Compliance Incident Reporting/Disclosure Response Process

Corresponding Policy:	**Mechanisms for Reporting/Disclosing Noncompliance and Corrective Action Policy (A990801007)**
Effective Date:	1/1/2018
Sponsoring Department:	Compliance
Impacted Department(s):	All

Data Classification: ☐Confidential ☒Restricted

Purpose and Applicability of Process

Reporting/Disclosure of any known or suspected noncompliance, unethical conduct, fraud, waste or abuse, or wrong-doing is a requirement under the Code of Conduct and Ethics. This document describes how reports received verbally, in writing, or through ReportIt (our confidential and anonymous helpline) are managed by Independent Health through the Compliance Department, Special Investigations Unit (SIU), Human Resources, Information Risk Office, and any department impacted by the reporting of a potential or known issue or concern.

Independent Health seeks to make this process as accessible and transparent as possible. All **workforce members** who report potential or perceived **noncompliance**, **wrong-doing, unethical conduct / misconduct, conflict of interest, sanction or exclusion status, fraud, waste, abuse** or other issues or concerns will have their **anonymity** and/or **confidentiality** protected to the extent possible. **Retaliation** against anyone making a **good faith** report is strictly prohibited and the Compliance department will monitor to ensure retaliation against reporters does not occur.

Process

Reporting Mechanisms, Anonymity, Confidentiality and Non-Retaliation

1. A report/disclosure may be made by any **workforce member** or vendor.
2. Reports/disclosures may be made through any of the available reporting mechanisms, including but not limited to:
    a. ReportIt online, or via phone call to the helpline
    b. The dedicated Compliance mailbox (Compliance@independenthealth.com)
    c. Any of the available internal helplines (Compliance, Privacy and Security, and Fraud, Waste and Abuse)
    d. Directly to any member of the compliance department, including the Chief Compliance Officer, electronically via email or Microsoft Teams, or verbally via telephone or in-person discussion.
3. All issues or concerns reported/disclosed will be treated as confidential and privileged to the extent permitted by applicable law.
    a. Only reports made through the third-party anonymous/confidential helpline ReportIT, are truly anonymous.

i. An anonymous report may be closed without investigation if there is not sufficient information included to conduct an investigation.

b. All other reports using the other mechanisms will not be anonymous due to the method of reporting, but anonymity will be protected to the extent possible if requested by the reporter.

c. See the Mechanisms for Reporting/Disclosing Noncompliance and Corrective Action Policy (A990801007) or the Code of Conduct and Ethics for the reporting phone numbers and the login information for ReportIt.

4. Workforce members and vendors who report violations confidentially may receive follow-up questions from Compliance after the investigation is closed to ensure that no retaliation has occurred as a result of reports being made. Reports made anonymously will not receive follow-up questions unless the reporter opts in for follow up through the ReportIt tool.

Disclosure Log / Report Tracking

1. Within two business days of receipt of a report/disclosure, the Chief Compliance Officer, or designee, will record the report/disclosure, whether or not related to a potential violation of criminal, civil or administrative law associated to the Federal health care programs, into the Disclosure Log. The Disclosure Log will include the following information:
    a. A summary of each disclosure/report received (whether anonymous or not)
    b. The date the disclosure/report was received
    c. The individual or department responsible for reviewing the disclosure/report
    d. The status of the review
    e. Any corrective actions taken in response to the review, and
    f. The date the disclosure/report was resolved.
2. The Chief Compliance Officer (or designee) will review the content to determine which department should lead the investigation into the incident, issue, or question and triage the report/disclosure to the responsible department/individual.
    a. The report may be assigned to Compliance, SIU, Information Risk Office, or Human Resources depending on the nature of the report.
    b. ReportIt additionally maintains an anonymous record of who is reporting issues telephonically or online and manages the content of the reports from investigation through to resolution.
3. Internal Audit has visibility to all reports filed through ReportIt to provide independent monitoring of issues and incidents. This backstop is designed to prevent alteration of reports or dismissal of issues without due diligence, as well as to provide an avenue for reports against the Chief Compliance Officer to be addressed thoroughly and independently.
    a. While Internal Audit will have visibility to items in ReportIt, all issues through ReportIt will be addressed through the Ethics Committee, with reporting made through Risk Governance Council (Compliance Committee) and high-level reporting provided to the Board's Risk and Compliance Committee (RCC).
4. The Chief Compliance Officer will seek to resolve all issues within 30 days of the initial report to the extent possible. Information Risk Office and SIU will perform and document investigations related to reports under their purview.
5. Reporting mechanisms will be tested for functionality monthly, if no reports are received.
6. Records related to reports, investigations, and disciplinary actions will adhere to Independent Health's Record Retention Policy and schedule.

7. A summary of the Disclosure Log related to federal health care programs will be included in the Implementation and Annual Reports to the OIG, as outlined in the Corporate Integrity Agreement (executed 12/13/24).

Investigations / Notifications

1. Supervisors will be notified of any reports related to a direct report's suspected violation.
    a. If the report is from a subordinate about their supervisor, the supervisor's supervisor will be notified.
    b. If a report is made about the Chief Executive Officer, the Chair of the Board of Directors will be notified directly.
2. Any report made which could concern a legal issue will be referred directly to General Counsel.
3. Potential violations of the Code of Conduct and Ethics or the Conflict of Interest Policy will be referred to the Ethics Committee for review and discussion.
    a. Some issues referred to this Committee may also constitute Human Resources issues, such as a workforce member becoming an **ineligible person**, as there is sometimes overlap with policies, procedures, and the Code of Conduct and Ethics.
    b. The Chief Compliance Officer will report on the Committee's activities to the Risk Governance Council (Compliance Committee) and Risk and Compliance Committee (RCC), which will in turn report to the Board of Directors.
4. If upon investigation it is identified that the report/disclosure constitutes a reportable event, as outlined in the OIG Corporate Integrity Agreement (executed 12/13/24) the event will be reported to the OIG in writing within 30 days and any substantial overpayments must be repaid within 60 days of identification and OIG must be provided with documentation of the repayment.
    a. Substantial Overpayments
        i. Independent Health will notify the OIG in writing within 30 days of determining a substantial overpayment has occurred. The report will include:
            1. A complete description of all relevant details including:
                a. Types of claims, transactions, or other conduct
                b. The impact period
                c. Names of individuals and entities responsible including explanation of their roles in the event
                d. The healthcare program affected
            2. A description of the steps taken by IHA to identify and quantify the overpayment
            3. A description of IHAs actions to correct and prevent the event from reoccurring.
        ii. Substantial Overpayments must be repaid within 60 days of identification and OIG must be provided with documentation of the repayment.
    b. Probable Violation of Law
        i. Independent Health will notify the OIG in writing within 30 days of determining a probable violation of law has occurred. The report will include:
            1. A complete description of all relevant details including:
                a. Types of claims, transactions or other conduct leading to the event
                b. The impact period
                c. Names of individuals and entities responsible including explanation of their roles in the event

2. A statement of the federal laws that are probably violated
3. The healthcare programs affected
4. A description of the steps taken by IHA to identify and quantify any overpayments
5. A description of IHAs actions to correct and prevent the event from reoccurring.

c. Ineligible Persons
   i. Independent Health will notify the OIG in writing within 30 days of identifying an ineligible person. The report will include:
      1. The identity of the individual and job duties performed by the person
      2. The dates of employment or contract relationship
      3. Description of the exclusion list screening IHA completed before and / or during the individual's employment or contract including any flaw or breakdown in the process that led to the hire/contracting
      4. A description of how the individual was identified
      5. A description of any CAPs implemented to prevent future employment or contracting with an ineligible individual.

d. Bankruptcy Filing
   i. Independent Health will notify the OIG in writing within 30 days after the bankruptcy filing. The report will include:
      1. Documentation of the filing
      2. Description of any federal health care program requirements implicated.

Definitions

Abuse means actions that are inconsistent with sound fiscal, business or medical practice and result in an unnecessary cost to the state or federal government or Independent Health, IPA/WNY and/or an affiliated company in reimbursement for services that are not medically necessary or that fail to meet professionally recognized standards for health care in a managed care setting. It also includes member or enrollee practices that result in unnecessary cost to the state or federal government or Independent Health, IPA/WNY or an affiliated company.

Anonymity means that the individual reporting / contacting the Compliance Department regarding issues of noncompliance, wrong-doing, or misconduct can choose not to disclose his/her identity and that no tracking systems e.g. caller ID, or if report is made in person, recording of the person's name, are in place which would enable identification of the reporting individual or the phone from which the call is made.

Conflict of Interest may result from any activity, financial investment, interest, association, or relationship (including relationships with family members, relatives, friends, and social acquaintances), that conflict with associates independent exercise of judgment concerning their employment and /or the proper discharge of their duties in the best interests of Independent Health and/or its affiliate organizations.

Confidentiality means the individual's name will not be revealed without the individual's authorization unless discoverable as part of a criminal investigation.

Disclosure Program means a program that enables individuals to disclose to the Compliance Officer or some other person who is not in the disclosing individual's chain of command any potential violations of criminal, civil, or administrative law related to the Federal health care programs or any issues or questions associated with IHA's policies, conduct, practices, or procedures.

Fraud means any type of intentional deception or misrepresentation made by a person with the knowledge that the deception could result in some unauthorized benefit to himself or some other person in a managed care setting, including any act that constitutes fraud under applicable federal or state law, committed by a provider, member or enrollee or other person(s).

Good faith means having a belief in the truth of one's allegation or testimony that a reasonable workforce member in the same position could have had, based on the information known to the workforce member at the time.

Independent Health as used in this policy shall mean Independent Health Association, Inc., and all affiliates and subsidiaries within the family of companies. Collectively referred to as Independent Health.

Ineligible Person means an individual or entity who: (a) is currently excluded from participation in any Federal health care program or (b) has been convicted of a criminal offense that falls within the scope of 42 U.S.C. § 1320a-7(a) (mandatory exclusion) but has not yet been excluded from participation in any Federal health care program.

Misconduct means conduct evidencing a disregard of the employer's interest as is found in deliberate violations or disregard of the standards of behavior which the employer has the right to expect from his employees.

Noncompliance means the failure or refusal to comply, to conform or adapt one's actions to a law, rule, regulation, or policy or procedure.

Retaliation means any adverse action, as defined in the non-retaliation and non-intimidation whistleblower protection Policy #A030414073, taken against a **workforce member**, members, employer groups, and any other individuals contracted to perform services on behalf of **Independent Health** and its subsidiaries and affiliates because the individual has, in **good faith**, reported **wrong-doing**, or has in good faith, cooperated in/with an organizational investigation.

Waste means the practices that involve useless consumption or expenditures; use without adequate return; or acts/actions or instances of neglect instead of use.

Workforce Member means Independent Health's associates and contingent workers, as defined in the Associate Status Policy #A20150407023, including temporaries, consultants, officers, directors, vendors, volunteers, subcontractors, business partners, business associates, board members, trainees and any other individuals contracted to perform services on behalf of Independent Health, its subsidiaries or affiliates or whose work is under Independent Health's direct control, whether or not they are paid.

Wrongdoing means the departure from what is ethically acceptable**.** Examples of wrong-doing include but are not limited to:

- Illegal or fraudulent activity;
- Financial misstatements, or accounting or auditing irregularities;
- Conflicts of interest, or dishonest or unethical conduct;
- Violation of the Code of Conduct and Ethics; and
- Violations of laws, rules, regulations and/or policies or procedures.

References

Related Processes, Policies and Other Documents

- Mechanisms for Reporting/Disclosing Noncompliance and Corrective Action Policy (A990801007)
- Corrective Action Plan Template
- Compliance Corrective Action Plan Management Process
- Corporate Fraud Prevention and Reporting Policy (A990901029)
- Reporting of Privacy and Security Complaints, Observations or Events policy (A030414115)
- Compliance Program Internal Monitoring and Auditing Policy (#A090819335)
- Corrective Action / Progressive Discipline Policy (#A040628200)
- Compliance, Privacy and Security Event Scoring Policy (A20140303001)

- Non-retaliation and Non-intimidation Whistleblower Protection Policy (A030414073)
- Conflict of Interest Policy (#A991018002)
- Conflict of Interest Reporting Form
- 990 Disclosure Form
- Ethics Committee Charter
- Associate Attestation
- Contingent Attestation
- Sanction, Exclusion, Preclusion and Medicare Opt Out Review Policy (#A2013989597)
- Record Retention and Destruction Policy and Schedule (A010601031)
- Independent Health Code of Conduct and Ethics

Regulatory References

- 42 CFR 422.503
- 42 CFR 423.504(b)(4)(vi)(D)
- 18 NYCRR part 521.1, et seq.
- NPCL Section 715a, 715b

Version Control

Process Owner:
Name owner: Nicole Britton
Title of owner: Chief Compliance Officer

Revision Date	Owner	Notes
1/3/2022	Nicole Britton	Removed references to employee report-outs, updated to Ethics Committee, other minor edits.
1/20/2023	Nicole Britton	Updated Name of Sponsor, Related Policy section, clarified supervisor notification.
3/1/2025	Nicole Britton	Updated SOP name, reorganized policy content, updated definitions and policy references, added language around disclosure program and disclosure log, 1557 civil rights coordinator email, ineligible worker status, and OIG annual and triggered reporting.