

**WACOSA**  
**Waite Park, MN**  
**Our “Code of Conduct” Policy**

## **INTRODUCTION**

WACOSA has adopted a Compliance Program to ensure that WACOSA operates in full compliance with all applicable laws. An important component of the Compliance Program is this Code of Conduct (the “Code”) policy, that sets forth basic principles which WACOSA and its board of directors, officers, and all Staff, trainees, volunteers (all referred to herein as “Staff”), must follow. This Code applies to Staff in relation to WACOSA’s business operations. Other Representatives of WACOSA, such as external advisors, consultants, and contractors shall also be directed to conduct themselves in a manner consistent with this Code when they are acting on behalf of WACOSA or when visiting WACOSA work-sites. If Staff/others have questions about the Code or its relevance to a particular situation, please contact a Supervisor, the Compliance Officer, the Executive Director or Compliance Counsel.

The Compliance Program and this Code are not intended to and shall not be deemed or construed to provide any rights, contractual or otherwise, to any Staff or to any third parties.

## **STANDARDS OF CONDUCT**

1. Among WACOSA’s strongest assets are its Staff and its reputation for honesty and integrity. A fundamental principle on which WACOSA operates is that it will do so in full compliance with all applicable laws. However, WACOSA also seeks to conduct its business in conformance with appropriate ethical standards and guidance that often exceed the requirements provided by laws and regulations. We seek to do things, at all times, in the right and honorable way. Achieving results by illegal acts or unethical conduct is simply not acceptable and will not be condoned.
2. All Staff and Representatives shall act in compliance with the requirements of applicable laws and this Code when providing services and conducting WACOSA business. WACOSA will continuously monitor issues and related ethical standards and practices suggested by regulators and published by related associations to ensure currency in the Code.
3. Supervisors are responsible for ensuring that Staff within their scope of supervision are trained regarding the Compliance Program, the Code, and that Staff they supervise understand the importance of acting ethically and in compliance with all applicable laws and the Code. All Staff are responsible for acquiring sufficient knowledge to recognize compliance and ethical issues related to their duties and for seeking advice from a supervisor.
4. This Code will be distributed to all Staff and it sets forth general standards applicable to all of WACOSA’s business and operations. In addition, there are a number of more detailed and specific policies covering particular business units or subject matters. WACOSA and its supervisors will communicate those specific policies to Staff who are particularly affected by and who must comply with those specific policies in the ordinary course of conducting

WACOSA business and operations. A complete and current Policy and Procedure Manual, including the Compliance Program and this Code, is available at each WACOSA worksite as designated and communicated by the Compliance Officer. The Policy and Procedure Manual is routinely and readily available for review by all Staff.

5. Staff shall not offer or give any bribe, payment, gift, or thing that exceeds a nominal value to any person or entity with whom WACOSA has or is seeking any business or regulatory relationship.
6. Staff shall not directly or indirectly authorize, pay, promise, deliver, or solicit any payment, gratuity, or favor for the purpose of influencing any political official or government employee in the discharge of that person's responsibilities. Staff shall not entertain government personnel or elected officials in connection with WACOSA business.
7. Staff shall be honest in all dealings with government agencies and other payers and their representatives. No misrepresentations shall be made and no false bills or requests for payment or other documents shall be submitted to any payer or government agencies. Staff that certify the accuracy of records submitted to government agencies, including bills or requests for payment from all payers including Medicare, Medicaid, or DHS shall have knowledge that such information is complete and accurate before certification.
8. Staff shall not accept any bribe, payment, gift, item, or thing of more than a nominal value from any person or entity with whom WACOSA has or is seeking any business or regulatory relationship. Staff must promptly report the offering or receipt of gifts above a nominal value or that otherwise oppose an ethical standard, policy, or rule to a Supervisor or the Compliance Officer.
9. Other than compensation from WACOSA, and as consistent with the WACOSA Conflict of Interest and Disclosure Policy, Staff shall not have a financial or other personal interest in a transaction between WACOSA and any of its business units and a vendor, supplier, provider, client, or contractor. Any contracts entered into by Staff to provide personal services for personal gain and compensation shall be approved by WACOSA, priced at Fair Market Value and consistent with applicable ethical standards and guidance.
10. Staff and immediate family or household members shall not engage in any business or other activity which competes with WACOSA's business practices or which may interfere or appear to interfere with the performance of their duties or that involve the use of WACOSA property, facilities, or resources, except to the extent consistent with WACOSA pre-approved practices and policies and the Conflict of Interest and Disclosure Policy.
11. All of WACOSA's business transactions shall be carried out in accordance with general or specific directives, plans and budgets approved by the Board of Directors, its Officers, or the Executive Director. All of the books and records shall be kept in accordance with generally accepted accounting standards or other applicable and appropriate standards. All transactions, payments, receipts, accounts, and assets shall be completely and accurately recorded on

WACOSA's books and records on a consistent and fair market value basis. No payment shall be approved or made with the intention or understanding that it will be used for any purpose other than that described in the supporting documentation for the payment. All information recorded and submitted to other persons must not be used to mislead those who receive the information or to conceal anything that is improper.

- 12.** Books and records shall be created, maintained, retained, or destroyed in accordance with WACOSA's Privacy and Records Management policies.
- 13.** Staff shall comply with applicable antitrust laws. There shall be no discussions or agreements with competitors regarding price or other terms for WACOSA services, prices paid to suppliers or providers, dividing of clients by any category, e.g. by payers, or geographic markets, etc., or by joint action to boycott or coerce certain clients, payers, suppliers, or providers.
- 14.** WACOSA and its Staff shall not engage in unfair competition or deceptive trade practices, including misrepresentation of WACOSA's services or operations. Staff shall not make false or disparaging statements about competitors or their services or attempt to coerce suppliers or providers into utilizing WACOSA's services.
- 15.** All Staff shall maintain the confidentiality of WACOSA's business information and of information relating to WACOSA payers, vendors, suppliers, clients, other Staff and persons covered by any WACOSA service or contractual relationships. Staff shall not use any such confidential, private, or proprietary information except as is appropriate and necessary for business purposes and then only on a need to know basis.
- 16.** Staff shall at all times respect the privacy and professional boundaries of others. This includes appropriate handling and use of medical or protected health information (PHI) related to all clients and Staff whether in verbal, electronic or written form. This also includes respect for the limitations and privileges associated with various jobs and positions at WACOSA including those licensed and certified to perform and provide certain functions and services. For example, only licensed practitioners can order client treatments. As another example, Staff must only use their own systems passwords and not those of other Staff.
- 17.** All Staff shall follow safe work practices and comply with all applicable safety standards and health regulations. These include OSHA, product safety sheets, job descriptions, etc.
- 18.** All Staff are responsible for ensuring that the work environment is free of discrimination or harassment due to age, race, gender, color, religion, national origin, disability, sexual orientation, or any recognized military or veteran related status. Any form of offensive behavior, including bullying or sexual harassment, or the creation of or contribution to a hostile working environment, is completely prohibited.

## **GOVERNMENT CONTRACTS/PROGRAMS**

WACOSA participates in government programs such as Medicare, Medical Assistance, and

other programs that assist clients that provide coverage and reimbursement for WACOSA services provided to clients that are elderly, disabled, poor, and the disadvantaged. To ensure the appropriate use of tax dollars, the government has enacted laws that support the prosecution and punishment of government contractors that commit fraud or abuse the public trust and treasury to obtain illegal payments. The following policy statements are included in this Code to ensure special and serious attention to these areas of concern identified by the government.

- 1. Payments, Discounts and Referrals:** The receipt of payments, discounts, or gifts that may be considered “remuneration” for referral of clients is strictly prohibited. The payment of or receipt of such “remuneration” is barred by law for the purchase, lease, ordering, or recommending of any goods, facilities, services, or items.
- 2. Kickbacks:** Any payment or receipt of payments that can be considered a “kickback” for the use or recommendation of supplies, services, goods, facilities, or covered items is prohibited. This includes knowingly or willfully offering, paying, asking for, or receiving money or other benefits, directly or indirectly, in return for favorable terms or treatment.
- 3. Loans, Rebates and Services:** The offer or delivery of loans, rebates, services, or payment of any kind, connected in any way to client referrals, is prohibited.
- 4. Entertainment:** Ordinary business dealings may include a shared meal, social occasion, and related transportation that represent a proper but modest business expense or activity. More extensive entertainment will rarely be consistent with WACOSA policy and should be reviewed and approved by the Compliance Officer, Executive Director and/or Compliance Counsel in advance.
- 5. Gifts:** WACOSA Staff may not receive any gift under circumstances that could be considered an attempt to influence decisions or actions. Gifts received in a manner that construes an attempt to influence should be returned and the incident reported to the Compliance Officer. Token promotional items such as pens, pencils, or notepads marked with the donor’s name are not considered gifts when provided in limited quantities.
- 6. Billing:** WACOSA bears a great responsibility to the public to accurately bill for actual services rendered in a timely fashion. Those dealing with billing and claims are expected to maintain the highest standard of integrity, honesty, and diligence in the performance of these important duties. WACOSA is committed to 100% accuracy in our financial dealings. False, inaccurate, or questionable claims, coding, or billing must be reported immediately to the billing supervisor or Compliance Officer. Examples of practices that may be considered fraud or abuse under government programs include:

- Claiming reimbursement for services that were not rendered
- Filing duplicate claims for the same services
- Up-coding to claim a fee for more complex services than actually performed
- Falsely indicating that Staff performed a billable service when s/he did not
- Billing for unnecessary services

Failing to provide necessary items or services to clients  
Billing excessive charges  
Retaining, hiding or diverting credit balances

7. **Referrals:** WACOSA is in the business of providing appropriate services to clients. Clients served by WACOSA may be referred to other providers as necessary to the treatment of their condition. The choice of service providers, whenever possible, should be made by the client. Concerns regarding referral practices or patterns should be brought to the attention of the Compliance Officer and/or Executive Director.
8. **Use of WACOSA Property:** Property owned by WACOSA is to be used primarily to support our mission to provide high quality, comprehensive services cost-effectively to our clients in a comfortable environment. However, WACOSA property may at times be used for other purposes including community events and/or other initiatives or projects as permitted by the Board of Directors or its approved policies and procedures. Property owned by individuals or companies with which we do business, while in our care or use, should be treated with the same respect as property owned by WACOSA.
9. **Reporting of Concerns:** It is the responsibility of each Staff member to report the possibility of or appearance of government fraud, abuse, or behavior that raises question or concern when recognized. It is also the obligation of each Staff member to report such concerns or information promptly to a Supervisor, the Compliance Officer, the Executive Director, or Compliance Counsel and as further described in the Reporting Procedures section of this Code of Conduct policy.
10. **Retaliation or Retribution:** Retaliation or retribution of any kind on the part of any Staff against those reporting concerns or information related to potential or actual fraud or abuse of government contracts or programs will not be tolerated. Staff who believe that they are the target of retaliation or retribution should report such behavior immediately to a Supervisor, the Compliance Officer, the Executive Director, or Compliance Counsel.

## **REPORTING PROCEDURES FOR CONCERNS OR VIOLATIONS**

1. Illegal acts or improper conduct may subject WACOSA to severe civil and criminal penalties, including large fines and being barred from servicing certain types of clients and programs. Therefore, it is very important that concerns related to illegal activity or violations of the Code be promptly brought to the attention of management. In most cases, if WACOSA discovers a problem, takes corrective action and reports such problem to the proper authorities, the penalties and correction are less severe and less expensive.
2. Any Staff with concerns about violations of this Code or information related to illegal activity by any other Staff or Representatives acting on behalf of WACOSA shall promptly report that concern in person, by phone, or in writing, to one of the following:
  - a. The immediate Supervisor or any Supervisor, or

- b. The Compliance Officer, or
- c. The Executive Director, or
- d. A Member of the Board of Directors, or
- e. Compliance Counsel, the attorney designated by WACOSA for this purpose.

An anonymous report may be submitted through the WACOSA “Suggestion Box” located in break-rooms or by calling the “Compliance Hotline” (320-420-3893) provided by Compliance Counsel.

3. It is important for Staff to understand that it is a violation of this Code for Staff not to report a violation of the Code or any awareness of illegal activity. If you have a question about whether particular acts of conduct may be illegal or violate the Code, you should contact one of the persons listed above. It is also a violation of this Code for Staff receiving reports or information regarding a potential illegal act or conduct that may violate this Code to not take action or fail to report such information to those responsible for the review and investigation of such reports.

If the concern or report of an illegal act or conduct that violates the Code involves a person to whom such concern might otherwise be reported, then the concern should be reported to another person listed above and to whom reporting is appropriate.

4. It is WACOSA’s policy to promptly review and investigate any reported concerns or information related to illegal activity or violations of this Code. Staff must cooperate with these investigations. Staff must not take any actions to prevent, hinder, or delay the discovery and investigation of illegal acts or violations of this Code. It is a violation of this Code for Staff to prevent, hinder, or delay discovery and investigation of illegal acts or violations of this Code.
5. Staff may report their concerns related to potential or actual illegal acts or a violation of this Code anonymously. To the extent permitted by law, WACOSA will take reasonable precautions to maintain the confidentiality of those individuals who report concerns, illegal activity, or violations of this Code and of those individuals involved in the alleged improper activity, whether or not it turns out that improper acts occurred. Failure to abide by this confidentiality obligation is a violation of this Code.
6. No penalties, reprisals, or disciplinary action will be taken or permitted against Staff for good faith reporting of concerns, or for cooperating in the investigations of illegal acts or violations of this Code. It is a violation of this Code for Staff to punish or retaliate against any Staff who have made a good faith report of his/her concerns and/or cooperated in the investigation of illegal acts or alleged violations of this Code.
7. Staff who violate the Code or commit illegal acts are subject to discipline up to and including dismissal. Staff that report his or her own illegal acts or improper conduct, however, will have such self-reporting taken into consideration when the appropriate disciplinary action is determined.

## **INTERVIEWS OR INVESTIGATION**

- 1.** WACOSA and its Staff shall cooperate fully and promptly with appropriate government agency investigations of possible civil and criminal violations of the law. It is important, however, that in this process WACOSA is able to protect the legal rights of WACOSA and its Staff. To accomplish these objectives, any governmental or external inquiries or requests for information, documents, or interviews must be promptly referred to the Compliance Officer, the Executive Director or to Compliance Counsel for review, processing, and follow-up actions.
- 2.** Staff that participate in government interviews and/or any internal or external investigations are expected to be cooperative and to provide truthful, complete, and clear answers or disclosure.

**This Code of Conduct has been accepted and adopted for implementation by the WACOSA Board of Directors on September 14, 2015.**

Certified: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

Reviewed 11-2-17

(HL&C 8-25-15)