contraction. This session covers the contents of the Code of Conduct and the key elements of the Program. Employees and contractors/vendors must acknowledge in writing that they have received this training and understand the Code of Conduct. Employees must also receive annual refresher training sessions. Employees are required to participate in any advanced compliance training sessions organized by their department, which are designed to focus on the specific compliance issues associated with the department's functions. All training activities are conducted in accordance with CMA's Employee Training Policy. The initial training is conducted by the Corporate Compliance officer either in person or /via zoom and annual training is offered through the Learning Management System platform. *All Consultants and Contractors will receive Compliance training information and an attestation to sign upon start of services.* ***The Compliance Handbook and training are made available on the agency's website.*** https://www.communitymainstreaming.org/compliance/

Reporting Compliance Problems

Reporting Options

In accordance with its Frau, Waste. and Abuse Reporting Policy, CMA maintains open lines of communication for the reporting of suspected improper activity. Employees, contractors/vendors are expected to promptly report any such activity of which they become aware in one of the following ways:

- Notifying their supervisor;
- Notifying the Compliance Officer;
- Notifying any other member of the Compliance Committee with whom they feel comfortable; or
- Filing a report through the Compliance Hotline.

Compliance Ethics Helpline

The Compliance Ethics Helpline may be accessed by dialing 516-683-0710 Ext. 231. To encourage full and frank reporting of suspected fraud, abuse or waste, CMA gives employees the option of filing complaints through the Compliance Ethics Helpline anonymously. The Compliance Officer is responsible for reviewing all Compliance Ethics Helpline reports, assessing whether they warrant further investigation and ensuring that any compliance problems are identified and corrected.

Employees, contractors and vendors should understand that the Compliance Ethics helpline is designed solely for the reporting of fraud, abuse, waste and other compliance problems; it is not intended for complaints relating to the terms and conditions of an employee's employment or contractor/vendor agreement. Any such complaints should be directed to the Human Resources Dept.

Non-Retaliation/Whistleblower

No employee who files a report of suspected fraud, abuse or other improper activity in good faith will be subject to retaliation by CMA in any form. Prohibited retaliation includes, but is not limited to, terminating, suspending, demoting, failing to consider for promotion, harassing or reducing the compensation of any employee due to the employee's intended or actual filing of a report. Employees should immediately report any such retaliation to the Compliance Officer.

Investigations

Internal Investigations

All reports of fraudulent, abusive, wasteful or other improper conduct, whether made to through the Compliance Ethics helpline or otherwise, are promptly reviewed and evaluated by the Compliance Officer. The Compliance Officer determines, in consultation with the Executive Director and other CMA personnel as necessary, whether the report warrants an internal investigation. If so, the Compliance Officer coordinates the investigation, issues a written report of its findings and proposes any corrective action that may be appropriate.

Government Audits and Investigations

In accordance with CMA's Government Investigations Policy, employees and contractors/vendors are expected to fully cooperate in all government audits and investigations. Any employee who fails to provide such cooperation will be subject to termination of employment.

All subpoenas and other governmental requests for CMA documents should be forwarded to the Compliance Officer, who is responsible for reviewing and responding to such requests. Employees are strictly prohibited from destroying, improperly modifying or otherwise making inaccessible any documents that the employee knows are the subject of a pending government subpoena or document request. Employees are also barred from directing or encouraging another person to take such action. These obligations override any document destruction policies that would otherwise be applicable.

If an employee receives a request from a government investigator to provide an interview, the employee should immediately contact his or her supervisor, who will inform the Compliance Officer. The Compliance Officer will seek to coordinate and schedule all interview requests with the relevant government CMA. Employees are expected to answer all questions posed by government investigators truthfully and completely.

Compliance Audits and Reviews

CMA seeks to identify compliance issues at an early stage before they develop into significant legal problems. One of the key methods of achieving this goal is the performance of regular internal audits and compliance reviews.

In accordance with CMA's Internal Auditing Policy, at the beginning of each year, the Compliance Officer develops a work plan setting for a schedule of internal audits. The audits cover aspects of CMA's operations that pose a heightened risk of non-compliance, including but not limited to Medicaid billing, cost reporting and operational changes based on governing body requirements. A written report is prepared summarizing the findings of each audit, and recommending any appropriate corrective action.

All employees are required to participate in and cooperate with internal 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.

Corrective Action

CMA is committed to taking prompt corrective action to address any fraud, waste, abuse or other improper activity identified through internal audits, investigations, and reports by employees or other means. The Executive Director is generally responsible for reviewing and approving all corrective action plans. However, the Compliance Officer is authorized to recommend corrective action directly to the Board of Directors if the Compliance Officer believes, in good faith, that the Executive Director is not promptly acting upon such a recommendation. In cases involving clear fraud or illegality, the Compliance Officer also has the authority to order interim measures, such as a suspension of billing, while a recommendation of corrective action is pending. Corrective action may include, but not be limited to, any of the following steps:

- Modifying CMA's existing policies, procedures or business practices;
- Providing additional training or other guidance to employees or contractors;
- Seeking interpretive guidance of applicable laws and regulations from government agencies;
- Disciplining employees or terminating contractors;
- Notifying law enforcement authorities of criminal activity by employees, contractors or others;
- Returning overpayments or other funds to which CMA is not entitled to the appropriate government CMA or program; or
- Self-disclosing fraud or other illegality through established state and federal self-disclosure protocols.

Disciplinary Action

Employees who engage in fraud, waste , abuse or other misconduct are subject to disciplinary action in accordance with CMA's Employee Discipline Policy. Depending on the nature of the offense, discipline may include counseling, oral or written warnings, modification of duties, suspension or termination. Contractors/vendors who engage in fraud, abuse and wasteful actions will have their contracts terminated with CMA. Any such sanctions will be carried out by the Human Resources Dept. in consultation with the Compliance Officer.

Whistleblower or "Qui-Tam" Provisions

To encourage and enable staff to first raise serious concerns within CMA before seeking outside sources, the Federal and New York State False Claims Act contains "Qui Tam" or Whistleblower provisions.

The government's Office of Medicaid and Medicare Inspector General (OMIG) or a government agent, can bring actions under the Federal or New York State False Claims Act. Such agent is referred to as a whistleblower and has actual notice of an allegedly false claim. If the facts are provided and an Agency has knowingly submitted a false claim to the government, the whistleblower may participate in the recovery as determined by the OMIG.

'The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.'

A whistleblower as defined by this policy is an employee of CMA who reports an activity that he/she considers to be illegal or dishonest to one or more parties specified in the corporate compliance plan. Examples of illegal or dishonest activities are violations of federal, state, or local laws; billing for services not performed or goods not delivered; and fraudulent financial reporting.

Whistleblower protections are provided in the areas of confidentiality, intimidation, and retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

CMA will not retaliate in the form of discharge, suspension or demotion or any other adverse action or threat to take adverse action, against employees who, in **good faith,** discloses or threatens to disclose to a supervisor or a public body, any activity, policy, or practice within the organization that the employee reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy.

Any whistleblower who believes he/she is being retaliated against must contact the human resources manager or the executive director immediately.

Any employee involved in retaliation or other action against someone who, in **good faith**, discloses or threatens to disclose a perceived violation will be subject to disciplinary action, including termination where appropriate.

However, an employee's submission of a report of a violation that is known (or is reasonably known) to be false or misleading at the time made constitutes a violation of CMA policy and will subject the employee to disciplinary action, including termination where appropriate.

Corporate Compliance Program Handbook Acknowledgment Form

I certify that:

- I have received the Corporate Compliance Program Handbook;
- I understand that the Corporate Compliance Program Handbook represents mandatory policies of CMA; and
- I understand that non-compliance with the policies and standards contained in the Corporate Compliance Program Handbook will result in disciplinary action, up to and including termination if indicated.

Signature:____

Printed Name:____

Department:____

Date:____