

Corporate Compliance Plan

***Maintaining, Upholding, and Enforcing
Our Commitment to Compliance***

BUILDING

ON

ABILITIES



Futures Rehabilitation Center, Inc.

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INTRODUCTION

Futures Rehabilitation Center, Inc. (“FRC”) is committed to full compliance with all applicable federal, state and local laws, regulations and requirements. Pursuant to this commitment, the Board of Directors of FRC has established this **Compliance Plan**, which was approved by the Board of Directors on June 23, 2011. This Compliance Plan is intended and designed to prevent, detect and reduce violations of federal, state and local laws, regulations, and requirements. This Corporate Compliance Plan (hereafter referred to as the “Plan”) is being adopted in accordance with the industry standards relative to the maintenance of such plans.

This Compliance Plan has been developed to assist our employees in understanding FRC’s firm commitment to compliance with all of our legal and ethical duties and obligations. This Compliance Plan is intended to provide FRC employees with a system of values that will assist them in activities and decision-making encountered every day in the normal course of a work day. While no set of standards or written rules can substitute for the personal integrity, good judgment, and the common sense required to meet the challenges of the daily work of our employees, this Compliance Plan serves as a framework for legal compliance with applicable laws, regulations, and requirements by setting forth the basic expectations and standards of conduct for personal and professional behavior that all employees must follow.

This Compliance Plan cannot cover every situation that a FRC employee may encounter and is not intended to be a comprehensive compilation of all FRC practices and policies that are intended to facilitate the achievement of compliance. When the best course of action is unclear, or if an employee observes a violation of these standards, he/she is required to seek the guidance of his/her supervisor/administrator at FRC, or report their compliance concern to the Compliance Officer. Reports to the compliance “hotline” are treated confidentially, and may, at the reporter’s/caller’s request, remain anonymous as discussed later in this Compliance Plan.

“WHEN IN DOUBT, POINT IT OUT”

This Compliance Plan is considered a living document, which will be updated periodically to keep FRC employees abreast of the most current information available on compliance issues and topics. If a FRC employee has suggestions for improvements in this Compliance Plan, he/she should speak directly to the Compliance Officer. In addition to this Compliance Plan, please be aware that FRC periodically distributes memorandums

and policies describing compliance matters of interest to all employees.

Futures Rehabilitation Center, Inc. Compliance Plan

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IX. COMPLIANCE STANDARDS

I. MESSAGE FROM THE PRESIDENT/CHIEF EXECUTIVE OFFICER

Futures Rehabilitation Center, Inc. is a non-profit agency providing a variety of vocational and social programs for individuals with disabilities and special needs. Futures offers an extended employment program, adult therapeutic activity programs, and community based services to over 150 individuals every day.

Since 1968, we have strived to be a leader in building a community that enables choices and empowers lives. Since that time, Futures has carried forward the special spirit that has prevailed for over fifty years, and has continued the caring that has made Futures' history so gratifying to all who have participated, while never forgetting that our mission is to assist individuals to become participating, contributing members of the community.

Futures has gained a reputation for conducting itself in accordance with the highest levels of business ethics and in compliance with all applicable laws and regulations. This reputation was achieved and is maintained, through the integrity and ethical standards of our Board members, Management Team and employees. We are committed to maintaining this reputation by enforcing the highest standards of ethics, efficiency, and conduct.

Our Management Team believes that to continue to achieve our mission and maintain total compliance with all federal, state, and local laws and regulations, it is critical that each employee understands his/her individual responsibility to actively participate in and promote compliance. Consequently, this Compliance Plan has been developed and adopted in order to assist every employee in achieving this goal.

Our Compliance Plan cannot cover every situation one may encounter. Rather it will act as a "blue print" as to what is expected of every employee, and what his/her individual role is within the Plan and Futures' compliance efforts.

As a role model for human service providers, and as a respected entity in our community, Futures is committed to creating an atmosphere of excellence. We want to encourage and require all employees to actively participate in accomplishing effective, organization-wide compliance. Futures Rehabilitation Center, Inc. is proud to set this standard to benefit the people we support, employees and the community we serve.

Sincerely,

Steve Morgan
President/Chief Executive Officer

II. PURPOSE AND OVERVIEW

Statement of Purpose

Futures Rehabilitation Center, Inc.'s Mission is to support Pennsylvanians with developmental disabilities to achieve greater independence and enhanced quality of life; to become participating, contributing members of the community; and to have greater independence, choice, and opportunity. We are guided by the tenets of Everyday Lives.

Compliance Starts at the Top

This Compliance Plan has been established by the Board of Directors. The Board of Directors has ultimate responsibility for oversight of the Corporate Compliance Plan. The President/CEO has the responsibility to appoint a Compliance Officer, who serves as the primary contact point for compliance questions, compliance complaints, and compliance concerns. The Compliance Officer is responsible for the continual monitoring of compliance, the review and updating of this Compliance Plan, the reporting of compliance issues to the Board of Directors, the dissemination of compliance information throughout the organization the coordination of all employee training related to compliance issues, and the supervision and monitoring of all investigative and corrective actions undertaken because of this Compliance Plan.

An Overview of the Compliance Plan

This Compliance Plan is a structured program to assist FRC in maintaining compliance with all federal, state and local laws, regulations, and requirements. This Compliance Plan includes:

1. standards of conduct, including statements on ethical behavior
2. requirements that all employees adhere to these standards
3. requirements that all employees receive appropriate and timely training
4. requirements that internal controls be established and monitored in order to detect and correct non-compliant behavior

This Compliance Plan will continually identify potential compliance concerns and risks for the organization. Based upon these identified compliance concerns and risks, the Compliance Officer shall facilitate the completion of operational procedures for risk assessment and internal audit. And, on a continual basis, this Compliance Plan will be updated and changed in response to identified areas of compliance risk.

This Compliance Plan also establishes a mechanism for any employee of FRC to ask compliance questions and report compliance concerns. Compliance concerns will be investigated and resolved while maintaining the confidentiality and safety of the employee. Lastly, this Compliance Plan also calls for appropriate disciplinary and corrective actions when an employee is found to have undertaken inappropriate behavior.

Compliance is an Ongoing Process

This Compliance Plan is an ongoing process - not just policies and procedures that are documented. FRC is committed to actively reviewing its operations and to continually improving itself in order to ensure compliance with governing laws and regulations.

III. THE COMPLIANCE PLAN

This Compliance Plan is intended to help prevent and detect non-compliant behavior and activity. The ongoing benefits of this Compliance Plan include:

1. Establishes and maintains an effective system of compliance monitoring and reporting
2. Provides assurance to the Board of Directors that the organization is addressing all instances of non-compliant conduct
3. Reduces the likelihood of violations of laws, regulations, and requirements
4. Improves internal communication and employee feedback to the Management Team
5. Establishes a structure to educate and disseminate legal and policy changes quickly
6. Improves the speed and quality of responses to audits, investigations, and other compliance situations that often occur with little or no warning.

The following is an outline of the expected outcomes of the successful implementation and maintenance of the Compliance Plan;

Identify Potential Areas of Compliance Risk; Develop Compliance Standards; and Design and Implement Policies and Procedures to Guide Employee Behavior - The Compliance Officer (“CO”) shall develop a process to identify those areas where there is a substantial risk that certain types of non-compliant behavior may occur, and prioritize areas for the purpose of establishing standards for ethical and legal compliance. These risk areas will be identified on an ongoing basis through:

1. Review(s) of records, procedures, and operational practices
2. Completion of staff interviews
3. Development and delivery of staff training programs
4. Results of staff competency exercises

The CO shall ensure the development of compliance standards of conduct, and appropriate policies and procedures aimed at strengthening organization-wide ethical and legal compliance.

Evaluation and Monitoring of Compliance Practices - The CO shall conduct investigations and interview employees to ensure that FRC practices are evaluated, to ensure compliance with all policies and procedures, to ensure consistency in the application of such policies and procedures, and to ensure the implementation of appropriate corrective actions. Additionally, the CO shall ensure that reasonable steps are taken to respond appropriately to ethics and compliance violations, and to prevent further similar violations in the future. Lastly, the CO shall oversee investigations of ethics and compliance policy violations to ensure consistency in enforcement of all policies.

Ensuring Effective Reporting and Investigative Processes – This Compliance Plan is part of the corporate culture of FRC. Reinforcing this corporate culture, which embraces compliance, is a priority for FRC’s Board of Directors. This culture will thrive only if employees learn about the Compliance Plan and have access to it. Therefore, in addition to providing compliance training, FRC employees will have multiple access points to participate in compliance processes -- including a Compliance Officer, a compliance “hotline”, and several different management-level employees to whom they may make reports. Employees will be reminded, on a regular basis, of these access points and will be urged and required to raise any and all compliance concerns.

Under the direction of the CO, processes shall be maintained to provide guidance for adherence to FRC ethics and legal compliance policies and procedures. A compliance “hotline” is available to FRC employees who may desire advice on certain compliance policies and procedures. Each employee shall have responsibility to notify the CO in a timely manner of any violations or suspected violations of the standards for ethics and compliant conduct. FRC absolutely prohibits retaliation against any employee for reporting, in good faith, actions which they feel violate the law or established standards. An employee may make an anonymous compliance report.

Development of Effective Employee Training Programs - The CO shall have general responsibility to oversee the development and implementation of employee communications and compliance-related training processes, including the following areas:

1. New employee orientation programs
2. Department-specific training in identified high-risk areas
3. Annual review of legal compliance issues in specific areas

Monitoring Compliance With Standards and Policies - This Compliance Plan shall include monitoring and auditing systems designed to detect ethical and/or compliance violations. As stated above, a reporting system shall be established and maintained whereby employees may report suspected violations. A detailed report of all monitoring and auditing efforts will be recorded and maintained by the CO in written form and kept on file for an appropriate period of time. Lastly, the CO will coordinate and oversee appropriate internal audits/surveys to verify adherence to, and awareness of, all policies

and procedures.

Reporting to the Board of Directors - The CO shall report on the activities of this Compliance Plan to the Board of Directors on a periodic basis. Additionally, periodic written reports will be submitted to the President/Chief Executive Officer and Management Team.

IV. ORGANIZATIONAL STRUCTURE OF THIS COMPLIANCE PLAN

This Compliance Plan demands the active participation of all levels of the organization's employees, including the Board of Directors, the Management Team, and all other FRC employees.

Board of Directors

Futures Rehabilitation Center, Inc. is committed to full compliance with all applicable federal, state and local laws, regulations and requirements. Pursuant to this commitment, FRC has established this Compliance Plan. This Compliance Plan shall be maintained under the authority of FRC's Board of Directors, which shall delegate oversight authority to the Compliance Officer.

Compliance Officer

The Compliance Officer oversees all day-to-day activities of this Compliance Plan. Questions, complaints, and suggestions will be forwarded to the Compliance Officer from numerous sources, including employees, clients, and their families. The Compliance Officer will answer all compliance questions, resolve problems, and monitor the overall level of organization compliance.

The Compliance Committee

The Compliance Committee shall be led by the Compliance Officer. The Compliance Committee Members shall assist the Compliance Officer in the performance of his/her duties as defined in the Compliance Committee Charter. In addition to other responsibilities requested or assigned by the Compliance Officer, the Compliance Committee shall assist the Compliance Officer in:

1. Assessing the effectiveness of existing policies and procedures, including the Compliance Plan
2. Developing additional standards for procedures and conduct relating to the Compliance Plan
3. Analyzing risk areas that should be addressed in the Compliance Plan, including operational and legal issues
4. Monitoring internal controls and conducting reviews as to the adherence to policies
5. Conducting employee education and training
6. Developing corrective action plans as necessary

External/Outside Consultants

Reviews and investigations of a health care entity present unique challenges. Special expertise may be required to understand the intricacies involved in various functions, such as program/clinical documentation and billing. Outside consultants may be used to assist the Compliance Officer and to enhance the quality of this Compliance Plan.

V. RESPONSIBILITIES OF EMPLOYEES

The effectiveness of this Compliance Plan depends on each employee's efforts to bring all compliance questions and issues to the attention of his/her supervisor, the Compliance Officer, or a member of the FRC Management Team. If an employee is unsure as to whether a particular situation raises a compliance issue, he/she should always report it.

Training - Each FRC employee will receive documented training on this Compliance Plan, including explicit instructions about how to report any compliance questions and/or issues. This training will be updated regularly. It is each employee's responsibility to ask all questions he/she may have about this Compliance Plan. FRC is more than willing to answer any and all questions raised. However, FRC cannot answer questions, or be held responsible for questions, which were not asked.

Understanding and Following Policies - Each FRC employee must know what this Compliance Plan expects of him/her, abide by these expectations, and be sensitive to situations that could lead them or others to violate these expectations. FRC will do everything possible to convey clearly each employee's responsibilities. If any employee is unclear as to his/her obligation under this Compliance Plan, he/she must seek out clarification from his/her supervisor, the Compliance Officer, or a member of the Management Team.

Failure to follow the policies and expectations set forth in this Compliance Plan may result in termination of employment or other disciplinary action. Claims of ignorance or good intentions will not excuse non-compliance. It is essential, therefore, for all employees to know, and abide by, their responsibilities under this Compliance Plan.

Reporting Actual or Suspected Compliance Issues - Each employee **must** report all actual or suspected compliance issues. Employees who observe potentially non-compliant behavior **must** report their observation(s) to the employee's supervisor, directly to the Compliance Officer, by use of the compliance "hotline", or to a member of the Management Team. Additionally, FRC encourages all employees to ask any/all compliance questions via the compliance hotline.

It must be noted that the reporting of compliance issues is expected to be done in a truthful and "good faith" manner. This means that any employee that misuses the compliance hotline, by reporting untrue issues or falsely accusing another employee of wrongdoing, shall face serious consequences and disciplinary actions. Failure to report non-compliant behaviors and activities, violations of FRC's policies, violations of applicable laws, regulations, and statutes, and violations of Federal or State health care program requirements shall also result in disciplinary actions.

VI. RESPONSIBILITIES OF MANAGEMENT

All levels of FRC management have the responsibility to set forth FRC's standards for compliance. Supervisors serve as the primary example and the primary source of information to the organization's employees.

Training – Supervisors must formally, and informally, communicate the importance of compliance to every employee and actively promote adherence to this Compliance Plan. Informally, supervisors must foster open communications about compliance and must answer all questions raised by employees or obtain the answer from the Compliance Officer. Formally, certain supervisors may be called upon to give presentations to employees explaining the Compliance Plan and instructing employees on how to deal with various compliance related issues.

Understanding, Following and Enforcing Compliance Policies – Supervisors are responsible to follow this Compliance Plan and to ensure that the employees they manage also follow this Plan. Supervisors have an affirmative duty to fully understand the Compliance Plan and to ask any and all questions necessary to clarify their obligations and obligations of those employees they manage. No supervisor will be excused based on a claim of ignorance or good intentions. Supervisors who fail to comply with these obligations may be terminated or otherwise disciplined.

Reporting Compliance Issues - All supervisors must see to it that any actual or potential compliance issue is reported to the Compliance Officer. In addition, all supervisors must be accessible to employees who wish to report compliance issues. Supervisors, also, have the responsibility to ensure that no employee is retaliated against, in any way, for reporting a compliance issue in good faith.

Accountability – Supervisors are equally accountable for their own actions as well as the actions of the employees they supervise. Each supervisor must create an atmosphere that encourages compliance and fosters reporting of non-compliant behavior, and must seek the assistance of the Compliance Officer whenever necessary. The Compliance Officer will annually certify that he/she has reviewed the Compliance Plan, that he/she fully understands it and that he/she has distributed copies of the literature describing the Compliance Plan to all of the employees. Mere distribution of the compliance literature is unacceptable. Accountability information will be included in every employee's performance review.

VII. RESPONSIBILITIES OF INDEPENDENT SUBCONTRACTORS

Futures Rehabilitation Center, Inc. will make all independent subcontractors aware of the existence of this Compliance Plan. It is expected that each subcontractor will review, understand, and abide by the standards and procedures outlined in this Compliance Plan.

Independent subcontractors will be held to the same standards as employees of FRC. If subcontractors do not comply with the Plan, our contract with them may be terminated.

VIII. RESPONSIBILITIES OF THE COMPLIANCE OFFICER

The Compliance Officer is responsible to support, oversee, and manage this Compliance Plan. The following outlines the responsibilities of the Compliance Officer;

Compliance Officer's Responsibilities

The Chief Executive Officer, with the approval of the Board of Directors, will appoint a Compliance Officer who will have responsibility for overseeing and managing the successful operation of this Compliance Plan. These responsibilities will include, at a minimum, the following duties:

Report to the Board of Directors - The Compliance Officer will report to the Board of Directors on a quarterly basis. These reports shall identify any/all compliance issues raised since the last report, and how these issues were resolved. The reports shall also include recommendations on how the Compliance Plan, and all of its components, can be strengthened or improved.

Review and Update the Compliance Plan - The Compliance Officer shall continually review and update the Compliance Plan. All future updated Compliance Plans shall be reviewed and approved/adopted by the FRC Board of Directors.

Development and Implementation of Compliance Policies

The Compliance Officer shall be responsible for the development, implementation, and maintenance of effective compliance policies, procedures, and practices. All compliance policies shall be developed and maintained in written or electronic format, shall address compliance risks, shall be written in simple, plain language, and shall be widely and freely distributed to staff.

Completion of Compliance Risk Assessments

The Compliance Officer shall be responsible for the completion of periodic compliance risk assessments in order to identify potential compliance risks, threats, and vulnerabilities within the organization's compliance processes and safeguards. These risk assessments shall be structured to identify changes in applicable laws and regulations, and the issuance of new directives from organizations that govern our operations.

Management of Compliance Risk Management Process

The Compliance Officer shall be responsible for overseeing a compliance risk management process that will respond to the threats identified by the compliance risk assessment.

Development and Implementation of Audit and Monitoring Programs

The Compliance Officer shall develop and implement an Internal Audit Program. The intent of this Program shall be to identify, on an ongoing basis, deficits within the organization's internal process where compliance problems may occur, and to monitor, on an ongoing basis, the activities of staff in order to verify that compliance is being achieved across all departments.

Additionally, the Compliance Officer shall, on a periodic basis, review a statistically valid, random sample of claims being submitted for reimbursement, based upon all supporting documentation, in order to determine if the claim has been represented in a true and accurate manner. Any identified overpayments shall be promptly returned to the payer source, as outlined in the applicable *Identified Overpayments Policy*. Any incorrect claims shall be investigated, and appropriate corrective actions shall be undertaken in order to minimize or eliminate the likelihood that the incorrect activity would occur again in the future. If necessary, and at the discretion of the Compliance Officer, the original claim sample may be expanded in order to verify the accuracy of additional claims.

Dissemination of Information - The Compliance Officer must establish and oversee procedures to ensure that every employee fully understands this Compliance Plan. These procedures shall include, at a minimum, the following:

1. All newly hired employees will be given a clear description of the Compliance Plan, including full instructions as to how the employee should handle any questions related to compliance or report any compliance issues
2. All employees will annually acknowledge, in writing, that they have received a complete copy of the Compliance Plan, trained the organization employees under their supervision, and complied with the Plan's requirements
3. All signed acknowledgments will be retained by the Compliance Officer.

Overseeing All Compliance Training Programs - The Compliance Officer shall oversee and coordinate all compliance training. The organization's training procedures shall, at a minimum, consist of the following:

1. Upon commencing employment with FRC, all employees will receive a copy of a full description of the Compliance Plan. Each employee will be comprehensively trained on their responsibilities under the Compliance Plan. Each employee will acknowledge receipt of the written information and training, and certify that they understand their role in the Compliance Plan.
2. The Compliance Officer shall review and retain new employee acknowledgements
3. Each supervisor shall ensure that every employee they manage receives compliance training on an annual basis
4. The Compliance Officer or designee shall document employee's attendance at compliance training sessions
5. The Compliance Officer shall review and retain all attendance records

6. For every compliance training session, materials specifically prepared to strengthen the organization's Compliance Plan will be gathered and/or developed. The Compliance Officer must review and retain all materials used at the compliance training session.

Documenting All Actions Taken - The Compliance Officer may take action as a result of the reporting of a compliance question and/or issue. The Compliance Officer shall properly document every action he/she takes. This documentation must fully explain the nature of the compliance issue and its resolution.

X. COMPLIANCE STANDARDS

The compliance standards that follow are intended to be guidelines for compliance with law, regulations, and FRC business principles. These guidelines are consistent with FRC policies and procedures. FRC Board members, officers, and employees should use their best judgment to avoid improprieties, or even the appearance of impropriety.

The conduct policies outlined below reflects general standards that apply to all FRC operations. This general list is not exhaustive of all prohibited conduct or ethical situations. If unsure as to whether a particular situation raises a compliance issue, employees should always err on the side of caution by reporting it to a supervisor, a member of the Management Team, or to the Compliance Officer. Remember ...

WHEN IN DOUBT, POINT IT OUT!

Compliance with All Laws and Regulations

Futures Rehabilitation Center, Inc. shall maintain full compliance with all FRC's policies and all applicable laws, regulations, and statutes, and all Federal and State health care program requirements. It is the responsibility of every Board member, officer, employee, contractor, and all other persons who provide direct-care services, or who perform billing functions on behalf of FRC, to actively participate in our compliance efforts.

The individuals mentioned above are expected to report to the Compliance Officer, a supervisor, or a member of the Management Team all compliance questions and suspected violations of any FRC policies. Failure to report non-compliant behaviors and activities, violations of FRC's policies, violations of applicable laws, regulations, and statutes, and violations of Federal or State health care program requirements may result in disciplinary action(s).

Billing and Claims Submission

Futures Rehabilitation Center, Inc. shall charge, bill, document, and submit claims for reimbursement in the manner required by all applicable laws, regulations, and statutes. It is expected that all billed services shall be medically necessary and shall be adequately and accurately prescribed, identified, documented, and coded prior to submission to third party payers. This includes the accurate completion of evaluations (psychiatric and psychological), service/treatment plans, case/progress notes, discharges plans, referral forms, encounter/charge forms, and any/all other documentation pertaining to the services rendered to a client. FRC staff shall strive to select and submit billing codes accurately and, to the best of their knowledge, shall not upcode, miscode, or double-bill.

Conflicts of Interest

Futures Rehabilitation Center, Inc. shall enforce its policies related to maintaining relationships that are free from conflict of interest. All Board members, officers, and employees must avoid any/all potential or perceived conflicts of interest. Any concerns about what constitutes a conflict of interest should be discussed with a supervisor, a member of the Management Team, or the Compliance Officer.

Market Competition/Anti-Trust

Futures Rehabilitation Center, Inc. shall comply with all laws and regulations pertaining to antitrust issues. According to these laws, FRC is prohibited from sharing certain information including information about FRC charges, the salaries paid by FRC, or other internal business practices with other health care providers.

Kickbacks and Gifts

Futures Rehabilitation Center, Inc. shall follow all federal and state anti-kickback laws and regulations. Board members, officers, and employees may not accept a payment, gift, or other inducement in return for purchasing goods or services, providing referrals, or for participating in other business transactions. Any offer of a gift, payment, or other inducement by a vendor or other individual must be immediately reported to a supervisor, a Management Team member, or to the Compliance Officer.

Confidentiality

Futures Rehabilitation Center, Inc. shall comply with all federal and state laws related to maintaining the confidentiality of the health care and business records we hold. FRC policies allow for access to certain protected health information based upon each staff member's job duties. Board members, officers, and employees should not access any information that they do not need in order to do their job. Disciplinary actions will be taken against anyone violating FRC confidentiality policies.

Response to Investigations

Futures Rehabilitation Center, Inc. shall cooperate with all investigations, subpoenas, search warrants, and other similar documents and action to the full extent required by law. If contacted by an investigator, all Board members, officers, and employees must notify

the Compliance Officer and/or the President/Chief Executive Officer immediately.

Non-Retribution and Non-Retaliation

Any action which is intended to intimidate, threaten, coerce, discriminate against, or take any other retaliatory action against any FRC employee for exercising his/her right(s) in good faith to report non-compliance as detailed in the Compliance Plan, or under federal, state, or local law or regulation, shall be immediately reported to the Compliance Officer and/or President/Chief Executive Officer. All such reports shall be investigated in a prompt and thorough manner.