



ALCOTT SCHOOL
CORPORATE/MEDICAID
COMPLIANCE PROGRAM

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CORPORATE COMPLIANCE PROGRAM

I. ORGANIZATION OVERVIEW

Alcott School is an entity incorporated under the laws of the State of New York and is governed by a Board of Directors, consistent with the provisions of our by-laws and articles of incorporation.

Alcott School is approved by the New York state Education Department to provide special education services and programming pursuant to the provision of Section 4410 of the New York State Education Law, approved by the New York State Department of Health to provide early intervention services pursuant to the provisions of Title II-A of Article 25 of the New York State Public Health Law. Alcott School is subject to the following additional laws and regulations:

- A. Federal Family Educational Rights and Privacy Act (FERPA - 20 U.S.C. §1232g), and regulations thereunder (34 CFR Part 99);
- B. Individuals with Disabilities Education Act (IDEA) and regulations thereunder (34 CFR part 300).
- C. Health Insurance Portability and Accountability Act of 1996 (HIPAA)

In accordance with the terms of such state agency approval and consistent with the terms of certain contracts and/or agreements with specific municipalities or school districts on whose behalf Alcott School provides such approved services, Alcott School operates the following program(s) and provides the following services:

- A. EI Services, including multi-disciplinary evaluations, ongoing service coordination, toddler developmental groups, and toddler integrated classes, parent/child group and itinerant services.
- B. Preschool/special education programs and services including multi-disciplinary evaluations, Special Class in an Integrated Setting (SCIS), Special Education Itinerant Teacher Services (SEIT), self-contained classes and Related Services.
- C. Consultant Teacher school age services.
- D. In addition to the aforementioned governance, Alcott School is subject to the regulations of the following agencies: Medicaid, New York State Office of Children and Family Services, Department of Labor, Department of Homeland Security, and the New York State Education Department

MISSION STATEMENT

The primary mission of the Alcott School is to provide a high quality, developmentally appropriate preschool education to all children who attend regardless of their abilities or disabilities. Alcott School recognizes the important role parent education and support for families plays in the development of

young children and is dedicated to helping support the families enrolled in its programs.

II. CORPORATE COMPLIANCE

A. OVERVIEW

In furtherance of its Mission Statement, and as part of its participation in the Preschool/School Supportive Health Services Program (SSHSP), Alcott School has established a Corporate Compliance Program which promotes an organizational culture that encourages ethical conduct and a commitment to compliance with laws, rules and regulations which are designed to prevent Medicaid fraud, waste and abuse while enhancing quality services to the children and families we serve. The Program integrates various systems of operations with an emphasis on internal and external audits, reviews, benchmarks and trends, is based on effective and open lines of communications and relies on measurements to assure sustainability and success. The Compliance Program is incorporated into our operations which are committed to high standards of performance and quality of services.

B. CORPORATE COMPLIANCE SPECIFICALLY

In addition to other programs, policies and procedures relating to the organization or operation of Alcott School, Alcott School has developed, adopted and implemented a program and plan consistent with the provisions of Title 18 N.Y.C.R.R, Part 521, governing compliance programs for medical assistance providers. The components of this Plan, which incorporate the Whistleblower Policy, as described in the Staff Policy Handbook, include, but are not limited to:

- Written policies and procedures that describe compliance expectations as embodied in a code of conduct and ethics;
- Designation of a specific employee vested with responsibility for day-to-day compliance of program operation;
- Training and education of employees and other affected individuals;
- Communication lines to responsible compliance contacts;
- Disciplinary policies to encourage good faith compliance program participation;
- A system to routinely identify compliance risk areas;
- A system for responding to compliance issues as they arise; and
- A policy on non-intimidation and non-retaliation for good faith compliance program participation.

C. IMPLEMENTATION OF PLAN

The Compliance Plan (the "Plan") is effective immediately. All employees, officers, directors and agents of Alcott School will have a copy of this plan available for their review and shall execute an acknowledgment of the same, at which point they shall be expected to comply with the terms of the Plan. Staff will be given the Compliance Plan at Staff Orientation Day on an annual basis or, on their date of hire. All employees, officers, directors and agents shall be instructed to direct any questions or concerns about the Plan to the Compliance Officer, Lindsey Sherman.

III. CODE OF CONDUCT AND ETHICS

A. OVERVIEW

Alcott School believes that a well-articulated Code of Conduct and Ethics provides the necessary context within which all members of our organization should function – a context which reflects the duties each individual owes to Alcott School and the children and families we serve. Such a code not only provides a framework within which our staff, employees and administrators engage with each other and the students and families we serve, but also provides necessary guidance to employees and other affected individuals on addressing compliance issues through clear written policies and procedures which describe compliance expectations.

The code is designed to be clear, non-technical and easily understood to enhance its effectiveness. It has been approved by the Board of Directors of Alcott School and is reviewed annually thereafter to determine what, if any, modifications or changes are necessary to assure its continued effectiveness. The Code applies to all employees, officers, directors and agents of the organization. It is intended to elaborate upon and supplement, but not replace, any obligations that otherwise exist under law or regulation, as well as the policies and procedures of applicable governmental agencies and Alcott School as provided in Alcott School's Staff Policy Handbook or other statements. The components of the Code of Conduct and Ethics are as follows:

1. **TRUTHFULNESS.** All employees, officers, directors and agents of Alcott School are expected to be truthful at all times in conducting the affairs of Alcott School. This includes, but is not limited to, truthfulness in completing internal and external hard-copy and electronic documents on behalf of Alcott school, as well as in oral communications both with internal Alcott School staff and externally on behalf of Alcott School.

The ethics of truthfulness must be reflected in all activities in which individuals associated with Alcott School engage, including but not limited to the following:

- “student records” mean any file, evaluation, report, study, letter, telegram, minutes of meetings, memorandum, summary, interoffice and intra-office communication, memorandum reflecting an oral conversation, any handwritten or other note, chart, graph, data sheet, film, videotape, slide, microfilm or microfiche or any document in computer readable form. Such records include all such materials pertaining to a child's participation in any Alcott School program, documenting the performance of activities including, but not limited to:
 - Written correspondence with or regarding the child/family;
 - Notes recording any relevant discussion with parents, other providers, or municipalities regarding the child/family;
 - Documentation of written notice(s) sent to the parent by the provider, including date of notice;
 - Signed and dated parental consents relevant to service delivery and/or disclosure of information;
 - Individualized Family Services Plans (IFSP) or Individualized Education Plans (IEP) and related documents, including any amendments;
 - Service authorizations;
 - Documentation demonstrating the provisions of services, including session/program notes;
 - Group attendance lists;
 - Child/family reports, including evaluations (with relevant medical reports) and ongoing assessments related to the services provided;
 - Physician orders and/or prescriptions; and
 - Such other records pertaining to the child/family.

Such records must be:

- Dated;
- Accurate and appropriately descriptive of the activity;
- Contemporaneous with the activity;
- Free from any alteration. If altered, documentation of the process and reasons therefore;
- Maintained in the ordinary course of business; and
- Maintained, retained and destroyed consistent with professional licensure laws and applicable guidance documents issued by the State Department of Health or any other regulatory agency.

2. CONFIDENTIALITY. The confidentiality of a child's information is a cornerstone of Alcott School's organizational ethos. All such information shall be treated with discretion, even internally. All disclosures of such information, even to a child's parent or guardian or other members of the child's caregiving team shall be limited to the information necessary to disclose are required by the purpose of the disclosure, and shall at all times be within the limits of applicable laws and regulations, as well as the government's and Alcott School's policies and procedures. Accordingly, all employees, directors, officers and agents of Alcott School are responsible for ensuring the confidentiality of all personally identifiable information in all student records, as defined above, consistent with the provision of FERPA and other applicable provisions of law governing the confidentiality of records.

Specifically, the Compliance Officer, or designee, shall:

- Be responsible for ensuring the confidentiality of personally identifiable information in a child's records;
- Ensure that all records containing personally identifiable information are maintained in secure locations such as locked file cabinets, or while traveling, are in a secure briefcase or file;
- Ensure that when records contain information about multiple children, a parent who requests access to records only received the record(s) pertaining to that child/family;
- Maintain a record of any individual who accesses a child's records and the purpose for which the record was accessed (with the exception of the parent, employees of any governmental agency with a legitimate need to know.
- Assure that all employees, directors, officers, agents, contractors, consultants and volunteers are informed about and are required to adhere to the confidentiality policies and procedures of Alcott School;
- Adhere to all legal requirements that protect records containing sensitive information (such as sexual and/or physical abuse, HIV status, treatment for mental illness, the child's parentage, etc.);
- Ensure the confidentiality of all information maintained in an electronic format; and
- Should any questions arise whether documents containing Medicaid identifying information may be released, contact the New York State Department of Health, Division of Legal Affairs,

Bureau of Medicaid Law at (518)408-1495, as directed by guidance documents governing confidentiality.

This policy reflects the directives contained in the State Department of Health Memorandum 2003-1.

3. LEGALITY. Alcott School is committed to conducting all of its affairs in accordance with applicable federal and state laws and regulations.

IV. AVOIDANCE OF CONFLICTS OF INTEREST

A. Purpose

The interests of Alcott School and the children and families we serve are superior to the personal interests of any employee, officer, director or agent of Alcott School and those interests must be protected when the personal interests of an individual are, or may potentially be, involved in any activity, transaction or arrangement undertaken by Alcott School. Accordingly, all employees, officers, directors and agents of Alcott School shall avoid even the appearance of any conflict of interest, whether or not such conflict in fact exists. A conflict of interest exists when there is any motivation or incentive for an employee, officer, director or agent of Alcott School to act in a manner inconsistent with the best interests of Alcott School.

B. Procedures

- DUTY TO DISCLOSE

In relation to the appearance of any conflict of interest, whether or not such a conflict in fact exists, an employee, officer, director or agent must disclose the existence of the interest, financial or otherwise, on forms established therefore, and be given the opportunity to disclose all material facts to the Compliance Officer and such other individuals or committees as set forth in Alcott School's bylaws or operating authority. The Compliance Officer and/or other designated individual or committee shall determine whether a conflict of interest exists.

- ADDRESSING A CONFLICT

In the review of the material facts, the Compliance Officer and/or other designated individual or committee may conduct, or have conducted, an investigation of alternatives to the transaction, activity or arrangement under review. Upon due diligence, such officers, individuals or committee shall ascertain whether a more advantageous activity transaction or arrangement exists which would avoid a conflict of interest and proceed accordingly.

- VIOLATIONS

Any violation of the conflict of interest policy shall be subject to disciplinary and corrective action. Provisions in the Code directing the avoidance of conflict of interest shall supplement any law, rule, regulation, guidance or directive from any regulatory agency, including the State Education Department, its "Statement on the Governance Role of a Trustee or Board Member" or similar document, and the Office of the Attorney General and its publications governing the "Internal Controls and Financial Accountability for Not for Profit Boards" and "Right from the Start – Responsibilities of Directors and Officers of Not-for-Profit corporations" or similar documents, or any provision of any municipal contract through which Alcott School provides services relating to conflicts of interest".

By making full and accurate information available about its mission, activities and operations, Alcott School demonstrates transparency and thereby enhanced accountability.

- QUALITY

All employees, officers, directors and agents of Alcott School shall pursue the highest quality in the services provided to the children and families we serve. Each individual will adhere to the highest level of professionalism in the conduct of business with and on behalf of Alcott School, and shall undertake all necessary effort in the successful implementation of a child's IFSP or IEP and the services described therein. All employees, directors, officers and agents of Alcott School will conduct themselves with courtesy and respect in all activities associated with Alcott School and shall work to assure the highest level of satisfaction with the services provided as measured through communications and dialogue with the child's parent and other responsible parties. All employees, officers, directors and agents shall exercise prudent degrees of care, diligence and skill as appropriate to their responsibilities and shall use good judgment in the performance of all activities associated with and on behalf of Alcott School.

- NON-RETALIATION

The good faith participation of employees, directors, officers and agents of Alcott School is assured and protected by the development and effective implementation of policies of non-intimidation and non-retaliation. Accordingly, no employee, officer, director or agent of Alcott School shall intimidate or retaliate in any way against any individual acting in accordance with the Plan.

- PROHIBITION

More specifically, and consistent with the provisions of sections 740 and 741 of New York State Labor law, no employee, director, officer or agent of Alcott School may take any retaliatory action against an employee, director, officer or agent because such individual:

- Discloses or threatens to disclose to a supervisor or a public body an activity, policy or practice of Alcott School that is in violation of law, rule or regulation, which violation creates and presents a substantial and specific danger to the public health or safety, which constitutes health care fraud, or which otherwise constitutes improper quality of care;
- Provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into such violation of a law, rule or regulation of Alcott School; or
- Objects to or refuses to participate in any such activity, policy or practice which is a violation of a law, rule or regulation or otherwise reasonable believed to constitute improper quality of care.

- APPLICATION

The protection provided herein shall not apply to an employee, director, officer or agent who makes such disclosures to a public body unless such individual has brought the activity, policy or practice in violation of law, rule or regulation, or otherwise reasonably believed to constitute improper quality of care to the attention of a supervisor at Alcott School and has offered Alcott School a reasonable opportunity to correct such activity, policy or practice. Provided, however, that this exemption shall not apply to an action or failure to act where the improper quality of care presents an imminent threat to public health or safety or to the health or safety of a specific child or employee and the employee, director, officer or agent reasonably believes in good faith that reporting to a supervisor would not result in a corrective action.

- RELIEF

An employee, officer, director or agent of Alcott School who has been the subject of a retaliatory personnel action may initiate legal actions and proceedings and request relief to the extent provided in sections 740 and 741 of the New York State Labor Law.

- PROCEDURES

An employee, officer, director or agent of Alcott School who believes he/she has been the subject of retaliatory personnel action shall report such alleged or suspected intimidation and/or retaliation to the Compliance Officer. The Compliance Officer shall investigate and address such allegation promptly, thoroughly and objectively, and may receive assistance from any internal or external resources as the Officer deems necessary or appropriate. All documents and relevant materials shall be confidential and shall not be kept in the personnel files of such individual. The Officer shall report frequency and types of alleged intimidation and retaliation to the Board of Directors of Alcott School. This shall be at the Officer's discretion

V. COMPLIANCE OFFICER

A. OVERVIEW

While responsibility for compliance rests with each employee, officer, director and agent of Alcott School, managerial oversight for compliance rests with the Compliance Officer and Compliance Committee, with the ultimate authority residing with the Board of Directors. An effective compliance officer is key to assuring the successful implementation of the compliance plan. Such individual promotes a culture of integrity and informs decision making around service quality and excellence, supported by the resources of the entire organization.

Alcott School's Compliance Officer ("CO") shall be an employee who is a key member of the senior management team, responsible for the day-to-day operation of the compliance plan and may also be employed in another capacity at the school. The Officer shall possess the experience, training and integrity necessary to fulfill the responsibilities of the position. Such training and experience shall be in areas such as compliance and operations, including the business process of compliance and shall reflect an understanding of the laws, regulations and standards applicable.

The CO shall be advised that if other work duties create any conflict with the CO's ability to also function as CO, whether due to a conflict of interest or as a result of time limitations, the CO shall simultaneously report same to both Alcott School's Directors of Special Education and Operations and the Chairperson of the Board of Directors. The CO shall have direct access to both the Directors of Special Education and Operations and the Board. The CO's duties shall include, but not be limited to:

- Providing appropriate guidance to departments within the organization and to the management relating to the meeting of statutory and regulatory obligations;
- Periodically attending education conferences, meetings or seminars designed to enhance understanding of the effective development and implementation of the compliance program and identification and management of risk areas;
- Promoting compliance of and adherence to Alcott School's Code of Conduct and all applicable rules, regulations and laws.
- Facilitating communication and activities throughout the organization on compliance related issues;
- Monitoring federal and state agency websites (e.g., OIG (Office of Inspector General and OMIG (Office of Medicaid Inspector General) for guidance, reports, and other publications indicating potential areas of weakness in compliance;
- Accessing resources within and without Alcott School to effectively design, implement and monitor the compliance program which shall include information about Alcott School's organization and operations to best assess compliance and to identify weak areas. Accordingly, the CO shall have access to all relevant documents, systems and records necessary to fulfill the CO's obligations and duties;
- Securing support from the Directors of Special Education and Operations and Board of Directors for compliance initiatives, including incentivizing the reporting of compliance concerns and assuring no retaliation for such reporting activities;
- Revising the Compliance Program, including the Code of Conduct, as deemed necessary and appropriate and to reflect changes to applicable laws and regulations;
- Accessing outside counsel and consultants where necessary and appropriate;
- Developing and ensuring the effective implementation of a confidential system through which employees, officers, directors and agents of Alcott School may express compliance concerns, and those concerns are appropriately addressed;
- Identifying patterns or issues related to compliance;
- Investigating expressed concerns of compliance;
- Identify and report Medicaid compliance issues to the department or the office of the Medicaid Inspector General and ensure refunds of overpayments when required; and
- Substantiating the fulfillment of duties and responsibilities through appropriate documentation.

The CO shall report regularly on compliance matters to Alcott School's Directors of Special Educations and Operations. The CO shall also appear at a minimum of one meeting of the Board of Directors (the "Board") annually, at which time he/she shall present compliance activities undertaken on behalf of Alcott School.

B. COMPLIANCE COMMITTEE

The Compliance Committee shares oversight responsibilities with the CO and provides support to the compliance program. The Committee shall include members of senior management and shall meet at least quarterly with the CO to share their individual assessments in their areas of expertise and to assist in identifying risk areas.

VI. CORPORATE COMPLIANCE DESIGNEE

A. OVERVIEW

For instances when the Corporate Compliance Officer is not on site, or otherwise may not be immediately available to staff, the Corporate Compliance Officer may elect a designee to act on behalf of and in the absence of the Corporate Compliance Officer.

B. IDENTIFICATION OF DESIGNEE

As of the date of the plan, the Corporate Compliance Designee is Chyrita Wade of Operations. Her contact information is in section XVI Compliance Personnel.

VII. TRAINING AND EDUCATION

A. OVERVIEW

The effectiveness of the Compliance Plan is further enhanced by the provision of training to all employees and affected individuals to assure accurate, reliable and consistent information which will lead to improved compliance.

- All employees, officers, directors and agents of Alcott School shall receive training on Alcott School's policies and procedures and specifically, the Plan, as well as the expectations of Alcott School's management with respect to compliance with the Plan, at the time of hire or at such other time as such individual commences activities on behalf of or for the benefit of Alcott School.
- All employees, officers, directors and agents of Alcott School shall also receive training at least annually on (1) the Plan, including its operation as

well as the expectations of Alcott School's management with respect to compliance with the Plan; (2) such other compliance issues as the CO deems timely and appropriate at the time of the training; and (3) training provided in furtherance of the Plan shall be provided by qualified individuals and shall contain the following components:

- Training shall be mandatory and carry sanctions for failure to attend or participate;
 - Training materials shall be annually evaluated, considering relevant audits and investigations, include a variety of teaching methods, be provided in different languages (where appropriate) and be developed at appropriate reading levels;
 - Training information shall be disseminated through a variety of means, including but not limited to newsletters, notices, posters, FAQs and intranet sites and may occur at regular staff meetings;
 - Training and education shall be tied to changes in applicable laws, regulations and policies;
 - Training shall address identified or potential weaknesses in current operations, including the development and implementation of corrective action plans when necessary;
 - Training shall explain the importance of complying with applicable laws, rules and regulations and convey Alcott School's commitment to compliance and high standards of integrity;
 - Training shall include legal requirements relating to the False Claim Act and related laws.
 - Training shall include review of disciplinary policies which encourage good faith participation in the compliance program; and
 - Employees, directors, officers and agents who receive training shall be informed of when and how to obtain additional assistance.
- All training shall be documented by sign in sheets reflected in the minutes from meetings and/or tracked electronically.

VIII. COMPLIANCE REPORTING MECHANISMS

Open lines of communication are the cornerstone of an effective compliance plan – a culture that encourages questioning and assures meaningful responses.

COMMUNICATION LINES TO THE COMPLIANCE OFFICER

The CO shall be wholly accessible to all employees, directors and agents of Alcott School and the lines of communication to him/her will be open and inviting. Reporting of compliance concerns shall be encouraged through the

conspicuous posting of such officer's contact information in high traffic areas, on intranet websites and in newsletters or other means of communication, and through inclusion in new staff orientation material and compliance training information.

- All employees, officers, directors and agents of Alcott School shall immediately report any suspected or known violation(s) of law, regulations of the Plan. Such report should typically be made to an individual's direct supervisor, who shall then convey the report to the CO. If such supervisor receives such report orally, he or she shall make the report to the CO in writing and shall identify the individual originally having made the report, unless such individual has requested anonymity. Anonymous reports will be received and disposed of in a manner that protects anonymity while allowing a meaningful assessment of the concern, whether through an independent reporting party or some similar means. The CO shall document in writing any report received pursuant to the Plan.
- If under the circumstances, an employee, officer, director or agent wishes not to or cannot practically make such report to a direct supervisor, such individual may
 - 1) Make such report directly to the CO; or
 - 2) Anonymously place said complaint in a sealed envelope delivered either directly to the CO or otherwise sent to the CO (contact information included in section XV. COMPLIANCE PERSONNEL)

IX. RESPONSE TO COMPLIANCE CONCERNS

A well-articulated process of response to compliance issues is essential to assuring compliance with the applicable policies, laws and rules and regulations, whether such issues are raised by individuals or identified in the course of self-evaluations and audits. Accordingly, Alcott School has developed the following policies and procedures to assure that compliance concerns are corrected promptly and thoroughly and that policies and procedures are adjusted and modified to prevent any reoccurrence.

- A. Upon receiving a report from any source as to suspected or actual violation of law, regulation or the Plan, the CO shall conduct such investigation as he/she shall deem necessary in order to determine whether the report is accurate or not. The CO may involve the Directors of Special Education and Operations in designing such investigation and/or securing the resources necessary to conduct such investigation, if deemed appropriate by the CO. In the event involvement of the Directors of Special Education and Operations would create or exacerbate any potential or actual conflict of

interest in judgment of the CO, the CO may instead seek the involvement of the Chair of the Board.

- B. The confidentiality and anonymity of any individual filing a report pursuant to the plan shall be safeguarded to the maximum degree reasonably feasible, subject to the obligations imposed by the Plan.
- C. At the conclusion of such investigation, the CO shall render a determination in writing as to whether such reported violation has been substantiated or not. Such report shall also include the following information to the determination of the CO:
 - 1. A statement of any steps required to remediate any consequences of any substantiated violation; and
 - 2. A recommendation as to any modifications to Alcott School's policies and/or procedures that should be made to prevent the recurrence of any substantiated violation.
 - 3. The CO shall present such written determination to the Directors of Special Education and Operations or the Chair of the Board, if the Directors of Special Education and Operations is a subject of the written documentation.
 - 4. The CO and the Directors (or the Chair of the Board) shall determine whether any further disclosures are warranted, including but not limited to any disclosures to any government agency.

X. POLICIES THAT ENCOURAGE PARTICIPATION

Employees and affected individuals' meaningful participation in the Plan shall be encouraged through well-articulated incentives which shall include, but not be limited to, the inclusion of compliance responsibilities in performance plans and evaluations and the inclusion of compliance goals in department head performance plans relevant to such individual's specific function.

XI. DISCIPLINARY POLICIES

Meaningful participation in the Plan is also encouraged through clear, fair and consistent disciplinary policies supported by clearly articulated sanctions. Expectations for reporting compliance issues are, therefore, reinforced through succinct disciplinary protocols. At the core, all employees, officers, directors and agents have an underlying obligation to participate in good faith in investigations of compliance concerns, to be truthful with investigators and to preserve documentation or records relevant to investigations. The following shall be deemed violations of Alcott School's policies and shall warrant disciplinary action consistent with such policies:

- A. Violating any law, regulation or the Plan while conducting the affairs of Alcott School;
- B. Encouraging, facilitating, or permitting actively or passively any violation of law, regulation or the Plan by another individual conducting the affairs of Alcott School;
- C. Failing to report any suspected violations of law, regulation or the Plan by anyone conducting the affairs of Alcott School;
- D. Failing to cooperate in any investigation undertaken by the CO in accordance with the Plan;
- E. Encouraging, directing, facilitating or permitting non-compliant behavior; and
- F. Retaliating in any way against any individual making a report, cooperating with any investigation, or otherwise acting in accordance with the Plan.

Without in any way limiting the foregoing, no individual filing a good faith report pursuant to the Plan shall be subject to any form of discipline or adverse action by reason of filing such report, irrespective of the outcome of the CO's investigation of same.

All sanctions imposed under the disciplinary policies shall be consistent with past practices for similar violations.

XII. COMPLIANCE RISK AREAS

As of the date on which the Plan was prepared or revised, the following compliance risk areas have been identified as areas where the CO should perform affirmative monitoring from time to time, including but not limited to internal or external auditing and evaluation of potential or non-compliance as a result of such self-evaluations as the CO deems appropriate:

- 1. Billing
- 2. Payments
- 3. Quality of care
- 4. Governance
- 5. Mandatory reporting
- 6. Credentialing
- 7. Such other risk areas that are or should be identified with due diligence, as such risk areas relate to Alcott School's operations.

XIII. ROUTINE IDENTIFICATION OF RISK AREAS

The CO shall, in consultation with department heads, program supervisors and other such individuals as he/she deems appropriate, and upon review of

applicable guidance materials and other industry standards, routinely identify such compliance risk areas which shall be assessed based upon review of applicable state work plans and audits, internal and external reviews, benchmarks and trends and general industry guidance. More specifically, the CO shall conduct, or have conducted, internal audits with sufficient frequency and thoroughness to effectively identify non-compliance according to an audit plan which is

1. Developed at least annually and revised as necessary;
2. Assesses compliance data from the previous year (audits, statistics, etc.), to identify high risk areas for the coming year (trend tracking);
3. Identifies corrective action plan that requires auditing to confirm compliance; and
4. Includes measurements, timetable and individuals responsible for addressing each risk area.

Such audit findings shall be analyzed to identify non-compliance through comparison with publicly available statistics and prior audits and identification of trends and other appropriate metrics identified in advance of the audit. Audit results will be shared with the CO, Directors and the Board of Directors.

XIV. PROVISIONS SPECIFIC TO BILLING

In furtherance of Alcott School's Code of Ethics which demands integrity in all business operations, great attention must be given to protocols governing billing and claims for reimbursement as areas of greatest risk for non-compliance. Accordingly, the following components are integrated into the Code of Conduct to which each employee, officer, director and agent is bound and shall be the focus of the CO's compliance review:

1. Employees, directors, officers or agents who perform billing responsibilities must take reasonable precautions to confirm that their work is accurate, timely and comports with all applicable laws, rules and regulations;
2. No employee, director, officer or agent shall submit any claims for payment or reimbursement that are false, fraudulent, inaccurate or fictitious; and
3. Only services identified in a child's IFSP or IEP shall be billed.

Any employee, director, officer or agent who has compliance concerns around any billing component or procedure shall report such concerns to the supervisor and/or CO.

XV. PROVISIONS SPECIFIC TO CREDENTIALS

In furtherance of Alcott School's Code of Conduct, Alcott School shall confirm and verify the appropriate credentialing and/or licensure of all employees and agents consistent with applicable laws, rules and regulations and municipal contracts.

XVI. COMPLIANCE PERSONNEL

a. COMPLIANCE OFFICER: Lindsey Sherman

i. CONTACT INFORMATION:

1. phone: 516-395-3217
2. email: LSherman@alcottschool.org
3. mail: P.O. Box 1058, Rocky Point, NY 11778

b. COMPLIANCE DESIGNEE: Chyrita Wade

i. CONTACT INFORMATION:

1. Phone: 914-356-5865
2. Email: CWade@alcottschool.org
3. Mail: 535 Broadway, Dobbs Ferry, NY 10522

c. COMPLIANCE COMMITTEE: Maureen Connolly, Marilyn Donnellan, Chyrita Wade, Barbara O'Dell, Anne Doherty, and Debra Frank