



# ACO REACH CODE of CONDUCT

## Message from the Board of Managers

Dear colleagues,

As we work to achieve our business goals, Esse Health ACO, LLC (“the Company”), as a participant in the CMS Accountable Care Organization Realizing Equity, Access and Community Health Model (ACO REACH, herein ACO), remains committed to the highest standards of integrity. To this end, we all must proactively consider the ethical implications of our business decisions, and comply thoroughly with the letter and spirit of any applicable laws, policies, and regulations.

We have established a Code of Conduct (“the Code”) to guide us in understanding our roles in compliance. As an employee, governing body member, Participant Provider, or Preferred Provider of the Company, I ask that you review the Code thoroughly and perform your daily work activities in a professional and ethical manner. To those of you affiliated with our organization by contractual or other relationship, know that we have also placed our trust in you to perform your responsibilities and represent our company with the utmost integrity and high ethical standards, in accordance with this Code.

Our Compliance Officer is Britton Whitbeck (bwhitbeck@EHdce.com, (314) 209-3989). If you have questions about the Code or are aware of any situation that may violate a provision or the spirit of the Code, we encourage you to communicate those questions or concerns to Britton, or to any member of management. You will find guidance within these pages to help you understand expectations and the types of situations to report.

Integrity and high ethical standards serve as the foundation of our business model. On behalf of the Board, thank you for your commitment to live by the expectations outlined in our Code of Conduct.

Joseph Satorius  
Administrative Officer

# CODE OF CONDUCT

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**This Code of Conduct is approved by the Company’s Board of Managers**

## Applicability

This Code of Conduct (“the Code”) is applicable to all employees (regular, temporary, and part-time), contingent workers (consultants and contractors), Participating Providers, Preferred Providers, governing body members, and other individuals or entities performing certain functions or services related to the Company’s ACO activities (herein collectively referred to as “Associates”).

**The Company recognizes and acknowledges that its Associates are subject to the broader standards of conduct and various policies and procedures of the ACO’s parent or holding company. This ACO Code of Conduct supplements those standards and policies, and serves to define and describe additional guidance, expectations, and responsibilities specific to the requirements and operations of our ACO business. Associates are expected to comply with all provisions of both this supplemental Code and their organization’s code/standards for conduct and ethics.**

## Introduction

The Company is dedicated to conducting its business in accordance with the highest standards of ethical conduct, uncompromising integrity, and in full compliance with all applicable federal, state and local statutes, regulations, and guidance governing its business. We need to make sound, ethical decisions as we interact with Medicare beneficiaries, patients, vendors, competitors, auditors, and all public and government entities. It is not only the right thing to do, it is necessary for our success, both now and in the future. We also expect our contracted entities to demonstrate ethical conduct and uncompromising integrity. The provisions of this Code are designed to promote ethical behavior among our Associates, encourage open, honest and direct communication, and avoid situations which would suggest impropriety.

All individuals in leadership positions – anyone with responsibility for managing the work of others to fulfill our Company’s business goals and strategies – are directly responsible for understanding the Company’s Code of Conduct and policies and procedures, maintaining current policies & procedures for your functional area(s), using them in daily business and worker/vendor management activities, and educating Associates. As a leader, you are expected to set the example and constantly educate the Company’s Associates to understand and comply with the rules, regulations, and policies the Company and all our clients, members, and customers rely on for success. Leaders are also expected to be good stewards of Company resources.

In the course of performing your work you may encounter moments of ethical uncertainty that may not be covered by the Code or by Company P&Ps. If you have any doubt as to the appropriateness of a particular situation, or if you have any questions about the information contained in any part of this Code or the Company’s P&Ps, you should contact either your immediate supervisor or the Compliance Officer for guidance.

**We expect everyone affiliated with our Company to follow these ethical work principles:**

- Act in a professional manner and be honest when working with others.
- Perform assigned duties using the highest ethical standards.
- Know and follow all laws, rules, and regulations that apply to the Company.
- Abide by all Company policies, procedures, and guidelines.
- Use good judgment and common sense. Be sensitive to how others may interpret your actions.
- Acquire knowledge, make decisions, and accept responsibility for your actions.
- Use the authority you have been given by the Company to act in the Company's best interest.
- Report any issues or concerns about possible noncompliant or unethical behavior.

**When considering what action to take, you should ask yourself:**

- Is the action consistent with Company values and the Code of Conduct?
- Could this action appear improper to others?
- Am I proud of this action?
- Is this action justifiable?
- Would I be embarrassed by my actions if I were questioned?

**Diversity, Discrimination, Harassment**

The Company believes in the fair and equitable treatment of all individuals, and strives to conduct all aspects of its business without regard to any individual's race, color, religion, sex, ethnic origin, health status, physical or mental ability, marital status, or any other classification protected by law. We have respect for diversity and the uniqueness of differing cultural and ethnic backgrounds, lifestyles, and world views. It is the Company's policy to recruit, hire, train, promote, assign, transfer, layoff, recall, and terminate Associates based on their own qualifications, abilities, achievements, experiences, and conduct, without discrimination against any protected class. The Company is also committed to providing a work environment that is free from all forms of conduct that could be considered harassing, coercive, or disruptive, including sexual harassment, and will not tolerate such behavior. Any allegations of discrimination or harassment will be promptly investigated in accordance with applicable laws and Company policies and procedures.

**ACO Regulatory Guidelines**

CMS is the agency within the U.S. Department of Health and Human Services that is charged with administering the Medicare and Medicaid programs. CMS, through its Center for Medicare and Medicaid Innovation (CMMI), is authorized to test innovative payment and service delivery models that have the potential to reduce Medicare, Medicaid, or Children's Health Insurance Program expenditures while maintaining or improving the quality of Beneficiary care.

The ACO REACH Model seeks to accomplish these goals through financial incentives, emphasis on beneficiary choice, strong monitoring to ensure Beneficiaries maintain access to care, and an emphasis on care delivery for Beneficiaries with complex, chronic, and serious illness. An ACO is an entity composed

of health care providers operating under a common legal structure, which accepts financial accountability for the overall quality and cost of medical care furnished to Medicare fee-for-service (FFS) Beneficiaries aligned to the entity.

The Company has entered into a contract with CMS to operate its ACO. The regulations, requirements, guidelines, and instructions for establishing and operating the ACO are contained in a written Participation Agreement between ACO and CMS ("CMS Agreement"). This includes (but is not limited to) the legal entity, governance structure, leadership, and financial arrangements of the ACO; participant providers and preferred providers, and all requirements for their selection, acceptance, screening, services and activities, reporting, and termination; marketing activities; beneficiary alignment, engagement, and protections; data sharing and reports; benefit enhancements and beneficiary engagement incentives; quality performance scoring and measuring; payments and financial arrangements; compliance and oversight requirements; audits and record retention; remedial action and termination; and numerous other rules and requirements for the compliant operation of the ACO.

Associates are expected to be familiar with all provisions of the CMS Agreement and the supporting Company guidelines, policies, and procedures that pertain to their job function(s) and ACO responsibilities (collectively "Rules"), to comply with Rules at all times in their performance and conduct as an Associate of the ACO, and to report any issues or violations of such Rules if known or suspected. This includes adherence to (without limitation), (a) Medicare rules; (b) federal criminal laws; (c) the False Claims Act; (d) the Anti-Kickback Statute; (e) the Civil Monetary Penalties Law; (f) the Physician Self-Referral Law; (g) ACO Compliance Plan; and (h) ACO Policies & Procedures.

## **Compliance Plan**

The ACO'S Compliance Plan ("Plan") includes the following elements:

- 1) Written policies, procedures, and standards of conduct that articulate the Company's commitment to comply with all applicable federal and state standards and all provisions of the ACO Participation Agreement;
- 2) Oversight by a designated compliance officer and governing body;
- 3) Effective compliance training;
- 4) Methods for identifying and addressing compliance problems related to the ACO's operations and performance, including a method for Associates to anonymously report suspected problems related to the ACO to the compliance official;
- 5) Procedures for ensuring prompt response to detected offenses and development of corrective actions, including reporting probable violations of law immediately to an appropriate law enforcement agency; and
- 6) Provision for internal monitoring and auditing, and for participating in and responding to government monitoring, auditing, and investigations.

### ***Policies & Procedures***

Functional area leaders are expected to develop, maintain, and train staff on Policies and Procedures (P&Ps) that provide rules and guidance on ACO business operations. Associates are expected to read and understand ALL policies and procedures related to job duties and the operations of the business, and to comply with all Company P&Ps.

### ***Oversight***

A Compliance Officer has been appointed to oversee compliance with the Plan; serve as a point of contact for Associates; report any potential or actual violations of laws, regulations, or the Plan; and take appropriate action to remedy any suspected or actual violations of any such laws, regulations, the ACO Participation Agreement, or the Plan. A Compliance Committee, appointed by the ACO Board of Managers, is in place to support the Compliance Plan and Compliance Officer in fulfilling these responsibilities.

### ***Training***

The Company requires Associates to complete training on applicable compliance standards and procedures, including this Code of Conduct. Specific attention is given to topics of interest or concern identified by applicable government agencies and the CMS Agreement, as well as education about reporting issues of non-compliance, how such concerns are reported and investigated, and corrective/disciplinary actions. The Compliance Officer is responsible for determining compliance training content and coordinating the training process, and shall assure that appropriate training documentation is maintained in accordance with Company records maintenance standards.

### ***Identifying And Addressing Problems***

As an Associate, it is your duty to report any actual or suspected dishonest, unethical, or illegal activity, as described within this Code. The Company requires you to report issues of non-compliance, and provides clear instructions for how to report any compliance issue or concern, including methods for doing so anonymously and confidentially. Failure to report is a serious violation of the Code and could be cause for immediate termination of employment or other engagement. If you see a situation that is noncompliant with policies or regulations, or you are asked to do something that is (or appears to be) against the rules, you should bring it to the attention of management or the Compliance Department. (See "How To Report Compliance Concerns" below.)

### ***What To Report***

The Company requires and expects you to report in good faith, in a timely manner, any known or suspected violation or potential violation of laws, regulations, the Plan, or the Code, including fraud, waste, or abuse (FWA). "Good faith" means you have a reasonably held belief the disclosure is true and has not been made either for personal gain or for any ulterior motive. Examples of the types of issues or incidents to report include (but are not limited to):

- Violations of any state or federal law, including those related to FWA;
- Violations of the CMS Agreement;
- Operational errors or failures (systems or processes) that result in actual or potential non-compliance and/or impact to beneficiaries, clients, customers, or vendors;



- Violations of Company policies, this Code of Conduct, employment practices, or other requirements for good corporate governance and ethical behavior;
- Information privacy breach, unintended use or disclosure of protected/confidential information, inappropriate access or use of systems or data;
- Improper accounting entries, violations of internal accounting controls or improper auditing matters;
- Any other matter which, in good faith belief, could cause harm to the business or public position of the Company; or
- Failure to report or any attempt to conceal a violation or evidence of a potential violation.

The Company will attempt to maintain the confidentiality of any person who reports a violation, to the fullest extent permitted by law. However, complete confidentiality cannot be guaranteed in all cases. In rare instances, the infraction may involve further testimony from the reporting person, especially if the infraction must be reported to outside authorities.

Reasonable diligence on the part of members of management can lead to the discovery of problems or violations and give the Company an opportunity to correct the problem or violation before it escalates into a larger issue. All members of management, at every level, could be subject to disciplinary action or even civil or criminal penalties for failing to detect non-compliance with applicable policies and legal requirements within their department(s).

#### *How To Report Concerns*

The Company takes all reports of possible compliance violations, including fraud, waste, and abuse, seriously, and will promptly investigate all reported issues. You may report your concerns to the Compliance Officer in person, by telephone, or by email, or report via the Company's Hotline at 1-800-450-0068 or online at <https://lumeris.ethicspoint.com>. The Hotline is operated by an external, independent vendor and available at all times to any individual, inside or outside the Company. REPORTING VIA THE HOTLINE IS COMPLETELY ANONYMOUS AND CONFIDENTIAL, if desired. Individuals may also contact the Company via these same reporting methods with a complaint regarding the Company's practices.

#### *Prompt Response And Disciplinary/Corrective Actions*

Every reported compliance concern and those identified in the course of self-evaluations or audits, including concerns of possible fraud or misconduct, are investigated promptly, in accordance with Company policies and procedures. The method of investigation may vary with each case. If contacted to participate, you are expected to fully cooperate in any investigation of an alleged compliance violation. When investigation activities are completed, immediate steps are taken to correct all founded issues or violations and implement any necessary disciplinary actions. These actions are designed to correct the underlying problem or deficiency that resulted in a compliance violation, and to prevent future non-compliance. Root cause and impact analyses are required to determine the reason(s) and extent of damage or harm caused by the incident. A Corrective Action Plan (CAP) may be required. All applicable business owners/Associates are expected to quickly respond to any CAP requests and requirements, implement approved corrective actions, and verify corrections effectively remedy the issues.

Discipline, if necessary, will be timely, consistent, and appropriate to the seriousness of the violation. First-time or minor offenses resulting in little harm to individuals or the Company will be addressed through verbal instructions, coaching, or retraining to improve understanding and performance and reduce the chance for repeat offense. The offender is expected to show immediate improvement with no further misconduct. Serious misconduct, repeated offenses, or violations that cause harm to individuals or the Company will be addressed through more serious disciplinary actions, such as a written warning, a period of probation or suspension from work or contract, extensive training, and/or termination of employment or contract. The Company will also take any appropriate legal action against the offender if warranted. The Company may take these disciplinary actions without having first taken lesser action if the seriousness of the violation or offense justifies severe disciplinary action.

Criminal activities, violations of the law affecting a federal health care benefit, or a violation of any other activity that is governed by a regulatory agency may be disclosed to outside authorities, if the Company decides it is necessary to do so. If the investigation yields information that the suspected violation is without substance and that the report was made for malicious or frivolous reasons, the reporter can be subject to disciplinary action up to and including termination of employment or contract. Unsubstantiated allegations found to be made in good faith will be treated as confidential and privileged, with the reporter's identity secured. All significant disclosures and any corrective action plans will be reported to the Board.

#### ***Retaliation And Intimidation Are Prohibited***

The Company prohibits any form of retaliation or intimidation against any individual who reports in good faith an actual or suspected compliance violation or participates in a compliance investigation, self-evaluation, audit, or remedial action. Acts of retaliation or intimidation will be treated as a serious disciplinary matter. If you feel you have experienced this type of behavior within our Company, you should report your concerns in the same manner as any other type of compliance violation and it will be promptly investigated.

#### ***Monitoring And Auditing***

As part of the Company's Compliance Program, monitoring and auditing activities are conducted to examine and evaluate the Company's adherence to applicable laws, regulations, policies, and procedures. The Company is also subject to monitoring and auditing by its clients and various federal and state regulators, and appropriately complies with such requirements.

Monitoring activities and audits may be performed based on results of Company risk assessments, complaints or incident investigations, client requests and contractual obligations, internal operational concerns, or requests from various regulators or other external parties. Compliance monitoring and auditing may include the review of delegated entity functions and performance. Compliance staff, regulators, and clients performing monitoring and auditing activities must have access to the area(s) of operation under review, including the relevant personnel, information, records, and systems, and those of any delegated entities with which the Company contracts for operation services. You are required to support and participate in all Compliance monitoring and auditing activities if contacted to do so. The Compliance Department coordinates and facilitates audits conducted by regulators and clients, and

manages communications to applicable outside parties as warranted. All findings of non-compliance resulting from monitoring and auditing activities require timely correction.

### **Government Oversight And Investigations**

The government conducts monitoring activities to evaluate compliance by the ACO and its Associates with the terms of the Participation Agreement. Monitoring may include documentation requests including surveys and questionnaires; interviews, audits of charts, medical records, implementation plans, and other data; site visits; or other methods of oversight. The government also has the right to audit, inspect, investigate, and evaluate any books, contracts, records, documents and other evidence of the ACO and its Associates. The Company cooperates with any such monitoring, auditing, inspection, and other oversight requests and activities.

It is our Company's policy to cooperate fully with any appropriate governmental investigation. The Company has the right to be represented in such investigations by legal counsel. All laws regulating the conduct of Company business contain criminal as well as civil penalties. Criminal penalties can be imposed not only on the Company but also on individuals within the Company whose action or inaction results in a violation of the law. If you learn that a governmental investigation or inquiry is under way, this information must be communicated immediately to the Legal Office. The Legal Office must also be contacted immediately if you receive a work-related subpoena or written government request for information, such as a Civil Investigative Demand. Sometimes it is difficult to determine when a routine government audit or inspection expands into a governmental investigation. If you have any questions, please contact the Legal Office.

### **Improper Influence on Conduct of Audits**

The Company is committed to compliance with all generally accepted accounting principles. It is prohibited for any person to attempt to coerce, manipulate, mislead, or fraudulently influence any independent public or certified public accountant that has been engaged to audit or review the Company's financial statements if that person knows or should know that such action, if successful, could result in rendering our financial statements materially misleading. Types of conduct to avoid include:

- Offering or paying bribes or other financial incentives;
- Providing an auditor with inaccurate or misleading legal analysis;
- Making physical threats;
- Blackmailing;
- Threatening to cancel or canceling existing non-audit or audit engagements if the auditor objects to the Company's accounting; and/or
- Seeking to have a partner removed from the audit engagement because the partner objects to the Company's accounting.

Any conduct intended to negatively influence or interfere with the independent audit process will be investigated by the Compliance Officer, Chief Legal Officer, and members of senior leadership, and may be cause for disciplinary action up to and including termination of employment or contract.

## Conflict of Interest

A conflict of interest may occur if an individual takes an action or enters into a relationship that opposes (or appears to oppose) Company interests, interferes (or appears to interfere) with the individual's responsibility to the Company, or interferes (or appears to interfere) with the individual's performance or independent judgment when carrying out his or her job functions. The Company should be the primary business responsibility of each Associate. Associates must remain free from such conflicts in the performance of their job duties. While not all-inclusive, the following list serves as a guide to the types of activities that may cause (or appear to cause) a conflict of interest:

- **Company Interests**

- Having a direct or indirect financial relationship with the Company or any of its Participant or Preferred Providers, except that such person may be reasonably compensated by the Company for his or her duties as a member of the governing body.

- **Outside Interests**

- Owning or having financial interest or any contractual arrangement in any outside company that conducts business with the Company. (This does not apply to stock or other investments held in a publicly held corporation, as long as the value of the stock or other investments does not exceed 5% of the corporation's stock. The Company may, however, allow you to have ownership interests that exceed 5% if management decides that the ownership interests will not adversely impact the Company's business interests or your judgment.)
- Directly or indirectly holding a position or a material financial interest in any outside concern from which the individual has reason to believe the Company secures goods or services (including the services of buying or selecting stocks, bonds, or other securities) or that provides services competitive with the Company.
- Directly or indirectly competing with the Company in the purchase or sale of property (or property rights), interests, services, or business opportunities.

- **Outside Activities**

- Rendering directive, managerial, or consultative services to any entity that does business with, or competes with, the services of the Company or rendering other services in competition with the Company.
  - Conducting business not on behalf of the Company, with any Company vendor, supplier, contractor, agency, or any of their officers or employees. This includes secondary employment.
- Any actions or activities that involve an **improper gain or advantage** for you or a family member (as described by Company policy), or an adverse effect on the Company's interests.

- **Gifts, gratuities, or entertainment**, if it could be inferred that such gift, gratuity, or entertainment was intended to influence the Company individual in the performance of his or her duties.
- **Disclosing or using confidential, special, proprietary, or inside information** relating to the Company's business for your personal profit or advantage, or that of someone outside the Company.
- Making **clinical decisions** based on the impact on compensation or finances rather than solely in the best interest of the patient.

You must disclose to the Company any situation or circumstance involving an actual, perceived, or potential conflict of interest, and not undertake any activity that could create a conflict of interest without first disclosing such undertaking to the Compliance Officer. Governing body members are required to complete a Conflict of Interest disclosure to identify any potential conflicts of interest, including disclosure of any relevant financial or other interests that could pose a conflict.

### **Anti-Corruption and Medicare Fraud, Waste & Abuse (FWA)**

To avoid becoming a participant in transactions or business arrangements that support illegal activities, the Company is committed to compliance with all laws and regulations relative to the prohibition and prevention of corrupt or criminal practices. The types of practices more directly related to our industry, and that you should therefore be aware of, relate to anti-trust and fraud, waste, and abuse.

The U.S. antitrust law is a body of laws that prohibit anti-competitive behavior and unfair business practices. They are intended to promote competition in the marketplace, preserve the free enterprise system, and prohibit unfair practices that might restrict competition. Antitrust laws apply to all Company transactions. Issues that you may encounter are in the areas of pricing, boycotts, and trade association activity. You should refrain from engaging in unfair practices that might restrict competition, and any discussion of financial contract terms, pricing schemes or market divisions with competitors or anyone who does not have a legitimate need to know such information.

Our Company has an obligation to reduce or eliminate fraudulent or abusive claims paid for with federal dollars, prevent illegal activities, identify patients with over-utilization issues, and to detect, prevent, or resolve any other activities that constitute FWA in the Medicare program. To comply with the law and promote an atmosphere that is free from improper dealing, the Company's policy is to follow the Medicare FWA standards in all circumstances. Government health care fraud and abuse requirements prohibit, among other things, any person from offering or paying remuneration to a Medicare, a Medicaid or any other government-funded patients' referral source for making or recommending patient referrals and from making false claims for reimbursement. The following key federal fraud and abuse laws must be followed:

- **Physician Self-Referral (Stark) Law** prohibits a physician from referring Medicare patients for designated health services to an entity with which the physician (or immediate family member) has a financial relationship, unless an exception applies.

- **Anti-Kickback Statute (AKS)** prohibits a provider from intentionally (knowing and willfully) offering, paying, soliciting or receiving anything of value to induce or reward referral or generate reimbursable federal health care program business.
- **Civil Monetary Penalties Law (CMPL)** prohibits offering “remuneration” to a Medicare beneficiary if you know or should know that doing so is likely to influence beneficiary selection of a particular provider.
- **False Claims Act (FCA)** prohibits the knowing submission of false or fraudulent claims to the government. Even if medically necessary services are rendered and billed correctly, in the context of a Stark, AKS, or the CMPL violation, those claims are considered to be false and implicate the FCA.

The Company’s Special Investigations Unit (SIU) is an internal investigation team responsible for conducting surveillance, data analytics, interviews, and other methods of investigation relating to potential FWA. When warranted, the Company refers suspected FWA to CMS, the appropriate CMS contractor, and/or to law enforcement for further investigation and follow-up, and undertakes corrective action as indicated or advised. Reporting potential fraud to CMS and/or its designee is an important mechanism for protecting Medicare beneficiaries from harm and for protecting the Medicare Trust Fund. If you recognize any possible FWA in our organization, you are required to report it.

Anti-corruption and FWA laws and regulations are highly complex; heavy fines, penalties, and even imprisonment may be imposed for violations. As such, all individuals working for or in any manner conducting business with or on behalf of the Company should be aware of these laws as they relate to the business of the Company, and refer any questions to the Compliance Officer, SIU, Company Legal counsel, or report concerns using the Company’s Hotline.

### **ACO Participation and Screening Requirements**

ACO Providers must be a Medicare-enrolled provider, must timely update their Medicare enrollment information in accordance with Medicare program requirements, and notify the ACO of any such changes within 30 days after the change. Providers must not be sanctioned or excluded from federal contracting. The Company is required to notify CMS of any Provider under investigation or found to be sanctioned by the government or any licensing authority (including, without limitation, the imposition of program exclusion, debarment, civil monetary penalties, corrective action plans, and revocation of Medicare billing privileges). Providers must notify the ACO within 7 days of becoming aware of any such investigation or sanction. The Company will screen ACO Participating and Preferred Providers against government exclusions, sanctions, opt-out, and other applicable lists at least annually, or more frequently as necessary or deemed appropriate, and take action as required by Medicare or other authority if any findings.

### **Marketing and Advertising Activities**

Providing a full and complete understanding of the services our Company offers, and having our aligned Medicare beneficiaries, providers, and others fully understand our products and services, is in everyone’s best interest. When conducting all marketing and advertising activities, you should offer only honest,

straightforward, fully informative and non-deceptive information. All direct-to-consumer marketing activities that involve giving anything of value require compliance with the relevant policies and regulations.

ACOs are bound by very specific rules relative to marketing activities, marketing events, and marketing materials. The ACO and its Associates must conduct marketing activities only in accordance with the terms of its CMS Agreement and CMS-approved Marketing Plan. Any material changes to the ACO's approved Marketing Plan must be submitted to and approved by CMS. In conducting marketing activities, the ACO or its Associates may not discriminate or selectively target beneficiaries based on any protected classification, as defined in the Agreement. Marketing activities may not be targeted to beneficiaries enrolled in Medicare Advantage or any other Medicare managed care plan, and may not be conducted outside the defined ACO service area. The Company is committed to adhering to all requirements and protocols related to its marketing activities, and expects all Associates to be aware of and strictly follow all applicable marketing rules and requirements as defined by CMS and detailed in the CMS Agreement.

### **Beneficiary Alignment Activities**

CMS aligns beneficiaries to the ACO for each performance year, according to prescribed methodology and rules. ACO Providers may not, directly or indirectly, commit any act or omission, nor adopt any policy, that coerces or otherwise influences a Beneficiary's decision related to alignment. Providers must instruct Beneficiaries to contact the ACO for questions about how to make changes or how to designate a primary clinician. Providers may not inhibit beneficiaries from exercising their freedom to obtain health services from providers and suppliers who are not ACO Providers.

### **Beneficiary Inducements**

Strict rules and conditions apply regarding participation in the Model, beneficiary referrals, and giving and receiving remuneration, inducements, or rewards. The ACO and its Providers may not provide gifts or other remuneration to Beneficiaries to induce them to receive, or continue to receive, items or services from the ACO or its Providers. Certain in-kind items or services may be permissible, only in accordance with the provisions of the CMS Agreement.

### **Provider Health Care Decisions**

The ACO and its Providers may not take any action to limit a Provider's ability to make decisions in the best interests of the Beneficiary, including the selection of devices, supplies and treatments used in the care of the Beneficiary. Providers must make Medically Necessary Covered Services available to Beneficiaries in accordance with applicable laws, regulations and guidance. Beneficiaries and their assignees retain their right to appeal claims determinations.

## Data Privacy, Security, and Retention

Our Company is required to adhere to all laws and regulations related to the protection of certain individually identifiable health information, including (but not limited to) the Privacy and Security Rules of the Health Insurance Portability and Accountability Act (HIPAA). There are numerous rules surrounding the appropriate access, use, disclosure, and security of protected health information, as well as preventing, detecting, and correcting security violations. While some technical security measures are in place to secure systems and data, security is still largely dependent on *users* – the individuals with access to the Company’s information resources, which includes our Associates as well as vendors, consultants, business associates, and others.

All Associates are expected to understand and comply with requirements and responsibilities regarding acceptable use of technology, including use of your personal mobile device, restrictions on the use of personal computers, and security protections that must be used, such as passwords, encryption, and user authentication methods. Strict compliance with all third-party software access and controls obligations and responsibilities is also required. All Associates working remotely are held to the same policies and standards as those working in-office. Any issues, concerns, or infractions related to data privacy or security must be promptly reported, according to the procedures defined herein.

### *Confidential & Proprietary Information*

Depending on your position, you may have access to confidential or proprietary information about the Company, beneficiaries, patient and provider information, suppliers, competitors, or others which, if disclosed, could be harmful to the Company or its beneficiaries or providers. Such information may include (but is not limited to):

- Health information
- Information or data regarding products, business strategies, processes, systems, or procedures
- Intellectual Property
- Product and marketing plans
- Third-party proprietary or confidential information
- Copyrighted or licensed information
- Competitor information (such as price lists, contracts, customer lists)

Confidential information should not be disclosed to fellow Associates who do not have a business need to know such information, or to non-employees, either internally or outside the Company, for any reason. Sensitive/ Confidential information, including screenshots and snips of proprietary information, should not be attached to or embedded in email or other means of electronic messaging (even if you are sending only to individuals within the Company), public network folders, shared workbooks or similar tools, or any application/ location (including the internet) where data is unprotected.

Confidential or proprietary information belonging to another person or entity (i.e. data, publications, documents, computer programs, or products) may not be used, reproduced, or disclosed for one’s own benefit, or any other person’s or entity’s benefit, or in violation of a third party’s interest in such information. You are responsible to ensure that you do not improperly copy documents or computer



programs in violation of applicable copyright laws or licensing agreements. Do not use confidential business information obtained from competitors, including customer lists, price lists, contracts or other information, in violation of an agreement not to compete, prior employment agreement, or in any other manner that may provide an unfair or illegal competitive advantage to the Company.

### *Electronic Communications*

The Company provides computer equipment, software, and network access for the purpose of conducting its business operations. Use of Company email and telecommunications systems requires special care. Remember that email is not private, and its source is clearly identifiable. Email messages may be retained by the Company even after you have deleted them from your inbox. Associates should have no expectation of privacy in the use of the Company's telecommunications, networking, or information processing systems. The Company does not restrict or infringe upon any individual's personal rights to free and open communication, but will take appropriate action for the lawful protection and privacy of Company information, data, business integrity, and reputation, and that of its customers, clients, vendors, Associates, beneficiaries, and other related parties. You must ensure that your personal email, social media, and other communications do not adversely affect the Company, its public image, or that of its customers, partners, Associates, beneficiaries, or suppliers. Company email messages may not contain obscene, profane, racial, or otherwise offensive language or material. The Company reserves the right to monitor and review all written and electronic communications you send or receive using Company systems, including electronic mail and voicemail, as permitted by law.

### *Business Records / Document Retention*

Business records include essentially everything we produce, regardless of its format (paper, electronic, or voice). We are required by laws and regulations to retain certain types of business records, usually for specified periods of time, particularly in the areas of tax, personnel, health and safety, environment, contracts, immigration, customs, health care, and corporate structure. Personnel files, salary, benefits, payroll, disciplinary matters, and other personal information relating to Associates are confidential and will be maintained in a manner designed to ensure confidentiality in accordance with applicable laws. It is prohibited to release or share this type of information beyond those persons who may need such information to fulfill their job function. Other types of business records, such as customer, beneficiary, vendor, financial, and operations records, are expected to be maintained in accordance with the Company's record retention policies. The ACO shall maintain its books, contracts, records, documents, and other evidence for a period of 10 years from the expiration or termination of the CMS Agreement from the date of completion of any audit, evaluation, inspection, or investigation, whichever is later, unless CMS notifies the ACO of a longer retention period, or any situation as defined in the CMS Agreement requires a longer retention period. Records should always be stored, retained, and destroyed according to Company policies. The failure to keep these records in accordance with Company standards or for the required minimum periods or to ensure proper destruction methods are used could subject us to penalties, fines, or other sanctions, or could put us at a serious disadvantage in court. In the event of litigation or a governmental investigation, please consult the Company's Legal counsel immediately.

## Integrity in Working With Others

The Company is committed to providing services that meet all contractual obligations and quality standards. Conducting business with vendors, suppliers, contractors, health care providers, and aligned Medicare beneficiaries can sometimes pose ethical or even legal problems, especially in activities where differing local customs and market practices exist.

### *Contract Negotiations*

The Company has a duty to disclose current, accurate, and complete cost and pricing data where such data is required under appropriate federal or state law or regulations. If you are involved in the pricing of contract proposals or representing the Company in the negotiation of a contract, you must ensure the accuracy and completeness of all data generated and provided. The submission to a federal government customer of a representation that is false, incomplete, or misleading can result in civil and/or criminal liability for the Company, yourself, and any supervisor who condones such an improper practice. You should deal fairly with all customers, vendors, suppliers, contractors, providers, and Associates, to the extent appropriate under applicable law and consistent with Company policy. It is inappropriate to take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation, or any other practice that may be considered improper.

### *Gifts, Entertainment, and Business Courtesies*

We must maintain the highest standards of integrity in all dealings with suppliers, vendors, contractors, customers, and others involved in business relationships. To avoid the appearance of improper relations with anyone actively engaged in business with our Company, as well as those seeking to do business with the Company, it is important that all Associates observe Company standards and expectations relative to any type of monetary or non-monetary gift, entertainment, gratuity, or other personal benefit or favor if offered or received in conjunction with your employment or contract with the Company.

It is **not** permitted, under any circumstances, to (1) accept gifts of money or cash equivalents (see note regarding gift cards and gift certificates), or (2) solicit or accept non-monetary gifts, gratuities, or any other personal benefit or favor that is offered in exchange for personal gain or unfair business advantage, or that is illegal or in violation of our commitment to mutual respect.

**NOTE: GIFT CARDS and GIFT CERTIFICATES have specific rules and requirements and may not be received or given, in any amount, without explicit approval of the Company's Legal Office.**

There are specific guidelines surrounding the giving of gifts, promotions, entertainment, and other outreach to beneficiaries. Associates may not provide gifts or other remuneration to beneficiaries to induce them to receive (or continue to receive) items or services from the ACO or its Associates. The ACO *may* permit its Associates to provide certain in-kind items or services to beneficiaries in conjunction with any ACO activities if certain conditions, as specified in the CMS Agreement, are satisfied. You should be aware of all rules relative to beneficiary inducements and strictly follow the regulatory guidance.

If you encounter any gift or entertainment situation that is not covered by the guidelines provided above, contact the Compliance Officer and discuss the details prior to giving or receiving the gift or entertainment, to make sure there is no concern or appearance of impropriety.

## **Systems and Controls**

The Company has business systems and controls in accordance with operational requirements and applicable laws and regulations, as well as security and other measures, to protect its assets from damage, theft, destruction, or other harm. These systems, controls, and security measures are expected to be followed at all times to ensure the complete and accurate recording and reporting of all transactions and the security of the information, data, and other assets of the organization.

### ***Financial Statements and Reporting***

False or misleading entries may not be made in the financial books or employment records of the Company for any reason. You must not engage in any actions that result in or create false or misleading entries in the Company's books and records. No payment or receipt on behalf of the Company may be approved or made with the intention or understanding that any part of the payment or receipt is to be used for a purpose other than that described in the documents supporting the transaction.

All financial reports, accounting records, research reports, expense accounts, time sheets, and other documents must be accurate, maintained in reasonable detail, appropriately reflect Company transactions, and conform to legal requirements and the Company's systems of internal controls. If you submit a timesheet, you must be careful to do so in a complete, accurate, and timely manner. Your signature on (or electronic submission of) a timesheet is a representation that the timesheet accurately reflects the number of hours worked. Improper or fraudulent accounting, documentation, or financial reporting conflicts with Company policy and may be in violation of the law.

### ***Protection/Proper Use of Assets***

A Company asset is anything of value that is owned or controlled by the business, or an economic resource that is expected to provide benefits to the business. This may include equipment, supplies, land, buildings, inventory, cash, receivables, information, data, and intangibles such as goodwill and intellectual property. You are expected to use good judgment when using any assets of the Company or of its customers or suppliers. It is your responsibility to protect the Company's assets and ensure their efficient use for business purposes.

The use of Company assets or services for any unlawful, improper, or unauthorized purpose is strictly prohibited. Use of the Company's technology (equipment and software) should be for business purposes, and not for conducting illegal or unethical activities, personal business, or activities in competition with the Company. Supervisors are responsible for the resources assigned to their respective departments and must address any issues concerning their proper use. The theft, misuse, or waste of any assets or services by any Associate will result in disciplinary action, including civil and criminal penalties. Company assets must be used responsibly, and only for conducting the Company's business or for purposes authorized by management.

### *Intellectual Property*

Intellectual property includes patents, trademarks, service marks, trade secrets, copyrights, proprietary information and inventions or techniques. Federal and state laws protect intellectual property. Violations of the intellectual property laws may result in personal civil damages or criminal charges. In addition, the entire organization may be held responsible for the actions of individuals who violate intellectual property laws. Inventions or techniques created by Company Associates during their employment/contract are the property of the Company, unless there is a written agreement stating differently. If using Company patents, techniques, publications, and trade secrets in your work, be very careful not to disclose such information to others. The use of this information for your own personal purposes is prohibited.

During the course of your employment/contract, you may have access to intellectual property owned by other businesses. This information is private and should not be disclosed to others. Licensed computer software is a good example of intellectual property owned by another business. Copying computer software or the materials that come with it violates the copyright laws and corporate policy. The use of illegal copies of software on Company hardware is prohibited. The following activities also may violate intellectual property laws:

- Installing software programs on more than one computer when it was sold for only one computer. Find out how many computers can use a multiple-unit software package before ordering or installing software.
- Copying (by machine or hand) an entire issue of a journal, magazine, or newsletter. Unless you obtain permission from the publisher to make copies, the original should be circulated within a group, or purchase several subscriptions.
- Copying (in any manner) articles from journals or magazines, against the publisher's wishes.

### *Honest Communication and Fair and Accurate Disclosure*

The Company requires candor and honesty from you in the performance of your responsibilities and in communication with legal counsel, auditors, regulators, and others. Do not make false or misleading statements about Associates or entities doing business or competing with our Company, or about the products or services of the Company or its vendors or competitors. We rely on the accuracy of our records in developing our business strategies and representing our Company to investors, auditors, regulators, and others. For all communications shared within the Company or with any external party, for any purpose, all necessary steps must be taken to ensure full, fair, accurate, timely, and complete disclosure.

### *Requests for Information*

Questions or requests for information about the Company from any external party, either directly or through another person, should be addressed only by someone who is authorized by the Company to do so. Even if you are authorized by the Company to provide such information, if there is a designated spokesperson or source that deals with that information, refer the person with questions or requests to the designated Company spokesperson. Requests for information from financial and security analysts should always be directed to the ACO Finance Officer. Direct any media request to a member of the Board of Managers. Requests from an attorney for information or to interview any workforce member should be directed to the Chief Legal Officer.

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**This Code of Conduct includes only general guidelines about compliance violations, and does not cover all circumstances that would be considered a reportable compliance violation. YOU SHOULD REPORT ALL SUSPECTED DISHONEST OR ILLEGAL ACTIVITIES, WHETHER OR NOT THEY ARE SPECIFICALLY ADDRESSED IN THIS CODE.**

**Authorization and Approval**

This Code of Conduct represents our Company's governing principles, and is intended to communicate to our Associates and contracted entities that compliance is everyone's responsibility, at all levels of the organization. This Code of Conduct has been reviewed, approved, and is fully supported by our Company's Board of Managers.

**Reservation of Rights**

The Company reserves the right to amend the Code of Conduct, in whole or in part, at any time and solely at its discretion. Material revisions (e.g. changes in policy, regulations, rules, or procedures) require Board approval.

**Limitation on Effect of Code**

Nothing contained in this Code of Conduct is to be construed or interpreted to create a contract of employment, either express or implied, nor is anything contained in this Code of Conduct intended to alter a person's status of "employment-at-will" with the Company to any other status.

