



Corporate Compliance Policies and Procedures Manual

PLEASE NOTE:

- JASA's Corporate Compliance Program and Policies and Procedures Manual apply to JASA and all its affiliates. The word "JASA" when used in this Manual includes all JASA affiliates.
- The Program and this Manual apply to all employees of JASA and all its affiliates. It also applies to all JASA trustees, executives, vendors, interns, consultants and volunteers. The word "personnel" when used in this Manual includes all JASA (and affiliates) employees, trustees, vendors, interns, consultants and volunteers, unless the context clearly means otherwise.
- Whether or not specifically stated in this Manual, the Compliance Officer and all other designated officials may delegate responsibilities to any appropriate person.
- Whether or not specifically stated in this Manual, any disciplinary action may include, in addition to any other appropriate recourse: against an employee, suspension and/or termination of employment; against a vendor, termination of contract(s) and/or barring from future contracts; against a volunteer or intern, termination of volunteer/ intern status.
- Nothing in the Program or this Manual shall (i) constitute a contract of or agreement for employment or (ii) modify or alter in any manner any employee's at-will employment status.
- Any part of the Program or this Manual may be changed or amended at any time without notice.

WHAT IS CORPORATE COMPLIANCE?

ethicslawyer.com (Phillip E. Johnson, Johnson & Webbert, LLP):

"Simply put, corporate compliance means having internal policies and procedures designed to prevent and detect violations of applicable law, regulations, rules and ethical standards by employees, agents and others. It involves legal risk management and internal controls."

There is a distinction between corporate compliance, human resources, and programmatic adherence to contract or funding terms and agency standards. Corporate compliance, generally,

is concerned with agency-wide compliance with federal, New York State, and New York City laws and regulations.

WHAT DOES THIS MEAN TO YOU AS JASA PERSONNEL?

As JASA personnel, you are responsible for carrying out your job responsibilities in a professional, conscientious, and ethical manner, and in accordance with all applicable laws, regulations, rules, and policies.

You are also responsible for reporting to management any actions or behaviors you believe, in good faith, violate ethical practices, law, or regulation. You may report such actions without fear of reprisal or retaliation. However, if you fail to report these violations, you may be subject to disciplinary procedures. You must cooperate in the investigation of any unethical action or illegal activity. You are responsible for seeking supervisory advice if you have doubts or are unclear about what the right action is to stay compliant. You may also request advice from the Compliance Officer.

JASA promotes professional excellence and encourages open and honest communication among all personnel. As such, you shall:

- Be truthful and avoid misrepresentation.
- Ensure fairness and objectivity in all activities.
- Respect and protect the right of privacy of all people, including coworkers, clients, contributors, and beneficiaries.
- Promote public confidence in JASA
- Strive to meet performance standards at the highest possible level.
- Refuse to engage in or tolerate any fraud, misuse, abuse, or waste of JASA resources, and report such violations to management.
- Encourage growth and self-improvement in yourself and your co-workers.
- Exhibit respect for co-workers, clients, and any other contacts.
- Treat vendors with objectivity and fairness, avoiding even the appearance of favoritism.

CODE OF CONDUCT

Jewish Association Serving the Aging (JASA) and Affiliates^{*} **Code of Ethical and Legal Behavior**

POLICY

Jewish Association Serving the Aging subscribes to the following code of conduct which is expected to be adhered to by all staff, interns, appointees and volunteers of the agency.

PURPOSE

JASA and JASA Affiliates Code of Ethical and Legal Behavior (Code of Conduct) guides us in all that we do. It does not replace any of the more specific policies, procedures, or practices of the agency. Rather, it is intended to support our mission to provide the highest quality services to all we serve and to promote a culture of honesty and integrity.

Maintaining integrity and high ethical and legal standards requires hard work, courage, and difficult choices. Each employee must accept responsibility for compliance with this code. Commitment to these standards should never be compromised for personal, financial, professional, or other business purposes.

Each and every employee, intern, volunteer and appointee is expected to carry out their daily tasks in a legal and ethical manner that can withstand the scrutiny of others, including outside regulatory agencies. All employees are expected to abide by the rules, regulations, and policies that govern their job. There are core standards and values that must be upheld for every employee in all interactions with the individuals we serve, vendors, and colleagues. In addition, there are job-based functions that require strict adherence to specific laws, rules, and regulations based on the task performed.

Please note that in addition to carrying out their work duties in a compliant and ethical manner, employees are also expected to bring forth any suspected compliance issues to their supervisor or to the JASA Compliance Officer or utilize the anonymous complaint mechanism.

Compliance with the Code

All JASA and JASA affiliates staff, interns, volunteers and appointees are expected to comply with this code. The following standards provide definitive expectations and examples of unacceptable behavior, along with specific examples as an amendment to this code.

Standards

1. Disclose Potential Conflicts of Interest – Conflict of interest occurs in situations where a person has the potential to direct or influence a decision to his/her own gain.

Examples of Code Breach:

- Accept gift of significant value that could influence work-related decision making, including preferential treatment.

- Use business information resources for personal gain or profit.
- Engage in business transactions, outside of JASA and JASA Affiliates services, with the clients we serve.
- Solicit donations/ sell products for outside organizations on JASA and JASA Affiliates premises or during business hours.

Example of expected conduct:

- An employee who receives a gift of significant value (>\$25) from a vendor or contractor should share the gift with the entire department, if possible, or notify their supervisor or compliance officer in the event that it is not possible to share the gift.
- In general staff should not accept gifts of any value for the individuals we serve, but there are specific departmental policies that address this issue in greater detail. The policies can be found on the Google drive or you may speak with your supervisor or the Compliance Officer if you are unclear about the details in your departmental policy.

2. Adhere to all Agency Policies and Procedures – Agency policies and procedures were developed to ensure quality, fairness, and safety for all employees.

Examples of Code Breach:

- Create a harassing work environment.
- Fail to comply with Equal Employment Opportunity Commission (EEOC) rules and regulations.
- Improperly record timesheet or knowingly approve a timesheet that was falsified.

Example of expected conduct:

- Employees, interns and volunteers should familiarize themselves with all agency and departmental policies. Any questions should be directed to their supervisor, a member of the HR team or a member of the Compliance Department.

3. Maintain Accurate Documentation, Billing, Coding, and Reporting Procedures and Practices, both operational and financial – Data integrity and accuracy, as well as retention, are critical for support of the individuals we serve and regulatory compliance. JASA and JASA Affiliates will only bill for services and accept revenues for which it is entitled.

Examples of Code Breach:

- Bill for services an individual did not receive.
- Bill and receive funds for a service that is more expensive than that which was provided.
- Falsify records/attendance sheets including signatures and dates.

- Postdate a document or modify the date on a document.
- Document information in a client's chart that is inaccurate.

Example of expected conduct:

- Staff should always document information that they know or believe is accurate and date the documentation with the date that the documentation was created/ completed.
- If staff is ever asked to falsify dates or falsify records in any way, they are expected to bring this matter to the attention of their supervisor, a member of the HR team or a member of the Compliance department. Staff will never be prevented from making a good faith report and will not be retaliated against for reporting such conduct.

4. Understand and Adhere to the Client's Bill of Rights – The Client's Bill of Rights sets forth the minimum guidelines for ensuring that no individual shall be deprived of any civil or legal right solely because of a diagnosis of a disability.

Examples of Code Breach:

- Provide differential care due to race, religion, national origin, sexual orientation, etc.
- Disclose information contained in the individual's records without proper authorization.
- Deny a client the right to see their treatment records.
- Prevent a client from voicing a complaint about services.

Example of expected conduct:

- Staff should familiarize themselves with the Client Bill of Rights for the specific program or service they provide and should seek guidance if they are uncertain about how to make sure that clients' rights are upheld in the provision of services.

5. Represent the Agency in a Fair and Honest Manner in All Interactions, Including Marketing–

Examples of Code Breach:

- Offer illegal inducements for referrals to JASA and JASA Affiliates.
- Misrepresent JASA and JASA Affiliates services and functions – Truth in Advertising.
- Alter JASA and JASA Affiliates documentation.

Example of expected conduct:

- Staff should always represent the services offered by JASA in an honest and truthful manner.

6. Safeguard JASA and JASA Affiliated companies Assets – JASA and JASA Affiliates resources are to be used for job-related purposes and not for personal gain.

Examples of Code Breach:

- Use of JASA and JASA Affiliates equipment/supplies for personal gain.
- Falsification of timesheets or approval of a timesheet that has been falsified.
- Theft of JASA and JASA Affiliates equipment/supplies.

Example of expected conduct:

- Staff will use JASA supplies and equipment for job related functions. Staff will speak with their supervisor if a need arises for incidental use of JASA supplies or equipment for personal use.

7. Work in a Manner That Supports the JASA and JASA Affiliates Mission and Vision Statements –

Examples of Breach of Code:

- Fail to assume responsibility for your actions.
- Fail to seek advice and guidance on ethical issues from others as needed.
- Fail to assume accountability for decisions.
- Falsely place blame on others.
- Act irresponsibly or not in accord with mission and values.

Example of expected conduct:

- Staff will familiarize themselves with JASA's mission.
- Staff will seek advice and guidance regarding difficult or challenging job tasks.
- Staff will act responsibly in their role at JASA and assume accountability for actions and decisions.

8. Comply with All Applicable Laws, Regulations, Codes, And Policies—including City, State And Federal Laws.

Examples of Breach of Code:

- Commit an unlawful act on facility premises or during work hours.
- Report to work under the influence of alcohol or drugs or use drugs or alcohol during work time.
- Fail to renew or maintain good standing with professional licensure or certification.
- Fail to report instances of fraud, waste or abuse of government funds.

- Fail to report suspected breaches of JASA data or suspected breaches of client information.

Examples of expected conduct:

- Staff will familiarize themselves with JASA policies as well as federal, state and local laws that govern their job duties.
- Staff will report suspected misconduct or suspected illegal actions that they believe have occurred at JASA or during the provision of services by JASA.

9. Be Good Stewards of the Community Trust – As a community multi-service agency, the resources entrusted to us are to be used for the benefit of the community and fiduciary decisions are to be made in the best interest of the community.

Examples of Breach of Code:

- Wastefulness of resources.
- Inappropriate risk taking in financial investments.
- Failure to consider community need when planning new programs.

Examples of expected conduct:

- Staff will act in and make decisions in the best interest of JASA and the in the best interest of the individuals and communities that we serve.
- Staff will use a variety of available resources when making fiduciary or programmatic decisions that affect JASA.

10. Protect Confidentiality of the Individuals We Support, the Staff Who Serve Them, and Agency-Sensitive Information – All JASA and JASA Affiliates representatives and employees are responsible to safeguard and respect the confidentiality and privacy of the individuals we support in accordance with the rules and regulations of HIPAA and other federal and state statutes.

Examples of Breach of Code:

- Breach of confidentiality during an investigation.
- Inappropriate release of information regarding an individual we serve.
- Obtain an individual's diagnosis or test result without consent.
- Release names of clients outside of the workplace.
- Discussions about or conduct directed toward colleagues that is harassing or discriminatory in nature.
- Disclosing intellectual property or proprietary information without proper approval.

Examples of expected conduct:

- Staff will protect the privacy of those we serve and ensure that the appropriate authorization or consent is in place when disclosing information about a client we serve. If you have questions about when to disclose information speak with your supervisor or the Compliance officer.
- Staff will treat their colleagues and the individuals we serve with respect. Any questions or concerns should be brought to your supervisor, the HR department or the Compliance Officer.

11. Uphold the Code of Ethics Relative to Human Service Professionals – Many positions such as Direct Support Professionals, Nurses, and Social Workers have their own Code of Ethics related to that particular profession. Awareness, familiarity, and use of codes are expected in employment at JASA and JASA Affiliates programs.

For more information, any questions, comments, or concerns regarding this Code may be brought to your supervisor/manager or the Compliance Officer- Carly Borenkind, LCSW (212) 273-5296, cborenkind@jasa.org or complianceconcerns@jasa.org.

If you wish to remain anonymous when reporting a compliance issue or concern contact:

JASA Anonymous Compliance Hotline: 212-273-5288 or submit a webform at https://docs.google.com/forms/d/e/1FAIpQLSe5WHmqB4YvdeGixQTztUIWfBOwKnk4oOTmG-Dnvd-lo_cGcA/viewform

JASA CORPORATE COMPLIANCE PROGRAM

JASA's Corporate Compliance Program ("the Program") is designed to promote JASA's compliance with all applicable federal, state, and local laws and regulations; government contracts and conditions of participation in public programs; and JASA policies and procedures. The primary goals of the Program are to:

- Prevent fraud, waste, abuse, and other improper activity by creating a culture of compliance within JASA;
- Detect any misconduct at an early stage before it creates a substantial risk of civil or criminal liability for JASA; and

- Respond swiftly to compliance problems through appropriate disciplinary and corrective action.

The Program reflects JASA'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 JASA's activities.

All personnel have a personal obligation to assist in making the Program successful. Personnel are expected to: (1) familiarize themselves with this Manual and the Program; (2) review and understand the key policies governing their particular job functions; (3) attend required compliance training; (4) identify and disclose any potential conflicts of interest; (5) report any fraud, waste, abuse, or other improper activity through the mechanisms established under the Program; (6) cooperate in internal and government audits and investigations; and (7) carry out their jobs in a manner that demonstrates a commitment to honesty, integrity, and compliance with internal policies and procedures and the law.

Personnel are required to familiarize themselves with the Program's policies and procedures, and to adhere to their terms. Of course, no set of policies and procedures is able or intended to cover every situation that may occur and personnel are expected to perform their duties in good faith and in a manner that they reasonably believe to be in the best interests of JASA and its clients. Questions about the existence, interpretation, or application of any law, regulation, policy, or standard should be directed, without hesitation, to a supervisor, the Compliance Officer, or the Department of Human Resources.

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

The Program is based on compliance guidance provided by the U.S. Department of Health and Human Services Office of Inspector General and by the New York State Office of the Medicaid Inspector General. The key elements of the Program, which are discussed in greater detail in the sections that follow, are:

- Policies and procedures that address compliance expectations, provide guidance on dealing with potential compliance issues, explain when and how to communicate compliance issues to appropriate personnel, and detail how potential compliance issues will be reviewed and resolved;
- Auditing for potential problems and investigating and correcting identified instances of noncompliance;
- Assignment of personnel to oversee the Program, including the Compliance Officer and Compliance Committee;

- Compliance training for all personnel;
- Mechanisms for reporting compliance problems, including an anonymous reporting option, and a prohibition on intimidating or retaliating against personnel for good-faith reporting of compliance concerns or otherwise fulfilling compliance-related responsibilities;
- Imposition of disciplinary measures against personnel who engage in misconduct or fail to adhere to the terms of the Program;
- Procedures for investigating reports of suspected compliance problems and cooperating in government investigations; and
- Procedures for taking corrective action in response to identified compliance problems.

Compliance Oversight and Management

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:

- Developing policies and procedures governing the operation of the Program;
- Periodically reviewing and updating related policies;
- Overseeing operation of the Compliance Hotline;
- Receiving, evaluating, and investigating compliance-related complaints, concerns, and problems;
- Ensuring proper reporting of violations to duly authorized enforcement agencies as appropriate or required;
- Developing the compliance training program; and
- Regularly evaluating the effectiveness of and strengthening the Program.

The Compliance Officer reports directly to the Chief Executive Officer. The Compliance Officer also makes regular reports to the Board of Trustees on the operation of the Program.

Personnel 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 personnel regarding a compliance-related matter.

Ombudsperson

The role of the Ombudsperson is either fulfilled by the Compliance Officer or appointed by the Compliance Officer to facilitate the receipt, investigation, and resolution of complaints made by individuals against JASA and/or its personnel.

Compliance Hotline

The Compliance Hotline provides an alternative and anonymous method of reporting suspected compliance violations or concerns regarding improper or unethical activity. The hotline number is 212-273-5288; it is a dedicated voice mailbox that is accessible 24 hours a day and monitored solely by the Compliance Officer and/or the Ombudsperson. To the extent possible, all reports will be handled in a manner that protects the confidentiality of the reporter, if requested.

Compliance Committee

The Compliance Committee comprises the Chief Executive Officer, Chief Administrative Officer, Chief Programs/ Services Officer, Director of Human Resources, Director of Homecare, Director of Housing, Director of Finance, Compliance Officer, and any other personnel designated by the CEO or the Compliance Officer. The CEO and Compliance Officer seeks to appoint members to the Compliance Committee with varying backgrounds and experience to ensure that the Compliance Committee has the expertise to handle the full range of clinical, administrative, operational, and legal issues relevant to the Program. The Compliance Committee’s functions may include, but are not limited to:

- Assisting the Compliance Officer in developing and maintaining a culture of compliance, and promoting and facilitating compliance throughout JASA;
- Receiving regular reports from the Compliance Officer and providing guidance regarding the operation of the Program;
- Developing and approving the internal auditing plan carried out under the Program;
- Approving the compliance training program provided to all personnel;
- Reviewing and confirming the adequacy of all investigations of suspected fraud, waste or abuse and any proposed corrective action taken as a result of such investigations; and
- Recommending and approving any changes to the Program.

The Compliance Committee meets no less than twice a year, but can meet as frequently as needed, and is chaired by the Compliance Officer.

Board of Trustees

The Board of Trustees has ultimate authority for the governance of JASA, including oversight of JASA's compliance with applicable law and overseeing the activities of the Compliance Officer and Compliance Committee as well as the general operation of the Program.

The Board receives reports on the operation of the Program directly from the Compliance Officer at least annually. The Compliance Officer has the right to bring matters directly to the Board's attention at any time.

Compliance Training

Sometimes, conduct undertaken with good intentions but with inadequate knowledge may violate applicable laws or regulations. Training is required to provide all personnel with the knowledge and skills to carry out their responsibilities in compliance with all requirements. Proper and continuing training is, therefore, a significant element of an effective compliance program.

All personnel must attend the basic compliance training session offered by JASA within 30 days of the commencement of employment or election to the Board. This mandatory orientation will provide an overview of the Compliance Program and Code of Conduct, including the complaint and reporting process, conflicts of interest, the whistleblower policy, and HIPAA privacy, security and breach reporting. This introduction to JASA's Compliance Program will also highlight JASA's commitment to integrity in its business operations and compliance with applicable laws and regulations, the relationship of the compliance program to JASA's mission, and the consequences both to JASA and to individuals of failing to comply with applicable laws and regulations.

All personnel must attend annual compliance refresher training sessions. Personnel are also 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 including documentation of services provided, coding, and billing. Such training must emphasize the importance of the Compliance Program and JASA's commitment to honesty, integrity, and ethical behavior in its business dealings.

Individuals will be trained and, as necessary, retrained in the specific Medicaid and Medicare rules that relate to their particular job functions. Personnel are required to make all reasonable efforts to stay abreast of regulatory changes applicable to their job responsibilities.

Training may occur in sessions with individual personnel, in mandatory in-service meetings, incorporated into special or regular departmental meetings, or in some other effective manner. Training may consist of live presentations, webinars, question and answer sessions, e-learning content, etc.

All personnel need not have the identical amount of training, nor will the focus of training efforts be the same for all. Targeted training will be provided to personnel whose actions may affect the accuracy of claims submitted to the government. Training on the Program and expectations also is periodically provided to relevant vendors of JASA. The actual amount of training should reflect necessity, an analysis of risk areas or areas of concern identified by JASA, JASA's compliance experience, and the results of periodic audits or monitoring.

The training provided shall be documented and retained on file for a minimum of six years. The documentation shall include the date, a brief description of the subject matter of the training activity or program, and a list of attendees.

Failure to comply with training requirements or to attend scheduled training sessions of JASA or of each department may result in disciplinary action against personnel, failure to credential/ recredential providers, and termination or non-renewal of vendor contracts.

Disciplinary Procedures

Personnel who engage in fraud, waste or abuse, or other misconduct are subject to disciplinary action. Any disciplinary action imposed related to compliance violations will be carried out by the Compliance Officer in consultation with the Director of Human Resources. In addition to possible disciplinary action mentioned elsewhere in this Manual, personnel may be subject to disciplinary action for:

- Failure to perform any obligation or duty required of personnel relating to compliance with this Manual or applicable laws or regulations;
- Promoting, permitting or facilitating conduct that is contrary to JASA policies, applicable laws or regulations, or payer requirements; and/or
- Failure of supervisory or management personnel to enforce compliance-related requirements, or detect non-compliance with applicable policies and legal requirements and the Compliance Program where reasonable diligence on the part of the manager or supervisor would have led to the discovery of any violations or problems, or implement appropriate corrective actions.

Disciplinary action for any compliance violation may include, but is not limited to:

- Counseling,
- Written warning placed in personnel's personnel file, and/or
- Suspension or termination of employment.

Records of all compliance-related disciplinary actions will be maintained for a minimum of ten years, and be periodically reviewed to ensure that disciplinary actions are appropriate to the seriousness of the violation, fairly and consistently administered, and imposed within a reasonable timeframe.

Corrective Action

JASA is committed to taking prompt corrective action to address any fraud, waste, abuse, or other improper activity identified through internal audits, investigations, reports by personnel, or other means. The Compliance Committee 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 if the Compliance Officer believes, in good faith, that the Committee 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 one or more of the following steps:

- Modifying existing policies, procedures, or business practices;
- Providing additional training or other guidance to personnel;
- Seeking interpretive guidance of applicable laws and regulations from government agencies;
- Terminating employment;
- Terminating contracts;
- Notifying law enforcement authorities of criminal activity;
- Returning overpayments or other funds to which JASA is not entitled to the appropriate government agency or program in accordance with JASA's Overpayments Policy; and/or
- Self-disclosing fraud or other illegality through established federal and state self-disclosure protocols.

Conclusion

JASA has adopted the Compliance Program with the goal of carrying out all of its activities in accordance with law and the highest ethical standards. The effectiveness of the Compliance Program hinges on the active participation of all personnel in preventing, detecting, and appropriately responding to potential fraud, waste, abuse, or other misconduct. All personnel are responsible for carrying out their job responsibilities in a conscientious, professional, legal, and ethical manner. Personnel are also responsible for notifying a designated JASA official should they become aware of any fraudulent, illegal, or unethical activity of a co-worker, supervisor, vendor, or volunteer that would have an adverse impact on JASA's conduct of business. All personnel must cooperate in the investigation of unethical actions or illegal activity. Working together, we can make JASA a model of excellence and integrity in the community.

REPORTING & PERSONNEL PROTECTION (WHISTLEBLOWER POLICY)

It is the intent of JASA to adhere to all laws and regulations that apply to the organization and the purpose of this policy is to support the organization's goal of legal compliance. JASA encourages all personnel, acting in good faith, to report suspected or actual wrongful conduct. JASA is committed to protecting individuals from interference with making a protected disclosure, from intimidation or retaliation for having made a protected disclosure, and for otherwise fulfilling any of their compliance obligations.

Personnel have an affirmative duty to JASA and to our clients to report actions or behaviors they believe, in good faith, violate ethical practices, law, or regulation. Any personnel who fail to report these violations may be subject to disciplinary procedures. JASA encourages questions and/or reports by investigating each report to determine the extent of the problem and by taking corrective action(s), if needed.

Personnel may report in any of the following ways:

- COMPLIANCE HOTLINE: Directly to the Compliance Officer and/or Ombudsperson through the anonymous hotline number at 212-273-5288.
- ANONYMOUS WEB FORM: Anonymous reports can be made through the JASA Website: www.jasa.org at the bottom of the page where it says [Anonymously Report a Compliance Concern](#)

- **PHONE CALLS, VOICE MAIL, OR FACE-TO-FACE REPORTS:** Phone calls, voice mail or face-to-face reports to the Compliance Officer or any manager or supervisor may be made at any time. In all cases, managers or supervisors who get a reports will be required to discuss the report with the Compliance Officer.
- **MAIL AND E-MAIL:** Personnel may use mail or email to report problems or concerns. Mail or email can be directed to the Compliance Officer or to another manager or supervisor. In all cases, managers or supervisors who get a report will be required to discuss the report with the Compliance Officer. E-mails may also be directed to complianceconcerns@jasa.org this email address is monitored by the Compliance Officer.

To the extent possible, all reports will be handled in a manner that protects the confidentiality of the reporter, if requested. However, there may be circumstances in which confidentiality cannot be maintained. Examples of this include situations where the problem is known to only a very few people or situations in which the government or one of JASA's payers or funders must be involved. In these cases, disclosure of the name of the individual who first brought the problem to the attention of JASA will be required. JASA will take all steps to ensure that the reporter will not suffer any retaliation for good faith actions.

JASA personnel who are aware of or suspect that a policy, practice, or activity of JASA is in violation of law or, who are aware of or suspect wrongful conduct on the part of JASA or any JASA personnel are encouraged to report such information to the Chief Executive Officer, Chief Administrative Officer, Compliance Officer, the Director of Human Resources, or the President of the JASA Board of Trustees.

Anyone making a protected disclosure or filing a complaint concerning a violation or suspected violation of this policy must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the policy.

Any personnel who knowingly or with reckless disregard for the truth gives false information or knowingly makes a false report of wrongful conduct or a subsequent false report of retaliation will be subject to disciplinary action. Allegations made in good faith that are not substantiated are not subject to corrective action.

Intimidating or retaliating, including but not limited to threatening, harassing, or imposing adverse employment consequences against any individual for making or threatening to make a protected disclosure is prohibited. Any person who intimidates or retaliates in any form against any individual who makes or is considering making a protected disclosure is subject to disciplinary action. This Whistleblower Policy is intended to encourage and enable personnel and others to raise serious concerns within JASA prior to seeking resolution outside the agency.

Protected disclosures may be made on a confidential basis by the complainant or may be submitted anonymously through the Compliance Hotline. Protected disclosures and investigatory records will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation, and in accordance with applicable regulations or law.

Reporters will be contacted to acknowledge receipt of the reported violation or suspected violation within ten working days for most issues and within 24 hours for alleged criminal or environmental violations. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

The protections of this policy do not apply:

- To untruthful or unfounded allegations of wrongdoing;
- To any allegations whose nature or frequency indicates an intent to harass or embarrass JASA or its personnel; and
- In instances where personnel report their own lapses or complicity in unacceptable conduct. In such instances, the act of reporting will not be subject to sanctions, but the underlying conduct may still be subject to disciplinary action up to and including discharge from employment.

Additionally, as per the amendments effective May 2017 to the NY Not-For-Profit Corporation Law, JASA employees may not participate in any board or committee deliberations or voting related to the administration of this policy and the person who is the subject of a whistleblower complaint may not be present at or participate in the board or committee deliberations or vote on matters relating to the complaint.

INVESTIGATIONS

Internal Investigations

All reports of fraud, waste, abuse, or other improper conduct will be promptly reviewed and evaluated by the Compliance Officer, who will determine, in consultation with other JASA personnel as necessary, whether the report warrants an internal investigation. If so, the Compliance Officer will coordinate the investigation, issue a written report of findings, and propose any corrective action that may be appropriate to the Compliance Committee.

Government Audits and Investigations

Personnel are expected to cooperate fully in all audits and investigations. All subpoenas and other governmental requests for JASA documents should be forwarded to the Compliance Officer or Chief Administrative Officer, who are responsible for reviewing and responding to such requests. Personnel are strictly prohibited from destroying, improperly modifying, or otherwise making inaccessible any documents that s/he knows or believes may be the subject of a pending government subpoena or document request. Personnel are also barred from directing or encouraging another person to take such action. These obligations override any records retention policies that would otherwise be applicable. If any personnel receives a request from a government investigator to provide an interview, the personnel should immediately contact his or her supervisor, who will inform the Compliance Officer, who will seek to coordinate and schedule all interview requests with the relevant government agency.

Compliance Audits and Reviews

JASA 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.

Each year, the Compliance Officer will develop a work plan setting a schedule of internal audits to be approved by the Compliance Committee and Board. The audits cover aspects of JASA's operations that pose a heightened risk of non-compliance. A written report is prepared summarizing the findings of each audit, and recommending any corrective action and shared with the Compliance Committee and Board. All personnel 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 plan.

Personnel must preserve and protect organizational resources and the property of clients, visitors, and staff. Personnel are expected to cooperate fully with any investigation whether conducted by JASA management or an outside law enforcement or regulatory agency or organization. Note that desks, other furniture/equipment, and other storage sites assigned to personnel are the property of JASA and JASA reserves the right to search these areas.

Personnel shall cooperate when being interviewed as part of an ongoing investigation or when a search of their work area, desk, storage area, locker, etc. is requested by a supervisor or manager. Failure to cooperate or permit such a search may result in disciplinary action. If unauthorized or unlawfully possessed items are found during the search, the personnel may be subject to disciplinary action.

In any case in which there is a report or reasonable indication of a violation of applicable law or regulation, the Compliance Officer shall have the primary responsibility for conducting or overseeing the investigation of the alleged situation or circumstance. The Compliance Officer shall promptly investigate all matters to determine whether a violation has occurred or may have occurred, and to determine what relevant facts may be necessary or appropriate to determine the appropriate corrective action, if any. The Compliance Officer may utilize, without limitation, other JASA personnel (consistent with appropriate confidentiality), outside attorneys, accountants, and auditors, or other consultants or experts for assistance or advice. The purpose of the investigation shall be to determine whether or not there is reasonable cause to believe an individual(s) may have knowingly or inadvertently participated in violation of law or regulation; to facilitate corrective action, if appropriate; and to implement procedures necessary to ensure future compliance. Should the Compliance Officer believe that the preliminary facts learned suggest a possible violation of the AKS (Anti-Kickback Statute) or other criminal statute, the matter shall be brought to the immediate attention of the CEO and the Board of Trustees for potential referral to outside counsel.

The Compliance Officer may conduct interviews with any JASA personnel and/or with other persons or entities, and may review any relevant JASA or other documents, including but not limited to those related to any relationship, referral, transaction, affiliations or contract, the claim development and submission process, patient record, email, any other form of electronic communication or data recording or transmission, and the content of computers, servers, and word processors, and may undertake other processes and methods as the Compliance Officer deems necessary.

Compliance-related complaints and investigations shall be entered into a database for reporting and tracking purposes. Updates to the investigation may be entered into the database as well. Schedules, spreadsheets, and other paper-based documentation may be kept in individual case files that are retained for ten years. The ultimate resolution of the matter shall be noted in the database.

From time to time, certain compliance-related complaints may be investigated by outside counsel. Documents generated as a result will be covered by the attorney work product immunity and/or the attorney-client privilege. Such files shall not be maintained in the database or general hard copy files. The Compliance Officer and counsel must maintain those files separately as protected communications.

Possible Criminal Activity

In the event the investigation reveals an established or possible criminal violation, the following action will be taken:

- All potentially inappropriate claims submission or other billing involved in the situation shall be pended until such time as appropriate investigative measures and, if necessary, ameliorative measures have been taken.
- A preliminary investigation shall be conducted by outside counsel within 60 days to ensure timely reporting of any overpayments.
- The Compliance Officer and Director of Human Resources shall pre-approve appropriate disciplinary action, if any, by the department head or other supervisory individual. Pending possible disciplinary action, any such personnel may be suspended from or removed from any position with oversight of or impact upon the relevant operational area or responsibility that is the subject of the investigation.
- Legal counsel, the Compliance Officer, and the Board will determine whether state and federal agencies should be notified.

Non-Criminal Billing Issue

In the event the investigation reveals a billing or claims issue that does not appear to be the result of criminal activity, the following action will be taken:

- If excessive or improper payments have been made by Medicare/Medicaid or other health care program because of JASA errors, otherwise inappropriate or improper claims submission, (i) the defective practice or procedure will be corrected as quickly as possible; (ii) any excessive or improper payments will be calculated and repaid promptly but no later than 30 days after identification; and (iii) a program of training and/or corrective action plan will be undertaken to prevent future similar problems.

Privacy and Security

All reports regarding unauthorized access to medical or billing records will be investigated. Where appropriate, the Compliance/ Privacy Officer will request a report documenting all user access to the potentially affected person's electronic records for the time period in question.

Users will be validated against the medical record to determine whether their access is appropriate (e.g., clinical, registration personnel, etc.). Where there is a question regarding the personnel's authorization to view the record, further investigation will be conducted.

In the case where a positive identification is made, the individual accessing the records will be interviewed by the Compliance Officer and Director of Human Resources. The individual's supervisor and/or director will be notified and, if appropriate, a disciplinary determination will be made at that time

All other breaches of privacy will be investigated by the Compliance/ Privacy Officer with the assistance of the Security Officer, when appropriate. Corrective action may include training and disciplinary action.

All computer or phone thefts or losses will be reported to the site supervisor, the Compliance/ Privacy Officer and the Security Officer/ IT department. The Compliance/ Privacy Officer with the Security Officer will investigate to determine whether there was protected health information on the device and whether or not a breach notification needs to be made, in consultation with legal counsel and management, as appropriate.

Other security incidents (e.g., sharing passwords, leaving workstations logged in and unattended, and similar behavior) shall be investigated on a case-by-case basis. Corrective action may include training, and disciplinary action.

When required by applicable Federal and/or state law, unauthorized disclosures of protected health information will be reported to the affected patient(s) and the Department of Health and Human Services' Office of Civil Rights, as well as to any other entities, individuals, or agencies as required by law.

CONFLICTS OF INTEREST POLICY

PURPOSE:

The JASA Corporation and its affiliates and subsidiaries (each, individually a “JASA Entity” and collectively “JASA Entities”) aim to ensure that all of its business practices are in compliance with all applicable laws, rules and regulations. The Purpose of this Conflict of Interest Policy (the “Policy”) is to ensure that conflicts of interest are appropriately identified and addressed. Specifically, this Policy is designed to ensure that: (i) members of the Boards of Trustees and committees with Board-delegated powers (collectively, the “Board Members”), (ii) Officers (as defined below), and (iii) Key Persons (as defined below) of JASA Entities understand their duty to disclose actual and potential conflicts of interest.

All Board Members, Officers and Key Persons owe a duty of loyalty to JASA Entities. The duty of loyalty requires that they exercise their powers in good faith and in the best interests of JASA Entities, rather than in their own interests or the interests of another person or entity.

This Policy is designed to protect JASA Entities’ interests when they are contemplating entering into a transaction or arrangement that might benefit the private interest of a Board Member, Officer or Key Person, or might result in a possible Excess Benefit Transaction (defined below). This Policy is intended to supplement, but not replace, any applicable state and federal laws governing conflicts of interest.

POLICY:

Board Members, Officers and Key Persons must, at all times, refrain from being influenced by personal considerations of any kind in the performance of their duties. Whenever a potential or actual conflict of interest exists, the matter must be fully disclosed as set forth below, and the affected Board Member(s), Officer(s) and Key Person(s) must refrain from participating in the determination of the transaction until the matter has been resolved as required by this Policy.

All Board Members, Officers and Key Persons are expected to read and understand this Policy in order to be alert to situations that may pose potential or actual conflicts of interest.

OVERSIGHT OF THIS CONFLICTS OF INTEREST POLICY

The adoption and implementation of, and compliance with, this Policy shall be overseen by the Audit and Compliance Committee (the “Audit and Compliance Committee”) of the JASA Corporation Board of Trustees, which consists of only Independent Directors (defined below). The Audit and Compliance Committee may, in its discretion, authorize certain functions relating

to the implementation of, and compliance with, this Policy to one or more JASA Entities employees, but shall retain overall responsibility for oversight of this Policy.

DEFINITIONS:

1. *Affiliate.* The term “Affiliate” means any entity controlled by, in control of, or under common control of JASA Entities.
2. *Board.* The term “Board” means a board of trustees or any other body constituting a Governing Board as defined below.
3. *Excess Benefit Transaction.* An “Excess Benefit Transaction” is a transaction in which an economic benefit is provided by an applicable tax-exempt organization, directly or indirectly, to or for the use of a person who is in the position to exercise substantial influence over the organization, and the value of the economic benefit provided by the organization exceeds the value of the consideration received by the organization.
4. *Trustee or Board Member.* The term “Trustee” or “Board Member” means the members of each Governing Board of each of JASA Entities.
5. *Governing Board.* The term “Governing Board” means each governing body responsible for the oversight of a JASA Entity.
6. *Independent Trustee.* The term “Independent Trustee” means a Trustee who: (a) is not, and has not been within the last three fiscal years, an employee of any JASA Entity, and does not have a Relative who is, or has been within the last three fiscal years, a Key Person of any JASA Entity; (b) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than ten thousand dollars (\$10,000) in direct compensation from any JASA Entity (other than reimbursement for expenses reasonably incurred as a Trustee); and (c) is not a current employee of or does not have a substantial financial interest in, and does not have a Relative who is a current Officer of or has a substantial financial interest in, any entity that has made payments to, or received payments from, any JASA Entity for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of twenty-five thousand dollars (\$25,000) or two percent (2%) of a JASA Entity’s consolidated gross revenues. Note that “payment,” as used in this definition, does not include charitable contributions.
7. *Key Persons.* “Key Person” means any individual who is in a position to exercise substantial influence over the affairs of a JASA Entity, as determined by JASA Entities in accordance with current laws, rules and regulations. The term “Key Person” includes, but is not limited to:

- (a) With respect to any transaction involving JASA Entities, any person who was, at any time during the 5-year period ending on the date of the contemplated transaction, in a position to exercise substantial influence over the affairs of a JASA Entity.
 - (b) Any individual serving on the Governing Board of a JASA Entity who is entitled to vote on any matter over which the Governing Board has authority;
 - (c) Any person who, regardless of title, has ultimate responsibility for implementing the decisions of the Governing Board of a JASA Entity, for supervising the management, administration, or operation of a JASA Entity, or for managing the finances of a JASA Entity.
 - (d) any person with a material financial interest in a provider- sponsored organization (i.e., a Medicare Advantage Organization) in which a JASA Entity participates.
 - (e) Any person who satisfies the definition of a “Key Person” pursuant to the NPCL § 102(a)(25) and IRS Form 990 instructions, as amended.
 - (f) Any other person for whom all the relevant facts and circumstances tend to show that the person has substantial influence over the affairs of a JASA Entity including, but not limited to, the facts and circumstances tending to show substantial influence does or does not exist as outlined in IRS regulations at 26 CFR § 53.4958-3(e)(2) and (3).
8. *Officer.* The term “Officer” means those individuals defined as officers in the by-laws of a JASA Entity, and those who are otherwise appointed as officers of a JASA Entity, in accordance with the by-laws.
9. *Related Party.* The term “Related Party” means (a) any Trustee, Officer or Key Person of JASA Entities; (b) any Relative of any Trustee, Officer or Key Person of JASA Entities; or (c) any entity in which such individual has a thirty-five percent (35%) or greater ownership or beneficial interest or, in the case of a partnership or professional corporation, a direct or indirect ownership interest in excess of five percent (5%).
10. *Related Party Transaction.* The term “Related Party Transaction” means any transaction, agreement or any other arrangement in which a Related Party has a financial interest and in which a JASA Entity is a participant.
11. *Relative.* The term “Relative” means (a) spouses, ancestors, brothers and sisters (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren,

and spouses of brothers, sisters, children, grandchildren and great-grandchildren; or (b) domestic partners as defined in New York Public Health Law § 2994-a.

12. *Vendors.* The term “Vendors” includes vendors, suppliers, consultants, other care providers, referral sources, manufacturers, payors and other third parties seeking to do, or that are currently engaged in, business with any JASA Entity.

PROCEDURE:

1. Disclosable Conflicts of Interest/Related Party Transactions

Board Members, Officers and Key Persons have a disclosable conflict of interest if an actual or potential conflict exists between (1) the Board Member, Officer or Key Person’s duty to act in the best interests of any JASA Entity, and (2) the interests of the Board Member, Officer or Key Person in personal gain or benefit for himself/herself or another third party. Board Members, Officers and Key Persons also have a disclosable conflict of interest if they are involved in a Related Party Transaction.

Although it is impossible to list every circumstance giving rise to a conflict of interest, the following list includes examples of the more common categories of disclosable interests. There is an actual or potential disclosable interest if a Board Member, Officer or Key Person or his/her Relative:

(a) **Relationships with Vendors.** Has any financial interest, at or above an amount set by the JASA Corporation’s Board of Trustees, in a Vendor; is a member, owner, director, trustee or officer of a Vendor; or has a contractual or employment relationship with a Vendor.

(b) **Relationships with Competitors.** Has any financial interest in, at or above an amount set by the JASA Corporation’s Board of Trustees, or an employment relationship with an entity that competes with any JASA Entity.

(c) **Gifts or Other Favors.** Solicits or accepts any gifts, entertainment or other favors from any Vendor at or above an amount set by the JASA Corporation’s Board of Trustees under circumstances where it might be inferred that such action was intended to influence the Board Member, Officer or Key Person in the performance of his/her duties on behalf of a JASA Entity.

(d) **Board Member of Other Governing Boards.** Serves as a member of the governing board or officer of another health care organization which does business with any JASA Entity, or refers business to or from JASA Entities. The foregoing shall not include the service on any such

corporation when the Board Members, Officers or Key Person is requested to engage in such service by the Board of JASA Entities.

(e) Relationships Between Board Members or Between Board Members and Officers. Has any family or business relationship with another Board Member or Officer of any JASA Entity. A business relationship with a Board Member or Officer includes (i) direct business relationships, (ii) indirect business relationships through or between entities of which either or both parties is a member, owner, director, trustee or officer, and (iii) co-ownership in an enterprise.

(f) Related Party Transaction. Has, or has a Relative who has, a thirty-five percent (35%) or greater ownership or beneficial interest in an entity (or, in the case of a partnership or professional corporation, has a direct or indirect ownership interest in excess of five percent (5%)) that engages in a transaction or has an agreement or any other arrangement with any JASA Entity.

(g) Grantee/Grantor Relationship. Has any relationship with a grant applicant under consideration by a JASA Entity.

2. Disclosure Requirements.

(a) *Initial Election of Board Member/Hiring of Key Persons.* Prior to the initial election of any Board Member and within a week of hiring a Key Person, such Board Member or Key Person, as the case may be, shall complete, sign and submit to the Secretary of the JASA Corporation a written Conflict of Interest Disclosure Statement ("Disclosure Statement") in the form and substance of Disclosure Statement attached to this Policy. All such statements will be filed with the JASA Corporation's Board Secretary. The Board Secretary will provide copies of all completed Disclosure Statements to the Chair of the Audit and Compliance Committee and Chief Compliance Officer.

(b) *Annual Disclosure Statements.* Board Members, Officers and Key Persons will, at least annually, file Disclosure Statements. The Disclosure Statement will specifically include, among other disclosable conflicts of interest, a statement identifying, to the best of the person's knowledge, any entity of which he or she is an officer, director, trustee, member, owner (either as a sole proprietor or a partner), or employee and with which a JASA Entity has a relationship, and any transaction in which a JASA Entity is a participant and in which the Board Member might have a disclosable conflict of interest. The Disclosure Statements will initially be filed with the Chief Compliance Officer or his/her designee, who shall keep a confidential file of these

Disclosure Statements. The Chief Compliance Officer or his/her designee may consult with the counsel, as necessary.

(c) *Continuing Obligation to Update Annual Statement.* Board Members, Officers and Key Persons have an affirmative obligation to update their annual Disclosure Statements whenever new information arises that is required to be stated in the annual Disclosure Statement.

(d) *Disclosure to Secretary of JASA Corporation/Audit and Compliance Committee.* The Chief Compliance Officer will provide all Disclosure Statements to the Board Secretary. The Board Secretary will provide a copy of all completed statements to the Chair of the Audit and Compliance Committee.

If a Board Member, Officer or Key Person is unsure if they have an actual or potential conflict of interest, he/she should err on the side of disclosure and file a Disclosure Statement.

3. Procedures for Addressing Potential and Actual Conflicts of Interest

(a) *Review by the Audit and Compliance Committee.* All completed Disclosure Statements and all other disclosures of disclosable conflicts of interest that raise an actual or potential conflict of interest, or that create the appearance of an actual or potential conflict of interest, will be reviewed by the Audit and Compliance Committee. In so doing, the Audit and Compliance Committee:

(i) Will consider all relevant facts and circumstances involved in the matter, and in particular, what is fair, reasonable and in the best interests of the JASA Entities and its clients.

(ii) Will exclude the affected individual(s) from being present at or participating in the deliberations or voting on the matter.

(iii) Will prohibit the affected individual(s) from any attempt improperly to influence the deliberations or voting on the matter.

(iv) Will permit the affected individual(s), upon request of the Audit and Compliance Committee, to present information concerning the matter at a meeting prior to commencement of deliberations or voting on the matter.

(b) Determination by the Audit and Compliance Committee.

(i) The Audit and Compliance Committee will make a final and binding determination as to whether a conflict of interest exists or may exist, and what course any or all of the JASA Entities will take in connection with the matter before it.

(ii) The Audit and Compliance Committee will contemporaneously document in writing in appropriate minutes of any meeting at which the matter is discussed or voted upon all deliberations and determinations relating thereto, to include, at minimum, a summary of the matter, a summary of the discussion, consideration of any alternatives, the meeting attendees, the vote taken, and the basis for the determination, including, but not necessarily limited to, whether the matter is fair and reasonable to the JASA Entities.

(iii) If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the Audit and Compliance Committee shall determine by a majority vote of Independent Trustees whether the transaction or arrangement is in JASA Entities' best interest, for its own benefit, and whether it is fair and reasonable. Based on such determination, the Audit and Compliance Committee will make its decision about whether or not to enter into the transaction or arrangement.

(c) Special Rules for Related Party Transactions

(i) In addition to the general considerations outlined above, all Related Party Transactions are subject to the following additional special rules:

(a) JASA Entities may not enter into a Related Party Transaction unless the transaction is determined to be fair, reasonable and in JASA Entities' best interest at the time of the determination.

(b) In considering the Related Party Transaction, the Audit and Compliance Committee shall ensure that any Board Member, Officer or Key Person who has an interest in the Related Party Transaction has disclosed in good faith all material facts concerning such interest.

(c) No Related Party may participate in the deliberations or voting relating to any Related Party Transaction. However, the Audit and Compliance Committee may request that a Related Party present information concerning a Related Party Transaction at a meeting prior to the commencement of deliberations or voting relating thereto.

(ii) With respect to any Related Party Transaction involving a JASA Entity and in which a Related Party has a substantial financial interest, in addition to the considerations outlined above, the following shall also apply:

- (a) Prior to entering into the transaction, the Audit and Compliance Committee shall consider alternative transactions to the extent available.
- (b) The transaction must be approved by not less than a majority vote of the Independent Trustees present at the meeting.
- (c) The Audit and Compliance Committee will contemporaneously document in written minutes the basis for its approval or disapproval, including its consideration of any alternative transactions.
- (d) *Violations of this Policy.* If the Audit and Compliance Committee, the Compliance Officer, or counsel has reasonable cause to believe that a Board Member, Officer or Key Person has failed to disclose an actual or possible conflict of interest, it shall inform the Board Member, Officer or Key Person of the basis for such belief and afford the Board Member, Officer or Key Person an opportunity to explain the alleged failure to disclose. If, after hearing the Board Member, Officer or Key Person's response and performing additional investigation as may be necessary, the Audit and Compliance Committee determines that the Board Member, Officer or Key Person has failed to disclose an actual or potential conflict of interest, it shall take appropriate disciplinary and corrective action.
- (e) *Records of Proceedings.* The minutes of the Audit and Compliance Committee meetings shall contain:
- (i) The names of the persons who disclosed, or were determined to have, a financial interest in connection with an actual or potential conflict of interest, the nature of the financial interest, any action taken to determine if a conflict existed, and the final decision about whether a conflict existed; and
- (ii) The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken.
- (iii) The Audit and Compliance Committee meeting minutes where a Conflict of Interest is discussed and voted on shall be forwarded to the Chief Compliance Officer or his/her designee to be maintained by the Secretary of the JASA Corporation Board.
- (f) *Annual Statements.* As part of the Annual Disclosure Statement, each Board Member, Officer and Key Person shall sign a statement that affirms that he/she:

- (i) Has received a copy of this Policy;
- (ii) Has read and understands this Policy;
- (iii) Agrees to comply with this Policy; and
- (iv) Understands that the JASA Entities are charitable organizations and in order to maintain their federal tax exemption, they must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

B. Enforcement

The Chief Compliance Officer will ensure that all Board Members, Officers and Key Persons file Disclosure Statements in accordance with this Policy. If any Board Member, Officer or Key Person fails to comply with this Policy, the Chief Compliance Officer will report such information to the Chief Executive Officer of JASA Corporation, who shall make appropriate findings and recommend corrective action, subject at all times to the oversight of the Audit and Compliance Committee.

APPENDIX A

Annual Disclosure Statement

Name: _____

Board/Committee memberships: _____

Title (for Officers/Key Persons) _____

Annual Disclosure Statement

1. List and describe any direct or indirect financial interest that you and/or your Relative(s) have with any Vendor, where the financial interest is at or above the dollar amount set by the JASA Corporation Board of Trustees:

- (i) from which JASA Entities purchases or leases services, equipment, or supplies, or that provides services that compete with JASA Entities;
- (ii) which renders managerial or consulting services to any organization that does business with, or competes with, JASA Entities in providing services; or
- (iii) with which JASA Entities negotiates real estate transactions (such as the leasing of space), and which either benefits from the real estate transactions or competes with JASA Entities in the leasing or purchase of real estate.

____ NONE

2. Are there any entities of which you and/or your Relative(s) are an Officer, Director, Trustee, Member, Owner (either as a sole proprietor or a partner), or Employee and with which JASA Entities has a relationship, and any transaction in which a JASA Entity is a participant and in which you might have a disclosable conflict of interest.

____ NO

____ YES

If the answer is YES, please (1) provide the name of each such entity, (2) provide your position with each such entity, (3) disclose all material facts and other relevant information relating to the JASA Entities relationship with each such entity, and (4) disclose all material facts and other relevant information relating to any transaction in which JASA Entities are participant(s) and in which you might have a disclosable conflict of interest.

3. Are you or any Related Party currently engaged in, or planning to engage in, a Related Party Transaction?

____ NO

____ YES

If the answer is YES, please (1) identify all of the parties to each such transaction, (2) describe each party's financial interest in each such transaction (e.g., ownership, beneficial, or compensation), (3) disclose all material facts concerning your interest in each such transaction, (4) disclose all material facts concerning any other Related Party's interest in each such transaction, and (5) disclose all other information relevant to each such transaction:

4. Are you or any Relative of yours currently involved in, or are you or any Relative of yours currently planning to be involved in, any matter or transaction that gives rise to, or appears to give rise to, an actual or potential conflict of interest between your or your Relative's personal interest and the best interests of JASA Entities or its clients?

____ NO

____ YES

If the answer is YES, please (1) identify all of the parties involved in each such circumstance, matter or transaction (including yourself, your Relative(s), if any and all other parties), (2) describe your and, if applicable, your Relative's financial interests in each such circumstance, matter or transaction (including, by way of example, ownership interests, beneficial interests, compensation interests or other financial interests), (3) disclose all material facts relating to each such circumstance, matter or transaction, and (4) disclose all other relevant information relating to each such circumstance, matter or transaction.

5. Are there any other activities that you and/or your Relative(s) are engaged in that could be regarded as creating even the appearance of a conflict of interest?

___ NO

___ YES

If the answer is YES, please (1) identify all of the parties involved in each such transaction, arrangement, circumstance, relationship or matter (including yourself, your Relative(s), if any and all other parties), (2) describe your and, if applicable, your Relative's financial interests in each such transaction, arrangement, circumstance, relationship or matter (including, by way of example, ownership interests, beneficial interests, compensation interests or other financial interests), (3) disclose all material facts relating to each such transaction, arrangement, circumstance, relationship or matter, and (4) disclose all other relevant information relating to each such transaction, arrangement, circumstance, relationship or matter.

6. List any of your Relatives who are employed by a JASA Entity. Please provide the name, relation and position of each Relative you list.

___ NONE

Name	Relation	Position at JASA Entities
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7. List any and all gifts, gratuities, entertainment, or loans received by you and/or any of your Relatives that influence, or might appear to influence, your judgment or actions concerning the business of JASA Entities.

____ NONE

8. List, or attach a copy of a list that identifies, any other charitable or corporate organizations, including any health care facilities, licensed by any state, or any other senior services providers with which you, or your Relative(s), have a direct or indirect financial relationship, or serve as a director, trustee, officer or employee.

____ NONE

Name of Entity	You or Relative (if Relative, please list person's name and relation)	Position at the Facility

9. Are you, your spouse, domestic partner, child, parent or sibling a city elected official (e.g., the Mayor or a City Council member)? Do you or your Relative have a business or other financial relationship with a city elected official, or are any of you employed by a city elected official?

___ NO

___ YES

Attestation

___ I hereby state that, to the best of my knowledge, I, and my Relatives, have the affiliations and interests listed above. I understand that when these are considered in conjunction with my position with JASA Entities, they could constitute a conflict of interest.

or

___ I hereby state that, to the best of my knowledge, neither I nor my Relatives have any disclosable interest that could constitute a conflict of interest.

By signing this form I certify and acknowledge that (i) I have read and understand the Conflict of Interest Policy ("Policy") and agree to comply with the Policy; (ii) the information contained

herein is complete and accurate to the best of my knowledge; (iii) I acknowledge that I have a continuing obligation to notify the Chief Compliance Officer and/or complete and submit a new disclosure form when there is any actual or anticipated significant change in my outside activities or related financial interests; and (iv) I understand that each JASA Entity is a charitable organization and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

_____	_____
Signature	Position/Board(s) on which you serve
_____	_____
Name (Please print)	Date

SOLICITATIONS AND GIFTS

Solicitation of gratuities or gifts of any nature by any JASA personnel from clients, vendors, suppliers, or others is strictly prohibited. Unsolicited gifts offered in expression of appreciation or gratitude for services rendered may be accepted under specific circumstances, as follows:

- Such action is permissible under the terms of JASA's agreement with the appropriate funding source; and
- The value of the unsolicited gratuity or gift is no more than \$25; and

- Circumstances dictate that it would be appropriate and prudent to accept such gift or gratuity.

Personnel may suggest a donation to JASA as an alternate gesture of appreciation. If circumstances dictate that personnel should accept a gift or gratuity of significant value (greater than \$25), the gift or gratuity shall be turned over to JASA or presented as a donation in the name of the person who offered the gift or gratuity.

The acceptance of gifts from other personnel, where an appearance of possible favoritism might be implied, should be avoided. Acceptance of gifts, such as business meals, is permitted if such is consistent with accepted business practices, does not violate any law or generally accepted ethical standards, and the public disclosure of facts will not embarrass JASA. While clients cannot be prevented from voluntarily naming any personnel as executor or as a beneficiary, this is neither condoned nor encouraged by JASA.

Honorariums for speaking engagements on behalf of JASA may be accepted only as a donation to JASA. Offers of food, transportation, or entertainment shall be refused unless directly related to the conducting of JASA business. JASA resources and property will not be used for personal gain.

The solicitation of personnel or clients at JASA offices, sites, or locations, or at clients' homes for any purpose other than JASA-approved charitable causes, is prohibited. The solicitation of gifts, tips, and/or special consideration for services performed is also prohibited.

Solicitation includes, but is not limited to, canvassing for membership in or donations to social, community, political, and other organizations; selling of commercial products; and/or initiating or participating in gambling, wager pools, etc.

Literature concerning the above may not be distributed on JASA property. Additionally, JASA communication systems, such as mail, computers, electronic communications, or telephones, etc., may not be used for solicitation.

Personnel are prohibited from suggesting or coercing clients to name them in any of the following:

- As executor or as a beneficiary in a client's will;
- As a witness to a client's will; and/or

- In any capacity in a client's Health Care Proxy.

Solicitation by non-personnel on JASA property (other than for JASA-approved charitable causes) is prohibited. If non-personnel are observed soliciting, personnel should immediately contact their supervisor or manager who will request the party to leave the premises.

CONFIDENTIALITY & THE HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

All JASA information that is confidential or that is not publicly available shall not be disclosed outside of JASA. When in doubt as to the confidentiality of information, personnel shall assume confidentiality. All non-public information regarding other persons or organizations that is acquired by personnel in dealings with external organizations on behalf of JASA shall be treated as confidential and shall not be disclosed. To ensure that proprietary information is not released to the media and to prevent possible misstatements and confusion, the Chief Executive Officer, the Chief Administrative Officer, the Compliance Officer, or the Chief Development Officer must approve all public statements on behalf of JASA.

All information and records relating to JASA, its personnel, or its clients are confidential and personnel are required to maintain confidentiality in all their interactions.

No JASA-related information, including client or personnel medical records or conditions, protected health information (PHI as regulated by HIPAA), documents, files, records, computer files, or similar materials (except in the ordinary course of performing duties on behalf of JASA) may be copied or removed from JASA's premises.

No contents of records, documents, medical information files, personnel files, or computer files may be discussed with or disclosed to anyone, either on or off premises, except where required for a legitimate business purpose (TPO).

Personnel who breach the policy on confidentiality will be subject to disciplinary action.

The Health Insurance Portability and Accountability Act (HIPAA) protects health information (including physical and/or mental health) by setting up rules and regulations regarding how and if this information can be given out to another entity, and it gives individuals certain rights in relation to their own medical and/or case records. Additional information about JASA's HIPAA **Policies and Procedures can be found in JASA's HIPAA Manual:**

<https://docs.google.com/a/jasa.org/document/d/17ItYjWclDmqIfZTntW5Xqc5LxjzOEKTRRPmj2UaFhk8/edit?usp=sharing> or from JASA's Privacy Officer.

FALSE CLAIMS ACT

The False Claims Act is violated if a person knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the federal government. 31 U.S.C. § 3729. The potential penalties for violating the False Claims Act include treble damages (damages equal to three times the amount of the false claims), civil penalties of \$10,781.40 (minimum) and \$21,562.80 (maximum) per claim, and exclusion from federal healthcare programs. In addition, the federal government may impose administrative sanctions of up to \$5,500 plus twice the amount of the false claim under the Federal Program Civil Remedies Act of 1986 (31 U.S.C. § 3801). The Fraud Enforcement Recovery Act of 2009 (“FERA”) created an entirely new type of “false claim,” improper retention, and the Patient Protection and Affordable Care Act of 2010 (PPACA), established a timeline to avoid improper retention by requiring that an overpayment be reported and returned within 60 days after it is identified.

Several New York State laws also prohibit the making of false claims and statements. Civil penalties may be imposed for filing false or fraudulent claims for payment from any state or local government including health care programs such as Medicaid (Article 13 of the State Finance Law) or knowingly obtaining payment for items or services furnished under any Social Services program, including Medicaid, by use of a false statement, deliberate concealment, or other fraudulent scheme or device (Section 145-b of the Social Services Law). Criminal penalties may also be imposed for knowingly making a false entry in a business record or filing a false instrument with a government agency (Article 175 of the Penal Law), committing a fraudulent insurance act (Article 176 of the Penal Law), or engaging in health care fraud (Article 177 of the Penal Law).

Definitions

“Claim” means any request or demand for payment submitted to another party if the federal government directly or indirectly covers the cost of any portion of the claim.

“Fraud” means any type of intentional deception or misrepresentation made by a person with the knowledge that that the deception or misrepresentation could result in some unauthorized benefit to himself/herself or another person.

“Knowing and knowingly” mean that a person, with respect to information (i) has actual knowledge of the information and (ii) acts in deliberate ignorance of the truth or falsity of the information or (iii) acts in reckless disregard of the truth or falsity of the information. No proof of a specific intent to defraud is required for a person to act knowingly.

Types of Conduct Implicating the False Claims Act

JASA may be subject to liability under the False Claims Act for knowingly engaging in the following types of conduct:

- Submitting claims to the Medicaid program for services not actually rendered or for which JASA is not otherwise entitled to reimbursement.
- Submitting cost reports to Medicaid that are inaccurate or incomplete.
- Assisting another health care provider in improperly billing Medicaid for health care services for which JASA is obligated to pay.
- Failing to bill Medicare or a private insurer as the primary payer prior to submitting a claim to the Medicaid program.
- Failing to report and return an overpayment within 60 days of identification.

The above list is illustrative and not exhaustive. False Claims Act liability exists for any knowing submission of false claims or statements that result in payment by a federal health care program to which JASA is not entitled.

Personnel are strictly prohibited from engaging in any conduct that violates the False Claims Act. Personnel must take all steps specified in this policy to protect JASA from False Claims Act liability.

Reporting of False Claims Act Violations

Personnel shall report the preparation or submission to Medicaid or any other federal health care program of any claim or report that appears to be false or fraudulent, or any other conduct that appears to violate the False Claims Act. All reports received from personnel will be evaluated and investigated as necessary. Personnel are encouraged to contact their supervisor or the Compliance Officer if they have questions as to whether certain practices violate the False Claims Act.

Personnel have the legal right to file *qui tam* lawsuits if they become aware that JASA has submitted claims for reimbursement to Medicaid or other government programs in violation of the False Claims Act. In a *qui tam* lawsuit, the personnel, referred to as a “relator,” files the case under seal and requests that the federal government intervene and take over prosecution of the matter. If the case results in a recovery for the government, the relator may be awarded a portion of the funds recovered. JASA will not seek to impede any personnel from filing a *qui tam* lawsuit, through threats of retaliation or otherwise. However, all personnel are strongly

encouraged to report and attempt to resolve suspected False Claims Act violations through the internal procedures established by JASA prior to filing such a case.

Internal Auditing

The Compliance Officer will ensure that the periodic compliance audits conducted by or on behalf of JASA cover the submission of accurate claims and cost reports to the Medicaid program, as well as any other activities deemed by the Compliance Officer to raise potential risks under the False Claims Act. The Compliance Officer will oversee the development and implementation of a corrective action plan to address any compliance issues identified through such audits.

Disclosure of False Claims

Under the False Claims Act, JASA may avoid treble damages and civil penalties if it discloses to the relevant federal health care program any false or fraudulent claims, and makes appropriate restitution of any overpayments, within 30 days of discovery of the false claim. Accordingly, the Compliance Officer will promptly investigate all reports of potential False Claims Act violations to provide JASA with an opportunity to make disclosure and restitution within this 30-day period.

RECORDS RETENTION

As part of overall internal control, JASA has adopted a Records Retention Policy based on the City of New York Procurement Policy Board Rules, indicating what documents need to be retained and for what period of time. Two years' worth of documents should be held on site: the current year and the immediately prior year. The disposition policy requires documentation of what items are to be destroyed, by whom, by what process, and the retention of the disposition documentation. All personnel involved in administrative, accounting, clerical (including requisitions, purchases, and receiving reports), human resources, and payroll functions should be informed of this policy and follow the timeframes below. For documents not listed or easily identified for time of retention the Chief Administrative Officer, the Compliance Officer, or other authorized supervisor should make the decision for the retention period.

<u>Type of Record</u>	<u>Retention Period</u>
Accounting Department:	
Cash Disbursements and Cash Receipts Journals	Permanently

Chart of Accounts	Permanently
Check Register	Permanently
Cancelled Checks for Important Payments	Permanently
Active Contracts and Leases	Life of Lease or Contract plus seven years
Depreciation Schedules	Permanently
Fixed Assets Purchased - Held	Permanently
General Ledger	Permanently
Journals – Purchases, A/P, General Journal	Permanently
Property Appraisals by Outside Appraisers	Permanently
Property Deeds, Mortgages, Bills of Sale, Titles	Permanently
Purchase or Lease Records	Permanently
Fixed Assets Sold	7 years
Maintenance and Repair Records (Buildings)	7 years
Accounts Receivable and Accounts Payable Ledgers	7 years

Bank Reconciliations	7 years
Bank Statements	7 years
Checks, Cancelled (ordinary expenses)	7 years
Contracts and Leases - Expired	7 years
Electronic Funds Transfer Documents	7 years
Entertainment, Gifts, and Gratuities	7 years
Expense Analysis and Expense Distributions	7 years
Purchase Orders and Invoices	7 years
Sales Records and Invoices	7 years
Subsidiary Ledgers	7 years
Travel Expense Reports	7 years
Repairs and Maintenance – Machinery and Equipment	7 years
Petty Cash Vouchers	7 years
Bank Deposit Backup	7 years
Requisitions and Receiving Reports	7 years
Financial Statements – interim/periodic	7 years
Budgets	7 years
Administrative:	
Annual Financial Reports	Permanently
Articles of Incorporation	Permanently

Charters, By-Laws, Minutes	Permanently
Correspondence (legal and important matters)	Permanently
Audited Financial Statements	Permanently
Insurance Policies - Current	Permanently
Legal Documents and Licenses	Permanently
Annual Report Filings	Permanently
Committee Records and Proposals	7 years
Government Contracts and Grants	7 years after completion of contract
Correspondence – General	3 years
Insurance Policies - Expired	3 years

Development/Fundraising:	
Donation Documentation - \$1,000 and above	Permanently
Donation Documentation - \$250 - \$999	3 years
Donation Documentation – below \$250	2 years
Payroll/Human Resources:	
Accident Reports, Injury Claims, Settlements - OSHA	Permanently
Annuity and Deferred Plans	Permanently
Health and Safety Bulletins - OSHA	Permanently
Injury Frequency Charts - OSHA	Permanently
Pension Returns and Records - ERISA	7 years after filing
OSHA Logs	7 years after year-end
Payroll Tax Returns and Forms (940, 941, 943, 1099Rs, W-2s)	7 years after filing
I-9s (after termination) - INS	3 years after hire
Personnel Records (after termination)	3 years after termination
Personnel Insurance Records	11 years
Workers Compensation Documents	11 years
Attendance Records	7 years
Payroll Registers	7 years
Time Cards, Earnings Registers, Labor Cost Records	7 years
Personnel Withholdings W-4 Forms	7 years
Employment Applications, Termination Forms	3 years
Garnishments and Assignments – (US Dept. of Labor)	3 years
Job Descriptions and Evaluations	3 years

Client Case Records & Client Services:	
Intakes, Assessments, Service Plans (Other than GMHOS, SADC & Homecare)	7 years
Updates to Case/Progress Notes/Risk Assessments/Service Plans (Other than GMHOS, SADC & Homecare)	7 years
Psychiatric Evaluations & Mental Health Records (Other than GMHOS, SADC & Homecare)	7 years
Documents re Article 81 Guardianship	7 years
Financial Management Folders	7 years
Itemized Statements of Service Costs	7 years
Senior Center Menus	1 year
All Homecare, SADC and GMHOS Clinical and Billing Records	10 years from date of discharge

OVERPAYMENT

The purpose of this policy is to ensure that JASA identifies, tracks, and resolves government payer overpayments and to facilitate the timely refunding of confirmed overpayments to government payers.

State and federal laws require a provider to report and return an overpayment within 60 days of identification of the overpayment or the date the corresponding cost report is due, whichever is later.

From time to time, providers may receive incorrect payments from the Medicare program or other federal or state healthcare payer. These incorrect payments are frequently in the form of overpayments for which the billed service does not accurately reflect the service furnished by the provider. The vast majority of these incorrect payments are resolved through voluntary refunds or adjustments by the provider, but it is not uncommon for an overpayment problem to go undetected for months, or even years, by both the provider and the payer. Repayment in cases where the number of overpaid claims is substantial, or where the overpayment problem has persisted without correction for long periods of time, can be expensive for the provider who must make restitution, and can also trigger investigations or audits by federal and state regulators.

It is the policy of JASA to examine patient accounts to ensure timely identification, tracking, and refunding of overpayments to government payers. It is the intention of JASA to comply fully with federal and New York law, including legal and regulatory standards set forth by the U.S. Department of Health and Human Services (DHHS), the DHHS Office of the Inspector General (OIG), the Centers for Medicare and Medicaid Services (CMS), the New York State Department of Health (DOH), and the New York State Office of the Medicaid Inspector General (OMIG).

Procedure

JASA maintains a process to ensure timely documentation and tracking of overpayments associated with government payer accounts.

At a minimum, JASA will:

- Assign specific department responsibility for each task noted in the procedure, including which departments will be responsible for research and final determination of the identified overpayment amount;
- Ensure assignment of individual overall responsibility to ensure procedure is followed;
- Ensure the creation of a tracking and reporting system of identified overpayments;
- Prohibit those individuals with day-to-day responsibility for tracking to make revisions to tracking entries;
- Ensure that all identified overpayment reports will be available for review by the Compliance Officer;
- Ensure that if research reveals that an identified overpayment is likely to take more than 60 days to refund, the Compliance Officer must be immediately informed in writing;
- Ensure that claims with identified overpayments are rebilled or that refund checks are submitted to government payers with appropriate forms; and
- Ensure regularly scheduled auditing of the overpayment tracking and reporting to ensure payment was recouped.

If research of potential overpayments reveals credible evidence of misconduct the Compliance Officer and Chief Administrative Officer shall review all materials related to the overpayment, including data entry system reports, medical records, and other relevant documentation to determine if the misconduct may violate criminal, civil, or administrative

law. If a violation of law is identified, JASA will report the existence of misconduct to the appropriate governmental authority.

POLITICAL CONTRIBUTIONS

JASA is designated as a charitable organization as defined by Section 501(c)(3) of the Internal Revenue Code. Pursuant to Section 501(c)(3), tax-exempt charitable organizations may not participate in any campaign activity for or against political candidates. As such, personnel are prohibited from engaging in political campaign activities as a JASA representative.

Personnel are prohibited from making financial contributions using JASA funds or on behalf of JASA to any politician, political candidate, or political organization.

Personnel who are aware of political activity and/or contributions as described above on the part of another JASA personnel must report this activity to the Compliance Officer immediately.

Violation of this policy will constitute grounds for immediate termination of employment.

ANTI-KICKBACK STATUTE

Definitions

“Remuneration” could be any benefit provided to a person to induce the recipient to refer, recommend, purchase, lease, or order goods or services. Remuneration can take many forms, such as cash payments, credits, gifts, free goods or services, the forgiveness of debt, or the sale or purchase of items at a price that is not consistent with fair market value.

“Safe Harbor” is a provision in an agreement, law, or regulation that affords protection from liability or penalty under specified circumstances or if certain conditions are met.

Policy

The federal Anti-Kickback Statute prohibits the offering or payment or solicitation or receipt of any remuneration (anything of value) that is intended to induce referrals or the purchasing, leasing, or ordering of any item or service that may be reimbursed, in whole or in part, under a federal health care program, such as Medicare or Medicaid. It also prohibits the payment or receipt of any remuneration that is intended to induce the recommendation of the purchasing, leasing, or ordering of any such item or service.

JASA provides goods and services that may be reimbursed in whole or in part by Medicare, Medicaid, or other government programs. A payment or other remuneration offered by JASA to induce referrals may violate the federal Anti-Kickback Statute.

The federal Anti-Kickback Statute also prohibits the receipt of remuneration that is intended to induce referrals, purchases, or recommendations of purchases of goods or services.

The federal government has created a number of "safe harbors" under the Anti-Kickback Statute. If a transaction, relationship, or payment is structured in a manner that meets the requirements of a safe harbor, it can be protected from civil or criminal penalty under the Anti-Kickback Statute. JASA will in all instances seek to structure its relationships in a manner to meet the requirements of available safe harbors.

Because the Anti-Kickback Statute is an intent-based statute, failure to satisfy a safe harbor does not mean the conduct is illegal. Rather, the analysis of each arrangement should begin with the question of whether anything of value is being offered or exchanged to induce referrals, recommendations, or the purchase of goods or services. Legal counsel should be engaged to provide guidance on the analysis and decision for each new arrangement.

Failure by any personnel to comply with this policy could lead to disciplinary action, up to and including legal action. In addition, a violation of the federal Anti-Kickback Statute can result in criminal and civil penalties. A violation is a felony punishable by a fine of up to \$25,000 per violation and imprisonment for up to five years. In addition, civil monetary penalties may be imposed of up to \$50,000 for each violation plus damages of up to three times the total amount of the unlawful remuneration. A violation of the Anti-Kickback Statute may also result in JASA's exclusion from participation in the Medicare and Medicaid programs.

For more information, any questions, comments, or concerns regarding this Corporate Compliance Manual may be brought to your supervisor/manager or the Compliance Officer-

Carly Borenkind, LCSW

247 West 37th Street 9th Floor

New York, NY 10018

(212) 273-5296, cborenkind@jasa.org or complianceconcerns@jasa.org.

If you wish to remain anonymous when reporting a compliance issue or concern contact:

JASA Anonymous Compliance Hotline: 212-273-5288 or [Online](#)

**Affiliated companies include Association for Services for the Aged, JASA Corporation, JASA Housing Management Services for the Aged, Brighton Beach Housing Development Fund Company, Inc., Brookdale Village Housing Corporation, Coney Island Site Nine Houses, Inc., Cooper Square Housing Development Fund Company, Inc., Israel Senior Citizens Housing Development Fund Corporation, Manhattan Beach Housing Development Fund Corporation, Positively Third Street Housing Development Fund Development, Seagirt Housing Development Fund Corporation, and Services for the Aged*