

INTRODUCTION

It is the policy of Ibero-American Action League “Ibero” to conduct its business in compliance with applicable federal, state, and local laws and regulations, and to adhere to the highest ethical standards. Our Corporate Compliance plan is designed to detect and prevent violations of law, as well as unethical activity by League employees, volunteers, contractors, officers, and directors. Our Compliance Plan communicates information on how we can all best follow the laws and our high ethical standards. This plan summarizes our compliance plan and related activities. This plan applies to staff, volunteers, the board, and people and entities who do business with us ("Personnel"). It is every covered person’s responsibility to understand and follow this plan. We expect every person covered by the plan to be dedicated to the plan and act accordingly. We will review this plan annually to see if changes are required.

MISSION

Ibero, a dual language multi service agency that uplifts, empowers, and advocates for Latinos and the underserved to achieve equity and become fully valued community members.

CORE VALUES

Perseverance - Advocacy – Equity – Compassion – Empowerment

SCOPE AND OVERVIEW

This Compliance Plan applies to all facilities under the operating certificates of Ibero, to all of the Ibero’s operations and to all Ibero Personnel. All Personnel shall acknowledge that it is their responsibility to report any suspected instances of suspected or known noncompliance to their immediate supervisor, the Compliance Officer, or Chief Executive Officer. Reports may be made in person, in writing, by phone or anonymously if a reporter prefers, without fear of retaliation or retribution. Failure to report known noncompliance or making reports which are not in good faith will be grounds for disciplinary action, up to and including termination.

Ibero will communicate its compliance standards and plan through required training initiatives to all employees, independent contractors, vendors, volunteers and Board members. Ibero is committed to these efforts through distribution of this Compliance Plan and Standards of Conduct. The Compliance Plan will be consistently enforced through appropriate disciplinary mechanisms, including, if appropriate, discipline of individuals responsible for failure to detect and/or report noncompliance.

Ibero is committed to maintaining and measuring the effectiveness of its Compliance policies and standards through monitoring and auditing systems reasonably designed to detect noncompliance by its employees and agents. We shall require the performance of regular, periodic compliance audits by internal and/or external auditors who have expertise in federal and state health care statutes,

regulations, and health care program requirements. Detected noncompliance, through any mechanism, i.e., compliance auditing procedures or confidential reporting, will be responded to in an expedient manner. Ibero is dedicated to the resolution of such matters and will take all reasonable steps to prevent further similar violations, including any necessary modifications to the Compliance Plan.

Ibero will, always, exercise due diligence with regard to background and professional license investigations for prospective employees, contractors, vendors volunteers and members of the Board of Directors.

COMPLIANCE PROGRAM ELEMENTS

Ibero has established and maintained the following essential elements in its Compliance Program to assure its goal of lawful and responsible conduct in delivering quality services:

1. Develop written policies, procedures, and standards of conduct.
2. Designate a compliance officer and compliance committee.
3. Conduct effective training and education.
4. Develop effective lines of communication.
5. Enforce standards and maintain and implement disciplinary policies.
6. Conduct and access internal monitoring and internal/external auditing.
7. Respond promptly to detected offenses and undertake corrective action.
8. Maintain a policy of non-intimidation and non-retaliation.

COMPLIANCE CODE OF CONDUCT

Ibero's reputation is dependent upon the good judgment, ethical standards and personal integrity of every individual in Ibero. As Ibero continues to grow, it is of paramount importance that we always conduct our day-to-day activities in an ethical and responsible manner. The Code of Conduct outlines the high standards of ethics and excellence applicable to the volunteers, employees, agents, board members and representatives of Ibero.

The following Compliance Standards of Conduct are reproduced in similar form in the Employee Handbook, all Department policy manuals, on Ibero's shared drive and made readily available to all League personnel. Failure to comply with the following may result in compliance related corrective action, including and up to termination, under Ibero's progressive disciplinary policies or in Ibero's discretion.

- All Personnel must adhere to all applicable laws, Ibero's policies and the ethical and legal standards outlined in this Compliance Standards of Conduct.

- All Personnel involved in documenting and billing the government or any other payor for health care or other services must ensure that they follow all applicable laws, rules, conditions of participation and interpretive guidance relating to billing. All Personnel must record and report all agency, consumer, and financial information fully, honestly, and accurately. Records include but are not limited to charts/documentation related to the individuals Ibero serves, accounting or other financial records, timesheets, and correspondence with outside parties. All Personnel may only record services they provided, and these services should be documented accurately, thoroughly, and in a timely fashion. All Personnel may not intentionally make false or inaccurate documentation entries. All Personnel may not alter other people's documentation without appropriate authorization from the Compliance Officer or create misleading documentation.
- Personnel may not destroy any agency records unless involved in the formal agency document destruction process. All documentation and records must be stored in compliance with Federal and NY State regulations. All Personnel may not remove documentation and records from Ibero's property without appropriate authority or without permission from an appropriate Director, Manager, Chief or the CEO.
- Personnel are responsible for their own documentation, including records related to the individuals Ibero serves, time and mileage sheets, etc. Do not document for another person or allow them to document for you. All personnel must keep their computer password secure/confidential and must not use anyone else's password. All Personnel must use League computers, phones, transportation etc. for Ibero's business only.
- All Personnel must be free from any undue influence that conflicts with or appears to conflict with their legal duties and responsibilities to the individuals' receiving services and Ibero. With the exception noted below, Personnel may not receive or accept any payment, gift, or other personal economic benefit of value from any person or entity that has or seeks to have a business relationship with Ibero. However, it is permissible to accept gifts of nominal value, meals, and social invitations that are consistent with good business ethics and practices and do not obligate the recipient to take or refrain from taking any action or decision on behalf of Ibero. If possible, Personnel are encouraged to make such gifts available to the individuals receiving services, Ibero, and/or specific League departments. If Personnel have a question about whether they can accept a gift, payment, or other personal economic benefit, they are instructed to contact the Compliance Officer before accepting it.
- Personnel must be completely honest in all dealings with government agencies, payors, and their representatives. Misrepresentations, false bills, and false requests for payment are strictly prohibited regardless of the monetary value. Personnel may not alter, destroy, mutilate, conceal, cover-up, falsify or make false entries in any record with the intent to impede, obstruct or influence the investigation of any governmental department, payor, or agency. Personnel certifying to the correctness of records submitted to government agencies must have

knowledge that the information is accurate and complete. Personnel shall cooperate fully with government investigations by directing all governmental inquiries or requests for information to the Chief Program Officer or Sr. Director of OPWDD Services.

- Personnel who participate in government interviews shall give answers that are truthful, complete, and unambiguous.
- Personnel must not, in the name of or on behalf of Ibero, carry on propaganda or otherwise attempt to influence legislation (except as permitted by the Internal Revenue Code) or participate or intervene in any political campaign on behalf or in opposition of any candidate for public office. Personnel must not entertain government personnel in connection with Ibero business. This does not prevent personnel acting in their individual capacity from engaging in political activity.
- Personnel must not have any financial or other personal interest in a transaction between Ibero and a vendor, supplier, provider, or customer. Personnel must disclose any financial, business or other activity which competes with Ibero's business or which, actually or in appearances, interferes with the performance of their job duties. Personnel may not allow outside financial decisions or competing personal interests to influence their decisions or actions. Employees should avoid situations which might present a conflict. All personnel must report any potential or actual conflicts to their immediate supervisor or Compliance Officer.
- All Personnel must notify the Compliance Officer and Chief Executive Officer of any contracts or agreement with physicians, health care businesses, patients, providers, third party payors, vendors, or suppliers to Ibero.
- All Personnel must maintain the confidentiality of Ibero's business information and trade secrets, as well as the business information relating to Ibero's vendors, suppliers, providers, customers, and persons receiving services from Ibero. Ibero and its Personnel must not engage in unfair competition or deceptive trade practices that misrepresent Ibero's services or operations.
- All Personnel must comply with the Policies and Procedures specific to their department.
- All Personnel must comply with all antitrust laws and not engage in discussions or agreements with competitors regarding pricing, prices paid to suppliers or providers, or joint actions or boycotts.
- All Personnel are responsible for following safe work practices and complying with all applicable safety standards and health regulations. All Personnel must maintain a professional work environment. This includes treating others with respect and not harassing or discriminating against others.
- All Personnel are responsible for reporting any actual or suspected violations of the Standards of Conduct or any laws or regulations that pertain to Ibero. Personnel can notify their immediate supervisor of such issues or contact the Compliance Officer directly.

- Personnel may not conduct outside/personal activities during work time. Outside employment cannot conflict with your employment at Ibero.

COMPLIANCE PROGRAM RESPONSIBILITY

Proper implementation of the Agency Compliance Program is the responsibility of all Personnel. All personnel are responsible for acquiring sufficient knowledge, based on their level of responsibility, to recognize potential compliance issues related to their duties and to seek appropriate advice in dealing with those issues. All Personnel are expected to familiarize themselves with the Compliance Program Standards of Conduct and act accordingly.

Each supervisor and manager is responsible for ensuring that the personnel within their supervision are acting in accordance with applicable laws and the ethical and legal duties detailed in the Compliance Plan and all affiliated compliance policies. Illegal acts or improper conduct may subject the Agency and Personnel to severe criminal and civil penalties. It is very important that any illegal activities or violations of this Compliance Plan be brought to Ibero's immediate attention.

Personnel may report illegal acts or violations of this Compliance Plan in person, in writing, by phone or anonymously and Ibero will take all reasonable measures to maintain confidentiality of those who report illegal acts or violations except where Ibero is required by law to report the information. Personnel who engage in fraud, waste, abuse, or other misconduct are subject to disciplinary action in accordance with Ibero's Employee Progressive Discipline Policy, including termination. Any such disciplinary actions will be carried out by the Director of the division affected, in consultation with the Chief Program Officer or Sr. Director of OPWDD Services, Human Resources Manager, Compliance Officer and any other Personnel deemed appropriate by the Director of the affected division.

The Human Resources Manager, in consultation with the Compliance Officer and Chief Program Officer or Sr. Director of OPWDD Services, and if necessary, outside counsel, will ensure disciplinary mechanisms take place for verified instances of non-compliance or misconduct and such discipline is applied consistently in a manner appropriate to the nature and extent of the non-compliance or misconduct. The Compliance Officer will work to ensure that individuals with a propensity to engage in illegal activity will not become or continue as Personnel of Ibero. The foregoing will be done in a non-discriminatory and non-retaliatory manner consistent with applicable laws.

Procedures employed towards this end include criminal background checks, exclusion checks and reference checks on potential employees as required or permitted by law. Ibero has an established contract with K-Checks to screen employees, volunteers, vendors and contractors against the Medicaid Exclusions List required by the Office of the Medicaid Inspector General.

COMPLIANCE OFFICER

The Board designates a Compliance Officer who reports to the CEO of The Agency, or in the Compliance Officer's sole discretion to the Board and oversees the Compliance Program. All Personnel should view the Compliance Officer as a resource to answer questions and address compliance concerns.

The Sr. Director of OPWDD Services will serve as the designated interm Compliance Officer. Katie Fuller be reached at **1-844-466-4225 (IAAL)** or at Katie.fuller@iaal.org

COMPLIANCE COMMITTEE

In addition, a Compliance Committee is appointed to oversee and monitor the operation of the Compliance Program and to advise and assist the Compliance Officer with the implementation of the Plan. The committee will meet at least quarterly, but may meet more frequently, to discuss the Compliance Program, investigations, and employee corrective actions, reports, and analysis of internal and external monitoring procedures, recently identified risk areas and proposals to amend the Compliance Plan. Below are the members of the compliance committee:

- **Lucia Colindres-Vazquez, Chief Program Officer**
lucia.colindres@iaal.org or at 585-256-8900 ext. 601
- **Katharine Fuller, Chief Administrative Officer**
katharine.fuller@iaal.org or 585-256-8900 ext. 640
- **Jaekwon Chisolm, IT Supervisor**
Jaekwon.Chislom@iaal.org or at 585-256-8900 ext. 154
- **Miguel Melendez, Chief Community Engagement Officer** Miguel.melendez@iberodevelopment.org
585-256-8900 ext. 828
- **Angelica Perez, Chief Executive Officer**
angelica.perez-delgado@iaal.org or at 585-256-8900 ext. 632
- **Arline Santiago, Board Member** asantiago@esl.org
- **Melissa Zambri, Partner**
MZambri@barclaydamon.com

REPORTING PROCEDURES

It is a violation of this Compliance Plan for personnel not to report a compliance related concern, violation or any illegal activity. Failure to report may result in employee corrective action, including termination. If you have a question about particular acts or conduct, you should contact your immediate supervisor, the Compliance Officer or report the potential violation anonymously using the Compliance Hotline **1-844-466-4225 (IAAL)**. It is Ibero's policy to investigate all reports of possible compliance concerns, illegal activity or violations. All Personnel must cooperate with these internal investigations and must not prevent, hinder, or delay discovery of compliance concerns, illegal acts or violations.

EDUCATION AND TRAINING

To successfully implement the Compliance Program, the Compliance Officer, in conjunction with the Compliance Committee and others, will design educational and training programs for all employees, volunteers and board members who will make participation in the following educational and training programs a condition of employment or volunteering. Such education and training will:

- Be given to all new employees within the first 60 working days.
- Be given to existing employees whose job duties are affected by a material change in the Compliance Plan within 60 days of the change.
- Inform employees of the role of the compliance officer and compliance committee
- Be ongoing, but at least annual, to incorporate new statutes, regulations, and identified areas of risk; be individualized to the job duties of each employee.
- Inform employees that failure to comply the stated duties in the Compliance Standards of Conduct may result in disciplinary action, including termination.
- Include development and distribution of a regularly updated Employee Handbook and written policy and procedures that reflects current applicable statutes, regulations, State and Federal health care program requirements and areas of risk and organizational experience.
- Include detailed information about the federal and state False Claims Acts and the rights of employees to be protected as whistleblowers and to receive a share of any recoveries if they assist in detecting and preventing waste, fraud, and abuse.
- Emphasize that it is a violation of this Compliance Plan for Personnel not to report an instance of non-compliance or misconduct.
- Provide for retention of attendance sheets and all training materials and handouts for at least 10 years from the training date.
- Include how compliance issues and corrective action plans are responded to
- Best practices for coding and billing requirements as well as claim development and the submission process as applicable.

- Inform employees of MMCOs only, on the fraud, waste and abuse prevention program
- Employees, agents and independent contractors involved in the submission of claims for reimbursement will receive additional detailed training on billing and coding risk areas.

All Personnel will sign a statement of acknowledgement of having received and understood the Compliance Plan. The training statement of understanding will be forwarded to the Human Resources department for tracking and filing in the employee's personnel file. A Corporate Compliance Training non-compliance report will be generated for distribution to supervisory staff.

COMPLIANCE AUDIT AND RISK IDENTIFICATION

Ibero's desire is to identify compliance issues before they become significant issues. Billing audits of each League's program will be conducted at least annually on a proactive basis by Ibero's billing compliance auditing staff. Such audits will be conducted according to Ibero's Quality Improvement Plan. The Compliance Officer and the Compliance Committee will approve annually the Quality Improvement Plan and audit schedule for compliance audits and risk identification. The Compliance Committee is primarily responsible for auditing the Compliance Plan. Compliance related audits are conducted as a result of an investigation or as a proactive means of monitoring compliance in areas of actual or potential risk. Together the Compliance Officer and Compliance Committee shall identify potential risk areas annually.

Additionally, Ibero will utilize other Governmental and Regulatory Audits/Reviews as a method for obtaining feedback regarding compliance. Audit findings and recommendations are reported to the CEO, the Compliance Committee, and the appropriate agency administrator. As needed or requested, response plans will be completed by operational management and incorporated into the final report.

COMPLIANCE CORRECTIVE ACTION AND REMEDIATION PROCEDURES

To successfully implement this Compliance Plan, the Administrative Director/Compliance Officer will implement case-by-case compliance corrective action and remediation in consultation with other appropriate Personnel, where necessary. The Administrative Director/Compliance Officer will prepare a report of all investigations and compliance correction action or remediation to be presented to the Compliance Committee for review and discussion. The Compliance Committee may review contested compliance reports and compliance corrective action decisions made by the Administrative Director /Compliance Officer. Where there is disagreement, the Board will be the final decision maker with regard to compliance corrective action and remediation. Compliance corrective action or remediation may include, but not be limited to, the following:

- Additional education.
- Employee discipline, up to and including termination of employment.
- Corrective billing action, including claim retraction, withdrawal or refund.
- Development of new policies and procedures.
- Revisions to Compliance Plan and implementing procedures.
- Implementation of additional monitoring and auditing.

- Reporting to outside agencies, including self-disclosure within 60 days of identification, upon consultation with legal counsel and Compliance Committee according to compliance corrective action and remediation plan.

Any discipline will be appropriately documented in the employee's personnel file, along with a written statement of reason[s] for imposing such discipline. The Administrative Director/Compliance Officer shall update the Board of Directors at least quarterly to the Board of Directors.

If Ibero identifies that an overpayment was received from any third-party payer, the appropriate regulatory [funder] and/or prosecutorial [attorney general/police] authority will be appropriately notified with the advice and assistance of counsel. It is Ibero policy to not retain any funds which are received as a result of overpayments. In instances where it appears an affirmative fraud may have occurred, appropriate amounts shall be returned after consultation and approval by involved regulatory and/or prosecutorial authorities. Systems shall also be put in place to prevent such overpayments in the future. Regardless of whether a report is made to a governmental agency, the Compliance Officer shall maintain a record of the investigation, including copies of all pertinent information. The record will be considered confidential and privileged and will not be released without approval of the Chief Executive Officer or legal counsel.

In addition, violations identified in Ibero's "Zero Tolerance Statement" below will result in immediate termination.

Any employee or prospective employee who holds, or intends to hold, a position with substantial discretionary authority for Ibero is required to disclose any name changes, and any involvement in non-compliant activities including health care related crimes. In addition, Ibero performs reasonable inquiries into the background of such applicants, contractors, vendors and Members of the Board of Directors as a part of every employment application. The following organizations may be queried with respect to potential employees, contractors, vendors and Members of the Board of Directors.

- General services administration: list of parties excluded from federal programs. <https://sam.gov/content/exclusions>
- HHS/OIG cumulative sanction report. <https://oig.hhs.gov/exclusions/>
- NYS Medicaid Exclusion Database. https://apps.omig.ny.gov/exclusions/ex_search.aspx
- Licensure and disciplinary record with NYS Office of Professional Medical Conduct (Physicians, Physician Assistants) <https://apps.health.ny.gov/pubdoh/professionals/doctors/conduct/factions/Home.action>
- New York State Department of Education (other licensed professionals) <http://www.op.nysed.gov/opd/rasearch.htm#name>

ZERO TOLERANCE STATEMENT

Ibero will continue to vigorously strive for the highest standards of business and professional behavior. We are committed to maintaining a pleasant work environment that is a desirable and create a rewarding experience for employees. It is the responsibility of all employees to maintain the highest standards of conduct for themselves. Every person has a responsibility to comply with and support this Zero Tolerance Statement and to behave in a manner that is respectable. The intent of this standard is to set the expectation for those behaviors that Ibero has deemed as severe and unacceptable, resulting in termination. When enforcing the zero tolerance standards the following should be considered:

- The intent of the offender
- The effect of the transgression on others (both those directly and indirectly involved)
- The impact on Ibero

Zero Tolerance essentially means that no intentional behavior will be tolerated that is deliberately perpetrated with the purpose of harming others or Ibero for personal gain or vengeance.

Transgressions include but are not limited to workplace violence, fraud, vandalism, theft of any kind, the use of any object as a weapon and/or conducting any type of illegal activity.

PLAN INTEGRITY

Ibero will review the Corporate Compliance Plan and reports by any individual kept in accordance with this Plan.

Ibero's Corporate Compliance Plan requires all its board members, employees, volunteers, agents, and independent contractors ("Personnel") to observe the highest standards of ethics in the conduct of their responsibilities. Personnel must practice honesty and integrity in fulfilling their responsibilities and must comply with all provisions of the Plan. It is the responsibility of all Personnel to report any violation or suspected violation of the Plan, including but not limited to the Compliance Standards of Conduct in Section. Failure to report is a violation of the Corporate Compliance Plan and may subject all Personnel who knew or should have known of the violation to corrective disciplinary action, up to and including termination of employment or other association with Ibero. Ibero has established the following ways to report violations and suspected violations:

- Open Communication with the Compliance Officer. You may contact our Compliance Officer directly in person or by telephone at **585-256-8900**. Please note that this is not an anonymous form of communication.
- E-mail. You may also e-mail the Compliance Officer at katie.fuller@iaal.com. Please note that this is not an anonymous form of communication.
- Anonymous Hotline. Ibero maintains a 24-hour, anonymous hotline for reporting complaints or asking questions about a compliance issue(s). The number is **1-844-466-4225 (IAAL)**. The

hotline is accessible only by the Compliance Officer and does not have caller-id service. Please note without your name, we cannot follow up with you regarding any questions you raise.

- Ibero's Website via the complaint's portal at <https://ibero.impowr.net/forms/ConcernHome>
- Contact anyone from the Compliance Committee directly. All contact information for all committee members is provided in the Compliance Committee section of this document. Please note that this is not an anonymous form of communication.

If a person who raises a concern believes that he or she has suffered any form of retaliatory conduct as a result of reporting a violation or suspected violation, he or she may report the retaliatory conduct by any of the means set forth above. If it is found that there has been retaliation against a whistleblower, the wrongdoer(s) will be disciplined consistent with Ibero's progressive discipline policy, up to and including termination of employment. Prompt Investigation by the Compliance Officer or an authorized designee will promptly investigate and address all complaints of violations and suspected violations, including retaliatory conduct against an individual that raised a compliance concern.

Depending on the nature and circumstances of the violation, the Compliance Officer may refer the complaint to Human Resources or the Compliance Committee for further discussion and/or investigation.

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing that the information disclosed indicates a possible violation. A person who makes an allegation that proves to have been made maliciously or knowingly to be false will be subject to discipline up to and including termination of employment.

CONCLUSION

The Compliance Plan has been prepared to outline the broad principles of legal and ethical business conduct embraced by Ibero. It is not meant to be a complete list of legal or ethical questions you might face in the course of business, and therefore this plan must be used together with your common sense and good judgment. In addition, for specific guidance in certain areas covered by this plan, Ibero has adopted detailed policies and procedure manuals. If you are in doubt or have a specific question, you should contact your supervisor or our Compliance Officer.

Last Updated: October 23rd 2023