

COMPLIANCE PLAN

PRACTICE NAME

Table of Contents

Article 1: Introduction

- A. Commitment to Compliance
- B. Overall Coordination
- C. Goal and Scope
- D. Purpose

Article 2: Compliance Activities

Overall Coordination with and Support from Bedford Health Care Solutions to CDHA

Article 3: Clinical Compliance Issues

The Compliance Plan's 8 Elements

1. Element (1): Written Policies and Procedures
 - (b). Code of Conduct
 - (b). Compliance Plan
 - (c). Specific Policies and Procedures
 - (d). Updating the Compliance Program
2. Element (2): Compliance Personnel and Committee
 - (a). Practice's Compliance Officer
 - (b). Compliance Officer and Staff
 - (c). Compliance Committee
 - (i). Regular Compliance Program Oversight Meetings
 - (ii). Compliance Staff Reporting to the Committee
 - (iii). Annual Risk Assessment and Work Plan
3. Element (3): Training and Education
 - (a). New Personnel – General Compliance Training
 - (b). New Professional Staff – Specific Training
 - (c). Other Specific Training

- (d). Annual Training
- (e). Remedial Training
- (f). Method of Training; Documentation
- 4. Element (4): Open Communication Lines
- 5. Element (5): Disciplinary Policies
- 6. Element (6): Monitory, Auditing and Identification of Risk Areas
 - (a). Tracking New Developments
 - (b). Compliance Reviews and Auditing
 - (i). Data Reviews
 - (ii). Chart Reviews
 - (iii). Responses to Data and Chart Reviews
 - (iv). Review of Credit Balances
 - (v). Review of Billing Denials and Patient Complaints
 - (vi). Response to Third-Party Audits
 - (vii). Checks for Excluded Individuals/Entities
 - (viii). Licensure and Credentialing
- 7. Element (7): Response to Compliance Issues
 - (a). Inquiry by the Compliance Officer
 - (b). Corrective Action and Responses to Suspected Violations
 - (i). Prospective Corrective Actions
 - (ii). Retrospective Corrective Actions
- 8. Element (8): Non-Intimidation and Non-Retaliation

Article 4: Acknowledgment of Receipt

Article 5: Addendum/Attachments/Updates

The Compliance Plan

This Compliance Plan sets forth the organizational and operational structure of the Compliance Program for _____ (the “Practice”). As such, it summarizes each of the Program’s eight key elements, provides overall guidance for the Compliance Program’s operations, and outlines the various compliance procedures that will govern such operations.

A. Our Commitment to Compliance.

The Practice is committed to operating pursuant to the highest ethical, legal and clinical quality of care standards, and to do so in compliance with all federal and state laws, rules and regulations that may be applicable to all aspects of our business and clinical operations. In support of this commitment, the goal of our Compliance Program is to provide a tool to all personnel to strengthen our collective efforts to foster compliant behavior and prevent or reduce improper conduct. As a result, our Compliance Program is central to our operations and mission, and is designed to be in compliance with federal and state compliance program requirements and guidelines.

B. Overall Coordination with and Support from Bedford Health Care Solutions

In order to enhance our Compliance Program’s effectiveness, the Practice has engaged Bedford Health Care Solutions to provide not only management support services, but also compliance program support and expertise to help ensure that the Practice will have a robust and effective compliance program. Bedford Health Care Solutions and the Practice compliance staff will work with the Practice’s Compliance Officer, the Compliance Committee, and the Practice’s shareholder to provide assistance with internal compliance monitoring

and auditing, feedback to providers, compliance training, the review of compliance issues that may arise from time to time, as well as other important compliance activities.

Practice personnel will thus be able to rely not only on the Practice's Compliance Officer, but Bedford Health Care Solution's compliance staff, who are an active and integral part of the Practice's compliance operations.

C. Goal and Scope

The goal of the compliance program is to provide a tool to strengthen the efforts of the office health care team to prevent and reduce improper conduct.

This compliance program addresses issues related to the clinical care activities. Within the context of this program, clinical care is defined as the provision or support of patient care provided in an inpatient or outpatient setting, for which billing of a technical and/or professional fee typically occurs.

D. Purpose

We are committed to ethical principles and institutional values and compliance with laws and regulations as they relate to patient care. We recognize the privilege and responsibilities that come with providing patient care and the importance of accurate billing for patient care services.

A. The Compliance Plan's 8 Elements.

1. Element (1): Written Policies and Procedures. Our Compliance Program is based on clear written documentation that is available to or distributed to all Practice personnel. This documentation is designed to create clear expectations for all personnel, ensure that personnel know how to report issues, detail the procedures for how the Program operates, and ensure the accountability of the Compliance Program overall.

(a) **The Code of Conduct.** The Practice's Compliance Code of Conduct sets forth the standards of conduct all personnel associated with or working on behalf of the Practice are expected to follow. The Code also sets forth guidance on how all personnel can contact the compliance staff and report issues or concerns. The Code is distributed to all personnel upon start of work as part of an initial compliance orientation. All personnel thereafter receive an additional copy of the Code annually at annual compliance training. All personnel must sign an Acknowledgment of Receipt.

(b) **This Compliance Plan.** This Compliance Plan describes the elements and structure of the Compliance Program and how it operates. A copy of the Compliance Plan is supplied to all personnel upon start of work and is available upon request.

(c) **Specific Policies and Procedures.** Finally, the Code of Conduct and this Compliance Plan are supplemented, as necessary, with specific Policies and Procedures that govern in more detail particular processes or activities.

(d) **Updating the Compliance Program.** With the assistance of Bedford Health Care Solution, the Practice will review, and strive to stay current with, relevant changes in federal and state laws, regulations and rules, as well as with changing third-party payor requirements and changing dental industry clinical and business best practices. In addition, the Practice will periodically review the operation and effectiveness of the Compliance Program, including the results of internal monitoring, auditing and reviews of raised compliance issues. Based on all these reviews, and as appropriate, the Practice will develop enhancements or modifications to the Compliance Program, which changes will then be reflected in updates to the Code of Conduct or this Compliance Plan, or in specific compliance policies and procedures.

2. Element (2): Compliance Personnel and Committee. The following compliance personnel are responsible for overseeing and providing support to the Practice's compliance efforts:

(a) **The Practice's Compliance Officer.** The Compliance Officer has overall responsibility for the Practice's compliance efforts, receiving and responding to compliance reports

and questions, and coordinating with the staff. The Compliance Officer reports directly to the Practice's shareholder.

(b) **The Compliance Officer and Staff.** The Compliance Officer, and his or her Compliance Staff, will work with the Practice's Compliance Officer and provide expertise and support in all areas of the Compliance Program's operations.

(c) **The Compliance Committee.**

Members include the office dental director, office manager and the Compliance Officer. The Compliance Committee is an oversight group for compliance issues related to professional services.

(i) **Regular Compliance Program Oversight Meetings.** The Compliance Committee meets quarterly (or more frequently, if needed) to oversee all aspects of the Compliance Program. This oversight includes, but is not limited to: ensuring that appropriate monitoring and auditing activities are taking place; ensuring that compliance and quality of care issues are being reviewed and addressed appropriately, with necessary corrective actions; developing and implementing an educational program; and reviewing documentation, coding, and billing issues.

(ii) **Compliance Staff reporting to the Committee.** The Practice's Compliance Officer, in conjunction with Bedford Health Care Solution's, will report regularly to the Committee about the operation of the compliance program, the status of work under the Annual Compliance Work Plan – including monitoring, auditing, quality assurance and training activities – and the existence of compliance issues that have been identified and need to be, or are being, addressed, investigated or corrected.

(iii) **Annual Risk Assessment and Work Plan.** On an annual basis, the Committee will work with the Practice's and the compliance staff to perform the following interrelated task:

- (1) Evaluate the Compliance Program's performance and results during the prior year;
- (2) Conduct an assessment of potential compliance risks based both on that evaluation and on issues identified from the OMIG and OIG Work Plans, other governmental or industry guidance, and the results of governmental enforcement efforts; and
- (3) Develop an Annual Compliance Work Plan based on the results of the assessment of compliance risks. The Annual Compliance Work Plan will be developed under the oversight of the Committee, which will review and initially approve the Plan for submission to the Practice's shareholder, for his or her final approval.

3. Element (3): Training and Education. The Compliance Officer and Compliance Staff will ensure that all personnel associated with or working on behalf of the Practice receive regular compliance training. Such training will include:

(a) **New Personnel – General Compliance Training.** All new personal upon starting work for the Practice will receive copies of the Compliance Code of Conduct and this Compliance Plan, sign Acknowledgements of Receipt, and then receive a compliance training session that reviews the following: the requirements and structure of the Program, the Practice's commitment to compliance, what issues are covered, to whom to report issues, that personnel can report anonymously if they choose to do so, that their report will be kept confidential to the extent consistent with the need to investigate, and that there will be no retaliation or intimidation against anyone who reports a compliance issue in good faith.

(b) **New Professional Staff – Specific Training.** All new professional staff will also receive upon hire more “specific” compliance training focused on the following areas: that all services provided must be medically necessary and provided in a clinically appropriate manner, based on what is in the best interests of the patient and with no over-utilization of services; that all services must be appropriately and accurately documented and coded; and that only services actually and compliantly provided and documented may be billed. Possible penalties, both internally and from outside governmental agencies, will also be reviewed.

(c) **Other Specific Training.** On a periodic basis, tailored training will also be given to select groups of employees, such as those doing the billing.

(d) **Annual Training.** All personnel will receive annual “refresher” compliance training that will review for all staff the requirements and key principles of the Compliance Program. At such training, all staff will be given another copy of the Code of Conduct.

(e) **Remedial Training.** As part of addressing an identified compliance issue, it may be necessary to provide some or all personnel with focused training as to a specific policy, procedure, rule of law, or other important matter relevant to ensuring the correction of the issue and that the Practice operates in a compliant manner.

(f) **The Method of Training; Documentation.** Training may be conducted face-to-face, via recorded video or tele-conference, through a “train the trainer” approach, or by other appropriate means. The Compliance Officer or Compliance Staff will maintain a record of all personnel who have attended such training.

4. **Element (4): Open Communication Lines.** The Practice will at all times maintain open lines of communication so that all personnel can report issues and raise questions and concerns. Specifically, the Practice maintains a Compliance Hotline, which is

monitored by compliance staff; distributes the hotline number and compliance staff contact information with the Code of Conduct and on compliance posters in staff working areas at the Practice.

5. Element (5): Disciplinary Policies. All personnel are expected to adhere to the standards of conduct set forth in the Compliance Code of Conduct, to all applicable legal and ethical rules, and to the requirements of the Compliance Program. If, after an appropriate investigation, it is determined that any tenets of our Compliance Program have been violated, then appropriate discipline, up to and including termination, may be imposed (consistent with any contractual or other legal obligations the Practice may have).

The imposition of discipline may be based on: unethical, illegal or improper actions; negligent or reckless conduct; deliberate ignorance of the rules that govern the individual's job within the Practice (including the Code of Conduct, the Practice's policies and procedures, and applicable Federal and State laws, rules and regulations); condoning unethical, illegal or improper actions by others; retaliating against those who report suspected compliance issues; or any other violation of the Code of Conduct or the Practice's Compliance Program.

Discipline may include any of the following, or a combination thereof, as appropriate: oral or written warnings, probation for a specified period, demotion, suspension, termination, or other appropriate measures. Any disciplinary action taken will be considered as part of the personnel's performance appraisal.

6. Element (6): Monitory, Auditing and Identification of Risk Areas. A central component of the Practice's Compliance Program is the continuing identification of potential compliance issues and risk areas. This requires continued review of all Federal and State laws, rules and regulations relevant to the Practice's operations and assessing the effectiveness of the Compliance Program through regular compliance reviews, audits and monitoring activities.

(a) **Tracking New Developments.** On a continuing basis, the compliance staff will keep abreast of, and review, all new

regulatory or legal requirements that may be relevant to the Practice. This includes, but is not limited to, review of the following: new laws, rules and regulations governing the documentation, coding and billing of services; Medicaid updates; communications from appropriate professional dental societies; and reports, alerts, and other guidance issued by state or federal enforcement agencies (e.g., PA, OMIG and OIG). Based on the identification of any new developments, existing policies and procedures will be reviewed and updated to ensure that the Practice's continuing compliance with all applicable legal and ethical requirements.

(b) **Compliance Reviews and Auditing.** On a regular, periodic basis, a variety of reviews and audits will be conducted of the Practice's operations, including but not necessarily limited to the following:

(i) **Data Reviews.** On a regular basis, data reviews will be run of various data measures of services provided and billed. These reviews will look to identify any outliers in terms of potentially inappropriate utilization or provision of services. Data runs will cover all providers and will include, but not necessarily be limited to, reviews of the following data points: (1) the number of patients or services per patient per day per provider (to look for any "impossible days"); (2) the average number of extractions per patient per dentist; (3) the average number of pulpotomies per dentist; and (4) the average number of stainless steel crowns per patient per dentist. The compliance staff may also identify other relevant data points to measure based on the tracking of new developments, issues raised within the Compliance Program, or an analysis of compliance risks.

When an outlier is identified as to any of these or other data reviews, compliance staff will conduct focused follow-up including, for instance: interviewing the provider; conducting a chart audit; training of and feedback to the provider; and/or escalating the issue to the Compliance Committee.

(ii) **Chart Reviews.** Periodically, probe reviews of a sample of each provider's charts will be conducted as to how services are performed, documented, and billed. These reviews will be designed to cover, over a reoccurring set period of time, all providers

to the Practice and will focus on a full range of issues, including: medical necessity and clinical appropriateness of the service rendered; the quality of care provided; the adequacy of the documentation; and the appropriateness of the billing code selected.

The reviews will be prioritized as follows: First, all new providers to the Practice will be reviewed soon after they start work. Second, any provider identified as being an outlier in a data review will be reviewed. Third, any provider for whom there has been adverse findings from a prior chart review will be reviewed again. Fourth, all other providers in the Practice will be reviewed on a reoccurring basis over time.

(iii) Responses to Data and Chart Reviews. Any potentially adverse findings from a Data Review or Chart Review will be subject to focused follow-up and appropriate corrective actions, as provided below in Element 7, Responses to Compliance Issues.

(iv) Review of Credit Balances. On a regulator basis, any outstanding credit balances will be reviewed to determine whether they reflect overpayment from third party payors. To the extent overpayments are identified, they will be disclosed to the payor and refunded as appropriate. For Medicaid or Medicaid managed care over-payments, or over-payments from any other governmental payor, the Practice will disclose and refund any overpayment within 60 days of identification of the overpayment, as required under the federal Accountable Care Act.

(v) Review of Billing Denials and Patient Complaints. Periodic reviews will also be performed of denials from Medicaid and other third-party payors in order to determine whether any patterns of possibly improper billing exist that need correction. In addition, patient complaints will also be tracked to determine whether such complaints reflect the existence of patterns of possibly improper billing or other compliance issues.

(vi) Response to Third-Party Audits. Either following resolution of, or during the conduct of, audits by third-party payors, the results of the audit will be reviewed to determine if those results reflect any systemic deficiency or a pattern in the Practice's

compliance with State or Federal laws, rules or regulations that may require corrective and/or disciplinary action.

(vii) Checks For Excluded Individuals/Entities. The Practice will, on a monthly basis, check all personnel employed by or working for the Practice, as well as all health care vendors to the Practice, against the federal and state databases of persons and entities excluded from the Medicare, Medicaid or other federal programs. The Practice will thereby ensure that it is not employing, contracting or affiliating with individuals and/or entities that are currently excluded, debarred or otherwise ineligible to participate in Federal health care programs or in Federal procurement or non-procurement programs. If anyone is identified as being on one of the excluded lists, immediate corrective action will be taken, including termination of the person in question and contacting counsel to determine what additional steps must be taken.

(viii) Licensure and Credentialing. In order to ensure that our physicians and practitioners are, and remain, currently licensed and registered to practice their profession, the Practice has implemented a process to ensure that all provider's licenses are up-to-date and in good standing. In addition, the Practice also ensures that all providers are appropriately credentialed with third-party payors.

7. Element (7): Responses to Compliance Issues.

If a compliance issue is identified – whether as a result of an internal compliance review, through an internal report of an issue, or by any other means – the Compliance Officer, or designee, will ensure that an appropriate inquiry is undertaken and that appropriate corrective and/or disciplinary action is instituted, as provided above.

(a) **Inquiry by the Compliance Officer.** In conducting an inquiry, the Compliance Officer or designee will perform a complete review by, among other tasks, conduct interviews of relevant personnel, perform chart reviews and data analysis, and reviewing applicable legal rules and regulations. All inquiries will be given a separate “compliance number” that will be placed on all documents or reports generated in connection with the inquiry. In addition, a log of all compliance issues raised and reviewed will be maintained and updated in a secure location by the Compliance Officer or designee. All personnel are expected to cooperate in all such inquiries.

(b) **Corrective Action and Responses to Suspected Violations.** If any compliance inquiry or review identifies violations of the Compliance Program’s standards and requirements – or otherwise results in any adverse findings – corrective action will be taken to ensure that the violation or problem does not reoccur (or to reduce the likelihood that it will reoccur) and must be based on an analysis of the root cause of the problem. In addition, the corrective action plan should include, whenever appropriate, a follow-up review of the effectiveness of the collective action within a reasonable time after such action is implemented. If such a review establishes that the corrective action plan has *not* been effective, then additional or new corrective actions must be implemented.

Corrective actions in the first instance should address the identified issues or violations both prospectively and retrospectively, as necessary.

(i) **Prospective-Corrective-Actions.** Prospective corrective actions may include: Informing and discussing with the offending personnel both the violation and how it should be avoided in the future; Providing remedial education (formal or informal) to ensure that all applicable laws, rules and regulations are understood and followed; Conducting a follow-up review to ensure that the problem is not recurring; Creating new compliance policies or procedures (or modifying existing ones); Conducting a cycle or cycles of focused audits; Imposing discipline; and Voluntarily disclosing the issue to an appropriate government agency.

(ii) Retrospective-Corrective-Actions.

Retrospective corrective action may include, when required by law, conducting a retrospective review of charts and billing, the identification of overpayments, and the disclosure and refunding of such overpayments to the appropriate third party payor (including refunding to Medicaid, Medicaid managed care payors or other federal payors within 60 days of identifying the overpayment, as required by the Accountable Care Act).

8. Element (8): Non-Intimidation and Non-Retaliation. As set forth in the Compliance Code of Conduct, retaliation in any form against, or intimidation of, an individual who in good faith reports possible unethical, illegal or improper conduct is strictly prohibited and is itself a serious violation of our Code of Conduct. Acts of retaliation or intimidation should be reported to the Compliance Officer or designee, who will fully and completely investigate such reports. If the report is substantiated, disciplinary action will be taken, and will be uniformly and consistently applied across the organization regardless of title or position.

ACKNOWLEDGMENT OF RECEIPT

I acknowledge that I have received a copy of the Compliance Plan for _____(the "Practice").

I agree to read the Compliance Plan, as well as the Compliance Code of Conduct, conduct myself in conformity with all of the Compliance Program's standards and requirements, and fully cooperate with the Practice in carrying out the objectives of its Compliance Program.

Acknowledged and agreed:

Signature

Print Name

Job Title or Description

Article 5: Addendum/Attachments/Updates