



This policy is in effect for Children's Hospital of The King's Daughters Health System (CHKDHS) to include the following subsidiaries: Children's Hospital of The King's Daughters, Incorporated (CHKD), Children's Medical Group, Inc., and CMG of North Carolina, Inc. (CMG), and Children's Surgical Specialty Group, Inc. (CSSG).

Individuals Reviewing:

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SUBJECT: CORPORATE COMPLIANCE PROGRAM

INTRODUCTION: As a tax-exempt organization that participates in the Medicare and Medicaid Program, Children's Hospital of The King's Daughters Health System (CHKDHS) and its affiliated organizations must comply with a number of federal and state laws and regulations and must adhere to the standards set forth by various private accreditation bodies. In its continuing commitment to provide quality, comprehensive, well-managed and cost-effective services to children, the CHKDHS Board has determined that the organization will provide all services to our patients and the community with the utmost ethical standards, and in compliance with all applicable federal and state laws, regulations, and private accreditation standards.

POLICY: CHKDHS adopts this Corporate Compliance Program to convey to our employees and our community our values and commitment to ethical and legal conduct; to provide a foundation for the conduct of any individual who acts on behalf of the organization; and to establish principles of and procedures for ethical and legal conduct. Failure to comply with this policy is a serious matter that may lead to corrective action, up to and including termination.

PROCEDURE: **A. Applicability**
It is the policy of CHKDHS to investigate concerns of improper conduct. CHKDHS' response to information concerning possible violations of law or the requirements of the Compliance Program is an essential component of its commitment to compliance. Investigations shall be conducted and corrective action directed by the CHKDHS Compliance and Internal Audit Department in accordance with the procedures below.

1. This Corporate Compliance Program applies to CHS, Inc and all its subsidiaries. This program also applies to the CHKD professional staff, vendors and resident physicians.

2. The Corporate Compliance Officer shall appoint and chair a Corporate Compliance Committee and will appoint teams to assist the Corporate Compliance Officer in the implementation, auditing and monitoring of the Corporate Compliance Program.
3. The Corporate Compliance Officer and the Corporate Compliance Committee will consult with CHKDHS legal counsel on matters concerning the Corporate Compliance Program.

B. Corporate Compliance Program Summary

In 1998, the Office of Inspector General (OIG) of the Department of Health & Human Services recommended in its *Compliance Program Guidance for Hospitals* that every effective compliance program should include, at a minimum, the following seven elements. These elements have been modified and expanded to comprise the core of CHKD Health System's Corporate Compliance Program:

1. Written Policies and Procedures: CHKDHS developed and distributed written standards of conduct, as well as written policies and procedures that promote the organization's commitment to compliance and that address specific areas of potential fraud.

- *Code of Conduct*
The CHKDHS Board adopted the *Code of Conduct* as a document that explains what CHKDHS stands for and the way we conduct our business. The *Code of Conduct* addresses the complex legal and ethical issues faced by our organization, and provides guidance and overall principles for anyone acting on behalf of CHKDHS. **The Code of Conduct is available to all employees.** It is distributed at new employee orientation and is available on line on KNet. The *Code of Conduct* should be treated as a CHKDHS policy, and adherence to its provisions is required.
- Policies & Procedures:
Applicable CHKDHS policies have been developed or revised to reflect the expectations set forth by the Corporate Compliance Program.

2. Corporate Compliance Officer and Corporate Compliance Committee: CHKDHS has designated a Corporate Compliance Officer and a Corporate Compliance Committee charged with the responsibility of operating and monitoring the Corporate Compliance Program. The Corporate Compliance Officer has a direct reporting obligation to the Chair of the Compliance Oversight Committee of the CHS Board of Directors and is authorized to communicate personally with the Chair of the Compliance Oversight Committee of the CHS Board of Directors (1) promptly on any matter involving criminal or potentially criminal conduct; and (2) quarterly on the implementation and effectiveness of the CHKDHS Compliance Work Plan.

The responsibilities of the Corporate Compliance Officer include:

- Overseeing and monitoring the Corporate Compliance Program, including maintenance of documentation of all transactions that involve or implicate the Program;
- Reporting on a regular basis to the organization's governing body, CEO and Corporate Compliance Committee, the progress of the program, methods to improve efficiency and quality of services and processes designed to detect, prevent and reduce vulnerability to fraud, abuse and waste;
- Periodically revising the Program in light of changes in the needs of the organization, and in the law and policies and procedures of government and private payor health plans;
- Developing, coordinating, and participating in a multifaceted educational and training program that focuses on the elements of the Corporate Compliance

Program, and seeking to ensure that all appropriate employees and management are knowledgeable of, and comply with, pertinent federal and state standards;

- Ensuring that independent contractors and agents who furnish medical services to the Health System are aware of the requirements of the CHKDHS Corporate Compliance Program with respect to coding, billing, and marketing;
- Coordinating with Human Resources to ensure the use of a reasonable and prudent background investigation of new employees, volunteers, medical staff and independent contractors;
- Assisting the organization's financial management in coordinating internal compliance review and monitoring activities, including periodic and annual reviews;
- Independently investigating and acting on matters related to compliance, including designing and coordinating internal investigations and any resulting corrective action with all CHKDHS departments, providers and sub-providers, agents and, if appropriate, independent contractors; and
- Developing policies and programs that encourage managers and employees to report suspected fraud and other improprieties without fear of retaliation.

The Corporate Compliance Committee has been established to advise the Corporate Compliance Officer and assist in the implementation of the Corporate Compliance Program. The Committee reports to the Corporate Compliance Officer. The responsibilities of the Corporate Compliance Committee include:

- Ongoing analysis of the organization's industry environment, the legal requirements with which it must comply, and specific risk areas;
- Ongoing assessment of existing policies and procedures that address these risk areas;
- Working with appropriate CHKDHS departments to develop standards of conduct and policies and procedures to promote compliance with the institution's program;
- Recommending and monitoring, in conjunction with the relevant departments, the development of internal systems and controls to carry out the organization's standards, policies and procedures as part of its daily operations;
- Determining the appropriate strategy/approach to promote compliance with the program and detection of any potential violations, such as through Hotlines and other fraud reporting mechanisms; and
- Soliciting, evaluating and responding to complaints and problems.

The Corporate Compliance Committee consists of members of administration and management, including the Director of Compliance and Internal Audit, that have knowledge of potential corporate compliance risk areas and have the authority to make system-wide changes. A member of the Bioethics Advisory Committee will serve on the Corporate Compliance Committee to provide guidance on ethical issues and principles of conduct.

The Corporate Compliance Committee meets no less than quarterly. Activities include, but are not limited to:

- Reviewing new statutes, regulations, pronouncements, or directives
- Reviewing DHHS/OIG Special Fraud Alerts
- Reviewing details and outcomes of lawsuits on other health care organizations
- Reviewing any Hotline reporting, reports to Human Resources, and reports to the CCO.
- Reviewing audit reports.
- Identifying new potential areas of compliance risk.
- Recommending new audits/monitors.
- Developing and implement interventions to prevent violations.

The Corporate Compliance Committee has delegated Compliance work plan and auditing and monitoring activities to six subcommittees that are comprised of multiple areas of the Health System. The subcommittees report their activities and any findings into the Corporate Compliance Committee on a quarterly basis. The subcommittees are as follows:

1. Physician Arrangements
2. HR & Education
3. Research
4. Billing and Coding
5. Business Conduct & Tax
6. Privacy & Security

Each subcommittee owns a portion of the Compliance work plan and reports throughout the year on progress and any necessary improvements, changes in regulation or any issues that may affect the Health System.

3. Effective Education and Training: CHKDHS has developed and conducts regular, effective education and training programs for all affected employees.

As part of the Corporate Compliance Program, personnel are required to receive initial and periodic education utilizing a variety of instructional methods. Training includes review of state and federal fraud and abuse laws, as well as CHKDHS standards, policies and procedures relating to corporate compliance. Employees are given an explanation of their obligation to actively participate in the program, including the duty to report suspected violations.

Participation in Corporate Compliance education is a condition of employment of all CHKDHS employees. Employees failing to comply with educational requirements of the Program will be subject to corrective action up to and including termination.

- **Initial Education**
Initial education is provided during orientation to introduce the Corporate Compliance Program. As a part of initial education, new employees receive the *Code of Conduct* handbook. This handbook serves as a reference guide stating performance expectations for all affected employees. It is intended to provide general guidance and direction regarding legal and ethical business practices and behavior. The handbook is updated periodically to apply to the changing conditions of CHKDHS. New employees sign the Corporate Compliance acknowledgment form provided by CHKDHS, which evidences receipt and understanding of the *Code of Conduct* and agreement to participate in and abide by the Corporate Compliance Program elements.
- **Ongoing Education**
CHKDHS employees participate in Corporate Compliance education on an annual basis by completing the Corporate Compliance computer-based-training program in the education training and tracking system or alternative method approved by the Corporate Compliance Committee. Annual education is documented through an education tracking system.
- **Independent Contractors**
Independent members of CHKDHS workforce engaged through an employment agency, contractors associated with CHKDHS (such as vendors, and contracted physicians and their staff) will receive the CHKDHS *Code of Conduct* handbook informing of CHKDHS's commitment to the Corporate Compliance Program and allowing recourse for action should they become aware of a potential violation of the program.
- **New Managers/Supervisors**
Direct supervisors of newly hired Managers/Supervisors are accountable for

providing instructions to the new manager on handling their staff's corporate compliance concerns/issues. This includes such topics as no-retaliation, confidentiality, employee protection, promotion and adherence to elements of the Corporate Compliance Program.

- **Target Education**
Additional training is provided for those employees whose actions affect the accuracy of the claims submitted to the Government, such as employees involved in the coding, billing, cost reporting and marketing processes. Target education groups receive a minimum of **three** hours annually in compliance-related education.

4. Developing Effective Lines of Communication/Reporting: CHKDHS maintains a process to receive complaints, and has adopted procedures to protect the anonymity of complainants and to protect them from retaliation.

If individuals performing services on behalf of CHKDHS have questions or concerns regarding a compliance or ethics related issue, they should contact their manager or obtain information from the appropriate facility resource such as the CHKDHS *Code of Conduct* handbook, Corporate Compliance Program policy, Employee Handbook, or applicable policies and procedures.

Managers receiving information from an employee regarding potential or suspected violations must report the concern to their director, the Corporate Compliance Officer, the Compliance and Internal Audit Department or Human Resources so that the appropriate department (i.e., Human Resources or Corporate Compliance Officer) may respond.

Individuals not comfortable discussing their questions or concerns with their manager or who feel their concern has not been adequately addressed, may contact the following persons until the issue is resolved to their satisfaction: Corporate Compliance Committee member, Corporate Compliance Officer, Compliance and Internal Audit Department Representative, Human Resources Representative, or CHKDHS legal counsel.

CHKDHS has a confidential Corporate Compliance Hotline for employees who have compliance concerns or problems and wish to discuss them anonymously. The Hotline may also be used for reporting suspected violations of CHKDHS policies and procedures, the Corporate Compliance Program and other laws and regulations. Anonymous callers are assigned a tracking number for future reference to the caller's original report.. The Corporate Compliance Hotline number is **1-877-373-0128**. **This line does not utilize caller ID or any other caller tracking mechanism.**

Additionally, a publicly accessible reporting form has been established on the www.chkd.org website to provide for reporting by the public as well as employees. The form is located on the "About Us" page of the website and is found under "Corporate Compliance" section. The form allows for all pertinent information to be completed and reported to the Compliance team. The form allows for the reporter to remain anonymous if he or she so chooses.

The CHKD Compliance Department utilizes a general compliance inbox for employees to report concerns. The address, compliance@chkd.org, should be used to report compliance concerns. This method of reporting is not anonymous. Employees may request to be kept anonymous, to which Compliance will make every reasonable effort to maintain their anonymity when requested.

Employees have an obligation to report any suspected violation of CHKDHS policies and procedures, the Corporate Compliance Program, and other laws and regulations

to their manager, director, Corporate Compliance Officer, Compliance and Internal Audit Department, legal counsel or the Corporate Compliance Hotline.

No CHKDHS employee will be disciplined or terminated for reporting in good faith a suspected violation. See *No-Retaliation Policy* in the Employee Handbook.

- 5. Enforcing Standards Through Corrective Action:** CHKDHS has developed and maintains a system to respond to allegations of improper/illegal activities, adopt procedures for appropriate corrective action against employees who have violated internal compliance policies, applicable statutes, regulations or federal health care program requirements.

The CHKDHS Corporate Compliance Program includes corrective action guidance for all CHKDHS personnel where a suspected violation of the Corporate Compliance Program occurs.

Commitment to the Corporate Compliance Program applies to all CHKDHS personnel including management, employees, volunteers, medical staff, vendors, independent contractors and other health care professionals performing services for CHKDHS.

- **Corrective Action**
CHKDHS will not tolerate the behavior of those who engage in wrong doing which has the potential to impair our status as a provider of quality, reliable and honest health care services. Failure to comply with CHKDHS standards, policies and procedures, the Corporate Compliance Program, or federal and state laws will result in the strict enforcement of this policy. The *Rules of Conduct* policy in the Employee Handbook outlines the corrective action process that will be used for corporate compliance issues.

Managers are held accountable for failure to comply with the Corporate Compliance Program or for the foreseeable failure of their reporting staff to comply. All managers will be evaluated on their effectiveness in educating and enforcing the standards of the Corporate Compliance Program.

- **Employment Verification**
Human Resources will conduct a reasonable and prudent background investigation for new hires who will have discretionary authority to make decisions that may involve compliance with the law or compliance oversight. See the *Employment Verification, Criminal Background Investigation* policy in the Employee Handbook.

- 6. Auditing and Monitoring:** CHKDHS will use audits and/or other evaluation techniques to monitor compliance and assist in the reduction of identified problem areas.

An evaluation process is critical to the success of the Corporate Compliance Program. An annual evaluation of the Corporate Compliance Program will be performed to determine that elements of the Program are being met. Audits will be performed by internal and external auditors who have experience in federal and state health care statutes, regulations and health care program requirements. Audits will be proactively performed to detect and prevent potential violations, and reduce or eliminate potential areas of vulnerability.

Audit results will be reported to the Corporate Compliance Officer and the Corporate Compliance Committee for (1) review and determination of any variances from established acceptable baselines, and (2) recommendations for action. A report of audit results and program evaluation will be prepared and submitted to the CHKDHS Board Oversight Committee by the Corporate Compliance Officer at least annually.

Audit areas of focus include, but are not limited to:

- Coding
- Claim development and submission
- Reimbursement
- Cost reporting
- Marketing
- Physician practices

In addition to audits, ongoing review of areas of specific focus will include the OIG Special Fraud Alerts, OIG audits and evaluations, law enforcement initiatives, government sanction reports, OIG Work Plan, and state Medicaid work plans, offering current trends to guide CHKDHS corporate compliance practices.

Monitoring techniques to identify variation from established baseline may include:

- Identifying frequency and/or percentile levels of certain critical factors such as diagnosis codes, length of stay, denied claims;
- Use of trend analyses or longitudinal studies that seek deviations, positive or negative, in specific areas over a given period;
- Reviews of medical and financial records and other documents that support claims for reimbursement and Medicare/Medicaid cost reports;
- Questionnaires developed to solicit impressions of a broad cross-section of the CHKDHS employees and staff;
- Interviews with personnel involved in management, operations, coding, claim development and submission, patient care, and other related activities;
- On-site visits.

Identified monitoring data and audit results will be documented in written reports and reviewed by the Corporate Compliance Officer and the Corporate Compliance Committee. With these reports, the Corporate Compliance Committee will make recommendations to CHKDHS management for necessary steps to correct past problems and prevent them from recurring. If called for, subsequent reviews or studies will be conducted to ensure that recommended corrective actions have been implemented successfully.

The Corporate Compliance Committee will periodically evaluate the effectiveness of the Corporate Compliance Program, *Code of Conduct*, Corporate Compliance policy and other compliance related policies, and provide the results of such evaluation to the CHKDHS Board of Directors Compliance Oversight Committee. The Corporate Compliance Committee will review, revise and issue modifications and/or updates to the Corporate Compliance Program and distribute them to all employees based upon the results of such evaluation.

7. Responding to Detected Offenses and Developing Corrective Action Initiatives:

CHKDHS will investigate and correct identified systemic problems using the process outlined in Exhibit C and as summarized below.

a. Intake and Investigations

Upon receiving a report, including a compliance hotline report, or other reasonable indication of suspected non-compliance, the Compliance and Internal Audit Department will initiate prompt steps to investigate the conduct in question and determine whether a material violation of applicable law or the requirements of the Program has occurred. Intake and investigation will be conducted with one or several of the following:

- Reviewing the report in conjunction with the affected department(s), and/or other appropriate staff who may have information about what might

- have occurred;
- Interviewing of individuals with potential knowledge of the matter;
- Review of the relevant documents;
- Contacting the Legal Department.

Upon receipt of information concerning suspected non-compliance, the Compliance and Internal Audit Department will, at a minimum, take the following actions:

1. Complete or request an intake Compliance Report Form (See Exhibit A);
2. Notify the Corporate Compliance Officer;
3. In conjunction with the Office of General Counsel, determine whether the Legal Department will direct the investigation;
4. Ensure that the investigation is initiated as soon as reasonably possible. The investigation shall include, as applicable, but need not be limited to:
 - (a) Interviews of all persons who may have knowledge of the matter and a review of the applicable laws, regulations and standards to determine whether or not a violation has occurred, consulting with the Legal Department as necessary.
 - (b) Identification and review of relevant documentation including, where applicable, representative bills or claims submitted to determine the specific nature and scope of any potential overpayments and the duration and potential financial magnitude.
 - (c) Interviews of persons who appear to play a role in the matter. The purpose of the interviews is to determine the facts surrounding the conduct, and may include, but shall not be limited to:
 - (i) The affected department's understanding of the applicable laws, rules and standards;
 - (ii) Identification of relevant supervisors or managers;
 - (iii) Training that the department personnel received.
 - (d) Preparation of a summary report for the Compliance file that (1) makes a determination if further investigation and/or corrective action is needed, (2) if non-compliance is identified, defines the nature of the non-compliance, (3) identifies individuals and departments involved, (4) assesses the nature and extent of potential liability and (5) where applicable, identifies the potential for any overpayment by the government.
5. Establish a due date for summary report or otherwise ensure that the investigation is completed in a reasonable and timely fashion and the appropriate corrective action is taken as warranted.
6. Communicate with affected individuals and departments, including the individual or department that initiated the report, regarding action steps, if any.

b. Corrective Action Plans, Follow Up Meeting and Corrective Action

1. Corrective Action. In the event the investigation identifies non-compliance, the Compliance and Internal Audit Department and the affected department(s) will draft a corrective action plan using the template attached as Exhibit B, which includes the following steps:
 - a. Immediately cease the offending practice. If the conduct involves the improper submission of claims for payment, immediately cease all billing potentially affected by the offending practice until a correction is put into effect.
 - b. Consult with Legal Counsel to determine whether voluntary reporting of the non-compliance to the appropriate governmental authority is warranted.
 - c. If applicable, the Compliance and Internal Audit Department will work with the Patient Financial Services Department or the appropriate

- billing staff to calculate and repay any duplicate or improper payments made by a federal or state government program as a result of the non-compliance and will analyze repayment obligations under commercial payor contracts.
- d. When appropriate, Patient Financial Services or the appropriate billing staff will handle identified overpayments through the administrative billing process by informing the billing staff and making appropriate adjustments via software used for billing.
 - e. Initiate disciplinary action as appropriate in conjunction with the Human Resources Department.
 - f. Promptly undertake appropriate training and education to prevent a recurrence of the non-compliance.
 - g. Conduct a review of applicable CHKDHS Policies and Procedures to determine whether revisions or the development of new policies and/or procedures are needed to minimize future risk of noncompliance.
2. Follow Up Monitoring and Record Keeping.
- a. The affected department(s) will conduct, as appropriate, follow-up monitoring and/or auditing to ensure effective resolution of the offending practice.
 - b. The affected department(s) shall provide to the Compliance and Internal Audit Department a completed corrective action plan documenting the completion of the corrective activity.
 - c. The affected department(s) will provide the Compliance and Internal Audit Department with documentation of education and follow-up monitoring and/or auditing.
 - d. The Compliance and Internal Audit Department will retain such documentation in its files.
3. Overpayment Refund Requirements

The Overpayment Refund Review Committee (ORRC) will review and approve proposed overpayment refunds in excess of an established threshold amount. The ORRC will consist of the CEO, CFO, and COO.

The Compliance and Internal Audit Department together with Patient Financial Services or other billing department staff will maintain appropriate tracking systems and procedures to track and confirm compliance with applicable overpayment refund timelines and requirements.

Patient Financial Services or other billing department staff will provide a copy of the check or documentation evidencing repayment of an overpayment to the Compliance and Internal Audit Department for its file.

c. Conflicts

If an investigation of an alleged violation is undertaken and the Corporate Compliance Officer believes the integrity of the investigation may be at stake because of the presence of employees under investigation, those personnel will be removed from their current work activity until the investigation has been completed. This action, if required, will be taken in connection with the Human Resources Department.

d. External Resources

The Compliance and Internal Audit Department and/or the Legal Department may solicit the support of internal and external resources to conduct an investigation.

e. Confidentiality

All investigations will be treated as confidential to promote full, candid disclosure by witnesses, individuals reporting suspected violations and individuals suspected of violations. Communication to or with persons outside the organization or who have no need to know is prohibited.

f. Records

Records of the investigation will be maintained by the Compliance and Internal Audit Department and may contain documentation of the alleged violation, a description of the investigative process, copies of interview notes, any other key documentation, a log of the witnesses interviewed, the documents reviewed, the results of the investigation, any disciplinary action taken, and the corrective action implemented.

g. Self-Reporting

After an investigation, if there is reason to believe that the misconduct has triggered a self reporting obligation, CHKDHS will promptly report the misconduct to the appropriate governmental authority within the applicable timeframe established by law after determining that there is credible evidence of a violation. Prompt reporting demonstrates the CHKDHS's good faith and willingness to correct and remedy the problem.

When reporting misconduct to the Government, CHKDHS will provide all evidence relevant to the alleged violation and potential cost impact. The organization will take appropriate corrective action, including prompt identification and restitution of any overpayment to the affected payor and the imposition of proper corrective action. All reports shall be made in coordination with the Legal and Compliance departments. This Corporate Compliance Program emphasizes that overpayments obtained from any source, should be promptly returned as appropriate to the payor that made the erroneous payment.

CHKDHS will document all inquiries made to government agencies or other entities when advice regarding compliance is being sought. All documentation related to the Corporate Compliance Program will be retained by the Corporate Compliance Officer or designee consistent with the Record Retention Policy (Corporate Policy No.: C3405).

h. Performance Improvement

If the Compliance and Internal Audit Department identifies through an investigation a potential performance improvement opportunity, it will provide the Performance Improvement Department as appropriate, with information that may be applicable to such departments' activities.

i. Reporting

The Compliance and Internal Audit Department will report the outcomes of investigations and corrective action plans to the Corporate Compliance Committee on a quarterly basis.

C. Response to Detected Criminal Conduct

If criminal conduct is detected, CHKDHS will implement reasonable remediation efforts to: (1) take steps to remedy the harm caused by the criminal conduct, including but not limited to reporting as appropriate and cooperating with authorities and (2) conduct an assessment of the organization's existing compliance program, including modifications to the program as may be appropriate to prevent the occurrence of similar conduct. In addition, CHKDHS will promptly self report, as appropriate, under Section 7(g) above.

D. Information about federal and state False Claims Acts:

CHKDHS prohibits all forms of false claims activity. The Federal False Claims Act, the Virginia Fraud Against Taxpayers Act and the North Carolina Medical Assistance Provider False Claims Act also prohibit this illegal conduct and protect employees who report false claims. CHKDHS expects and requires the cooperation and assistance of all its employees and contracted vendors to protect against false claims activity.

All employees are responsible for adhering to this policy. . . An employee who believes that false claims activity has occurred shall immediately report all relevant information about the conduct to his or her immediate supervisor. If the employee believes the supervisor is involved with or otherwise has knowledge of the suspected fraudulent activity, the employee must immediately report the information to the next level supervisor or the CHKDHS Compliance Officer or utilize the Corporate Compliance Hotline by calling **1-877-373-0128**.

For additional information regarding compliance policies and procedures relating to the detection and prevention of fraud, waste, abuse, and false claims, please see Compliance with the Federal Deficit Reduction Act of 2005 (Corporate Policy No.: C5423).

All violations or suspected violations of this policy, the Corporate Compliance Program, or the Centers for Medicare and Medicaid Services Conditions of Participation must be reported in accordance with this policy, and may require Corrective Action, up to and including termination.

EXHIBIT A

**Compliance Report Form
CONFIDENTIAL**

To be completed by the Department Representative, Corporate Compliance Manager or Corporate Compliance Officer during or immediately following a report of suspected or known non-compliance.

Date: _____ Person completing the report: _____

Name of reporter (if revealed): _____

Telephone number of reporter: _____ Position: _____

Supervisor: _____

Site of suspected non-compliance: _____

1. Concise Description of Concern: _____

2. Were there witnesses to the potential non-compliance? Yes _____ No _____

Identify: _____

3. Was this matter brought to a supervisor's attention? Yes _____ No _____

If yes, what did the supervisor do? _____

4. How long have you suspected non-compliance? _____

5. Is there any other information you would like to mention that may be helpful in our review? _____

Name of person completing the form: _____

Signature: _____ Date: _____

6. Legal Department will direct the investigation: Yes _____ No _____

EXHIBIT B

**Corrective Action Plan
(Use one template for each incident)**

CONFIDENTIAL

Matter Name/Compliance Department Case Number: _____

Date:_____

Department(s):_____

Department Contact Names:

Phone Number(s):

Email addresses:_____

Activity Type: ___ Compliance Issue ___ Compliance Hot Line Report
 ___ Audit Referral ___ Potential Overpayment
 ___ Other _____

General Information

How was the Incident Identified? _____

Incident description:_____

Investigation and Corrective Action

Directed by Legal Department: Yes_____ No_____

Matter Name/Compliance Department Case Number:			
ACTION	Responsible Department/ Individual	Due Date	Status
Actions to Cease Non-Compliance <i>(Indicate below the actions which be taken to ensure the offending practice ceases immediately.)</i>			
Voluntary Reporting <i>(Consult with the Legal Department to determine whether voluntary reporting is required. Indicate below any required actions.)</i>			
Overpayment Refund (if applicable) <i>(Indicate below the actions to be taken to determine whether an overpayment has occurred and the actions needed to refund such overpayment.)</i>			
Disciplinary Action (if applicable) <i>(Consult with the Human Resources Department to determine whether disciplinary action is required. Indicate below any required actions.)</i>			
Education/Training <i>(Indicate below the actions to be taken to initiate training to prevent a recurrence of the non-compliance.)</i>			
Policy and Procedure Review <i>(Indicate below the CHKDHS and Departmental policies which will be reviewed and revised, and any new policies and/or procedures to be initiated to minimize future risk of non-compliance. Provide specific details regarding actions to be taken.)</i>			
Follow-Up Monitoring <i>(Indicate below the specific follow up monitoring activities which will be initiated to ensure future compliance.)</i>			

**EXHIBIT C
CHS BILLING & REIMBURSEMENT
OVERPAYMENT REVIEW/DETERMINATION PROCESS**

