

CODE OF CONDUCT

VISITING NURSE ASSOCIATION HEALTH GROUP, INC. and AFFILIATES

OUR COMMITMENT

Above all else, we are committed to the care and improvement of human life. In recognition of this commitment, we will strive to deliver quality care and a comprehensive array of services in a cost-effective manner in the communities we serve in pursuit of our mission. We believe the following are essential and timeless:

- We acknowledge and affirm the inherent and distinct value of every individual.
- We treat all those we serve with compassion and kindness.
- We believe in a comprehensive healthcare plan to provide a continuum of care.
- We conduct our business with unwavering honesty, integrity, and fairness in all our actions.
- We pledge to recruit highly talented individuals and offer continuous growth and development opportunities to meet the evolving needs of those we serve.
- We believe in offering healthcare services to those who are economically disadvantaged and cannot afford the costs associated with medical care.
- We regard our colleagues as valuable members of our team, committing to treating each other with loyalty, respect, and dignity.

PURPOSE:

Our Code of Conduct provides guidance to all trustees, officers, employees, independent contractors, volunteers, and agents of Visiting Nurse Association Health Group, Inc. and its affiliates (collectively, the “VNAHG representatives”) in carrying out our daily activities within appropriate ethical and legal standards. These obligations apply to our relationships with patients, providers, third-party payers, subcontractors, independent contractors, vendors and one another. The Code of Conduct, as well as all laws, regulations, guidelines, and policies and procedures are to be observed by everyone in our work environment or acting on behalf of the organization. No one, regardless of position, will be allowed to compromise adherence to the Code of Conduct and ethics, laws, regulations, business standards, policies, or procedures. Failure to comply with the Code of Conduct and ethics, or applicable laws, regulations, policies, and procedures can result in serious consequences with our patients, legal or regulatory action against the organization and/or individual employees, and disciplinary action.

In addition, promotion of and adherence to this Code of Conduct and the Corporate Compliance Program will be one of the criteria used in evaluating the performance of all employees. Additional policies set forth in any VNAHG manual should be consistent with the Code of Conduct. If a discrepancy exists, the Code of Conduct and the Compliance Program shall govern.

As each individual contemplates a particular situation, consideration of the following factors may help to arrive at a satisfactory answer:

- Is my action consistent with VNAHG missions and practices?
- Could my action give the appearance of impropriety?
- Will the action bring discredit to any VNAHG personnel or to VNAHG if disclosed fully to the public?
- Can I defend my action to my supervisor, other personnel and to the general public?
- Does my action conform to the spirit of this Code?

If you have any questions about the VNAHG Code of Conduct, or about any policies or practices of, you should raise the questions to a manager or the corporate compliance officer.

POLICY:

Leadership & Staff Responsibilities

All VNAHG representatives are obligated to follow the Code of Conduct, and we expect our leadership staff to set the example. They must ensure that those under their supervision have sufficient information to comply with laws, regulations, and policies. Leaders must foster a culture which promotes the highest standards of ethics and compliance. This culture must encourage everyone in the organization to raise concerns when they arise. We shall never sacrifice ethical and lawful behavior in the pursuit of business objectives.

Relationships with Our Healthcare Partners & Affiliates

A) Patients

1) Patient Rights and Quality Care Services

Our mission is to provide quality healthcare to all our patients. We treat all patients with respect and dignity and provide care that is medically necessary and appropriate. We make no distinction in the admission, transfer or discharge of patients, or in the care we provide, based on race, creed, color, national origin, ancestry, age, marital status, gender, gender identification, sexual orientation, physical and mental handicap or disability, nationality, atypical hereditary cellular or blood trait or any other classification prohibited by law.

Upon admission each patient is provided with a written statement of patient rights and responsibilities. This statement includes the regulatory rights and responsibilities of the patient to receive and make decisions regarding medical care. We assure the patient's involvement in all aspects of their care and obtain informed consent for treatment. As applicable, each patient and/or patient representative is provided with a clear explanation of care including, but not limited to, diagnosis, care plan, right to refuse or accept care, care decision concerns, advance directive options, privacy rights, estimates of service costs, and an explanation of the risks and benefits associated with the available treatment options.

Patients are treated in a manner that preserves their dignity, autonomy, self-esteem, civil rights, and involvement in their own care. Compassion and caring are part of our commitment to the communities we serve. We strive to provide health education, health promotion, and illness-prevention programs as part of our efforts to improve the quality of life of our patients and our

communities.

All of VNAHG's representatives must comply with all standards set forth in Patient Rights and Responsibilities' statements. VNAHG employees must also comply with all patient care policies and program guidelines.

2) Patient Privacy and Personal Health Information

We collect information about patients' medical condition, history, medication, and family illness to provide the best possible care. We realize the sensitive nature of personal health information and are committed to maintaining its security and confidentiality. We do not release or discuss patient-specific information with others unless it is necessary to serve the patient or required by law.

3) Management of Patient Records

Accuracy and reliability in the preparation, maintenance and submission of all patient documentation and business records, whether in hard copy or contained in electronic form, is required by law, as well as policies. Records serve as a basis for treatment decisions, as a compilation of goods and services rendered for billing purposes, and as a history of the care provided. Each of these functions serve an indispensable role in enabling VNAHG to fulfill its obligations to its patients, to medical and clinical staff and the various payers for goods and services. At all times, documents, including patient progress notes, route sheets, employee time cards, claims for reimbursement, and invoices must be prepared accurately in accordance with VNAHG policies and procedures, and must honestly reflect the facts of the matter. Also, all assets and funds must be recorded in accordance with proper accounting procedures and VNAHG policies. Any person who observes any shortcomings in upholding these standards should immediately report these to his or her immediate supervisor and/or the compliance officer.

We are required by law to maintain certain types of medical and business records for a specified period of time. Failure to retain documents for minimum period could subject VNAHG to penalties and fines, cause the loss of rights, obstruct justice, place VNAHG in contempt of court or put VNAHG at a serious disadvantage in litigation. Accordingly, VNAHG has established controls to assure retention for required periods and timely destruction of retrievable records on any medium. An employee is expected to comply fully with the records retention and destruction schedule as per VNAHG policy.

B) Prevention of Fraud & Abuse

1) Referrals and Anti-kickbacks

The federal Anti-kickback Statute, Section 1128B (b) of the Social Security Act makes it a felony, punishable by both criminal and civil penalties, including exclusion from Medicare or other federal and state healthcare programs, for VNAHG and its representatives to offer, pay, solicit or receive "remuneration" as an inducement to generate business payable by Medicare or other federal and state healthcare programs.

The Stark Bill, 42 U.S.C. 1395nn, prohibits a physician from making a referral to an entity for the

furnishing of a designated health service if the physician or a member of the physician's immediate family has a financial relationship with that entity. The Stark law also prohibits an entity from presenting or causing to be presented a Medicare claim for a designated health service that has been rendered through a prohibited referral. Any business arrangement with physicians and suppliers must be in writing and approved by legal counsel. We will not provide or accept kickbacks, bribes, rebates, or anything of value in order to influence or arrange for the referral of patients and services covered and payable by a Federal health care program.

In order to ethically and legally meet all standards regarding referrals and certification/recertification and kick-backs, we will adhere strictly to three primary rules:

- a) **We do not pay for referrals.** We accept patient referrals based solely on the patient's clinical needs and our ability to render the needed services. Violations of this policy may have grave consequences for VNAHG and the individuals involved, including civil and criminal penalties, and possible exclusion from participation in federal and state healthcare programs.
- b) **We do not accept payment for referrals that we make.** No VNAHG representative is permitted to solicit or receive anything of value directly or indirectly, in exchange for the referral of patients. Similarly, when making patient referrals to another healthcare provider or supplier, we do not take into account the volume or value of referrals that the provider has made, or may make, to us.
- c) **Physicians shall not certify/recertify home health services if they have a significant ownership, or financial relationship with VNAHG.** VNAHG shall follow the federal and state guidelines regarding what constitutes a significant financial, ownership or contractual arrangement. Violations of this policy may have grave consequences for VNAHG and the individuals involved, including civil and criminal penalties, and possible exclusion from participation in federal and state healthcare programs.

2) Maintenance of Professional Licenses and Certifications

All employees in positions which require professional licenses, certifications or other credentials are responsible for maintaining the current status of their licensure and credentials as mandated by federal and state laws. VNAHG requires evidence of such licensure and credentialing at the time of employment and shall be reviewed as per regulatory guidelines and policy.

We will not hire or contract with individuals or entities that have been sanctioned by the Office of Inspector General (OIG) of the U.S. Department of Health and Human Services, e.g., excluded from participation in Federal health care programs, or barred from a state health care program, e.g. Medicaid.

C) Third Party Payers & Business Operations

1) Coding and Billing Practices

We shall promote the preparation and maintenance of timely and accurate patient records, and

billing for rendered services as documented in a patient's medical records. We will ensure that all billings to government and private insurance payers conform to all pertinent federal and state laws and regulations. We prohibit any employee to knowingly present or cause to be presented claims for payment or approval which are false, fictitious or fraudulent. All billing personnel should refer to VNAHG's Corporate Policy Manual on reimbursement and billing procedure for further guidance.

2) Cost Reports

We comply with federal and state laws relating to all cost reports. Policies on accounting and reimbursement provide further guidance for individuals involved in generating cost reports. Given their complexity, all issues related to the completion and settlement of cost reports must be communicated through or coordinated with the Chief Financial Officer.

3) Non-Profit Status

As a nonprofit entity, VNAHG has a legal and ethical obligation to act in compliance with applicable laws, to engage in activities in furtherance of its charitable purpose, and to ensure that its resources are used in a manner which furthers the public good rather than the private or personal interests of any individual. Consequently, VNAHG and its employees will avoid compensation arrangements in excess of fair market value, will accurately report payments to appropriate taxing authorities, and will file all tax and information returns in a manner consistent with applicable laws.

4) Lobbying and Political Activity

VNAHG expects each of its employees to refrain from engaging in any lobbying or political activity which may jeopardize the tax exempt status of the organization.

I. No individual may make any agreement to contribute any money, property or services of any VNAHG representative at VNAHG's expense to any political candidate, party, organization, committee or individual in violation of any applicable law. VNAHG representatives may personally participate in and contribute to political organizations or campaigns, but they must do so as individuals, not as representatives of VNAHG, and they must use their own funds.

II. VNAHG may publicly offer recommendations concerning legislation or regulations being considered that have a relationship to the operations of VNAHG. In addition, it may analyze and take public positions on issues that have a relationship to the operations of VNAHG when VNAHG's experience contributes to the understanding of such issues.

5) Accreditation Surveys and Governmental Investigations

VNAHG and its representatives shall cooperate and be courteous to all accrediting body surveyors and/or government inspectors and provide them with information to which they are entitled during a survey or inspection. During a government inspection, VNAHG representatives must never conceal, destroy, or alter any documents, lie, or make misleading statements to a

government representative. Any concerns should be reported immediately to the Chief Legal Officer.

6) Business Confidentiality and Recordkeeping

Confidential information about VNAHG's strategies and operations is a valuable asset. It is VNAHG's policy to closely control the dissemination of VNAHG's proprietary information. Except as authorized by management or required, pursuant to policy and procedure or required by law or pursuant to collective agreements, employees shall not disclose the following confidential information to any outside party: personnel data, patient lists and clinical information, pricing and cost data, information pertaining to acquisitions, affiliations and mergers, financial data, strategic plans, marketing strategies, employee lists, supplier and subcontractor information, and proprietary computer software.

VNAHG shall maintain accurate business and quality reports and records. VNAHG shall comply with all federal and state laws including those requiring the retention of those records.

Workplace Conduct and Employment Practices

We recognize that our employees are our most valuable asset. We are committed to creating a work place where employees are treated with respect and fairness while empowered to get the job done at or above expectations. All employees and/or contracted representatives must comply with policies and procedures included but not limited to, Equal Employment Opportunity Policies, Family Medical Leave Act Policies, Americans with Disabilities Act, Compensation Policies, Sexual Harassment Policies and Fair Labor Standards Policies.

Discrimination

There shall be no form of harassment or discrimination on the basis of race, creed, color, national origin, ancestry, age, marital status, gender, gender identification, sexual orientation, physical and mental handicap or disability, nationality, atypical hereditary cellular or blood trait or any other classification prohibited by law.

Each allegation of harassment or discrimination will be promptly investigated in accordance with applicable human resources policies. VNAHG shall comply with all laws, regulations, and policies related to non-discrimination in all personnel actions. Such actions include hiring, transfers, terminations, evaluations, recruiting, compensation, corrective action, discipline, and promotion. No one shall discriminate against any individual with a disability with respect to a qualified individual regarding any offer, or term or condition, of employment. VNAHG shall make reasonable accommodations to the known disabilities of otherwise qualified individuals. VNAHG shall not tolerate harassment in the workplace.

Workplace Health and Safety

VNAHG is committed to providing a safe environment for VNAHG representatives and patients. All VNAHG employees and contracted representatives should understand and adhere to health and safety procedures, including emergency management, declared public health emergency periods, prevention of

workplace violence and security measure relevant to their job responsibilities. All employees should notify the direct supervisor and Human Resource specialist of any workplace injury or incident presenting harm or danger to ensure that prompt action is taken.

Conflict of Interest

VNAHG is committed to acting in good faith in all aspects of its business. VNAHG will avoid conflicts of interest or the appearance of conflicts between the private interests of any employee or representative and her or his work duties. A conflict of interest may occur if representatives participate in outside activities (e.g. serving on an organization's board) that influence or appear to influence their ability to make objective decisions in the course of their responsibilities to VNAHG. Medical staff, trustees, officers, committee members and key employees are expected to adhere to ethical and responsible conduct when acting on behalf of VNAHG. Persons holding such positions are required to disclose known or possible conflict of interests, and may not use their positions to profit personally or to assist others in participating in any way at the expense of VNAHG. If there is any concern as to whether an activity constitutes a conflict of interest, a VNAHG representative shall properly disclose the potential conflict, which may require necessary approval before engaging in such activity. (See Conflict of Interest Policy).

Expense Reports and Timecards

Employees who submit time sheets and expense reports must be careful to do so in a complete, accurate and timely manner to ensure that hours worked and costs incurred are applied to the third party payer for which the effort was required. An employee's signature on a time sheet is a representation that the time sheet accurately reflects the number of hours worked. The supervisor's signature on a timecard or expense report is a representation that it has been reviewed and that safeguards have been put in place to verify the validity of the hours or expenses reported and the correctness of the allocation of the hours.

Misuse of Controlled Substances or Alcohol

The sale, purchase, transfer, use or possession of illegal drugs by employees on work premises or while on business is prohibited. Further, the use of any legally obtained drug, including alcohol, to the point where such use adversely affects the employee's job performance, is prohibited. An employee must immediately notify his/her direct supervisor or the human resources department of any conviction for criminal drug statute violations occurring on or off work premises while conducting business. Some employees routinely have access to prescription drugs, and controlled substances. These substances are governed by state and federal regulations and must be administered, stored and disposed of properly and by authorized individuals. For further guidance please refer to VNAHG policies on medication management. If you become aware of medication diversion or illegal use of controlled substances by an employee or representative, you should report the incident to your direct supervisor immediately.

Relationships with Vendors

It is the policy of VNAHG to deal with vendors with honesty and integrity. We shall maintain the highest

level of integrity in our source, selection, and negotiation of contracts, and administration of such contracts. VNAHG representatives shall maintain the confidentiality of suppliers' confidential information, including pricing, unless specifically authorized to disclose such information by the suppliers.

Acceptance of Business Courtesies

VNAHG representatives may not accept any gifts of money from anyone doing business with VNAHG or whose services are subject to review by VNAHG. To avoid the appearance of impropriety, never accept gifts or promotional items of more than nominal value. Gifts received with a value greater than the amount of \$75.00 must be reported to the compliance officer. Employees may accept meals, drinks, or entertainment only if such courtesies are unsolicited, infrequently provided, reasonable in amount, and directly connected to business discussions. Employees shall not accept reimbursement for lodging or travel expenses by a vendor or potential vendor without authorized approval from VNAHG. (See Travel and Expense Policy and Gift Policy under Corporate Compliance Program Manual).

Providing Business Courtesies to Vendors

VNAHG's success in the community is based in part on its reputation. VNAHG does not want to tarnish that reputation by seeking to gain an improper economic advantage by offering business courtesies such as entertainment, meals, transportation or lodging to vendors or sources of referrals. To avoid the appearance of impropriety, VNAHG representatives shall not provide any referral source or purchaser with gifts or promotional item of more than nominal value (e.g. pens, hats, calendars).

VNAHG representatives may pay for reasonable meal, refreshment and/or entertainment expenses which are incurred only occasionally, are not requested or solicited by the recipient, and are not intended to or likely to affect the recipient's business decisions with respect to VNAHG. (See Gift Policy under Corporate Compliance Program Manual.)

Antitrust

All VNAHG representatives shall comply with state and federal laws concerning antitrust and unfair competition. Examples of conduct prohibited by the laws include: (1) agreements to fix prices, bid rigging, and related activities intended to facilitate these practices; (2) boycotts, certain exclusive dealing and price discrimination agreements; and (3) unfair trade practices including bribery, misappropriation of trade secrets, deception, intimidation and similar unfair practices. VNAHG representatives are expected to seek advice from the Corporate Compliance Officer or Chief Legal Officer when confronted with business decisions involving a risk of violation of the antitrust laws.

PROCEDURE:

VNAHG, through the Board of Trustees, has designated the Corporate Compliance Officer for the overall implementation and operation of the compliance program. The corporate compliance officer, along with the Corporate Compliance Committee may designate responsibility for implementation of and operation of the compliance program in each of the Affiliates to an appropriate individual in such subsidiary. The corporate

compliance officer in conjunction with the subsidiary managers shall be responsible to ensure that:

1. Standards and policies are reviewed and updated as necessary.
2. VNAHG representatives are receiving proper education and training and that such education and training is documented.
3. Audit procedures are implemented in accordance VNAHG procedures and government regulations.
4. VNAHG representatives' concerns or reports regarding compliance are promptly investigated.
5. Steps are taken to correct any identified problems and prevent the recurrence of such problems.

Compliance Officer Report

The Corporate Compliance Officer shall report at least semi-annually to the Board of Trustees on the status of compliance within VNAHG. This report shall include the results of any recommendations resulting from any investigations or internal audits that were conducted during the prior year, and any other information requested by the Board of Trustees.

Non-Retaliation and Duty to Report

VNAHG employees and representatives will report concerns about actual or potential wrongdoing without the fear of retaliation. No disciplinary action or retaliation will be taken when you report a perceived issue, problem, concern, or violation to management, the corporate compliance officer, or the Compliance Hotline "in good faith." The "in good faith" requirement means an employee actually believes or perceives the information reported to be true. We value each individual. Everyone has the right to be treated fairly and with respect.

If any VNAHG representative believes this Code of Conduct may have been violated, he or she must promptly contact his/her supervisor. Reports can be made by telephone to the VNAHG Compliance Hotline at **844-944-3418** or online at <https://vnahg.ethicspoint.com> . Alternately, reports may be made by email to corporatecompliance@vnahg.org or by speaking directly to the corporate compliance officer. The communication will remain confidential to the extent possible. Reports need to contain a sufficient amount of fact if the allegations are to result in appropriate investigation. All investigations shall be conducted under the direction of the corporate compliance officer. When not anonymous, the individual filing the allegation shall be contacted regarding the allegation. (See Corporate Compliance Policy *18.0 Compliance Reporting & Investigation Policy*).

Because failure to report criminal conduct can itself be understood to condone the crime, the importance of reporting must be stressed. Failure to report knowledge of wrongdoing may itself result in disciplinary action against those who fail to report. There will be no reprisals or retaliation for reporting of actual or possible violation of the Code unless it is determined that an employee intentionally reported false information. In the event that a supervisor has been found to have retaliated against personnel for good-faith reporting of a violation, the supervisor will be subject to appropriate discipline by VNAHG. Where possible, the identity of the employee making the report will be kept confidential. Employees are required to cooperate in the investigation of an alleged violation of the Code of Conduct.

If the result of the investigation indicates that corrective action is required, VNAHG shall take proper action to resolve the issue and prevent the likelihood of its recurrence.

Discipline for Code of Conduct Violation

Failure to abide by this Code of Conduct and the policies referenced herein and attached hereto may lead to disciplinary action. For alleged violations, VNAHG will conduct appropriate investigations. Discipline for failure to abide by the Code of Conduct and the policies referenced herein, can range from a verbal warning up to termination. In the event that an employee is covered by the terms of a collective bargaining agreement, discipline shall be in accordance with such agreement and subject to the grievance process as detailed in the collective bargaining agreement.

Disciplinary actions may be taken for:

- Authorization of or participation in actions that violate the Code of Conduct.
- Failure to report a violation of the Code or to cooperate in an investigation.
- Failure by a violator's supervisor(s) to detect and report a violation of the Code if such failure reflects inadequate supervision or lack of oversight.
- Retaliation against an individual for reporting a violation or possible violation of the Code.

VNAHG personnel who violate the Code of Conduct may be disciplined, based on substantiated evidence and facts of the case, up to and including termination of their employment or other relationship with VNAHG; referral for investigation by licensing boards; and referral for prosecution, when appropriate, after review by Human Resources. The Code of Conduct does not set forth all of the reasons or situations in which employees may be disciplined or discharged.

Acknowledgment of the Code

All VNAHG employees and representatives are expected to read and abide by this Code of Conduct for the length of their relationship with VNAHG. Upon review, all employees and representatives are required to acknowledge receipt and understanding of this Code by signing a copy or attesting to the electronic version.

Corporate Compliance Hotline

844-944-3418

or

<https://vnahg.ethicspoint.com>

Office of Corporate Compliance

corporatecompliance@vnahg.org

or

732-219-7423