



Subject:	Corporate Compliance Plan
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# CORPORATE COMPLIANCE PLAN

## CORPORATE COMPLIANCE POLICY STATEMENT

Wheeler is committed to establishing and observing the highest standards of ethical conduct and practice in all areas of its business and service operations. This plan sets a framework for a program to promote the integrity of the organization and its compliance with all applicable state and federal law and regulations.

To promote corporate compliance, the plan contains elements based on the seven steps of the federal Department of Health and Human Services' Office of the Inspector General Compliance Program Guidance for health care organizations. This plan rests on the core values of Wheeler: Compassion, Diversity and Inclusion, Integrity and Teamwork.

This Corporate Compliance Plan shall:

- Instill corporate ethics. Wheeler fosters an environment in which all persons associated with Wheeler, including employees, student interns/residents, contractors, and trustees and other volunteers, are knowledgeable of and comply with all applicable laws and regulations and Wheeler policies, and plans and report any concerns about business practices to the appropriate individuals; and
- Focus on the prevention, detection and elimination of violations of Wheeler policies, plans and applicable federal, state and local laws.

## SCOPE OF CORPORATE COMPLIANCE PLAN

This plan, including all standards, policies and procedures described in it, shall apply to all operations, programs, services and locations of Wheeler, including programs and services conducted in partnership with other organizations. This Plan references patients/clients throughout, and it should be noted that the term "patients/clients" includes all individuals that are served by Wheeler, including patients, clients, students, and residents.

With oversight from the Wheeler Board of Trustees, the President and CEO is responsible for the implementation of this plan. This plan shall guide the actions of all persons associated with Wheeler, including employees, student interns/residents, contractors, and trustees and other volunteers of the organization.

The seven elements of a corporate compliance plan as outlined by the Office of the Inspector General shall provide the framework for Wheeler's Corporate Compliance Plan:

1. Written standards, code of conduct and written policies and procedures
2. Designation of a compliance officer and compliance committee
3. Education and training program
4. Effective lines of communication
5. Sanctions or disciplinary action enforcement
6. Monitoring and auditing procedures

## **ELEMENT 1: STANDARDS OF CONDUCT AND WRITTEN POLICIES AND PROCEDURES**

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Wheeler provides written policies, procedures, plans and protocols, as appropriate, and a code of conduct to all individuals who are affected by these policies and acting on behalf of the organization, including employees, student interns/residents, contractors, and trustees and other volunteers. On hire, Wheeler makes available on Wheeler Connect the policies and procedures. Each revision or addition of Wheeler policy and procedure is posted on Wheeler Connect. Each organizational department makes available its departmental policies, procedures and protocols to staff in its department. The organization updates the Board once the Quality Committee of the Board approves new policies and procedures.

It is the responsibility of each employee to know and observe the organization's standards of conduct, policies and procedures. The Department of Human Resources assures that each employee accepts this responsibility in signing a form verifying reading and understanding of Wheeler's policies and procedures and code of conduct.

The Office of the President and CEO assures that each trustee has access to the core values and code of conduct and other policies and procedures for the Board of Trustees. Each trustee confirms annually that they understand and comply with Wheeler's Compliance Plan inclusive of the code of conduct and the trustee conflict of interest policy.

### **WHEELER CODE OF CONDUCT**

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This code of conduct acknowledges Wheeler's responsibility to its patients/clients, staff, volunteers, trustees and community. Adherence to this code is the fundamental duty and responsibility of each person associated with this organization including employees, contractors, volunteers, student interns/residents, and trustees. Each such person must know and observe the provisions of this code of conduct, Wheeler's policies and procedures, and (if applicable) their professional discipline's code of ethics.

### **CODE OF CONDUCT**

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#### **Quality of Service**

It is the duty of all persons associated with this organization, to the extent applicable to each person's individual job functions and/or responsibilities within the organization, to:

- Ensure the dignity and worth of all persons at all times by acting with professionalism and integrity and by providing the proper respect and courtesy;
- Provide a uniform standard of care and conduct throughout the organization without restriction, limitation, or denial on the basis of an individual's race, ethnicity, religion, age, marital status, familial status, preferred language, national origin, ancestry, sex, intellectual disability, mental disability, learning disability, lawful source of income, veteran status, sexual orientation, gender identity or expression, genetic information or physical disability, including but not limited to, blindness or deafness;
- Demonstrate a level of competence that meets and exceeds the needs of Wheeler's patients/clients;
- To ensure active professional development and relevant knowledge and understanding in the area of cultural competency;

- Represent fairly and accurately the organization and its service capabilities;
- Protect the health and safety of patients/clients, employees, and all visitors to organizational sites;
- Maintain appropriate professional boundaries with patients/clients to ensure ethical, respectful, and professional relationships that protect patient/client trust, safety, and integrity;
- Communicate with openness, honesty and integrity through lawful and positive relationships with patients/clients, providers, and regulatory agencies;
- Take action and not unreasonably ignore a deficiency or error, bringing it to the attention of those who can assess and/or address it;
- Strive continuously to perfect and enlarge professional knowledge and to make available this knowledge as may be required in accordance with the best professional judgment;
- Eschew any activity that may bring discredit to one's profession or to the organization; and
- Allow practice only by qualified individuals who are appropriately privileged by the Credentialing and Privileging Committee, by their job description, or by the scope of practice under their professional license.

### **Confidentiality**

It is the duty of persons associated with this organization, including employees, contractors, student interns/residents, volunteers and trustees to:

- Protect and maintain the confidentiality of confidential and proprietary information to which they have access, including information about Wheeler and its student interns/residents, employees, and contractors, in accordance with applicable laws;
- Confidential and proprietary information includes, but is not limited to data and documents, patient/client records, claims data, human resources and employment records, personal health information, contracts, policies and procedures, business practices, financial information, strategic plans, and information systems; and
- Protect and maintain the confidentiality of personal information, service information, educational information, and health information about patients/clients of Wheeler, in accordance with all relevant privacy and security policies.

Confidential information includes Protected Health Information (PHI), which HIPAA defines as any health information that is:

- Collected, received and maintained by Wheeler;
- Relating to past, present or future health conditions of a patient/client, the provision of care to a patient/client or the past, present or future payment for services to a patient/client; and
- Identifies the patient/client or could reasonably be used to identify the patient/client.

Wheeler will comply with all applicable federal or state confidentiality laws and regulations as required.

Confidential and proprietary information will be maintained with appropriate controls including:

- Storing confidential material in secure work site locations and in securable file cabinets or offices in accordance with Wheeler's privacy policies;

- Maintaining the security of proprietary and confidential information on all electronic devices, including telephones, mobile devices, laptops and desktop computers in accordance with Wheeler's applicable privacy and security policies;
- Accessing, using and disclosing confidential information only as necessary in the performance of job-related activities while adhering to applicable federal and state laws and any applicable Wheeler privacy and security policies.

### **Compliance with Laws and Regulations**

It is the duty of persons associated with Wheeler, including employees, contractors, student interns/residents, and trustees and other volunteers, to the extent applicable to their individual job functions and/or responsibilities within the organization, to:

- Know and observe all applicable policies and procedures and state and federal laws, including policies regarding billing for services and laws and regulations governing state and federal medical assistance programs including Medicaid and Medicare;
- Know and observe the terms of grants and contracts for services;
- Compete fairly and ethically for business opportunities and in compliance with antitrust laws;
- Not pay employees, physicians, or other health professionals or healthcare businesses for referrals of patients/clients;
- Prepare and file required reports to state, federal or other governmental agencies in a timely and accurate manner;
- Cooperate with any reasonable demand made in a governmental or regulatory audit, inspection, or investigation;
- Report immediately to a supervisor, manager/director, vice president, chief officer or the Corporate Compliance Officer information about any actual or suspected violation of Wheeler policies or procedures, the Code of Conduct, or applicable laws in the course of Wheeler business; and
- Not tolerate deliberate false statements by employees to a government agency or other payer.

### **Fraud, Waste, and Abuse**

Wheeler employees and contractors will abide by all fraud, waste and abuse laws and regulations and have responsibility to detect and prevent, to the extent practicable, fraud, misappropriation of Wheeler resources and other inappropriate conduct, including, but not limited to:

- Any dishonest or fraudulent act;
- Forgery or alteration of any document, check, deposit ticket or account belonging to, or submitted on behalf of, Wheeler;
- Misappropriation of funds, supplies, or other assets of Wheeler;
- Impropriety in the handling or reporting of money or financial transactions;
- Personally benefiting as a result of insider knowledge of Wheeler activities;
- Self-dealing or misappropriation of corporate opportunities from Wheeler;

- Destruction, removal or inappropriate use of records, furniture, equipment or other property of Wheeler;
- Unlawfully accepting or seeking anything of material value from contractors, vendors or other persons or entities providing services, funding or materials to Wheeler;
- Inducements for providing referrals, services, medication, and equipment;
- Providing false or misleading information to participate in any reimbursement program;
- Providing false or misleading information to secure payment;
  - Submitting false, fraudulent, or intentionally misleading claims for services not delivered, for services different from what y was delivered; or that do not follow applicable legal requirements; and
- Engaging in fraudulent marketing practices.

Any person associated with this organization that has a good faith belief that potential or actual fraud, misappropriation or fraudulent conduct has occurred must report it immediately to the supervisor, manager, vice president, chief officer or Wheeler Corporate Compliance Officer. Wheeler shall not require its employees or contractors seeking to report fraud, waste, or abuse to sign internal confidentiality agreements or statements prohibiting or otherwise restricting such employees or contractors from lawfully reporting such waste, fraud, or abuse to a designated investigative or law enforcement representative of a federal department or agency authorized to receive such information.

Any individual who is on a state or federal healthcare activity exclusion list must disclose their exclusion status immediately and directly upon hire or engagement by Wheeler to the Corporate Compliance Officer and Chief Human Resources Officer. Any employee who receives notice of being included on the above lists must immediately disclose this information to their vice president, chief officer and the Corporate Compliance Officer. Failure to do so is a violation of this Plan and policy.

### **Conflicts of Interest**

Each employee and trustee of Wheeler accepts a duty of loyalty to the Wheeler organization and acknowledges the responsibilities associated with their affiliation with the organization including:

- To disclose financial interests and affiliations with outside persons or entities as required by law or by Wheeler policy;
- To comply with all Wheeler policies and procedures, applicable laws and regulations, Executive Orders, and other applicable requirements regarding the offering, giving, soliciting or accepting gifts to or from any public official or vendor of Wheeler;
- To not self-refer persons who receive care at Wheeler to one's own practice or a company with which one has a business affiliation or financial interest;
- To refuse any remuneration (waivers of copayments, deductible amounts or transfers of items or services for free or for other than fair market value) to induce referrals of persons served by the organization; and
- To not engage in personal/dual relationship with patients/clients and to immediately disclose to a supervisor any potential for dual relationships (Example: you have been assigned to work with an individual whom you personally know).

## **Workplace Conduct and Employment Practices**

Wheeler:

- Maintains a workplace and a service environment that is free of illegal drugs, use of tobacco products, alcohol, firearms, and other weapons;
- Assures a work environment free of harassment, hostility or intimidation, verbal or physical intimidation or threats of violence;
- Affords applicants and employees equal employment opportunities regardless of race, ethnicity, religion, age, marital status, familial status, national origin, ancestry, sex, intellectual disability, mental disability, learning disability, lawful source of income, veteran status, sexual orientation, gender identity or expression, genetic information or physical disability, including but not limited to, blindness or deafness;
- Bases employment decisions on qualifications, skills, and achievements;
- Makes a good faith effort to understand the requirements of the applicable state and federal laws and regulations, and, to the extent possible, resolve the many inevitable ambiguities that emerge from multiple overlapping provisions, standards and requirements; and
- Establishes systems to promote open communication among persons associated with the organization, with no retaliation or reprisal against any person who makes a good faith report of an actual or suspected violation of law, regulation, Wheeler policy or Code of Conduct.

## **Safeguarding Wheeler Property and Interests**

All persons associated with this organization, including employees, contractors, student interns/residents, and trustees and other volunteers shall, to the extent applicable to their individual duties and responsibilities within the organization:

- Follow state and federal laws regarding copyrights including printed material and duplication of licensed computer software;
- Protect and retain printed and electronic data and records according to applicable state, federal and Wheeler requirements, and destroy records and materials only according to Wheeler policies and procedures and government requirements;
- To the extent practicable, protect organization property and premises; and
- Not engage in any type of financial misconduct including theft of property or services, embezzlement of money or improper use of money belonging to Wheeler. This includes deliberately entering false time records or the unauthorized use of Wheeler equipment.

As a Federally Qualified Health Center, Wheeler complies with the federal health center grant restrictions set forth in the annual Department of Health and Human Services Appropriations Act, commonly referred to as the “Legislative Mandates”. Legislative Mandates are limitations which restrict health center grantees from using their federal grant funds to support certain defined activities. Refer to Wheeler’s policy G-48 Legislative Mandates Restricting Use of Grant Funds for more information.

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### **ELEMENT 2:**

## DESIGNATION OF A CORPORATE COMPLIANCE OFFICER AND CORPORATE COMPLIANCE COMMITTEE

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### Designation of Corporate Compliance Officer

The President and CEO shall appoint an employee to serve as the Wheeler's Corporate Compliance Officer. The President and CEO will provide direction and resources to the Corporate Compliance Officer sufficient for carrying out the duties and responsibilities of the position.

The Corporate Compliance Officer and President and CEO shall have general responsibility to oversee the implementation of activities to ensure compliance. The duties and responsibilities of the Corporate Compliance Officer shall include, but are not limited to the following:

- Working with the chief officers and vice presidents and others to assure development, implementation and enforcement of written policies, procedures, protocols and/or other guidelines on specific state and federal legal and regulatory issues and matters involving ethical and legal business practices;
- Developing and implementing, in collaboration with the Department of Human Resources, appropriate and documented orientation, education and training on compliance for new employees, contractors, student interns/residents, trustees and other volunteers upon hire/engagement, and re-training annually thereafter;
- Handling inquiries by employees, contractors, student interns/residents, trustees and other volunteers regarding any aspect of compliance;
- Receiving and documenting reports and investigations, as may be applicable, of allegations of unethical or improper business practices;
- Reporting to the President and CEO any report of alleged breach of the Code of Conduct or other unethical or improper business practice;
- Participating, as requested by the President and CEO and/or the Board of Trustees, in any follow-up, review or investigation of a report or complaint of unethical or improper business practice;
- Providing guidance and interpretation to the Board of Trustees and its Quality Committee, in conjunction with the organization's legal counsel, as appropriate, on matters related to the corporate compliance program;
- Working with the Chief Financial Officer to ensure the planning and overseeing of periodic billing audits or monitoring activity, and recommending, as appropriate, action in response to audit results;
- Developing policies, programs and systems that encourage all persons associated with the organization to report suspected violations of Wheeler policy or applicable laws, without fear of retaliation; and
- Preparing, at a minimum annually, reports to the President and CEO and the Board of Trustees on issues and activities related to corporate compliance.

The Department of Human Resources checks external data sources regarding current and new employees, including medical staff and independent contractors, to assure that the organization does not employ or contract with any individual or entity who has been convicted of a criminal offense related to health care or who has been debarred, excluded or otherwise declared ineligible to participate in federally funded

health care programs. Such data sources include but are not limited to the National Practitioner Data Bank (NPDB) and the Office of the Inspector General's (OIG) Exclusion Data Base. The review of such databases will occur as part of new hire checks for licensed staff and staff who works within the organization in other positions that are linked to clinical and/or business functions, as deemed appropriate. The licensed clinical staff will also be checked against the OIG exclusion list monthly and the NPDB a minimum of every two years. Additionally, if at any time Wheeler learns that an individual has become excluded per any of the exclusions lists/vendor checks, Wheeler takes immediate action.

The Finance Department conducts due diligence background checks and a series of federal, state and local checks, of all new vendors to ensure business integrity. Checks, which occur in a continual manner, are conducted by a contracted external vendor and include but are not limited to the OIG List of Excluded Individuals/Entities (LEIE), SAM (System for Award Management), which includes the General Services Administration Excluded Parties List System, other state Medicaid exclusions lists, and Connecticut departments and agencies and judicial websites to see if any potential conflicts appear.

#### **Corporate Compliance Committee**

The President and CEO shall designate the executive leadership team to serve as the organization's Corporate Compliance Committee. In this capacity, the executive leadership team shall work with the Corporate Compliance Officer to guide compliance policy and procedure. This team may assist the Corporate Compliance Officer with decisions regarding the enforcement of corporate compliance policies and procedures and/or follow-up to complaints regarding compliance issues.

### **ELEMENT 3:**

#### **EDUCATION AND TRAINING PROGRAM**

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It is the policy of Wheeler to provide employees, student interns/residents, contractors, trustees and other volunteers with documented training which is reasonable and appropriate to their role and function to promote material compliance with Wheeler policies and procedures and all applicable state and federal laws and regulations. Wheeler offers targeted and comprehensive in-person training for employees, student interns/residents and contractors whose duties include the documentation of services and the submission of claims for payment.

#### **Training for Current Staff**

The Corporate Compliance Officer shall work with the Department of Human Resources and the executive leadership team acting as a Corporate Compliance Committee to develop and implement a training plan that orients all current employees, contractors, volunteers, student interns/residents and trustees to the Corporate Compliance Plan. Re-training is also conducted on an annual basis for all employees, contractors, volunteers, student interns/residents. As there are new or revised organizational and department policies and procedures that relate to the Corporate Compliance Plan, they are promptly communicated to the applicable individuals.

#### **New Staff Orientation**

The Corporate Compliance Officer shall work with the Department of Human Resources to ensure that the system for orientation of new employees and student interns/residents includes the Corporate Compliance Plan and the organizational and departmental policies and procedures that promote compliance with all applicable state and federal laws and regulations regarding ethical business practices.



### **Orientation of Board of Trustees**

The Corporate Compliance Officer will work with the President and CEO to ensure that each member of the Wheeler Board of Trustees receives the appropriate orientation and information about corporate compliance policies and procedures, risk areas and activities to carry out their oversight responsibilities.

### **Orientation of Contractors and Partner Organizations**

Wheeler's professional services contracts for providing direct care reference the expectation of contractor compliance with all Wheeler policies and procedures as they may apply to the contract. As appropriate, Wheeler leaders who collaborate with the contractors may provide additional communication and training for contractors regarding Wheeler's policies and standards for ethical business practices. Wheeler's Corporate Compliance Plan is posted on its organization's website for contractors and partner organizations to review.

### **Periodic Updated Training**

As warranted by such factors as monitoring results or changes in the laws or regulations, the Corporate Compliance Officer will plan periodic training for staff, interns/residents, contractors, and/or volunteers.

### **Documentation of Training**

The Corporate Compliance Officer, in collaboration with the Department of Human Resources, will arrange for documentation of completion of the compliance training, orientation and education sessions and will maintain such documentation in the Human Resources Department in accordance with Wheeler policies.

## **ELEMENT 4:**

### **EFFECTIVE LINES OF COMMUNICATION**

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Wheeler maintains open lines of communication with employees, student interns/residents, contractors, and trustees and other volunteers. The following mechanisms exhibit the many forms of communication available at Wheeler to report complaints, grievances or actual or suspected incidents of noncompliance with Wheeler policies and procedures, the Code of Conduct, or applicable laws:

#### **Patient/Client Rights and Responsibilities**

The complaint resolution process is described in the organization's policy on Patient/Client Rights and Responsibilities, and on the Patient/Client Rights and Informed Consent form. This form is signed by and a copy offered to each patient/client and/or patient's/client's legal guardian of Wheeler. This policy invites any patient/client not satisfied with the organization's policies, services or staff to share these concerns with their direct service provider, the service team's leadership up to and including the Departmental Vice President, the appropriate state licensing or accrediting agency, including the Joint Commission as applicable to the program. Wheeler also posts additional notices where required which inform patients/clients of any additional specific rights which may apply to them. The policy and procedure for resolution of a patient/client complaint is detailed in the organization's Complaints Policy (G-46).

#### **Employee Grievance Procedure**

The policy and procedure for resolution of an employee grievance is detailed in the organization's Grievance Procedure Policy (P-24).

#### **Reporting Misconduct**

Employees, student interns/residents, contractors, and trustees and other volunteers are required to report immediately any actual or suspected violation of Wheeler policies or procedures, the Code of Conduct, or applicable laws in connection with Wheeler business or clinical activities. Employees, student interns/residents, contractors, and trustees and other volunteers shall contact any of the following to report actual or suspected incidents of noncompliance with Wheeler policies and procedures, the Code of Conduct, or applicable laws:

- The individual's immediate supervisor;
- The supervisor's supervisor;
- Any department chief officer, vice president, director or manager;
- The Corporate Compliance Officer; or
- The Anonymous Corporate Compliance line, a voicemail box dedicated to receiving reports from persons associated with the organization, including employees, contractors, student interns/residents, and trustees and other volunteers. The number for the Corporate Compliance line is: (860) 747-6804.

Any department supervisor, manager, director vice president and/or chief officer must immediately notify the Corporate Compliance Officer of any known reports. The Corporate Compliance Officer, or designee shall ensure that all reports are appropriately documented and responded to.

#### **Exit Interviews**

Wheeler's Department of Human Resources conducts exit interviews of departing employees providing opportunities to disclose information about their job experiences including any misconduct or violations that the employee might wish to report. Any information that is received at employee exit interviews or other separation activities concerning suspected or known employee activity which constitutes fraud, waste, or abuse is to be reported immediately to the Corporate Compliance Officer.

#### **Non-Retaliation**

It is Wheeler policy to prohibit retaliation against any individual who, in good faith, reports a compliance concern using any of the available reporting mechanisms. Any person who feels that they have been the subject of retaliation should contact the Corporate Compliance Officer immediately. The Corporate Compliance Officer, in collaboration with the Chief Human Resources Officer is responsible for follow-up to any reports of retaliation, retribution or harassment of reporters.

### **ELEMENT 5:**

#### **SANCTIONS OR DISCIPLINARY ACTION ENFORCEMENT**

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A violation of Wheeler's Corporate Compliance Plan or failure to comply with the Code of Conduct may be considered a serious breach by an employee. Wheeler's response to these actions is guided by the organization's Personnel Policies on Separation (P-9) and Employee Disciplinary Process (P-25). Responses to violations committed by other persons associated with Wheeler, such as contractors or volunteers (including trustees), will be determined on a case-by-case basis depending on the nature and circumstances of the violation.

#### **Federal and State Laws on False Claims**

Federal and Connecticut laws prohibit the submission of false claims for payment under the Medicare and Medicaid programs. A summary of these laws is attached as Appendix A. Noncompliance with state and federal laws and regulations regarding billing practices is a serious matter. Failure to comply with such state and federal

laws and regulations may lead to individual civil and monetary penalties and/or criminal penalties. Refer to policy G-8 Billing for specific information on civil and monetary penalties.

## **ELEMENT 6:**

### **MONITORING AND AUDITING PROCEDURES**

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#### **Periodic Monitoring**

In furtherance of its obligations as a participant in Medicare, Medicaid and other government-funded health care payment programs, Wheeler will conduct periodic audit and/or monitoring activities to ensure the accuracy of claims and other information reported to Wheeler's payers. The organization will have representative claims and reported information periodically reviewed in a manner to allow prompt identification of deficiencies in the claim development and submission process or the data collection and reporting process.

The Chief Financial Officer and the Director of Revenue Cycle will oversee a schedule of monitoring and audits. This monitoring may take a variety of forms, including review of patient/client records, pre-submission claims sampling, and reconciliations of patient/client service data reports.

#### **Audit and Monitoring Documentation**

The Chief Financial Officer and the Director of Revenue Cycle, or their designees, shall document the results of periodic audits and monitoring activities and any remedial actions taken in response to audit results. Any significant adverse findings are shared with the Corporate Compliance Officer and the President and CEO. The Corporate Compliance Officer and President and CEO will share serious adverse findings from routine monitoring, as applicable on a periodic basis, with the Board of Trustees.

#### **Additional Monitoring Resources**

As necessary, Wheeler may engage the services of external consultants to assist in the maintenance and monitoring of compliance activities. These activities may include review of billing and documentation policies and procedures, examination of a representative sampling of claims, participation in specific complaint investigations, preparation of reports to the President and CEO, the Board of Trustees and/or the Corporate Compliance Committee on the status of compliance, and development of recommendations regarding improvements to be made in the corporate compliance program.

#### **Annual Review of Corporate Compliance Plan**

Annually, on a schedule to be determined by the President and CEO, the Corporate Compliance Officer will conduct a review of the Corporate Compliance Plan. The President and CEO reviews the Quarterly Administrative Risk Management Compliance Report received from the Corporate Compliance Officer and shares it with the Quality Committee of the Board of Trustees and the Board of Trustees.

## **ELEMENT 7:**

### **INVESTIGATION AND REMEDIATION**

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#### **Investigation of Reports**

Upon receipt of an alleged violation of Wheeler policies or procedures, the Code of Conduct, governmental payer regulations, or applicable laws, resulting in the potential of a self-report to an external regulator, the Corporate Compliance Officer or the Chief Financial Officer (as appropriate) will report the matter to the President and CEO and undertake an investigation of the matter. The investigation process will adhere to all applicable Wheeler personnel policies regarding personnel action to be taken. To the extent practical and appropriate, efforts will be made to maintain the confidentiality of such investigations and the information gathered.

#### **Identification of Compliance Issue**

When a compliance issue has been identified through routine monitoring, by report, by an investigation or otherwise, the Corporate Compliance Officer/Chief Financial Officer will ensure that the issue is shared with the President and CEO, and the vice president/chief officer, (as appropriate) who has responsibility for the service area and the staff member(s) involved in the matter in question. The director of the department the employee is linked to, with the approval of the Compliance Officer/Chief Financial Officer, vice president and chief officer, is responsible for the development of an action plan to address the compliance issue. The director, and/or program vice president, is responsible for implementing and monitoring the action plan. These documents will be submitted to the Corporate Compliance Officer/Chief Financial Officer. The President and CEO, Compliance Officer/Chief Financial Officer and/or vice president may consult with the Corporate Compliance Committee, the organization's legal counsel or other resource as necessary. In appropriate cases, the Board of Trustees will be consulted to develop and/or approve an appropriate action plan.

#### **Action Plan**

An action plan is designed to correct the specific identified issue, but also, when appropriate, to address process and system issues to prevent or reduce the likelihood of the issue's recurrence. In accordance with Wheeler policies, the corrective action may require the provision of training, the reassignment or reorganization of duties or functions, personnel action, termination of contractual relationships, repayment, or external disclosure to the appropriate oversight body of the risk issue and action taken.

#### **Documentation of Investigation and Remediation**

The Corporate Compliance Officer/Chief Financial Officer, or their designee, shall maintain records of the investigation, actions taken and remediation of compliance issues.

## Information About Federal and State Laws Concerning False Claims

Pursuant to federal and state law, we are required to provide you with the following important information concerning federal and Connecticut laws aimed at preventing and detecting fraud, waste and abuse in health care programs.

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### The Federal False Claims Act and the Federal Program Fraud Civil Remedies Act

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These federal laws (False Claims Act, 31 U.S.C. § 37-29, et seq., and Federal Program Civil Remedies Act, 31 U.S.C. § 380, et. seq.) create liability for providers who knowingly submit (or cause to be submitted) a false or fraudulent claim or statement to the federal government or a federal government contractor. Liability can also arise if a claim is submitted with reckless disregard or ignorance as to the truth or falsity of the claim. The False Claims Act also prohibits using a false record or statement to conceal, avoid, or decrease an obligation to pay or transmit money to the federal government or its contractor. Penalties for violations range up to \$11,000 per false or fraudulent claim or statement, plus up to three times the government's damages. Any person or entity that violates these laws faces potential exclusion or debarment from federal health care programs, including Medicare and Medicaid. The False Claims Act contains qui tam, or whistleblower, provisions that allow private citizens to bring civil lawsuits alleging fraud on behalf of the government. In exchange, the whistleblower receives a portion of the funds recovered if the suit is successful. The False Claims Act prohibits retaliation against anyone who lawfully discloses information concerning a false claim or who otherwise lawfully provides assistance concerning an action under the False Claims Act.

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### The Connecticut False Claims Act

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The Connecticut False Claims Act (C.G.S. § 4-274 et seq.) applies to all state-administered health and human services programs, including Medicaid. The law prohibits knowingly presenting (or causing to be presented) to a State employee or officer, a false or fraudulent claim for payment or approval under any medical assistance program administered by DSS. Other prohibited acts include knowingly making or using (or causing to be made or used) a false record or statement to conceal, avoid, or decrease an obligation to pay or transmit money or property to the State under any medical assistance program administered by DSS. Penalties for violations range from \$5,000 to up to \$10,000, plus up to three times the amount of damages sustained by the State because of the violation and the costs of investigation and prosecution. Like the federal False Claims Act, the Connecticut False Claims Act contains whistleblower provisions that allow private citizens to bring civil lawsuits on the State's behalf against violators of the Act, and to receive a portion of the funds recovered if the suit is successful. Any employee who is discriminated against by his employer in any manner because of lawful acts done by the employee in furtherance of an action under the Connecticut False Claims Act may sue for relief in court. Relief the employee may seek includes reinstatement with the same seniority status that the employee would have had except for the discrimination; twice the amount of any back pay, plus interest; and compensation for any special damages caused by the discrimination, including litigation costs and attorney fees.

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### Other Connecticut Laws Concerning Fraudulent Health Care Claims

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#### A. Criminal

##### 1. C.G.S. §53a-290 et seq.: Vendor Fraud

This law creates criminal liability for anyone who intentionally defrauds the government by:

- (1) making false claims;
- (2) accepting payment in excess of the amount due for goods or services performed or in excess of the amount authorized by law for the cost of such goods or services;

- (3) soliciting to provide goods or perform services to beneficiaries of these state programs without prior authorization from the Department of Social Services, when prior authorization is required; or
- (4) accepting additional compensation from any non-state source in excess of the amount authorized by law.

**2. C.G.S. §53-440 et seq.: Health Insurance Fraud**

Connecticut's Health Fraud Insurance Act creates civil and criminal liability for anyone who intentionally deceives, or assists someone else in deceiving, insurers by presenting false, misleading or deceptive information with respect to a claim for payment or other health insurance benefit. Violations of this statute can result in a fine, imprisonment, an order of probation, and/or payment of any losses caused by the fraudulent act, including attorney's fees and investigation costs. This statute provides immunity from civil liability to anyone who lawfully reports insurance fraud, unless the information was false and was disclosed with malice or with willful intent to injure.

**3. C.G.S. §53a-118 et seq.: Larceny**

"A person commits larceny when, with intent to deprive another of property or to appropriate the same to himself or a third person, he wrongfully takes, obtains or withholds such property from an owner." One of types of larceny described in the statute includes "defrauding of public community," defined as "a person is guilty of defrauding a public community who (A) authorizes, certifies, attests or files a claim for benefits or reimbursement from a local, state or federal agency which he knows is false; or (B) knowingly accepts the benefits from a claim he knows is false; or (C) as an officer or agent of any public community, with intent to prejudice it, appropriates its property to the use of any person or draws any order upon its treasury or presents or aids in procuring to be allowed any fraudulent claim against such community." A person found guilty of larceny may be criminally liable up to a Class B felony.

**4. C.G.S. §53a-155: Tampering With Or Fabricating Physical Evidence**

"A person is guilty of tampering with or fabricating physical evidence if, believing that an official proceeding is pending, or about to be instituted, he: (1) Alters, destroys, conceals or removes any record, document or thing with purpose to impair its verity or availability in such proceeding; or (2) makes, presents or uses any record, document or thing knowing it to be false and with purpose to mislead a public servant who is or may be engaged in such official proceeding." Tampering with or fabricating physical evidence is a class D felony.

**5. C.G.S. §53a-157b: False Statement Intending to Mislead Public Servant**

"A person is guilty of false statement in the second degree when he intentionally makes a false written statement under oath or pursuant to a form bearing notice, authorized by law, to the effect that false statements made therein are punishable, which he does not believe to be true and which statement is intended to mislead a public servant in the performance of his official function." False statement in the second degree is a class A misdemeanor.

**B. Fraud**

**6. C.G.S. §17b-25a: Toll Free Vendor Fraud Telephone Hotline**

This statute requires the Commissioner of Social Services to provide toll-free telephone access for a person to report vendor fraud in any program operated by the Department of Social Services. The commissioner must include a reference to its toll-free vendor fraud telephone line in any advertisement of its programs or services. The commissioner must also establish a public relations campaign, within available appropriations, to announce the creation of the toll-free telephone line.

**7. C.G.S. §17b-99: Vendor Fraud Penalties**

Violations of the Vendor Fraud Statute may result in criminal liability of up to a Class B felony and/ or revocation of the Vendor's license or franchise.

**8. C.G.S. §17b-102: Financial Incentive for Reporting Vendor Fraud**

This statute requires the Commissioner of Social Services to adopt regulations to provide a financial incentive for the reporting of vendor fraud in any program under the jurisdiction of the Department of Social Services by offering a person up to fifteen per cent of any amounts recovered by the state as a result of such person's report.

**9. Regulations of Connecticut State Agencies §17b-102-01 et seq.: Financial Incentive for Reporting Vendor Fraud and Requirements for Payment for Reporting Vendor Fraud**

These regulations set forth the guidelines used by the Commissioner of Social Services when determining the financial incentive to be awarded to a whistleblower. The Commissioner is the sole determiner of whether the person is entitled to the financial incentive.

The department will pay a financial incentive when:

- 1) the person reporting has not materially participated in or benefited from any of the fraudulent activity being reported; and
- 2) a direct correlation exists between the information reported and amounts recovered by the state as a result of such report; and
- 3) the person reporting submits a claim for the financial incentive, in writing, on a form specified by the department and files it within six months from the date of when the vendor fraud was first reported.

The department will not pay a financial incentive when:

- 1) the person reporting requests anonymity; or
- 2) a claim is made regarding a case where the department or other state or federal agency has initiated an audit, investigation or similar proceedings prior to the person reporting the fraud; or
- 3) the person reporting or a member of his immediate family is employed in a job which requires auditing, investigation or enforcement involving the programs under the jurisdiction of the department.

**10. Regulations of Connecticut State Agencies §17-83k-1 et seq.: Administrative Sanctions**

A vendor of goods or services performed for or sold to beneficiaries under the Medicare program, Medicaid program, aid to families with dependent children program, state supplement to the federal supplemental security income program, or any federal or state energy assistance program or general assistance program, may be suspended from further participation in the program if:

- It fails to meet and maintain eligibility criteria of program participation specified in Federal and State Statutes and Regulations and in departmental contracts or agreements.
- It received either notice of denial of certification, when such certification is required by Federal or State Statute or regulation, or has received notice of a denial of federal financial participation, or of an application

for renewal of a license, certificate, permit or the like, when such license, certificate, permit or the like represents a prerequisite for participation.

- It violates federal and state laws and rules and regulations governing the programs in which it participates. Examples include but are not limited to:
  - Accepting payment for goods or services provided for a beneficiary when that payment exceeds the amount due or authorized by law.
  - Soliciting to perform services for and/or sell goods to any such beneficiary or recipient knowing that such beneficiary or recipient is not in need of such goods or services, or furnishing or ordering services that are in excess of the recipient's needs.
  - Knowingly and willfully making, or causing to be made, any false statement or misrepresentation of material fact for the purpose of claiming or determining payment.
  - Any of the fraudulent acts and/or false reporting proscribed under federal or state statutes.

These regulations also set forth sanctions, including an order for restitution, suspension from and/or limitation on participation in the program.

### **C. Whistleblower Protections**

#### **11. C.G.S. §4-61dd: Whistleblowing**

This statute provides a mechanism for “any person having knowledge of any matter involving corruption, violation of state or federal laws or regulations, gross waste of funds, abuse of authority or danger to the public safety occurring in any large state contract,” to “transmit all facts and information in such person's possession concerning such matter to the Auditors of Public Accounts.”

This statute prescribes the procedure that is followed by the Auditors of Public Accounts, the Attorney General, the Governor, and the Chief State's Attorney. The statute provides that the “Auditors of Public Accounts and the Attorney General shall not, after receipt of any information from a person under the provisions of this section, disclose the identity of such person without such person's consent unless the Auditors of Public Accounts or the Attorney General determines that such disclosure is unavoidable . . .”

Furthermore, the statute provides that, “No person who, in good faith, discloses information to the Auditors of Public Accounts or the Attorney General in accordance with this section shall be liable for any civil damages resulting from such good faith disclosure.”

#### **12. C.G.S. §31-51m: Protection of Employee Who Discloses Employer's Illegal Activities or Unethical Practices**

This statute makes it illegal for an employer to “discharge, discipline or otherwise penalize any employee because the employee, or a person acting on behalf of the employee, reports, verbally or in writing, a violation or a suspected violation of any state or federal law or regulation or any municipal ordinance or regulation (or, for municipal employers, for unethical practices, mismanagement or abuse of authority) by such employer to a public body, or because an employee is requested by a public body to participate in an investigation, hearing or inquiry held by that public body, or a court action.”



An employee that has been retaliated against in this manner may sue his employer for the reinstatement of his previous job, payment of back wages and reestablishment of employee benefits to which he would have otherwise been entitled if such violation had not occurred.

**13. C.G.S. §31-51g: Liability of Employer for Discipline or Discharge of Employee on Account of Employee's Exercise of certain Constitutional Rights**

This statute makes it illegal for an employer to subject any employee to discipline or discharge on account of the exercise by such employee of rights guaranteed by the first amendment to the United States Constitution or section 3, 4 or 14 of article first of the Constitution of the state, provided such activity does not substantially or materially interfere with the employee's bona fide job performance or the working relationship between the employee and the employer.

An employer who violates this statute is liable to such employee for damages caused by such discipline or discharge, including punitive damages, and for reasonable attorney's fees as part of the costs of any such action for damages.

**14. Regulations of Connecticut State Agencies §4-61dd-a et seq.: Rules of Practice for Contested Case Proceedings under the Whistleblower Protection Act**

These regulations govern the procedure to be followed in contested case proceedings brought by state or quasi-public agency employees who allege that a personnel action has been threatened or occurred in retaliation for any disclosure made pursuant to section 4-61dd (Whistleblowing) of the Connecticut General Statutes. The purpose of these regulations is to secure the just and expeditious adjudication of a contested case.