

CODE OF CONDUCT

I. INTRODUCTION

Practice / Facility Name, will herein after be referred to as PRACTICE . The Code of Conduct sets forth *Principles* and *Standards* for all their employees as they specifically relate to PRACTICE compliance efforts pursuant to federal laws, rules, and standards of the Medicare/Medicaid programs. The Principles articulate the policies of PRACTICE and the Standards are intended to provide additional guidance to persons functioning in managerial or administrative capacities. The Principles set forth in this Code of Conduct shall be distributed to all providers of service and employees. The Code of Conduct will be updated as necessary; PRACTICE will distribute any change or update by sending each employee an individual copy. All employees are responsible to ensure that their behavior and activity is consistent with the Code of Conduct.

II. PURPOSE

This Code of Conduct has been adopted by *Practice / Facility Name*. Board of Directors to provide standards by which employees of PRACTICE will conduct themselves in order to protect and promote corporation-wide integrity and to enhance PRACTICE ability to achieve PRACTICE mission.

III. LEGAL COMPLIANCE

A. Principle. *Practice / Facility Name* will strive to ensure that all activity by or on behalf of the professional corporation is in compliance with applicable federal and state laws, and regulations, as they specifically relate to the prohibitions against the filing of false or fraudulent claims with Medicare, Medicaid or other federally funded health care programs. All employees of PRACTICE are expected to support the professional corporation in its commitment.

B. Standards. The following standards are intended to provide guidance to management and employees in administrative positions to assist them in their obligation to comply with applicable laws. These standards are neither exclusive nor complete. Employees are required to comply with all applicable laws, whether or not specifically addressed in this Code of Conduct. If questions regarding the existence of, interpretation or application of any law arise, they should be directed to PRACTICE Compliance Officer or the respective Accounts Manager who shall refer all legal issues to PRACTICE outside legal counsel.

1. Antitrust. All employees must comply with applicable antitrust and similar laws which regulate competition. Examples of conduct prohibited by the laws include (1) agreements to fix prices, bid rigging, collusion (including price sharing)

with competitors; (2) boycotts, certain exclusive dealing and price discrimination agreements; and (3) unfair trade practices including bribery, misappropriation of trade secrets, deception, intimidation and similar unfair practices. PRACTICE employees in managerial or administrative positions are expected to seek advice from PRACTICE Compliance Officer, who shall refer the issue to PRACTICE outside legal counsel when confronted with business decisions involving a risk of violation of the antitrust laws.

2. Fraud and Abuse. PRACTICE expects its employees to refrain from conduct which may violate the fraud and abuse laws. These laws prohibit (1) direct, indirect or disguised payments in exchange for the referral of patients; (2) the submission of false, fraudulent or misleading claims to any government entity, including claims for services not rendered, claims which characterize the service differently than the service actually rendered, or claims which do not otherwise comply with applicable program or contractual requirements; and (3) making false representations to any person or entity in order to gain or retain participation in a program or to obtain payment for any service. (For additional guidance, please refer to the PRACTICE Fraud and Abuse Compliance Policy and the PRACTICE Corporate Compliance Plan.)

3. Discrimination. PRACTICE believes that the fair and equitable treatment of employees, patients and other persons is critical to fulfilling its vision and goals. It is a policy of PRACTICE to treat patients without regard to the race, color, religion, sex, sexual orientation, ethnic origin, age or disability of such person, or any other classification prohibited by law. It is a policy of PRACTICE to recruit, hire, train, promote, assign, transfer, layoff, recall and terminate employees based on their own ability, achievement, experience and conduct without regard to race, color, religion, sex, sexual orientation, ethnic origin, age or disability, or any other classification prohibited by law. No form of harassment or discrimination on the basis of sex, sexual orientation, race, color, disability, age, religion or ethnic origin or disability or any other classification prohibited by law will be permitted. Each allegation of harassment or discrimination will be promptly investigated.

4. Stark. All employees must comply with applicable Stark Regulations and similar laws which regulate self-referral and compensation. Examples of provisions included in these laws are (1) agreements for “kickbacks” between doctors and providers; (2) supervision by referring physicians of those providing designated health services to qualify for the in-office ancillary service exception; (3) managed care exemptions; (4) exception where no alternative provider is available; (5) reporting of provider financial relationships and those of their immediate families; and (6) a list of designated health services that are covered by the self-referral ban. PRACTICE employees in managerial or administrative positions are expected to seek advice from PRACTICE Compliance Officer, who shall refer the issue to PRACTICE outside legal counsel when confronted with business decisions involving a risk of violation of the self-referral and compensation laws.

5. **OSHA.** All employees must comply with PRACTICE OSHA Policy Manual.

6. **ADA.** *Practice name* and PRACTICE employees will comply with the Americans with Disabilities Act (ADA). The ADA prohibits discrimination on the basis of disability in employment. It also prohibits discrimination on the basis of disability for goods and services provided to PRACTICE patients. Each allegation of discrimination will be promptly investigated.

IV. BUSINESS ETHICS

A. Principle. In furtherance of PRACTICE commitment to the highest standards of business ethics and integrity, employees shall strive to accurately and honestly represent PRACTICE and shall strive not to engage in any activity or scheme intended to defraud anyone of money, property or honest services. Furthermore, any PRACTICE employee aware of any potential violation of the federal fraud and abuse laws shall have the primary obligation to report such potential wrongdoing to the professional corporation.

B. Standards. The standards set forth below are designed to provide guidance to ensure that PRACTICE business activities reflect the high standards of business ethics and integrity. Employee conduct not specifically addressed by these standards must be consistent with PRACTICE Principle with respect to “Business Ethics.”

1. Honest Communication. PRACTICE requires candor and honesty from its employees in the performance of their responsibilities and in communication with PRACTICE Compliance Officer. No employee shall make false or misleading statements to any patient, person or entity doing business with PRACTICE about other patients, persons or entities doing business or competing with PRACTICE, or about the products or services of PRACTICE or its competitors.

2. Misappropriation of Proprietary Information. PRACTICE employees shall not misappropriate confidential or proprietary information belonging to another person or entity nor utilize any publication, document, computer program, information or product in violation of a third party’s interest in such product. All PRACTICE employees are responsible to ensure they do not improperly copy, for their own use, documents or computer programs in violation of applicable copyright laws or licensing agreements. Employees shall not utilize confidential business information obtained from competitors, including customer’s lists, price lists, contracts or other information in violation of a covenant not to compete, prior employment agreements, or in any other manner likely to provide an unfair competitive advantage to PRACTICE.

3. Fraud and Abuse. PRACTICE expects its employees to refrain from conduct which may violate the fraud and abuse laws. These laws prohibit (1) direct, indirect or disguised payments in exchange for the referral of patients; (2) the submission of false, fraudulent or misleading claims to any government entity, including claims for services not rendered, claims which characterize the service differently than the service actually rendered, or claims which do not otherwise comply with applicable program or contractual requirements; and (3) making false representations to any person or entity in order to gain or retain participation in a program or to obtain payment for any service. (For additional guidance, please refer to the PRACTICE Fraud and Abuse Compliance Policy and the PRACTICE Corporate Compliance Plan.) If a *practice name* employee becomes aware of any wrongdoing under the standards set forth in the PRACTICE Compliance Program, whether committed by that employee or by someone else, he/she is obligated to report such wrongdoing to PRACTICE in a manner procedurally consistent and in accordance with the PRACTICE Corporate Compliance Plan and any and all written PRACTICE compliance policies.

V. CONFIDENTIALITY

A. Principle. PRACTICE employees shall strive to maintain the confidentiality of patients and other confidential information in accordance with applicable legal and ethical standards.

B. Standards. PRACTICE and its employees are in possession of and have access to a broad variety of confidential, sensitive and proprietary information, the inappropriate release of which could be injurious to individuals, PRACTICE business partners and PRACTICE itself. Every PRACTICE employee has an obligation to actively protect and safeguard confidential, sensitive and proprietary information in a manner designed to prevent the unauthorized disclosure of information.

1. Patient Information. All PRACTICE employees have an obligation to conduct themselves in accordance with the principle of maintaining the confidentiality of patient information in accordance with all applicable laws and regulations. Employees shall refrain from revealing any personal or confidential information concerning patients unless supported by legitimate business or patient care purposes. If questions arise regarding an obligation to maintain the confidentiality of information or the appropriateness of releasing information, employees should seek guidance from PRACTICE management or PRACTICE Compliance Officer.

2. Proprietary Information. Information, ideas and intellectual property assets of PRACTICE are important to the corporation's success. Information pertaining to PRACTICE competitive position or business strategies, payment and reimbursement information, and information relating to negotiations with employees or third parties should be protected and shared only with employees having a need to know such information in order to perform their job responsibilities. Employees should exercise care to ensure that intellectual property rights, including patents,

trademarks, copyrights and software is carefully maintained and managed to preserve and protect its value.

3. Personnel Actions/Decisions. Salary, benefit and other personal information relating to employees shall be treated as confidential. Personnel files, payroll information, disciplinary matters and similar information shall be maintained in a manner designed to ensure confidentiality in accordance with applicable laws. Employees will exercise due care to prevent the release or sharing of information beyond those persons who may need such information to fulfill their job function.

VI. ADMINISTRATION AND APPLICATION OF THIS CODE OF CONDUCT

PRACTICE expects each person to whom this Code of Conduct applies, to abide by the Principles and Standards set forth herein and to conduct the business and affairs of PRACTICE in a manner consistent with the general statement of principles set forth herein.

Failure to abide by this Code of Conduct or the guidelines for behavior which the Code of Conduct represents may lead to disciplinary action. For alleged violations of the Code of Conduct, PRACTICE will weigh relevant facts and circumstances, including, but not limited to, the extent to which the behavior was contrary to the express language or general intent of the Code of Conduct, the egregiousness of the behavior, the employee's history with the corporation and other factors which PRACTICE deems relevant. Discipline for failure to abide by the Code of Conduct may, in PRACTICE discretion, range from oral correction to termination.

Nothing in this Code of Conduct is intended to nor shall be construed as providing any additional employment or contract rights to employees or other persons.

While PRACTICE will generally attempt to communicate changes concurrent with or prior to the implementation of such changes, PRACTICE reserves the right to modify, amend or alter the Code of Conduct without notice to any person or employee.