

# Innovative

Management Systems



## Code of Conduct

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## I. Message from the Chief Executive Officer (CEO)



We are fortunate to be given the opportunity to provide the health care needs and services to the vulnerable individuals of our community through our organization, **Innovative Management Systems**. I urge and invite you to read and understand our Code of Conduct (“Code”). The Code will be our guiding principles as we perform our daily tasks and functions.

Acting with integrity, performing ethically, and meeting compliance requirements in all we do will help protect our members, our resources, and our name in the communities we serve.

Thank you for the work and care you provide every day.

Sincerely,

A handwritten signature in black ink, which appears to read 'L. Suyenaga'. The signature is fluid and cursive, with a large loop at the end.

Lee Suyenaga, CEO

## II. Doing the Right Thing:

The successful business operation and reputation of **Innovative Management Systems** (“IMS”) is built upon principles of fair dealings and ethical conduct of our employees. We are strongly committed to “doing the right thing” and we will do our best to conduct ourselves with the highest standards of conduct and personal integrity. We also strive for excellence that would require careful observance of the spirit and letter of applicable laws and regulations.

This Code of Conduct will be used as a tool to ensure that compliance is integrated into our day-to-day work – whether it is care, service, or any operational duties such as communications or business processes. This applies to all workforce of IMS whether one is the executive of a department, a salesperson in marketing, an officer, a director, or a staff assistant. All workforce should refer to this code of conduct when appropriate actions in daily business operations and dealings are needed.

Employees who experience situations that aren’t included in this Code of Conduct must reach out to any of the following:

- ☐ (Your) immediate supervisor/director
- ☐ Human Resources Department
- ☐ Management team
- ☐ Call the Hotline, anonymously, toll-free, 24/7, 7 days a week, at **1-844-359-3410**

Everyone is accountable for compliance and no one is exempted. All workforce or anyone who works for or on behalf of IMS is required to adhere to all applicable laws, policies, and this code of conduct. This includes permanent employees, temporary employees, contingent employees, and interns, if any.

All employees are expected to be accountable for their actions and conduct business with the highest integrity and with the members’ best interest in mind. Employees must also:

- ☐ Complete all required compliance training.
- ☐ Familiarize themselves with the policies, procedures, and standards that apply to their work.
- ☐ Address concerns if unsure about what they are being asked to do or what they see others are doing.
- ☐ Cooperate with investigations of alleged or potential violations.
- ☐ Must not participate in illegal or unethical acts.
- ☐ Protect IMS’ reputation and assets.

Failure to adhere or comply with this code of conduct could result in disciplinary action, up to and including termination of employment. These consequences may apply to:

- ☐ Employees who violate the code of conduct.
- ☐ Any employee who tries to retaliate against someone who has reported potential violations in good faith.

## II.1 Values that Guide Us:

1. Our Members' Health – We work for our members to provide the best service, to improve access and delivery of health care.
2. Continuous Learning – our commitment and dedication to continuous improvement and learning/training will raise our standards of our profession. We give our best efforts to improve our skills and knowledge to serve our members, our organization, our business partners, and each other.
3. Teamwork – collaborating with others is where we can be most effective. Together, we can go further and achieve our goals.
4. Respect our Members, Business Partners, and One Another – we do our best to be courteous and act with outmost professionalism and considerate in our manners.
5. We grow and succeed professionally, and personally, when we respect one another.
6. We all have varying point of view, but we must respect and listen to these varying opinions.
7. Be fair and honest – we must earn our reputation every day and understand that each health care and business decision is an opportunity to demonstrate our commitment to ethics and integrity. We recognize the trust others place in us and recognize the responsibility of upholding that trust by being truthful and honest – always.
8. Commitment to Compliance and Ethics:
  - a. Compliance means to fully adhere to federal, state, and local laws and regulations; federal health care program requirements; licensing requirements; accreditation standards; and requirements of the Centers for Medicare and Medicaid Services (CMS) and federal, state, and business partners' contracts.
  - b. Retaliation against those, who in good faith, report suspected violations of this Code of Conduct and of law, accreditation standards, and IMS policies is prohibited.
  - c. We act with ethics and integrity in our work. We always try to do the right thing and make the best decisions. We seek help – by referring to this Code of Conduct or in the advice of another personnel/Management – when the right thing or the best decision is not clear.

### **III. Confidentiality, Privacy, and Security:**

Our members' protected health information (PHI) is very sensitive and protected under privacy and information security laws. Additionally, we must abide by any business associate agreements that we have with other business entities as part of doing business. Keeping data confidential, private, and secure is very important to ensure:

- ☐ Preserving the trust of our members.
- ☐ Providing quality health care.
- ☐ Complying with federal and state regulations and IMS' policies.

Employees or workforce are expected to follow the requirements of the Health Insurance Portability and Accountability Act (HIPAA), other laws, and IMS' policies on confidentiality, privacy, and security. Failing to adhere to these policies may result in:

- ☐ Disciplinary Action
- ☐ Termination of Employment
- ☐ Criminal prosecution by the Office of Civil Rights, state attorney general, or United States attorneys.
- ☐ Prison time
- ☐ Sanctions
- ☐ Disclosure to and/or discipline by applicable licensing board(s)
- ☐ Organizational and personal fines

Employees/workforce should always:

- ☐ Access the minimum amount of information necessary to do their job, whether performing administrative and/or business duties.
- ☐ Use confidential information or protected health information (PHI) only with proper security authorization.
- ☐ Use the minimum PHI necessary to do their jobs.

- ☐ Adhere to laws and policies and procedures that apply to their job if there is a business need to access the PHI of a family member, friend, or third party (such as a co-worker), or employees' own medical record.
- ☐ Discuss member information:
  - Only when it is required by the job.
  - Only when federal and state laws permit to do so.
- ☐ Keep electronic devices password protected and secure.
- ☐ Make sure doors to restricted areas where sensitive information is kept are locked.
- ☐ Retrieve printouts containing PHI promptly from shared fax machines and printers.
- ☐ Use privacy screen on employees' computer monitors if the screen is visible and readable by others.
- ☐ Log off a shared computer or lock employees' computers before walking away from it so others cannot use it with employees' user identification.
- ☐ Restrict access by vendors (if applicable) to PHI unless an appropriate process has been followed (for example, completing a business associate agreement (BAA)).

### III.1 Storing Confidential Information Correctly:

Confidential information such as PHI should be stored on IMS' secured network and servers rather than on electronic devices. Management's approval is required in advance if there is an essential business need to store confidential patient information on any desktop computer or portable electronic device. Once approval is received to store data on electronic device, the data must be encrypted and other special physical and security steps, such as password-protecting the device must be taken to protect against the information being misused if the device is lost or stolen.

## **IV. Focus Response on Member and Member Care:**

### **N.1 Detect and Prevent Fraud, Waste, and Abuse:**

IMS' fraud control program protects our members and preserves IMS' resources to reduce costs and help provide affordable health care. This is part of our mission and values that requires the involvement, commitment, and participation of every employee/workforce.

### **N.2 Follow Anti-Fraud Laws:**

Employees/workforce must never participate in fraudulent activity at work. Employees must preserve our resources to provide the most affordable health care for our member. If employees are aware of any fraudulent activity, it must be reported to (your) immediate supervisor/director, Human Resources, and/or the Compliance Hotline at **1-844-359-3410**.

The government definition of fraud in a health care setting includes certain acts that are not intentional. For example, on encounters / risk adjustment submissions, if we submit inaccurate data to the Centers for Medicare and Medicaid Services (CMS) and receive reimbursement, it could be considered fraud, even if the mistake is accidental.

### **N.3 Disclose When Serving as Board of Directors:**

When or if employees/workforce and IMS' Board of Directors want to serve voluntarily with other entities' board of directors or an advisory board, it must be made clear that involvement with these entities is as an individual and does not necessarily represent IMS' interests or perspectives. Employees/workforce must disclose in writing involvement with these entities or organizations to their supervisor/director, Human Resources, and/or the Compliance hotline, **if:**

- ☐ These activities conflict with the work or mission of IMS or with employees' individual job responsibilities / functions.
- ☐ The position relates to an official city, county, state, or federal commission, board, or committee.
- ☐ The entities or organizations are requesting contributions in cash, goods, or services from IMS.

## **V. Protecting Assets and Information:**

### **V.1 Safeguard and Use of IMS' Assets and Information:**

IMS' assets are to be used for IMS' health care and business purposes only. They must be handled with care and protected against all forms of loss, damage, waste, and misuse. Do not use IMS' assets for personal gain or benefit or dispose of assets outside of authorized practices regardless of condition or value. If employees/workforce are aware of any fraudulent activity, it must be reported to (your) immediate supervisor/director, Human Resources, and/or the Compliance hotline.

### **V.2 Use Information Systems Appropriately:**

IMS' information systems include e-mail, voicemail, intranet, and access to Internet over the IMS' network. These assets are tools for employees to use in providing health care to members and to conduct IMS' business. All communications, including electronic communications on hand-held devices, must be conducted in a professional, respectful, and lawful manner that is appropriate in a business environment.

IMS' information systems should never be used to engage in activities that are illegal or illicit, that violate IMS' policies, or that could damage IMS' reputation or result in liability for IMS.

It is prohibited to use IMS' e-mail, intranet, or the internet on IMS' computers:

- ☐ Downloading music and videos for personal use.
- ☐ Accessing Twitter, Facebook, Instagram, and other social networking sites for personal purposes.
- ☐ Downloading and/or running external software not approved by IMS' Information Technology Department.
- ☐ Viewing pornography or any other offensive, discriminatory, derogatory, or exploitative content.
- ☐ Bidding or purchasing items other than for IMS use (using eBay, Craigslist, and so forth).
- ☐ Gambling
- ☐ Sending mass e-mails asking co-workers to support personal or professional causes.

When using IMS' information systems, all data communications – including e-mail and voicemail messages – become property of IMS and can be monitored and reviewed.

### **V.3 Safeguard Confidential Information:**

Confidential information, such as IMS' financial data and reports, strategies, initiatives, and similar material, should not be shared with anyone outside the organization unless an approval to disclose from someone who is a decision maker has been received for that confidential information.

#### V4 Keeping Track of Assets:

Supervisors, Directors, Management, and the Information Technology (IT) Department, have the responsibility to keep track of the assets issued to employees in their unit or department. IMS' assets must be returned when an employee is promoted, is transferred, or leaves IMS.

#### V5 Using Funds Appropriately:

Funds and other financial assets under IMS must be protected and handled responsibly, honestly, and in strict compliance with IMS' policies, including this Code.

#### V6 IMS Facilities:

The safety of our employees/workforce, members, and assets must be protected. To do this:

- ☐ Always wear your work badge or identification.
- ☐ Do not provide unauthorized people/individuals with access to IMS facilities.
- ☐ If employees become aware of unauthorized access to IMS' facilities, report immediately to their supervisor/director, Human Resources, and/or Compliance Hotline.

#### V7 Maintaining Accurate Business Records:

It is important to maintain accurate business records, filing timesheets, reporting financial and statistical information to regulatory agencies, third-parties, business associates and so forth. Employees/workforce who provide data or information or suspect is false or inaccurate are subject to discipline, up to and including termination of employment.

#### V8 Records retention and Destruction According to Policy:

Plan records must be retained or destroyed according to federal, state, and local laws and regulations; applicable licensing, accreditation, and contractual requirements; and, applicable IMS policies. Never destroy, change, or conceal any record if (you) have been instructed to keep it, or if you know or think it's possible the record may be involved in an investigation or litigation.

## **VI. Protect IMS' Reputation:**

The public is protected by federal, state, and local laws from marketing that is dishonest and deceptive. How IMS advertises its products and services and to whom or where should ensure that it is consistent, strategic, creative, truthful, and accurate. Only authorized individuals/employees may communicate, directly or indirectly, to the public on behalf of IMS. Communication may include print advertising, publications, flyers, radio, television, and all other forms of communication not mentioned here. External communications must be reviewed and approved by the appropriate management or personnel. Some materials may also need to be reviewed by IMS' internal/external counsel, to ensure they have been approved by applicable federal and state agencies.

## **VII. Respect for One Another:**

All employees have a right to receive fair and just treatment and that all employees have the responsibility to treat one another respectfully. This respect extends to our members and business partners, the community, and anyone who meets IMS.

### **VII.1 Workplace Diversity:**

Employees' varying backgrounds and diverse ideas create a work environment where everyone grows. We make use of each other's talents, experience, and backgrounds to their full potential.

If employees believe that they have been subject to discriminatory conduct, report it immediately to your immediate supervisor/director, the Human Resources Department, and/or the Compliance Hotline at **1-844-359-3410**. Supervisors and directors must immediately report allegations of discrimination to Human Resources regardless of who is engaged in the alleged misconduct.

### **VII.2 Harassment Is Prohibited:**

IMS does not tolerate harassment of any kind by anyone in violation of IMS' policies. Whether an offense was intended or not, harassment – or the perception that it exists or has occurred – is harmful and creates a less effective work environment.

Harassment takes many forms. Examples include:

- ☐ Verbal, physical, or visual conduct that disrupts another's work performance or creates and intimidating, harassing, or hostile environment.
- ☐ Communicating or displaying offensive material in the workplace.
- ☐ Unwelcome sexual advances, sexual remarks, displays of offensive material requests for sexual favors, and other unwelcome verbal or physical conduct of a sexual nature.
- ☐ Jokes, insults, threats, and inappropriate comments about a person's race, color, sex, gender identity, age, religion, national origin, ancestry, citizenship, physical or mental disability, veteran status, sexual orientation, generic information, or other status protected by applicable federal, state, or local laws.

If any employee is a victim of workplace of harassment, or see or hear it taking place, report it immediately to (your) supervisor/director, Human Resources, and/or call the Hotline Number at **1-844-359-3410**.

### VII.3 Retaliation — What About It?:

IMS prohibits retaliation of any kind against individuals or employees who in good faith report or participate in the investigation of any complaint. This includes retaliation between peers, immediate supervisors/directors and employees, business partners and employees, and so forth.

If an employee believes the he or she, or others, are being retaliated against in any way for reporting or participating in the investigation of suspected illegal, unethical, or otherwise inappropriate acts, report it immediately to your supervisor/director or call the IMS Hotline at **1-844-359-3410**. IMS is committed to creating a workplace where employees are protected from retaliation when they speak up and make good faith effort of inappropriate or suspicious activities or when employees refuse to participate in wrongdoing. IMS employees are covered by the whistleblower protections in the Federal False Claims Act and other federal and state whistleblower laws and regulations.

The Federal False Claims Act is intended to reduce fraud, waste, and abuse of federal funds by allowing private parties to sue on behalf of the government against people or businesses alleged to have committed fraud. The act also protects whistleblower like employees from retaliation by employers.

## **VIII. Conflict of Interest:**

Decisions in workplace must be made objectively and fairly. If there is a **conflict of interest**, or other individuals or employees reasonably could believe that there is a conflict of interest, the objectivity and fairness of decisions made could be questioned by colleagues, coworkers, or even the federal and state government. If there is conflict of interest, or perceived conflict of interest, talk to (your) immediate supervisor/director and/or Human Resources.

### VIII.1 Gifts and Business Courtesies:

Our relationship with our business partners (for example, vendors) is very important. At times, we extend our appreciation to our business partners by giving gifts, especially, during the Holidays or special occasions. Our business partners may extend the same appreciation to IMS and its employees. We may accept gifts from our business partners if the following criteria are met:

- ☐ The gifts cannot reasonably be an attempt to gain an advantage or be considered a bribe, payoff, or insider deal.
- ☐ The gift cannot be more than **\$150** per person per incident and it is not given on a **regular basis**. **This includes meals.**
- ☐ In some cases, limited exceptions may be granted, if one, for example is invited to a business-related dinner or event that is paid for by a vendor and exceeds \$150 per person limit, then employees must obtain management's or Human Resources approval to attend. If the value received at the dinner or event unexpectedly exceeds \$150 minimum, then it must be disclosed to the Human Resources and/or management as soon as possible.

### VIII.2 When Grateful Member Give Gifts to Employees:

At times, members express their appreciation for the care or treatment given to them by IMS employees by giving a IMS employee a gift. Employees may accept reasonable gifts from grateful members. Perishable items such as food or flowers that cannot be returned may be accepted and shared with others. As a IMS employee, accepting some gifts is prohibited, including:

- ☐ Receiving cash or cash-equivalent gifts (for example, checks, gift certificates or cards, coupons and others).
- ☐ Accepting a tip for a routine or complimentary service.
- ☐ Receiving gifts or entertainments on a regular basis.

### VIII.3 Giving Gifts Using IMS Resources:

On occasions, employees may want to show vendors or business partners appreciation by offering a gift, meal, or entertainment, or similar token of appreciation. This is acceptable if:

- ☐ It does not violate any law or contractual agreements.
- ☐ It cannot be construed as a bribe, payoff, deal, or any other attempt to gain advantage.
- ☐ The gift is worth no more than \$150.

#### VIII.4 The Workplace and Personal Relationships:

Decisions on employment at IMS must be made on qualifications and merit. IMS permits relatives and members of the same household to work together if they are qualified candidates. The following relationships are **not** allowed:

- ☐ Reporting relationships – an employee may not report directly or indirectly to a relative or someone that the employee has a personal relationship with. Existing personal relationships, if any, must be disclosed to Human Resources Department and/or CEO, in writing, prior to employment with IMS.
- ☐ Employment Decisions – employees shall not make hiring and/or compensation decisions, including coaching, promoting, or termination of employment for any relatives, members of the same household, or someone to whom any employee has a personal relationship.
- ☐ Performance feedback – employees, supervisors, or directors may not provide performance feedback for any relatives or members of the same household.
- ☐ Working Arrangements – relatives or members of the same household working together may create a real or perceived conflict of interest or an unethical or inappropriate situation by being a risk to operations, morale, safety, and security.

#### VIII.5 Employee's Relatives Who Work for Vendors:

Employees of IMS, or anyone associated with IMS, with the authority to direct the use of IMS assets must be careful to avoid any potential conflicts of interest with vendors.

#### VIII.6 Self-Employment and Outside Employment:

Employees must comply with the policies of IMS entity. Outside employment, including self-employment must always be avoided if it interferes or conflicts with IMS' mission, business, or work. Generally, employees cannot:

- ☐ Be directly involved in the sale of a product or service to IMS while employed by IMS.

Employees must give written notice to management, Human Resources, or the CEO before working as a consultant, independent contractor, representative, or employee of any organization that is a competitor of IMS. If an outside organization that employees are working for becomes a competitor, disclosure is required at that time. Special situations may arise where written disclosure to management, Human Resources, or CEO is required, such as contracting with a former employer or employee or contracting with an organization that you have worked with in the past. Some exceptions may be granted by management.

#### VIII.7 Follow Anti-Kickback Laws:

Anti-kickback and Stark laws and similar state laws make it illegal for physicians and other health care providers to knowingly and willfully accept bribes or other kickbacks in return for generating Medicare, Medicaid, or other federal health care business. The Anti-Kickback Law is very complex. Arrangement that involve payments for the thing like recommending or ordering a drug, types of medical equipment, lab tests, and so forth are strictly prohibited. There stiff penalties for violations, including:

- ☐ Large monetary penalties
- ☐ Exclusion from federal health care programs (like Medicare, Medicaid)
- ☐ Imprisonment up to five years (in the case of anti-kickback violations)

## **IX. Cooperation with Government Inquiries and Meeting Expectations:**

We may get an inquiry, subpoena, or other legal document from a government agency regarding IMS. Employees/workforce must cooperate with government officials and management must be contacted right away. Involving the management team will help ensure that the IMS' response is appropriate. Any documentation or information that will be provided to a government agency in response to an inquiry must be coordinated with IMS' legal counsel. The information must be truthful, accurate, complete, and timely.

## **X. Interacting with Government Officials:**

Government officials and their staffs are prohibited from accepting anything of value, including services and gifts. Speak with your supervisor/director and/or Human Resources if employees become aware of gifts being offered to any government officials or their staffs or inviting them to any IMS' events.

## **XI. Accurate and Timely Reporting to the Government:**

When reporting to the Federal, State, or local government agency, we must be accurate, complete and timely. Some examples of reporting may include:

- ☐ Centers for Medicare and Medicaid (CMS) Parts C and D Reporting requirements
- ☐ Corrective Action Plans (CAPs) – responses to audit and investigations findings
- ☐ Hierarchical Conditions Categories (HCCs) – diagnostic and procedural coding requirements of HCCs on risk adjustments

## **XII. Follow Licensing and Certification Requirements:**

The health care industry is highly regulated. Licensing and certification requirements for employees must be obtained, as required for their positions, including keeping them up to date.

### **XII.1 Convicted of a Crime:**

Any employees or workforce convicted of a crime in a court of law must be disclosed to the Human Resource Department and/or your immediate supervisor/director as soon as possible. This applies regardless of the type of offense committed, such as felony or misdemeanor.

### **XIII. Excluded Entities:**

The government keeps a database of individuals and entities that have been excluded from government contracting or are not allowed to contract or subcontract with Medicare, Medicaid or other government health care programs. Everyone in IMS, affiliated with IMS, and doing business with IMS will be checked for exclusions. Individuals are screened against the excluded database prior to becoming an employee of IMS, and monthly thereafter. If any employee has been added to any of the government's excluded databases, employee must provide written disclosure to the Human Resources Department as soon as employees become aware of it. Any existing or proposed employment, contract, or other association with any individual or entity on these excluded databases will be handled on a case-by-case basis in accordance with the law and IMS policies.

### **XIV. Resources:**

Innovative Management System's Code of Conduct provide guidance about business conduct expected of employees/workforce at work and interaction with others. There are many resources available to help you make ethical decisions, including:

- ☐ (Your) supervisor/director, or management.
- ☐ The Human Resources Department.
- ☐ The Compliance Hotline at **1-844-359-3410**.
- ☐ Executive Team.

### **XV. Reporting Suspected Compliance Issues:**

Innovative Management Systems is committed to maintaining, as appropriate, confidentiality and anonymity for all individuals reporting compliance issues, real, alleged, or perceived. Employees can seek guidance and report possible violations without fear of retaliation. It is better to report something that is suspected of occurring than to ignore it because we are not certain if it is true.

#### **XV.1 Call the IMS Compliance Hotline:**

It is recommended that employees resolve any issue by meeting with their immediate supervisor/director, Human Resources, and/or management team. If the issue remains unresolved, employees may call the Compliance Hotline or report to the executive team. NAVEX, an outside vendor contracted by Innovative Management Systems, answers the calls to the Compliance Hotline.

Calls are never recorded or traced. Trained operators answer calls 24 hours a day, seven days a week. Employees can remain anonymous when they call, or they can reveal their identity – it is up to the employees. Employees must be prepared to provide detail information when reporting a potential compliance issue. Providing detailed information will help the Chief Compliance Officer, the Compliance/Special Investigation Unit (SIU) Department to properly investigate the potential or alleged non-compliance or violation. Purposely making a false report to the Compliance Hotline is a serious violation and employees who do will be faced with disciplinary actions.

## **XVI. Summary of Requirements of the Code of Conduct:**

- ☐ Employees, officers, and directors must conform to all laws that apply to business of IMS wherever it is conducted.
- ☐ Employees, officers, and directors will conduct activities with integrity and honesty.
- ☐ Employees, officers, and directors must display good judgement and high ethical standards in all business dealings. All IMS business affairs must be conducted with honesty, fairness, and integrity. These qualities are shown by being truthful, as well as by the absence of any fraud or deception.
- ☐ Employees must not knowingly create, maintain or submit records, reports, or statements that are inaccurate, false, or misleading. No undisclosed or unrecorded funds or assets can be established. All items of income and expense and all assets and liabilities must be entered in the financial records and must be accurately and adequately described. All reports submitted to governmental authorities must be accurate and complete and all transactions shall be executed in accordance with management's authorization.
- ☐ All confidential information will not be disclosed to unauthorized individuals. Employees, officers, and directors will not use confidential information in a way that is not related to IMS' business activities during or after their employment. Confidential information cannot be given to competitors, suppliers, or contractors or to other employees who do not have a legitimate need to know.
- ☐ Employees, officers, and directors must not participate in activities that could conflict or appear to conflict with their responsibilities to IMS. A conflict of interest occurs if their activities or responsibilities are detrimental to the interest of IMS or result in improper or illegal personal gain.
- ☐ No employee, officer, or director of IMS or any member of their family can receive gifts, loans or other special preferences from a person or individual or organization that does or want to do business with IMS or is a competitor of IMS. The only exceptions are gifts of limited value extended as a business courtesy.
- ☐ Employees, officers, and directors must not give gifts, loans, or other benefits to a provider or client to obtain referrals or beneficial arrangements or as an inducement to contract with IMS.
- ☐ Gifts to physicians or clients are appropriate only if the monetary value is modest and adheres to the amount as defined by this Code of Conduct; the benefit is part of marketing, educational, or other ordinary business activity; and the benefit does not violate any applicable law. Occasional business meals or entertainment events are acceptable provided they are of reasonable cost and the business purpose is clearly documented.

- Employees, officers, and directors may not use IMS funds for improper or illegal activities. There will be no payments to government officials to secure sales or obtain favorable treatment. Gifts to entertainment of government officials and employees are prohibited because these actions could be considered as attempts to influence government decisions.
- It is the duty of all employees, officers, and directors of IMS to report any suspicious, illegal, or unethical activities or possible conflicts of interest of themselves, employees, contractors, and of others to the management team, Human Resources, and/or executive team.
- It is the duty of all employees, officers, and directors of IMS to complete the company's required or mandatory compliance trainings on an annual basis. New employees, officers, and board of directors must complete all trainings within 90 days of initial hire or appointment. Records of all course completions will be tracked and monitored on a regular basis.

If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with the immediate supervisor/director and, if necessary, with the Human Resources Department or the management team for advice and consultation.

IMS ensures that employees and contractors may report or assist in investigations of suspected illegal acts or improper conduct without threat of negative consequences.

- No retaliation or disciplinary action will be taken or permitted against IMS employees, officers, directors, and contractors for participation in the Compliance Program, including but not limited to reporting potential issues to appropriate authorities, cooperating in the investigation of suspected illegal activities or improper conduct, conducting self-evaluations, and audits.
- Failure to abide by this prohibition against retaliation is a violation of this Code of Conduct and may be a violation of Federal and/or State laws. Violations of non-retaliation policy under this Code of Conduct could lead to disciplinary actions including termination of employment.

Compliance with this Code of Conduct and business ethics is the responsibility of every IMS employee. Disregarding or failing to comply with this code of conduct and business ethics is subject to disciplinary actions, up to and including, termination of employment. No employee is exempt.

## XVII. Definitions:

- ☐ Employees/Workforce – means IMS employees and contingent workers (leased workers, independent contractors and consultants). “Leased workers” are employees of another company, such as a staffing company/agency or a professional employment company/agency, who provide services to IMS on assignment.
- ☐ Business Associates or Partners – this includes our providers, suppliers, vendors, contractors, subcontractors, agents and anyone who may perform services or activities on our behalf.
- ☐ Directors or Supervisors – means **people leaders** or all individuals at IMS, regardless of title, who exercise supervisory responsibilities over another workforce member.
- ☐ Officers or Directors – means Senior and/or Middle Management appointed by the Board of Directors and/or the President or Chief Executive Officer (CEO) of IMS.
- ☐ Board of Directors - means that group of individuals, or the governing body, at the highest level of governance of IMS, such as the Board of Trustees, who formulate policy and direct and control the IMS in the best interest of the organization and its enrollees. Governing body does not include C-level management such as the Chief Executive Officer, Chief Operations Officer, Chief Financial Officer, etc., unless persons in those management positions also serve as directors or trustees or otherwise at the highest level of governance of IMS.

## **XVIII. Compliance and Other Resources:**

The following resources are available:

- ☐ **Hotline Number: 1-844-359-359-3410, 24/7, Anonymous reporting actual or suspected violations of the IMS Code of Conduct, State or Federal guidelines, and/or IMS policies and procedures, including allegations of fraud, waste, and abuse (FWA).**
- ☐ **Reporting and Timelines for potential/suspected or allegations of FWA:**
  - Email to [ComplianceSIU@imsmsso.com](mailto:ComplianceSIU@imsmsso.com) within seven (7) calendar days from the date of discovery.
- ☐ **Reporting and Timelines for potential/suspected or allegations of HIPAA Privacy or Security breaches:**
  - Email to [CompliancePrivacy@imsmsso.com](mailto:CompliancePrivacy@imsmsso.com) within the timeframes below:
    - For members with Medicaid/Medi-Cal – Medicare (“Medi-Medi”) eligibility, within 24 hours from the date of discovery.
    - For members with Medicare eligibility only – within seven (7) calendar days from the date of discovery.
- ☐ **Reaching out to the Compliance Department: for (not-anonymous) internal reporting of violations of the Code, State and Federal guidelines, and IMS’ internal policies and procedures:**
  - Email to [ComplianceDepartment@imsmsso.com](mailto:ComplianceDepartment@imsmsso.com) as soon as possible from the date of discovery.