

**REPORTING OF CONCERNS THROUGH EFFECTIVE LINES OF COMMUNICATION AND  
OPEN ACCESS TO THE COMPLIANCE OFFICER**

**Reporting**

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**Policy:** Any ILA employee, contractor or agent who has any reason to believe that anyone is engaging in false billing practices or false documentation of services is expected to report the practice according to ILA's "**REPORTING OF COMPLIANCE CONCERNS AND NON-RETALIATION**" procedures. ILA employees, contractors, agents, officers, directors and volunteers are expected to report any other conduct that does not conform to federal and state requirements, the organization's ethical and business policies, or any law, rule or regulation. Toward that end, for the purposes of the ease of reporting any alleged Medicaid impropriety, procedures are established so that ILA employees have direct and, as desired, anonymous communication with the CO and, if preferred, with the appropriate governmental agencies. In all cases, the CO will protect the anonymity of the individual making the report, to the greatest extent practicable, and regardless to whom the alleged impropriety is reported, individuals can report alleged improprieties without the fear of retribution. If a director or officer reports such suspected misconduct to the Compliance Officer or the Chair the Board of the Board of Directors, such Chair will protect the anonymity of the director or officer to the greatest extent practicable.

**Procedures:** There are several methods through which the report of an alleged impropriety can occur. First and foremost is that the CO has an "open door" policy to all ILA personnel. Through training, staff members and volunteers are advised that they can call or visit the CO. This is designed so that staff members and volunteers are encouraged to report alleged improprieties as soon as the staff member becomes concerned. The Chair of the Compliance Committee and the Chair of the Board of Directors shall maintain a similar open door policy to all ILA officers and directors.

**Procedures that apply to all individuals:**

1. Individuals with knowledge or suspicion of misconduct, including actual or potential violations of laws, regulations, policies, procedures, or the organization's Code of Conduct, must immediately report such knowledge or suspicion to management, Director of Human Resources, the Compliance Officer, or the Compliance Hotline. If the person known or suspected of misconduct is an officer or director of the Corporation, the individual may also notify the Chair of the Compliance Committee or the Chair of the Board of Directors.
2. Confidentiality will be maintained to the extent that is practical and allowable by law. Individuals should be aware that ILA is legally required to report certain types of crimes or potential crimes and infractions to external governmental agencies.
3. Individuals may report their compliance concerns confidentially to the ILA Anonymous Reporting Hotline and provide his or her identity. Callers should be aware, however, that it may not be possible to preserve anonymity if they identify themselves, provide other information that identifies them, the investigation reveals their identity, or if they inform others that they have called the Compliance Hotline.
4. If an individual makes the report anonymously to the Hotline, no attempt will be made to trace the source of the call or identify of the person making the call.
5. The Compliance Hotline number is contained within this manual and is visibly posted in locations frequented by Agency employees.
6. ILA will not impose any disciplinary or other action in retaliation against individuals who make a report or compliant in good faith regarding a practice that the individual believes may violate the Agency's Corporate Compliance Plan, Code of Conduct, its Compliance Policies and Procedures, or any of the laws, rules or regulations by which the Agency is governed. "Good faith" means that the individual believes that the potential violation actually occurred as he or she is actually reporting.

7. ILA strictly prohibits its employees, officers and directors from engaging in any act, conduct or behavior which results in, or is intended to result in, retaliation against any employee for reporting his or her concerns relating to a possible violation of the Agency's Corporate Compliance Plan, Code of Conduct, its Compliance Policies and Procedures, or any of the laws, rules or regulations by which the Agency is governed.
8. If an individual believes in good faith that he has been retaliated against for reporting a compliance complaint or concern or for participating in any investigation of such a report or complaint, the individual should immediately report the retaliation to the Compliance Officer or the Hotline. If the individual believes in good faith that he has been retaliated against for reporting known or suspected misconduct by an officer or director of ILA, such individual may report such retaliation to the Chair of the Compliance Committee or the Chair of the Board of Directors. The report should include a thorough account of the incident(s) and should include the names, dates and specifics events, the names of any witnesses and the location or name of any document that supports the alleged retaliation.
9. Knowledge of a violation or potential violation of this policy must be reported directly to the Compliance Officer or the Hotline, or if the violation involves an officer or director of the Agency to the Chair of the Compliance Committee or the Chair of the Board of Directors.

**Procedures that apply to the Compliance Officer:**

1. The Compliance Officer will be responsible for the investigation and follow-up of any reported retaliation against an employee for reporting a compliance concern or participating in the investigation of a compliance concern.
2. The Compliance Officer will report the results of an investigation into suspected retaliation to the governing entity deemed appropriate, such as the Corporate Compliance Committee or the Board of Directors.
3. If the known or suspected misconduct involves an ILA officer or director, the Compliance Officer shall forward all information regarding the claim to the Chair of the Compliance Committee, and the Compliance Committee shall be responsible to investigate the claim, and any reported retaliation against the individual reporting the suspect misconduct.

**Whistle Blower Provision**

False Claims Act and Whistleblower Provisions

**Policy:** ILA is committed to prompt, complete and accurate billing of all services provided to individuals. ILA and its employees, contractors and agents shall not make or submit any false or misleading entries on any claim forms. No employee, contractor or agent shall engage in any arrangement or participate in such arrangement at the direction of another person, including any supervisor or manager that results in the submission of a false or misleading entry on claims forms or documentation of services that result in the submission of a false claim.

It is the policy of ILA to detect and prevent fraud, waste and abuse in federal healthcare programs. This Policy explains the Federal False Claims Act (31 U.S.C. §§ 3729 – 3733), the Administrative Remedies For False Claims (31 USC Chapter 38 §§3801 -3812), the New York State False Claims Act (State Finance Law §§187-194) and other New York State laws concerning false statements or claims and employee protections against retaliation. This policy also sets forth the procedures ILA has put into place to prevent any violations of federal or New York State laws regarding fraud or abuse in its health care programs.

It is the policy of ILA to detect and prevent fraud, waste and abuse in federal healthcare programs in accordance with the False Claims Act. This policy applies to all employees, including management, and all contractors and agents.

- Any employee, contractor or agent who has any reason to believe that anyone is engaging in false billing practices or false documentation of services is expected to report the practice according to ILA's "Reporting of Compliance Concerns and Non-Retaliation Policy and Procedure."
- Any form of retaliation against any employee who reports a perceived problem or concern in good faith is strictly prohibited.
- Any employee who commits or condones any form of retaliation will be subject to discipline up to, and including, termination.

For purpose of this policy, a contractor or agent is defined as:

- 1) Any contractor, subcontractor, agent, or other person which or who, on behalf of the ILA, furnishes, or otherwise authorizes the furnishing of Medicaid health care items or services, performs billing or coding functions; or
- 2) Is involved in the monitoring of health care provided by the ILA.

ILA is committed to extend the protections described above to directors and volunteers of ILA in addition to its employees, contractors and agents.