

I. Introduction

The Federal Medicare Shared Savings Program (“MSSP”) regulations applicable to ACOs participating in the MSSP require such ACOs to have a compliance plan that, at a minimum, has five (5) specified elements. This ACO Compliance Plan (the “Plan” or the “Compliance Plan”) outlines how Renown Accountable Care LLC (“the ACO”) will satisfy these five required Plan elements. To the extent appropriate, the ACO will use the existing compliance oversight structure of Renown Health (which is an ACO participant under the MSSP pursuant to an agreement with the ACO) and other MSSP ACO participants to satisfy the Compliance Plan requirements.

This ACO Compliance Plan applies to and governs the conduct of all ACO Personnel. ACO Personnel is defined to include the following: (i) ACO Participants (as defined in 42 CFR Part 425) that have entered into Participation Agreements with the ACO and ACO Providers/Suppliers (as defined in 42 CFR Part 425); and (ii) other individuals or entities that have entered into agreements with the ACO for the performance of functions or services related to the ACO’s activities. The Plan applies to all ACO activities including MSSP ACO activities. Such activities may include the ACO receiving shared savings from, or entering into other ACO arrangements with, third party payors such as Medicaid, Medicare, and commercial managed care organizations (“MCOs”).

The Plan will be amended as warranted by changes in applicable laws and regulations.

II. Required Elements of an Effective ACO Compliance Program

Element #1 – A designated compliance official or individual who is not legal counsel to the ACO and reports directly to the ACO’s governing body.

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- The ACO’s compliance official does NOT serve as legal counsel to the ACO.
- The ACO’s compliance official reports directly to the ACO’s governing body.
 - The ACO Compliance official reports directly to the ACO governing body, which meets quarterly. The ACO Compliance official typically reports on results of any audits performed, regulatory matters, training requirements, conflict of interest matters, critical hotline or other investigative matters, and other matters of interest to the governing body and/or ACO participants
- The ACO’s compliance official is Chief Compliance Officer of Renown Health and reports to the CEO of Renown Health. In her capacity as the ACO’s compliance official, she reports directly to the ACO’s governing body.

Element #2 – Mechanisms for identifying and addressing compliance problems related to the ACO’s operations and performance (e.g., internal risk assessment or audit processes).

Compliance Plan

- Identifying concerns and risks related to ACO compliance begins with education and training. For more information on the ACO’s education and training programs, see element 4 below. The ACO is committed to detecting, investigating, and preventing wrongful acts committed by participants, providers/suppliers, employees, and contractors through the establishment of a robust compliance plan.
- The ACO will identify, resolve, recover funds, report, and, when appropriate, take legal action if suspected fraud, waste, and/or abuse has occurred. Resolution of noncompliant activity may include termination of participation in the ACO.
- The ACO embraces a zero tolerance policy against retaliation for good faith reporting of issues or concerns. Any act of retaliation is strictly prohibited, including retaliation in connection with reporting issues of misconduct or potential violations of policy or law to the compliance official. ACO participants, providers/suppliers, employees, and contractors have a responsibility and are expected to promptly report any potential retaliatory conduct to the compliance official. The compliance official will promptly investigate and document all allegations of retaliation. The compliance official will work in conjunction with the ACO board to take disciplinary action when allegations are substantiated. Potential disciplinary action includes termination of participation in the ACO.
- Reported or suspected non-compliance will be investigated and the compliance officer will make a determination as to whether or not a violation has occurred.

Element #3 – A method for employees or contractors of the ACO, ACO participants, ACO providers/suppliers, and other individuals or entities performing function or services related to ACO activities to anonymously report suspected problems related to the ACO to the compliance officer.

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- Anonymous reporting is made to the compliance official through a designated compliance hotline: 1-800-611-5097.
- ACO participants, providers/suppliers, employees, and contractors are made aware of the anonymous compliance hotline and its appropriate use through education and training and are provided the compliance hotline number upon joining the ACO.
- The ACO Compliance Plan does NOT tolerate retribution or retaliation for reporting credible instances of improper or unlawful conduct.
- Failure to report suspected unethical or unlawful conduct is harmful to the integrity of the ACO and is a potential violation of this Compliance Plan.

Element #4 – Compliance training for the ACO, the ACO participants, and the ACO providers/suppliers

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- ACO participants, providers/suppliers, employees, and contractors must complete compliance education and training upon joining the ACO and from time to time thereafter, both scheduled and as needed. Completion of compliance education and training is confirmed via written and signed attestation.
- Topics covered within the ACO compliance education and training program include the five elements of an effective ACO compliance plan. Within these five elements, topics covered include what constitutes program violations, how to identify program violations, and how to report potential compliance issues or concerns.
- Training methods—in person, online, newsletters, etc.—will be tailored to situational need. This includes focused training of individuals with specific job functions, if necessary.
- Training is conducted upon joining the ACO, and from time to time as needed.
- The ACO requires new hires of the ACO's participants, providers/suppliers, and contractors to complete all education and training programs germane to the ACO's compliance plan.

Element #5 – The ACO must report probable violations of law to an appropriate law enforcement agency.

Compliance Plan

- The ACO is required to report violations and probably violations to an appropriate law enforcement agency.
- If a compliance issue rises to the level of a potential violation of law, the compliance official will work in coordination with the ACO's counsel to make that determination and, if necessary, to develop a reporting plan.
 - The ACO Compliance official is responsible for routine oversight of the ACO program, which includes conducting monitoring, auditing, and investigative activities related to ACO operations. If, in the course of carrying out these oversight functions, the ACO Compliance official identifies a probable violation of law that requires reporting to a law enforcement agency, the ACO Compliance official is committed to acting upon such matters by promptly reporting them to the appropriate law enforcement agency.
- It is the role and responsibility of the ACO's compliance official to report misconduct to CMS, its designee, and law enforcement.

III. Additional Elements of the ACO Compliance Plan

Written Policies and Procedures – The ACO has written policies and procedures [code of conduct, other examples of relevant policies?], which describe compliance expectation, implement the compliance program, provide compliance guidance to the ACO's Personnel and others, identify ways to communicate compliance issues, and describe how compliance issues are investigated and resolved.

Disciplinary Policies – The ACO has policies to encourage good faith participation in the compliance program. These policies outline sanctions, including discipline up to and including termination of employment, contract, and/or other affiliation with the ACO for failing to report compliance issues and/or participating in, encouraging, or directing non-compliant behavior.

Non-retaliation Policy – The ACO strictly prohibits any form of retaliation against a person who raises a compliance issue or participates in the compliance program. Any person who violates the anti-retaliation policy will be disciplined up to and including termination of employment or contract.

Conflicts of Interest – The ACO is required to have a conflicts of interest policy. The ACO conflicts of interest policy must:

- Require members of the ACO Board of Directors to disclose relevant financial interests;
- Provide a procedure to determine whether a conflict of interest exists and set forth a process to address any conflict that arise; and
- Address remedial action for members of the ACO Board that fail to comply with the policy.

IV. Overview of MSSP Requirements

Purpose and Goal of MSSP ACOs

Pursuant to the Patient Protection and Affordable Care Act (“PPACA”), the Centers for Medicare & Medicaid Services (“CMS”) finalized the MSSP, which is a program that “helps Medicare fee-for-service providers become an ACO.” ACOs are “groups of doctors, hospitals, and other health care providers, who come together voluntarily to give coordinated high quality care to their Medicare patients.” “The goal of coordinated care is to ensure that patients, especially the chronically ill, get the right care at the right time, while avoiding unnecessary duplication of services and preventing medical errors.”

MSSP Shared Savings and Achievement of Quality Performance Measures

The MSSP rewards ACOs that lower their growth in health care costs while meeting performance standards.

An ACO's share of savings is dependent on meeting the CMS specified quality performance measures for that year. CMS quality performance measures currently are divided into the following four categories:

- Patient/caregiver experience
- Care coordination/patient safety
- At-risk population, and
- Preventive Care

Accuracy of ACO Data

ACO Personnel ensure that any information documented in patient records and business applications is accurate, complete and truthful, including:

- Quality measure documentation and
- Beneficiary notification tracking

ACO Personnel Information Must Remain Updated

ACO Personnel must keep all required job licenses, registrations and/or certifications up-to-date including their National Provider Identifier (NPI) up-to-date and must notify CMS of any changes within 30 days.

MSSP ACO Marketing Requirements

ACO marketing materials and activities must meet all the following requirements:

- Use template language developed by CMS, if available
- Not be used in a discriminatory manner or for discriminatory purposes
- Comply with restrictions on beneficiary inducements, and
- Not be materially inaccurate or misleading

Notification to Beneficiaries of Participation in the MSSP

ACO Personnel must notify beneficiaries at the point of care that their MSSP ACO providers/suppliers are participating in the MSSP and of their opportunity to decline claims data sharing. Notification is carried out when ACO Personnel post signs in facilities, and in settings in which beneficiaries receive primary care services, and by making standardized written notices available upon request. The ACO must use template language developed by CMS.

V. Relevant Laws and Regulations

The ACO and its participants, providers/suppliers, employees, and contractors are required to comply with a wide range of federal and state laws and regulations, including the requirements for participating in state and federally funded health care programs. The ACO devotes significant resources to ensure compliance with these laws, regulations and requirements. The Plan is designed to address fraud and abuse laws, false statements and false claims, privacy and security, and Medicare and Medicaid requirements. The health care laws and regulations that apply to the ACO's business activities include, but are not limited to:

- Anti-Kickback Statute
- Civil Monetary Penalties ("CMP") Act
- Emergency Medical Treatment and Active Labor Act ("EMTALA")
- Federal False Claims Act (FCA)
- Fraud Enforcement and Recovery Act of 2009 (FERA)
- Health Insurance Portability and Accountability Act ("HIPAA")
- Health Information Technology for Economic and Clinical Health ("HITECH") Act
- Nevada Submission of False Claims to State or Local Government Act
- Physician Self-Referral ("Stark") Law
- Patient Protection and Affordable Care Act (ACA)

ACO participants, providers/suppliers, employees, and contractors violating these laws, regulations or requirements not only risk individual criminal prosecution and penalties, civil penalties, and administrative exclusion but also subject the ACO to the same risks and penalties. Any ACO personnel violating a law, regulation or requirement may be subject to disciplinary action up to and including termination of ACO participation. ACO participants, providers/suppliers, employees, and contractors also have a duty to report any suspected violation of law, regulation or requirement to the compliance official.

Introduction

Central to its Compliance Plan, the Renown Accountable Care, LLC (“the ACO”) has established this Code of Conduct to promote and sustain ethical business practices throughout its operations. All applicable personnel, including ACO staff, staff of Renown Health, as well as all ACO participants, employees, providers/suppliers and staff, and all contractors/vendors doing business with the ACO, are expected to adhere to both the spirit and the language of the Code and maintain a high level of integrity and honesty in all of their conduct relating to the operations of the ACO.

The ACO is committed to providing patients with quality medical care pursuant to high clinical, ethical, business, and legal standards. This includes a commitment to promoting evidence-based medicine; patient engagement; cost effective and high quality accessible care; and the coordination of patient care across and among primary care physicians, specialists, and acute/post-acute care providers and suppliers. In this regard, all personnel must not only act in compliance with all applicable legal and ethical rules, but also strive to achieve the highest quality of care while avoiding even the appearance of impropriety.

The ACO does not and will not tolerate any form of unlawful or unethical behavior by anyone associated with the ACO. All ACO participants, employees, providers/suppliers, and contractors are expected to be law-abiding, honest, trustworthy, and fair in all of their business dealings, committed to high quality accessible care, and not excluded from participation in government healthcare programs.

General Standards of Conduct

A. Honesty and Lawful Conduct - All ACO participants, employees, providers/suppliers, and contractors must avoid all illegal conduct, both in business and personal matters. No person should take any action that he or she believes violates any statute, rule, or regulation, including, but not limited to those governing fraud, waste, and abuse. In addition, ACO personnel are expected to comply with this Code of Conduct and Compliance Policies applicable to them, strive to avoid the appearance of impropriety, and to avoid acting in a dishonest or misleading manner.

B. Cooperation with the Compliance Program - All ACO participants, employees, providers/suppliers, and contractors are expected to cooperate fully with the ACO Compliance Plan and, as may be applicable, the Renown Health Compliance Program. The ACO Compliance Plan is effective only if everyone works together to ensure its success and understands the requirements of the Plan and of this Code of Conduct. All ACO personnel are also expected to cooperate with all inquiries concerning improper business, documentation, data reporting, coding or billing practices, respond to any reviews or inquiries, and actively work to correct any improper practices that may be identified.

C. Quality of Care - Providing high quality accessible care to patients is at the core of the mission of the ACO. Consistent with the commitment to this mission, all ACO participants, employees, providers/suppliers, and contractors are expected to do the following, consistent with promoting evidence-based medicine; patient engagement; and the coordination of patient care across care settings and providers:

- Honor the dignity and privacy of each of our patients and treat them with consideration, courtesy and respect.
- Provide appropriate, timely and individualized care to all patients without regard to race, religion, age, gender, national origin, sexual orientation, disability or military status and without regard to the patient's insurance coverage.
- Protect and promote the rights of every patient, including, but not limited to, the patient's right to respect, privacy, a dignified existence, self-determination, and the right to participate in all decisions about their own care, treatment and discharge.
- Ensure that patient care conforms to acceptable clinical and safety standards and that patients are properly evaluated and treated by a qualified practitioner.
- Maintain complete and thorough records of patient information to fulfill the requirements set forth in our policies, accreditation standards and applicable laws and regulations.
- Support and promote a continuous quality and performance improvement program throughout the ACO.
- Continuously strive toward a culture of patient safety and provide quality medical care to its patients.
- Safeguard and protect patient health information (PHI), including appropriately accessing, using, and disclosing such information.

D. Quality Data Collection and Submission - ACO Providers/Suppliers are required to periodically submit quality and other relevant data to Medicare. All ACO participants, employees, providers/suppliers, and contractors are expected to cooperate with the ACO in gathering and recording such data in a truthful, accurate and complete manner, so that the data can be properly submitted to Medicare and/or the ACO, as may be required. All personnel responsible for submitting this data will be expected to consistently follow all regulations and guidance governing these procedures. Deliberate or reckless misstatements or submission of data to government agencies or other third parties is strictly prohibited.

E. Accuracy and Integrity of Books and Records - The ACO and all ACO Providers/Suppliers are expected to keep accurate books and records relating to any activity, claims submission, arrangements or transactions relating to the operations of the ACO. No false or artificial entries shall be made for any purpose. Similarly, all reports submitted to governmental agencies, insurance carriers, or other entities are expected to be accurately and honestly made. Deliberate or reckless misstatements to government agencies are prohibited.

F. No Reduction of Medically Necessary Services - While the ACO and all ACO participants, employees, providers/suppliers, and contractors are committed to lowering the costs of the health care services to their patients while enhancing the quality of care, it is expected that ACO personnel will not reduce or limit any medically necessary services to any patient.

G. No Discrimination - The ACO prohibits any form of discrimination in the provision of services, marketing, or enrollment practices. As a result, the ACO will not deny, limit, or condition the services to individuals on the basis of any suspect factor (e.g., race, age, sex, etc.), including any factor that is related to health status, such as: nature and extent of the medical condition, including mental, as well as physical illness; medical history; or genetic information. The ACO will not tolerate any practice that would reasonably be expected to have the effect of denying or discouraging the provision of medically necessary services to eligible individuals.

H. Compliance with Medicare and Medicaid Anti-Referral Laws - Federal and state laws make it unlawful to pay or give anything of value to any individual on the basis of the value or volume of patient referrals. In accordance with federal and state law, the ACO and its participants, employees, providers/suppliers, and contractors are not to solicit, offer, pay or receive payment from physicians, providers or anyone else, whether directly or indirectly, for referrals. All referral decisions shall be made based solely on medical necessity and quality of care concerns.

In addition, distributions and use of any shared savings under the agreements will not be based, either directly or indirectly, on referrals between participating providers.

Finally, all marketing activities and advertising by ACO Personnel are expected to be based on the merits of the services provided by the ACO and not on any promise, express or implied, of remuneration for any referrals.

I. Standards Relating to Information Privacy and Security - All ACO Personnel will keep patient information confidential, except when disclosure is authorized by the patient or permitted by law. In compliance with federal and state privacy laws, ACO Personnel:

- Will not access or use patient information except as necessary to perform our jobs.
- Will access, use and disclose only the minimum amount of patient information needed to perform their jobs. They will not discuss patient information with others who do not have a job-related need to know, including co-workers, colleagues, family and friends.
- Will assess their surroundings when speaking with or about patients and speak quietly, always asking the patient for permission to speak to them when family or friends are present.
- Will verify written patient information to ensure that they do not mix one patient's information with another's, that fax numbers are accurate and entered correctly, and

that patient labels are correct.

- Will not share user IDs or passwords to our electronic systems, and log off when stepping away from our workstations.
- Will hold any Business Associates to similar standards.

J. Gifts to Beneficiaries - ACO Personnel are prohibited from providing gifts or other remuneration to beneficiaries, either individually or on behalf of the ACO, as inducements for receiving items or services from or remaining in the ACO, or receiving items or services from ACO participants, employees, providers/suppliers, and contractors.

K. Gifts to Others - ACO Personnel are prohibited from asking for or accepting any gifts in exchange for services or that appear to be in exchange for services. Common sense should inform the ACO personnel's judgment whether a gift is improper and should be refused to prevent embarrassment and avoid what may be an unintentional violation of the law. Gifts of money are not to be accepted or given under any circumstances. This policy applies to all interactions with ACO participants, employees, providers/suppliers, and contractors, and any other third party.

L. Conflicts of Interest - ACO Personnel must exercise the utmost good faith in all transactions that touch upon their duties and responsibilities for, or on behalf of, the ACO. Even the appearance of illegality, impropriety, a conflict of interest or duality of interests can be detrimental to the ACO and must be avoided. All ACO decisions are made fairly and objectively, without favor or preference based on personal considerations. No ACO Personnel may use their positions or knowledge gained for personal advantage.

In performing their responsibilities for the ACO, ACO Personnel will not let their judgment become impaired or even appear to be impaired by outside personal or financial interests. In the world of complicated business and other relationships, ACO Personnel may sometimes find that their duties to the ACO may conflict, or appear to conflict, with another relationship. If this occurs, it is the duty of the ACO Personnel to immediately disclose such a situation to a supervisor, manager or the compliance official. Some conflicts may be managed by making sure that pertinent decisions are made by others or by ensuring that the person with the conflict does not participate. Questions may also be directed to the ACO Compliance Officer.

M. Exclusion Screening

- **Mandatory exclusions** - OIG is required by law to exclude from participation in all Federal health care programs individuals and entities convicted of the following types of criminal offenses: Medicare or Medicaid fraud, as well as any other offenses related to the delivery of items or services under Medicare, Medicaid, SCHIP, or other State health care programs; patient abuse or neglect; felony convictions for other health care-related fraud, theft, or other financial misconduct; and felony convictions relating to unlawful manufacture, distribution, prescription, or dispensing of controlled substances.

- **Permissive exclusions** - OIG also has discretion to exclude individuals and entities on a number of grounds, including (but not limited to) misdemeanor convictions related to health care fraud other than Medicare or a State health program, fraud in a program (other than a health care program) funded by any Federal, State or local government agency; misdemeanor convictions relating to the unlawful manufacture, distribution, prescription, or dispensing of controlled substances; suspension, revocation, or surrender of a license to provide health care for reasons bearing on professional competence, professional performance, or financial integrity; provision of unnecessary or substandard services; submission of false or fraudulent claims to a Federal health care program; engaging in unlawful kickback arrangements; defaulting on health education loan or scholarship obligations; and controlling a sanctioned entity as an owner, officer, or managing employee.

To avoid CMP liability, the ACO will routinely check to ensure that new hires and current ACO personnel are not on the government's exclusion lists.

Specific Standards of Conduct

A. Distribution and Use of Shared Savings - All distributions of shared savings payments will be made in accordance with a methodology approved by the ACO Board of Directors, and will not reflect or be based on referrals between ACO Providers/Suppliers or on any other improper bases. Rather, distributions or any use of shared savings payments are expected to be reasonably related to the purpose of the ACO, as determined by the ACO Board.

B. Certifications - The ACO is expected to file certain certifications to the Medicare Program. All such certifications are to be made by an individual with authority to legally bind the ACO. Such certification may relate to data or information requested by or submitted to the federal government, including quality data submissions; annual certifications; and certifications as to compliance with regulatory requirements. The ACO will take reasonable steps to ensure that all such certifications are accurate, complete and truthful.

C. Marketing and Enrollment - The ACO strives to adhere to all federal and state laws, regulations and rules governing marketing and advertising to, and the enrolling of, potential enrollees. The ACO does not tolerate the use of any incorrect or misleading information in its marketing and advertising to individuals prior to and following enrollment. Marketing and advertising materials are to be submitted to the relevant governmental agency for approval prior to use.

Marketing materials and activities include, but are not limited to, general audience materials such as brochures, advertisements, outreach events, letters to beneficiaries, web pages, data sharing, opt out letters, mailings, social media, or other activities conducted by or on behalf of the ACO or ACO participants, employees, providers/suppliers, and contractors when used to educate, solicit, notify, or contact Medicare beneficiaries or providers and suppliers. The following beneficiary communications are not marketing materials and activities:

- Certain beneficiary materials that are informational (for example, information regarding care coordination would generally not be considered Marketing Material);
- Materials that cover beneficiary-specific billing and claims issues or other specific individual health related issues, and
- Educational information on specific medical conditions (for example, flu shot reminders), written referrals for health care items and services, and materials or activities that do not constitute “marketing” under the HIPAA Privacy Rule (45 CFR 164.501 and 164.508(a)(3)(i)).

D. Credentialing and Licensure - In credentialing ACO participants, employees, providers/suppliers, and contractors, the ACO strives to confirm licensure, check governmental exclusion lists, and check other critical background information. Complying with credentialing and licensure requirements is a necessary component of the ACO’s commitment to ensuring that patients are provided high quality care.

E. Overpayments - If the ACO receives payments to which it is not entitled from a governmental or private payer, such payments will be reported and refunded in accordance with applicable law, including the CMS 60 Day Overpayment Rule.

F. Proper Business Practices - The ACO works to conduct its business affairs with integrity, honesty and fairness to avoid conflict between personal and organizational interests and to ensure compliance with applicable legal requirements. The ACO will forgo any business transaction or opportunity that can only be obtained by improper or illegal means, and will strive not to make any unethical or illegal payments to induce the use of its services. The ACO expects that no personnel will engage, either directly or indirectly, in any corrupt business practice intended to influence the manner in which the ACO or the ACO participants, employees, providers/suppliers, and contractors perform their medical services, accept referrals, or otherwise engage in its business practices.

G. Mandatory Reporting - The ACO will work to ensure that all incidents that are required to be reported under federal and state mandatory reporting laws, rules and regulations are reported in a timely manner. The compliance official will conduct periodic reviews to monitor the ACO’s compliance with these mandatory reporting requirements including, but not limited to: ensuring that any overpayments from Medicare or other third-party payors are disclosed and refunded as required by law; and ensuring that violations of the law are reported to law enforcement and other similar parties when appropriate.

H. Beneficiary Choice - Neither the ACO nor any ACO participants, employees, providers/suppliers, and contractors or other individuals or entities performing functions or services related to any ACO programs shall commit any act or omission, nor adopt any policy that inhibits Medicare beneficiaries aligned with the ACO from exercising their basic freedom of choice to obtain services from health care providers and entities who are not ACO Providers. In addition, neither the ACO nor any ACO participants, employees, providers/suppliers, and contractors may engage in cost-shifting or required referrals as prohibited under 42 CFR 425.304(c).

I. Beneficiary Notices - The ACO strives to comply with all applicable requirements established by the federal Centers for Medicare and Medicaid Services (“CMS”) and NYSDOH with respect to the provision of notices to beneficiaries/enrollees aligned with the ACO, including but not limited to, those providing for the collection and use of data concerning beneficiaries, and the right of the beneficiary to opt out of the sharing of such data. The ACO shall make a consistent effort to further comply with applicable requirements for the provision of notice to CMS regarding such beneficiary elections.

Standards of Conduct for ACO Participants, Employees, Providers/Suppliers, and Contractors

A. Documentation, Coding and Billing - The ACO expects that only medically necessary services that are consistent with accepted standards of medical care are to be billed. Billing and coding is expected to be based on adequate documentation of the medical justification for the service provided and the bill submitted, and it is similarly expected that such medical documentation is to be accurate, truthful and compliant with all applicable laws, rules and regulations. ACO Personnel and others associated with the ACO are strictly prohibited from knowingly engaging in any form of up-coding of any service, or any other billing practice that violates any applicable law, rule, or regulation.

No ACO Personnel may misrepresent charges or services to or on behalf of the government, a patient, or payer. Similarly, no provider may use “defaults” to a particular billing code. Nor may a bill be submitted if the documentation of the nature or scope of the service is unclear, or if it is otherwise unclear what the appropriate code is.

Billing and diagnostic codes may never be selected on the basis of whether the given code guarantees or enhances payment or would specifically enhance shared savings payments. Rather, only those codes that correspond to the service rendered and documented may be selected.

Finally, it is expected that all documentation, regardless of any legal requirements, is consistently sufficient to satisfy the ACO’s own internal standards for quality assurance as to the services rendered.

B. Compliance with Policies and Procedures - To the extent they are applicable to their participation in any Renown ACO program, ACO Providers/Suppliers will comply with all applicable policies and procedures of the ACO and of Renown, as well as with their own compliance policies and procedures. Such compliance includes, but is not limited to, the following:

(1) The ACO's Compliance Plan, Compliance Program policies, and any other applicable policies relating to detecting fraud, waste or abuse;

(2) All applicable ACO policies and procedures adopted to ensure patient-centeredness, including but not limited to, those relating to:

(i) Promotion of evidence-based medicine;

(ii) Promotion of patient engagement;

(iii) The timely and accurate reporting of quality and cost metrics established by the ACO; and

(iv) The coordination of patient care across and among primary care physicians, specialists, and acute and post-acute providers and suppliers.

(3) All applicable policies otherwise relating to the operation of the ACO.

C. ACO participants, employees, providers/suppliers, and contractors Compliance Program Obligations - ACO participants, employees, providers/suppliers, and contractors will implement their own compliance programs, as applicable and appropriate. Upon request of the ACO, ACO participants, employees, providers/suppliers, and contractors will supply to the ACO evidence of, or an attestation as to, their compliance program.

Regardless of whether the ACO participants, employees, providers/suppliers, and contractors are required to have their own compliance programs under the law, the ACO participants, employees, providers/suppliers, and contractors, at the very least, will put into place a system to monitor the appropriateness of their documentation, coding and billing practices to Medicare.

ACO participants, employees, providers/suppliers, and contractors will cooperate and work with the ACO in the performance of the following:

(1) Periodic internal reviews of the ACO participants, employees, providers/suppliers, and contractors' compliance practices.

(2) Compliance training of all ACO participants, employees, providers/suppliers, and contractors and applicable personnel.

- (3) Implementing procedures that ensure the accurate collection and transmission of quality data necessary to the operation of the Montefiore ACO program.
- (4) Informing all of the ACO Providers/Suppliers' staff about the ACO's Compliance Plan, including how to report compliance issues or concerns to the ACO compliance official or over the Compliance Hotline.
- (5) Distribution to all staff of all compliance materials provided to the ACO participants, employees, providers/suppliers, and contractors from the ACO, including but not limited to this Code of Conduct and other applicable compliance materials, including training materials; and
- (6) Sharing compliance information with the ACO, such as the results of internal audits, when such are relevant to the operation of any ACO program.