



COMPLIANCE PROGRAM STRUCTURE AND GUIDELINES

APPLIES TO: VNS HEALTH AND ITS SUBSIDIARIES AND AFFILIATES

OWNER: Corporate Compliance Department

NUMBER: CCD.19

TABLE OF CONTENTS

- I. OVERVIEW AND GOALS OF THE COMPLIANCE PROGRAM**
- II. STRUCTURE AND GUIDELINES OF THE COMPLIANCE PROGRAM**
 - A. Element 1: Written Policies, Procedures & Standards of Conduct**
 - B. Element 2: Designation of a Compliance Officer and Compliance Committee**
 - C. Element 3: Compliance Program Training and Education**
 - D. Element 4: Lines of Communication**
 - E. Element 5: Disciplinary Standards**
 - F. Element 6: Auditing & Monitoring**
 - G. Element 7: Responding to Compliance Issues**

I. OVERVIEW AND GOALS OF THE COMPLIANCE PROGRAM

As a health care organization operating multiple programs and service lines, VNS Health (“VNS”) and its subsidiaries and affiliates (collectively, the “Enterprise”¹) are proud of their long tradition of ethical and responsible conduct. The Enterprise is committed not only to providing our patients and members with the highest quality services but also to providing those services pursuant to the highest ethical, business, and legal standards. To that end, the Enterprise has implemented a comprehensive Compliance Program designed to prevent, detect, and correct fraud, waste, abuse, and other non-compliance, and to ensure legal and ethical conduct is an integral part of VNS’ culture and operations.

The Enterprise’s Compliance Program is designed to be an effective and coordinated program that meets applicable federal, state, and local statutory and regulatory requirements. VNS’s goal as an organization is to ensure that our commitment to compliance is reflected throughout our systems, processes, and culture. The Enterprise updates and improves its Compliance Program to adapt to the complex and continually changing regulatory landscape on an ongoing basis. The expectations and standards of the Compliance Program are set forth in the Code of Conduct and general and entity-specific compliance policies and procedures that address specific legal requirements and potential risk areas. These risk areas include billing, payments, governance, business relationships, mandatory reporting, credentialing, and other areas identified by the Enterprise. We have implemented risk assessment procedures, audit protocols, training requirements, reporting mechanisms, and investigative and corrective action processes, all of which have enhanced our ability to ensure ongoing compliance by preventing and detecting fraud, waste, and abuse.

This document, the “Compliance Program Structure and Guidelines,” describes the required elements of a Compliance Program and how each element is addressed and implemented by the Enterprise. The elements as described herein are consistent with guidance issued by: (i) the Centers for Medicare and Medicaid Services (“CMS”); (ii) the New York State Department of Health (“DOH”); (iii) the New York State Office of the Medicaid Inspector General (“OMIG”); (iv) the Office of Inspector General of the U.S. Department of Health and Human Services (“OIG”); and (v) the Federal Sentencing Guidelines.

The Compliance Program includes the following goals: (i) preventing, detecting, and correcting non-compliance with applicable federal and state laws and regulations, and with VNS’s own ethical and business policies; (ii) measuring and demonstrating the effectiveness of the Compliance Program through concrete metrics, benchmarks, and outcomes data; and (iii) maintaining readiness for regulatory review.

The Enterprise’s Compliance Program is comprised of seven (7) basic elements. The following is a brief description of how each element is designed, structured, and implemented.

¹ The Enterprise includes: (i) VNS Health; (ii) VNS Health Home Care, VNS Health Hospice Care, VNS Health Behavioral Health, VNS Health Personal Care, Medical Care at Home, P.C. and VNSNY Care Management IPA (collectively “VNS Health Providers”); (iii) VNS Health Health Plans (“VNS Health Plans”) (iv) VNS Health Management Services Organization, LLC (“MSO”) and (v) VNS Health Holdings, Inc. At the present time, the MSO is not operating and therefore not included in the compliance work plan.

II. STRUCTURE AND GUIDELINES OF THE COMPLIANCE PROGRAM

A. Element 1: Written Policies, Procedures & Standards of Conduct

1. Code of Conduct. The Code of Conduct provides a high-level overview of the Enterprise's Compliance Program and articulates the Enterprise's commitment to comply with all applicable federal and state standards. The Code applies to all directors, officers, employees, contractors, agents, volunteers, and other individuals associated with the Enterprise, and the First Tier, Downstream and Related Entities ("FDRs") associated with VNS Health Plans (collectively known as "Enterprise Personnel"). The Code of Conduct, attached as Addendum A, sets forth:
 - Standards for legal and ethical conduct;
 - Compliance expectations and the consequences of non-compliance;
 - A high-level description of the Compliance Program;
 - Guidance for Enterprise Personnel and others on how to manage potential compliance issues;
 - Methods to communicate compliance issues to the Compliance Department; and
 - The process by which potential compliance problems are investigated and resolved.
2. Compliance Policies and Procedures. The Enterprise has adopted and implemented compliance policies and procedures that detail compliance expectations and requirements embodied in the Code of Conduct. These policies and procedures address specific compliance risk areas and requirements necessary to ensure the Compliance Program is effective and includes standards on Non-Intimidation and Non-Retaliation. The policies and procedures prescribed by VNS apply to all Enterprise programs and Enterprise Personnel. Policies and procedures pertaining to individual subsidiaries and affiliates may be specific to certain business units and address unique licensure or compliance mandates. The policies and procedures are reviewed annually, revised as needed to reflect changes in federal and state law, CMS guidance, and OIG work plans, and OMIG directives, and updated to include an implementation and revision date.
3. Location of Policies & Procedures. The Code of Conduct and all other Compliance policies are available on the VNS Health intranet and are provided to FDRs associated with VNS Health Plans as appropriate.

B. Element 2: Designation of a Compliance Officer and Compliance Committee

1. Chief Compliance and Privacy Officer. The VNS Health Chief Compliance and Privacy Officer ("CCO") has overall responsibility for the Compliance Program of the Enterprise's programs and services and acts as the lead compliance officer.
 - Responsibilities. The CCO is responsible for coordinating and overseeing the day-to-day compliance activities in collaboration with the Executive Vice President, Chief Legal and Risk Officer ("CLRO"), other appropriate members of Enterprise staff and senior management, the VNS Health Legal Department, outside compliance counsel and others. The CCO is responsible for the development of an annual compliance work plan, ensuring compliance issues are properly and consistently coordinated and addressed as they arise, and that

appropriate compliance reviews, investigations, audits, and monitoring are conducted. In addition, the CCO is responsible for overseeing appropriate responses to all reports, complaints, and questions raised about compliance issues. In this regard, the CCO is the Compliance Program's "point person" to whom all Enterprise Personnel may report concerns and raise questions about compliance. The CCO is also the Enterprise's Privacy Officer and oversees all ongoing activities related to the development, implementation, maintenance of, and adherence to VNS Health's policies and procedures governing the privacy of, and access to, protected health information in compliance with federal and state laws, and VNS Health's privacy practices.

- Accountability. The CCO reports directly to the CLRO and the Audit Committee of the VNS Health Board of Directors (the "Audit Committee"). The CCO reports indirectly to the Executive Vice President & Chief of Provider Services and the Executive Vice President & Chief of Health Plans. The CCO also informs each Board of Directors of VNS Health and its subsidiaries and affiliates (collectively, the "Boards") of compliance activities. In addition, the CCO has direct access to the VNS Health President and Chief Executive Officer ("CEO"), and to committees of the Boards, as appropriate, to ensure compliance issues are appropriately and consistently addressed throughout the Enterprise. The CCO shall have sufficient stature within the entity to interact as an equal of other senior leaders of the entity whose operational responsibilities could present a conflict with compliance oversight functions.
 - Meetings. The CCO attends and makes periodic compliance reports at Audit Committee meetings. The CCO may also attend meetings of the respective Boards. The CCO, or their designee, chairs the Compliance Committee Meetings for the VNS Health Providers and the VNS Health Plans. The CCO is also a member of and attends meetings related to VNS Health's Enterprise Risk Management Program. In addition, the CCO shall meet with the Chairperson of the Audit Committee on a quarterly basis (or other periodic interval as determined appropriate) to discuss compliance priorities, emerging risks, and program effectiveness.
 - Outside Resources. The CCO has ongoing access to legal counsel, both from the VNS Health Legal Department and from external counsel, as appropriate.
 - Compliance Program Employees. The members of the Compliance Department are Enterprise employees who have compliance responsibilities and support the Compliance Program by performing day-to-day compliance activities, including, without limitation, reviewing and investigating compliance concerns, performing auditing and monitoring activities, and any other responsibilities directed by the CCO ("Compliance Employees"). Compliance Employees are required, as part of their function, to lead and support a culture of compliance within their department and assist in the dissemination of compliance communications and training materials.
2. Special Provisions for VNS Health Plans. *VNS Health Plans operates several health plans. As such, it operates under the Enterprise Compliance Program and has developed, as required by applicable regulation and sub-regulatory guidance, its own supplemental compliance activities.*
- VNS Health Plans Medicare and Medicaid Compliance. The CCO officially oversees the activities and management of VNS Health Medicare and Medicaid compliance activities of

VNS Health Plans, including the Special Investigation Unit and the Fraud, Waste, and Abuse (“FWA”) Program. In addition, the CCO is responsible for coordinating with VNS Health Plans Personnel to ensure there are appropriate responses to all reports, complaints, and questions about compliance issues that may arise for VNS Health Plans. The CCO is also responsible for providing compliance and FWA training for employees of the Health Plans on an annual basis and as part of orientation for new employees, as required by CMS. Similarly, the Health Plans’ delegated vendors, known as FDRs (first tier, downstream, and related entities), must attest that their employees and contractors complete compliance and FWA training within 90 days of initial hire and annually thereafter.

- Medicare Compliance Officer. In addition to the CCO, VNS Health Plans maintains a Medicare Compliance Officer. The MCO position is a dedicated, full-time role that is not delegated to any FDR and does not report directly to the General Counsel, ensuring independence in the compliance oversight function. The MCO develops materials for, and support all information that is presented to, the Board on a quarterly basis, including with respect to the performance of the compliance program, including fraud, waste and abuse matters, the status of corrective plans, ongoing surveys and audits of plan activities, and progress towards completion of the VNS Health Plans’ Compliance Work Plan. To ensure timely and effective governance, the MCO also prepares updates on emerging compliance issues, regulatory developments, and other matters that require prompt Board attention, awareness, or action.
3. Compliance Committee. The compliance program is well-integrated into VNS Health’s operations and is supported by its senior management through their active participation in the compliance committee.
- The Compliance Committee is chaired by the CCO, or their designee. It is composed of Enterprise Personnel involved directly in compliance activities, including: the CCO, a representative of the VNS Health Legal Department, and representatives selected by the CCO from operational and shared services departments. Both the VNS Health Provider entities’ compliance committee and the Health Plans’ compliance committee meet at least on a quarterly basis, and more frequently if needed.
 - The Compliance Committee is responsible for collaborating with the CCO in the creation of an annual compliance work plan; reviewing the status and outcomes of compliance audits and monitoring; addressing compliance issues as they arise on a consistent, Enterprise-wide basis; and ensuring that all required personnel complete compliance training and education during orientation and annually thereafter, and reviewing Corporate Compliance Policies.
 - The annual compliance work plan is informed by the Enterprise-wide risk assessment, which is compiled and maintained by the Enterprise Risk Management Program. See, Element 6, below.
 - Each Compliance Committee is governed by a charter that outlines the duties and responsibilities of committee members, the names of the membership, the designation of a chair, quorum requirements, and the frequency of meetings.

4. Enterprise Risk Management Program. The VNS Health Risk Department operates an Enterprise Risk Management (“ERM”) program, which is a structured, organization-wide approach to identifying, assessing, managing, and monitoring risks that could affect a VNS Health organizational objective. Unlike traditional risk management, which often focuses on isolated risks within specific departments (e.g., finance or operations), ERM takes a holistic view of all risks—strategic, financial, operational, legal, regulatory, reputational, and emerging—and integrates risk considerations into decision-making across the enterprise. VNS Health’s Director of Risk and Legal Operations conducts annual assessments of strategic, regulatory, and fraud risk for the Enterprise. These assessments form the basis of compliance workplans for the VNS Health Provider entities and VNS Health Plans. As a key contributor to the organization’s ERM program, the CCO ensures regulatory compliance while helping to identify, assess, and manage broader strategic, financial, operational, and reputational risks.
5. Oversight by the Audit Committee and VNS Health Board of Directors. The Audit Committee has primary responsibility for overseeing the VNS Health Compliance Program and the ERM Program. The Audit Committee meets at least quarterly, reviews the ERM risk assessments annually, and receives reports from the VNS Health General Counsel & CLRO, and the CCO, on compliance issues, identified risk areas and issues, risk, and compliance management activities, and external and internal audits and investigations. The Chairperson of the Audit Committee, the CEO, the CLRO, and/or the CCO report periodically to the full VNS Health Board of Directors on risk and compliance matters. Finally, the Boards each exercise oversight, as appropriate, and receive their own reports on compliance matters at their quarterly Board meetings from the CCO and, as necessary, either the Executive Vice President of VNS Health Provider Services or the Executive Vice President of VNS Health Plans.

C. Element 3: Compliance Program Training and Education

1. General. VNS Health has established and implemented an effective compliance training and education program for all Enterprise Personnel. The training and education are mandatory and tracked automatically in the Workday System’s Learning Management System (“LMS”) or manually for those who are not in the Workday System (such as vendors and certain volunteers). Failure to comply with education and training requirements may result in disciplinary action consistent with the severity of such non-compliance. The content of the training and education includes all core requirements, is customized for different Enterprise Personnel based on their job functions and associated compliance risks, and is reviewed and updated on an annual basis to reflect changes in applicable laws, regulations, and guidance.
2. Timing and Frequency of Training. Training and educational programs are conducted as follows:
 - New Employee Orientation Training. As part of their orientation, newly hired Enterprise Personnel receive in-person compliance orientation training upon hire, and other training mandated by law and regulation including, without limitation, training on HIPAA and other patient and member confidentiality laws, FWA prevention, and the duty to report compliance concerns. Enterprise Personnel receive a VNS Health Corporate Compliance Handbook that includes, among other things, a copy of the Code of Conduct, all Corporate Compliance policies, and a copy of the training deck that was presented at orientation. Enterprise Personnel are required to sign a form to acknowledge their receipt of the

Corporate Compliance Handbook and their understanding of their compliance obligations, and the form is maintained in everyone's personnel file.²

- Annual Training. As part of the Enterprise's annual in-service program, which is administered in the LMS and the Nevvon application for VNS Health Personal Care Home Health aides, all Enterprise Personnel receive compliance, Code of Conduct, FWA, and HIPAA training. Enterprise Personnel are provided with a link to the Code of Conduct and all policies that are posted on the intranet. Successful completion of a knowledge check by Enterprise Personnel is a mandatory part of annual training.³
- Periodic Specialized Training and Ongoing Education. To the extent that an issue arises through an audit, investigation, issuance of new laws, rules, regulations, or otherwise, Compliance staff will work with management on developing and disseminating appropriate training points and educational materials. In addition, targeted training shall be provided to Enterprise Personnel who work in high-risk areas, including billing, coding, clinical documentation, and claims processing. Training may be delivered in person, digitally, or on the LMS.
- Board Training. All members of the Boards receive training on the Code of Conduct, and their responsibilities to exercise effective oversight over the VNS Health Compliance Program on an annual basis. Board members receive a digital copy of the training via email and must complete an attestation of completion.

D. Element 4: Lines of Communication

1. Communication Methods. The CCO maintains open lines of communication with Enterprise Personnel to facilitate communication and reporting of compliance issues. Given the hybrid work environment, the Compliance Department shall utilize electronic communication tools, including intranet postings, email reminders, and electronic prompts, to publicize and encourage use of compliance communication lines, promote compliance messaging, and provide periodic reminders of the Code of Conduct and reporting mechanisms to all Enterprise Personnel. Confidential reports may be made by mail, email, phone call or face-to-face interaction. VNS Health also maintains a Compliance Hotline for the anonymous and confidential reporting of compliance issues, as discussed below. The Enterprise has established procedures to encourage good faith participation in the Compliance Program and to protect individuals who report concerns from retaliation. This procedure details the expectation that Enterprise Personnel will raise questions and report concerns relating to the Code of Conduct; compliance policies and

² FDRs who have met the FWA certification requirements through enrollment into the Medicare program or accreditation as a Durable Medical Equipment, Prosthetics, Orthotics, and Suppliers are deemed to have met the training and educational requirements for FWA and are otherwise exempt from the VNS Health New Hire training.

³ Enterprise Personnel, who do not have access to the LMS receive the training in digital form and are required to sign an attestation of completion. Additionally, vendors that supply proof of their own compliance, HIPAA & FWA training, are exempt from VNS Health annual training.

procedures; suspected or actual violations of federal and state laws, rules and regulations; and FWA.

2. How to Report. Enterprise Personnel are required to report concerns and raise questions they may have about compliance issues either verbally or in writing to a supervisor, the CCO, Compliance staff, and/or the VNS Health Legal Department. All reports of suspected or actual non-compliance should contain as much detail as possible, including names, dates, times, locations and the specific conduct the individual suspects may violate a rule, regulation, law or VNS Health's policies and procedures.
 - Compliance Hotline. In addition to reporting concerns and raising questions, Enterprise Personnel may call the Hotline to report possible violations, ask questions, or raise compliance concerns. The Hotline is a dedicated confidential telephone line maintained by an outside vendor, Navex Global, and using the Ethics Point platform. Hotline calls are automatically logged by the Ethics Point system, including the date and time of the call, the reporter's name and contact information (unless the caller wishes to remain anonymous) and the nature of the allegation or inquiry. The CCO or designee monitors the Hotline and assigns the allegations and inquiries received to Compliance Employees to investigate and resolve any compliance concern. Non-compliance concerns are referred to the appropriate department in the Enterprise. The Compliance Hotline is also available for VNS Health FDRs, VNS Health patients and Health Plan members, and their families and caregivers to make reports or inquiries.
 - Confidentiality. All information, reports and questions provided or raised by any individual will be held in the strictest confidence permitted by applicable law. Also, the Enterprise will not disclose the identity of anyone who reports a suspected violation of law or who participates in an investigation, unless the matter is turned over to law enforcement and as otherwise consistent with applicable law. Enterprise Personnel should be aware, however, the CCO and compliance counsel are obligated to act in the best interests of VNS Health and do not act as any person's representative or lawyer. Accordingly, confidentiality may not be guaranteed if the disclosure is necessary for an investigation or is required by law.
 - The Right to Report Anonymously. If Enterprise Personnel wish to remain anonymous, they may call the Hotline or send a written, typed, or computerized report to the CCO, or designee. Anonymous reports will be investigated to the extent possible given the information provided. However, we encourage Enterprise Personnel to identify themselves when making reports so that an investigation can be conducted with a full factual background and without undue delay.
 - Investigation and Reporting Back. The CCO, or designee, will investigate all complaints and, if appropriate, advise the individual or entity reporting the complaint about the process of, and outcome of the investigation.

E. Element 5: Disciplinary Standards

Enterprise Personnel are required to adhere to the Code of Conduct, and all applicable compliance policies and procedures, laws, and regulations. As detailed in the Enterprise's disciplinary policies and procedures, appropriate discipline will be imposed if, after an appropriate investigation, it is concluded

that any individual has not adhered to the Code of Conduct, compliance policies and procedures, or has violated applicable laws and regulations. The imposition of discipline may be based on, among other things, the person's unlawful or unethical actions, negligent or reckless conduct, deliberate ignorance of the rules that govern the job (including the Code of Conduct, and all applicable compliance policies and procedures, laws and regulations), condoning or not reporting unlawful actions by others, retaliation or intimidation against those who report suspected wrongdoing, failure to adequately supervise subordinates in compliance matters, or other violations. Discipline shall be proportionate to the severity of the violation and may include giving an employee a verbal or written warning, probation for a specified period, suspension, or termination of employment.

VNS Health will ensure disciplinary standards are enforced in a timely, consistent, and effective manner. Enterprise Personnel will be subject to such disciplinary action, regardless of their level or position, for failure to comply with the Code of Conduct, and applicable compliance policies and procedures, laws, and regulations. Investigation and disciplinary records will be maintained for ten (10) years for disciplinary actions imposed for compliance violations.

As further described in Element 7 below, VNS Health's reporting policies and procedures detail when compliance issues must be reported, how compliance issues will be investigated and resolved, as well as the potential sanctions for (i) not reporting suspected compliance issues; (ii) not participating in Compliance investigations as required; (iii) encouraging, directing, facilitating, or permitting non-compliant behavior; and (iv) retaliating against individuals who report compliance concerns in good faith.

F. Element 6: Auditing and Monitoring

1. Routine Identification of Compliance Risk Areas.

- **Annual Compliance Risk Assessment.** On an annual basis, the Risk Department, in collaboration with the Enterprise's individual business units and departments, performs a risk assessment of the entire organization and its subsidiaries and affiliates, identifies the top compliance risks, and prepares a risk inventory (the "Compliance Risk Inventory"). The risk assessment methodology shall include consideration of the likelihood and potential impact of identified risks, and shall prioritize risks accordingly. Once the Compliance Risk Inventory is completed, specific risk owners, including business unit senior managers and risk leads, are responsible for addressing the identified risks through internal activities, reviews, or audits and then report back to the CCO during the year. The Compliance Risk Inventory is based upon numerous sources, including, but not limited to:
 - (i) the OIG and OMIG work plans, as reviewed by the CCO and VNS Health's Legal Department;
 - (ii) interviews with senior management and business unit risk leads;
 - (iii) issues identified as a result of audits or reviews;
 - (iv) changes in laws or regulations;
 - (v) issues identified by regulatory bodies pursuant to audits, pronouncements, or otherwise;
 - (vi) issues identified by the VNS Health Compliance Committees;

- (vii) departmental risk assessments and inventories; and
 - (viii) risks identified by staff members raised throughout the organization and reported to their supervisors, the CLRO, the CCO, and/or the Legal Department.
- Compliance Committees & Work Plan. Based on the Compliance Risk Inventory, the various departments' and operating units' inventories, and its own review of potential risks areas, each Compliance Committee assists in the creation and monitoring of an annual Work Plan and the operation of the Compliance Program.
2. Ongoing Compliance Auditing and Monitoring. Extensive compliance auditing and monitoring occurs throughout the organization, based on the risk assessments described above, and the results are monitored by the Compliance Department, each Compliance Committee, and the relevant operational or shared services department. Auditing and monitoring activities shall utilize data analytics and technology tools, where appropriate, to identify trends, anomalies, and potential compliance issues. These ongoing activities are just some of the activities conducted by subunits of VNS Health.
- Internal Audit. The Internal Audit Department maintains a separate workplan and reports its findings to the Audit Committee and works with business units on corrective actions with respect to audit findings. The Internal Audit Department shall coordinate with the Compliance Department to ensure that audit activities are complementary and that findings relevant to compliance are shared with the CCO.
 - Compliance Auditors. Compliance Employees and other various specialists and compliance auditors throughout the organization (collectively, the "Compliance Auditors") may be deployed to perform periodic reviews and focused audits of Enterprise programs and will report, as appropriate, to the CCO. The Compliance Auditors ensure that VNS Health vigilantly monitors all its programs, providers, and functions from a compliance and quality of care perspective.
 - VNS Health Compliance Employees. Compliance Employees review the OMIG and OIG work plans, as well as other compliance sources, and develop an audit and review schedule based on identified risk areas that could impact VNS Health Providers. The review and audit schedule is updated during the year to the extent that the CCO identifies new risk areas. If appropriate, the results of these reviews and audits are reported to the President of Provider Services, the Audit Committee, and/or the VNS Health Provider Boards of Directors. In addition, relevant findings are also reported to the ERC. Compliance Employees also assist in the prevention and detection of issues related to regulatory non-compliance, fraud, and abuse for all VNS Health Plans business lines. Responsibilities include, but are not limited to, reviewing, auditing, and analyzing the accuracy and effectiveness of VNS Health Plans operational systems, including those delegated to subcontractors; preparing audit reports, recommending corrective action, and following up to ensure that appropriate corrective actions are implemented; and facilitating external audits and regulatory survey visits. Results of such reviews and audits are reported to the CCO and, if appropriate, to the President of VNS Health Plans, the Audit Committee, and/or the VNS Health Plans Board.

- Special Investigation Unit (“SIU”). The SIU is staffed by Compliance Employee(s) and contracted staff whose function is to detect and investigate allegations of fraudulent and abusive billing practices, and engages a vendor, as appropriate. The SIU is chiefly responsible for accepting referrals related to alleged fraudulent and/or abusive practices from outside and within VNS Health Plans and for performing targeted audits related to detecting fraudulent and/or abusive practices. Results of investigations and audits are reported to the CCO and the VNS Health Plans Compliance Committee.
 - Quality Care Management Departments. VNS Health Provider and VNS Health Plans each perform quality management activities and develop quality measures and provide support in the achievement of such targets. These measures are created based on, among other things, known areas of needed improvement, agency strategic objectives or industry initiatives, areas of risk identified by the ERM program, chart reviews, analysis of trends in complaints and incidents, etc. In addition, the quality management program ensures ongoing clinical and operational training and education is provided to the appropriate VNS Health Personnel. Pertinent findings are reported to the relevant Boards. To the extent that a compliance issue arises through an audit or issuance of new laws, regulations, or otherwise, the CCO works with the Quality Management programs and departments to ensure an appropriate response.
 - Contract Administration. On an annual basis, the Contract Administration Department performs audits of all VNS Health Provider contracted licensed home care services agencies to confirm they follow appropriate VNS Health and VNS Health Provider policies and procedures and applicable federal and state laws and regulations. The contracted licensed home care service agencies are contractually required to implement corrective action to remediate deficiencies identified in such audits. Additionally, Contract Administration monitors conflict reporting activities for all VNS Health Providers’ and Plans’ contracted licensed home care services agencies.
 - VNS Health Plans Delegated Vendor Oversight Program. This program is responsible for the monitoring and oversight of FDRs that perform administrative and health care service functions on behalf of VNS Health Plans and/or those entities that are under a Management Services Agreement per NYS DOH regulatory requirements. VNS Health Plans must demonstrate accountability for their delegated functions and ensure adherence to regulatory requirements. On an annual basis, the Delegated Vendor Oversight (DVO) Department will develop a work plan and present the work plan to the VNS Health Plans Delegation Oversight Committee and the VNS Health Plans Compliance Committee. In addition, the Plan has established a Credentialing Subcommittee, which meets monthly, to evaluate providers for credentialing and recredentialing as part of VNS Health’s provider network. When an issue with a delegated function warrants remediation, a Corrective Action Plan (CAP) is developed in close collaboration with the delegated entity then the CAP is then tracked by Compliance and overseen through completion.
3. Coordination of Activities. The CLRO and the CCO collaborate to ensure that internal auditing and monitoring activity is both effective and is not duplicated throughout the organization and arrange for appropriate coordination of both internal and external auditing and monitoring activities. Reports of pertinent findings are reported to the Compliance Committee, the ERC and, as

appropriate, the Audit Committee, the CEO, and the Boards. Corrective actions are implemented and monitored as set forth in Element 7 below.

4. Tracking New Developments. On a continuing basis, the CCO, the VNS Health Legal Department, the VNS Health Government Affairs Department, and other Compliance Personnel will ensure that new regulatory or legal requirements issued by federal and state governments are reviewed by the appropriate personnel. This includes, but is not limited to:
 - Reviewing new rules governing the provision and billing of services;
 - Receiving and reviewing applicable Medicare bulletins, Medicaid updates, and other relevant announcements;
 - Receiving and reviewing the CMS Quarterly Medicare Provider Compliance Newsletter for guidance to address billing or other issues;
 - Receiving and reviewing Health Plan Management System memos and guidance;
 - Communicating with the appropriate professional societies as to recent initiatives or developments that might affect the Enterprise;
 - Reviewing newly issued OIG Special Fraud Alerts and Advisory Opinions;
 - Reviewing U.S. Department of Justice and state attorney general enforcement actions and settlements in the healthcare sector;
 - Reviewing OMIG's compliance alerts and related issuances;
 - Reviewing Model Compliance Guidelines and OMIG and OIG Work Plans; and
 - Monitoring federal and state legislative and regulatory developments concerning artificial intelligence in healthcare.

Based on any relevant new developments, the CCO, in conjunction with the appropriate members of senior management and the VNS Health Legal Department, will review existing policies, procedures, and practices to ensure that the Enterprise follows the requirements of federal and state law.

G. Element 7: Responding to Compliance Issues

1. Responding to and Investigating Compliance Issues. VNS Health has a robust system for responding to: (i) compliance issues identified during VNS Health's ongoing monitoring and auditing, as described in Element 6 above; and (ii) compliance inquiries received by the CCO, the CLRO, and any other Enterprise Personnel who receive reports of compliance issues. When an issue of possible improper conduct is identified, including without limitation, improper billing, documentation, marketing, contracting, governance, credentialing, reporting or other practices, the CCO, as appropriate, promptly investigates the matter, and as appropriate, informs senior management, the VNS Health Human Resources Department, the VNS Health Legal Department, and/or outside compliance counsel. The CCO or designees, as appropriate, shall conduct a full

investigation of the report, including determining whether a compliance issue exists or whether there has been a violation of the Code of Conduct or any applicable compliance policies and procedures, laws and/or regulations. If an issue or violation does exist, the investigator will attempt to determine its cause so that appropriate and effective corrective action may be instituted. The CCO will take necessary and appropriate follow-up actions. Enterprise Personnel are expected to cooperate during such inquiries and investigations.

2. Reporting of Improper Conduct. Substantiated reports of improper conduct are reported to the Compliance Committee, senior management, the VNS Health Legal Department, the appropriate Board(s), and Human Resources, as appropriate.
3. Corrective Action and Responses to Suspected Violations. When a compliance problem is substantiated, the CCO will ensure that appropriate, timely, and effective corrective action is implemented. Corrective action plans shall include specific timelines for implementation and designated accountability for each action item. The CCO will work in conjunction with other Compliance Employees, the VNS Health Legal Department, senior management, the Compliance Committee, and/or outside counsel, as appropriate, in discharging this responsibility.

Any corrective action or response implemented must be based on a root cause analysis and designed to ensure the violation or problem does not reoccur or reduces the likelihood that it will reoccur in the future. In addition, the corrective action plan must include, whenever possible, a follow-up review of the effectiveness of the corrective action following its implementation. If a follow-up review establishes that the corrective action plan has not been effective, then additional or new corrective actions may be implemented. Corrective actions are always documented and may include, but are not limited to, the following:

- Creating new compliance, business or billing procedures, or modifying and improving existing procedures, to ensure that similar errors will not reoccur;
- Informing and discussing with the offending personnel the violation and how it should be avoided in the future;
- Providing remedial education to ensure that personnel understand the applicable rules and regulations, existing procedures and policies, and any new or modified policies and procedures that may have been instituted;
- Conducting a follow-up review to ensure that any corrective action instituted has been effective and that the problem is not recurring;
- Refunding to the proper payor all overpayments that have been identified in accordance with applicable federal and state laws;
- Disciplining the offending personnel, as appropriate; and
- Making a voluntary disclosure to an appropriate governmental agency, as appropriate.

Reviewed:	08/2026
Revised:	08/2026
Approved:	09/2026
Originally Approved:	4/2013

ADDENDUM A

CODE OF

CONDUCT