



## STANDARDS OF CONDUCT

### OUR VISION

All people are recognized and valued for their Abilities First.

### OUR MISSION

Our mission at Abilities First is to provide people who face developmental challenges and their families support to attain independence, self-determination, integration, and acceptance by others through education, exploration, and experience.

### OUR VALUES

- Integrity – consistently truthful, dependable, professional, and ethical
- Equality – fairness in all opportunities
- Dignity – deserving of respect and consideration
- Distinction – pursuing excellence via world-class best practices
- Diversity – encouraging inclusiveness

Abilities First, Inc.'s (sometimes referred to as "Abilities First") Standards of Conduct (the Standards) apply to all Affected Individuals. The term "Affected Individuals" includes all employees including the Chief Executive Officer and senior leadership and management, interns and volunteers, contractors, subcontractors, independent contractors, and governing body members.

This document is a formal statement of Abilities First's commitment to the standards and rules of ethical conduct.

Abilities First is committed to compliance with all applicable Federal and State laws and the prevention of unethical, improper or unlawful behavior or acts in the delivery and billing of services, and prevention and detection of fraud, waste and abuse. Abilities First is committed to stopping such behavior as soon as possible after discovery, and to discipline those persons involved in such behavior or acts, including those who fail to report a violation.

All Affected Individuals, as defined above, must comply with the Standards of Conduct, immediately report any alleged violations of wrongdoing, and assist management and the Compliance Officer in investigating allegations of wrongdoing.

*While the standards addressed in this document are intended to guide Affected Individuals in their daily responsibilities, they do not replace any Abilities First policies and procedures. There may be instances not addressed by the Standards of Conduct or existing policies and procedures, or there may be activities that seem to conflict with the Standards. Affected Individuals must seek direction from their supervisor, other Management staff, or the Compliance Officer in these instances.*

## **Ethics**

It is the policy of Abilities First to comply with all laws and regulations applicable to its business and to conduct business with the highest degree of integrity. To accomplish this, all Affected Individuals must obey the laws and regulations that govern their work and always act in the best interest of those who receive services and their families (collectively referred to as service recipients) and Abilities First.

### **Guidelines for Affected Individuals: Ethics**

- You are expected to keep Management staff informed of what you are doing; to document or record all services or transactions accurately; and to be honest and forthcoming with Abilities First, regulatory agencies, and internal and external auditors.
- You are expected to comply with Abilities First's policies and procedures, accounting rules, and internal controls.
- You are expected to function with honesty in your work for Abilities First and with service recipients, other providers, suppliers, and all others with whom Abilities First does business.

## **Conflict of Interest**

For purposes of this section on conflict of interest, an immediate family member is any person who is related by blood or marriage, or whose relationship with the Affected Individual is similar to that of persons who are related by blood or marriage. An immediate family member of a person includes:

- The person's spouse or domestic partner;
- Natural or adoptive parent, child, or sibling;
- Stepparent, stepchild, stepbrother, or stepsister;
- Father-in-law, mother-in-law; son-in-law; daughter-in-law; brother-in-law; or sister-in-law;
- Grandparent or grandchild; and
- Spouse of a grandparent or grandchild.

Affected Individuals may not engage in any conduct that conflicts – or is perceived to conflict – with the best interest of Abilities First. You must not allow any outside financial interest or competing personal interest to influence your decisions or actions taken on behalf of Abilities First. This means that you or your immediate family should not personally benefit from doing business with Abilities First, should not have independent relationships with those who deal with Abilities First, and should not use Abilities First property for personal benefit.

You must avoid any situation where a conflict of interest exists or might appear between your personal interests or those of your family and the interest of Abilities First. The appearance of a conflict of interest may be as serious as an actual conflict of interest.

Affected Individuals must disclose any circumstances where the employee or their immediate family member is an employee, consultant, owner, contractor, or investor in any entity that (i) engages in any business or maintains any relationship with Abilities First; (ii) provides to, or receives from, Abilities First any referrals of service recipients.

If you have a potential conflict, you must make full disclosure to the Compliance Officer, members of Management and the Board, as appropriate. You will be provided with actions that may be necessary to address or prevent conflict of interest.

### **Guidelines for Affected Individuals: Conflict of Interest**

It is a conflict of interest for you to personally take for yourself opportunities that are discovered through the use of Abilities First's property, information, or your position with Abilities First; to use Abilities First's property or information for personal gain; or to compete with Abilities First.

There are many types of situations where potential conflicts may arise. You must promptly report any actual or potential conflict of interest to your immediate supervisor or directly to the Compliance Officer.

### **Outside Activities and Employment**

- You may not conduct outside activities during work time. Such activities interfere with your regular duties and negatively impact the quality of your work and may constitute theft of time.
- You are a representative of Abilities First in your everyday life and must represent Abilities First positively in the community.
- Outside employment must not conflict in any way with your responsibilities to Abilities First or its service recipients.

### **Use of Abilities First Funds and Resources**

- Abilities First's assets are to only be used for the benefit of Abilities First and its service recipients. Assets include not only funds, equipment, inventory, and office supplies, but also concepts, business plans and strategies, information about service recipients, financial information, computer property rights, and other business information about Abilities First.
- You may not use Abilities First assets for personal gain or give them to any other persons or entities, except in the ordinary course of business as part of an approved transaction.
- Property and resources of Abilities First should only be used for the benefit of Abilities First or its service recipients.

### **Maintenance of Records**

Employees and independent contractors must record and report all information related to Abilities First and its operations, its service recipients, and financial information fully, accurately, and honestly. Records include, but are not limited to, records of the service recipients, documentation of services, accounting books or records, financial statements, timesheets or records, expense reports, vouchers, bills, payroll, claims, payment records, correspondence, and any other method of communication. Employees and independent contractors must not omit or conceal any relevant information.

## **Guidelines for Employees and Independent Contractors: Recordkeeping**

Many of Abilities First forms are legal documents used to prove that a service was provided, to bill for a service, to record a job task, or to record specific happenings. You must document accurately and honestly, and only for those services that you provided or those events in which you were involved.

Employees and independent contractors are expected to maintain complete, accurate, and contemporaneous (timely) records as required by Abilities First. The term “records” includes all documents, both written and electronic, that relate to the provision of Abilities First services or provide support for the billing of Abilities First services. Records must reflect the actual service provided.

### **Falsification of Records**

- You must not make any false entries in any of Abilities First’s records or in any public record for any reason.
- You may not alter any permanent entries in Abilities First’s records. Any records to be appropriately altered must reflect the date of the alteration, the name, signature, and title of the person altering the document, and the reason for the alteration, if not apparent.
- You may not sign the name of another person to any document.
- Signature stamps may not be used in any service-related documentation used for billing.
- You may not create or participate in the creation of any records that are intended to mislead or to conceal anything that is improper.
- Backdating and predating documents is never acceptable.
- Falsification of timesheets and expense reimbursements is expressly prohibited. This includes but is not limited to punching in when not working, failure to punch out collecting additional work hours, or anything that results in payment of time for non-work time or mileage the employee is not entitled to.

### **Expense Records**

- You must always charge expenses accurately and to the appropriate cost center or account, regardless of the financial status of the program, project, contract, or the budget status of a particular account or line item.

### **Retention of Records**

- The retention, disposal, or destruction of records of or pertaining to Abilities First must always comply with legal and regulatory requirements and Abilities First policy.
- You may not destroy records pertaining to any legal action or government investigations or audit without written approval of the Compliance Officer.

## **Protection of Confidential Information**

During your employment, contract, or association with Abilities First, you may acquire confidential information about Abilities First, its staff, and service recipients which must be handled in strict confidence and not discussed with outsiders. The protection of confidential business, employee, and service recipient information is very important. Violations may result in fines and penalties, legal action, or criminal charges.

Abilities First has developed policies and procedures to assure that the confidentiality of Abilities First information and information about service recipients is protected and released only with the appropriate authorization or for lawful reasons. All Affected Individuals are required to comply with Abilities First's Privacy Policy. If you have any questions concerning confidential information or the Privacy Policy, contact your immediate supervisor or the Compliance Officer.

### **Guidelines for Affected Individuals: Confidentiality**

You must treat all of Abilities First's records and information as confidential.

You may not release confidential information without the proper authorization. Confidential information includes not only information about service recipients and their families, but also non-public information about Abilities First that may be of use to Abilities First's competitors or harmful to Abilities First or its service recipients if released.

You must protect Abilities First's information and avoid discussing or disclosing Abilities First's information, purposefully or inadvertently (through casual conversation), to any unauthorized person inside or outside Abilities First. Furthermore, staff may not share confidential information about Abilities First with anyone, except where required for a legitimate business purpose. Ask your supervisor if you are not sure whether certain information is confidential.

Abilities First's information may not be removed from Abilities First's property without permission from a supervisor or administrator with proper authority over the information.

### **Termination of Employment or Contract**

- You may not use any confidential information gained from your employment or contract with Abilities First for your benefit or another organization's benefit. You may not take copies of any reports, documents, or any other property belonging to Abilities First.
- Upon termination of employment or contract with Abilities First, you must return all of Abilities First's property including, but not limited to, copies of documents, notes, and other records containing confidential information; agency issued property; your ID and keys; and credit cards.

## **Information Security**

### **Guidelines for Affected Individuals: Information Security and Technology**

- You are responsible for properly using information stored and produced by all Abilities First's computer systems.
- Computers, internet access, email, or other office communication systems are intended for business-related purposes only and not for uses that may be disruptive, offensive, harassing, or harmful to others.

- Do not share your system username or password with another person or allow another to access the computer with your password or log-on information.
- All Affected Individuals are required to comply with Abilities First's Information Technology policy. If you have any questions concerning information security, contact your immediate supervisor or Compliance Officer.

## **Fair Dealing**

### **Business Dealings and Referrals**

Abilities First will not be inappropriately influenced with goods or services from any business in which Affected Individuals and their immediate family members (as defined in the conflict of interest policy above) have a substantial interest.

Conducting business with providers, contractors, suppliers, service recipients, and competitors may pose ethical, and sometimes legal, problems. Affected Individuals are expected to deal fairly with providers, contractors, service recipients and competitors.

### **Guidelines for Affected Individuals: Fair Dealing**

The Standards of Conduct and the following guidelines are intended to help you make appropriate, responsible, and correct decisions in these and all matters:

### **Kickbacks and Rebate**

- Kickbacks and rebates in cash, credit, or other forms are prohibited. They are not only unethical, but also in many cases illegal.

### **Gifts and Gratuities and Entertainment**

- Affected Individuals may not accept, solicit, or offer anything of value from anyone doing business with Abilities First, with the exception of gifts of nominal value reported to the Compliance Officer.
- We recognize at times families may want to recognize employees for their good work, particularly around the holidays. Gifts received of a nominal value (up to \$50 per instance, or \$100 in a cumulative year) may be accepted. These gifts must be reported by the recipient to the Compliance Officer.
- Under no circumstances may an employee or immediate family member of an employee accept a cash gift or gratuity from a service recipient, a family member or friend of a service recipient, or a vendor or potential vendor. Any Affected Individual who gives or accepts such a cash gift or gratuity will be subject to disciplinary action, including termination of contract, assignment or engagement with Abilities First.
- You may not solicit money, gifts, gratuity, or any other personal benefits or favors of any kind from providers, contractors, accounts, or service recipients and their families.
- You must not offer or accept entertainment that is not a reasonable addition to a business relationship but is primarily intended to gain favor or to influence a business decision.

## **Agreements with Contractors and Vendors**

Abilities First must ensure that any agreements with contractors and vendors clearly and accurately describe the services to be performed or items to be purchased. Performance standards and the applicable compensation, if any, must be reasonable in amount, not be excessive in terms of industry practice, and must equal the value of the service(s) rendered or items purchased.

## **Improper Use of Funds or Assets**

Use of Abilities First's funds or assets for any improper purpose is strictly prohibited. If you are aware of or have reason to believe that funds or assets are being improperly used, you must report this immediately to your supervisor or the Compliance Officer.

You may only approve payments or receipts on behalf of Abilities First that are described in documents supporting the transaction. "Slush funds" or similar off-book accounts, where there is no accounting for receipts or expenditures on Abilities First's books, are strictly prohibited.

## **Federal and State Programs**

Abilities First is committed to complying with the laws and regulations that govern the Federal and State programs that it administers. The Compliance Program, these Standards of Conduct, and policies and procedures are developed to provide guidance in your day-to-day work and activities you perform on behalf of Abilities First. You must abide by the policies and procedures and the Standards set by Abilities First.

Abilities First's programs and services are largely funded by Federal and State healthcare programs, including Medicaid and Medicare. Abilities First is committed to full compliance with all Federal and State healthcare program requirements. Abilities First must also comply with laws and regulations designed to combat fraud, waste, and abuse and the submission of inaccurate or false claims.

Abilities First has put in place procedures and practices to ensure that:

- All service documentation, records, and reports are prepared timely, accurately, and honestly;
- All documentation supporting claims for service is complete and maintained in accordance with regulatory requirements and Abilities First's policies;
- All claims submitted to any government or private healthcare program are accurate and comply with all Federal and State laws and regulations and payer requirements;
- Claims are only submitted for medically necessary services provided by eligible providers;
- All claims are properly documented and accurately coded; and
- Billing errors are promptly identified and any payments received in error are promptly returned to the payer.

Employees and independent contractors responsible for the documentation, charging, coding, billing, and accounting of services must comply with all applicable State and Federal regulations and Abilities First policies and procedures.

It is against the law and Abilities First's policies to knowingly or carelessly submit a false claim. Submitting a false claim includes using false records, using the wrong code, double billing, or billing or causing to be billed services that are not provided or fully documented, and billing for services that are not medically necessary.

All Affected Individuals have a responsibility to notify the Compliance Officer promptly if they are charged with a criminal offense related to healthcare or are proposed or found to be subject to exclusion from Federal or State healthcare programs.

### **Governmental Investigations**

There may be times that Abilities First is asked to cooperate with an investigation by a Federal or State governmental agency, or to respond to a request for information. A request may be formally addressed to Abilities First or to an individual employed by or associated with Abilities First. All Affected Individuals must report any requests for information or cooperation with an investigation to the Chief Executive and Compliance Officer immediately.

### **Employment Environment**

Abilities First is committed to creating a safe and professional workplace where employees and others are treated with respect and without regard to their race, sex, age, religion, national origin, color, marital status, disability, or other protected characteristics. Business integrity, teamwork, trust, and respect are Abilities First's most important values. Additionally, at Abilities First our dedicated Diversity, Equity, Inclusion and Accessibility (DEIA) Committee works to empower people of all backgrounds, including all protected classes. Unlawful discrimination or harassment of any sort violates these values. All Affected Individuals must exhibit and promote respect, integrity, trust, and teamwork in the workplace and must comply with Abilities First's policies prohibiting discrimination and harassment in all facets of Abilities First's work.

All Affected Individuals are required to support Abilities First's commitment to a safe and professional work environment and to demonstrate appropriate behavior in the workplace.

All Affected Individuals are prohibited from joking about another person's race, sex, age, religion, national origin, color, marital status, disability, or other protected characteristics.

All employees are prohibited from considering someone's race, color, religion, sex, national origin, age, disability, or other protected characteristic in making decisions about hiring, placement, assignment of duties, training, promotion, termination, compensation, benefits, and other work terms.

Sexual harassment is prohibited. Sexual harassment includes any form of unwelcome sexual advance, request for sexual favors, or other verbal or physical conduct of a sexual or sex-based nature.

Affected Individuals are responsible for understanding Abilities First's policy prohibiting discrimination and sexual harassment. You should consult with an appropriate supervisor, administrator, or Human Resources if you have questions about your right to a workplace free from unlawful harassment or discrimination or if you have questions about your duty to avoid discrimination.

### **Seeking Guidance and Reporting Violations**

All Affected Individuals must report any suspected fraud, waste, and abuse; illegal or unethical acts; actual or suspected violations of Federal or State laws and regulations; actual or suspected violations of the Standards of Conduct, the Compliance Program and Abilities First's policies and procedures; improper acts in the delivery or billing of services; and other wrongdoing (collectively referred to as "compliance concerns") to their immediate supervisor, member of Management,

Compliance Committee member or the Compliance Officer. A Compliance Hotline and email is also available for confidential or anonymous reporting of such issues. The Compliance Hotline number is (845) 485-5983, and the email address is [compliance@abilitiesfirstny.org](mailto:compliance@abilitiesfirstny.org).

When actual or suspected noncompliance is reported to any Affected Individual, it must be promptly referred to the Compliance Officer. Steps will be taken to protect the confidentiality and anonymity of the reporters. Abilities First will not tolerate any form of retaliation or intimidation against a person who makes a good-faith report in accordance with the Standards of Conduct and its Compliance Program.

All Affected Individuals must cooperate fully and honestly in any investigation into reported noncompliance.

### **Corrective Action and/or Discipline**

Affected Individuals found to have engaged in non-compliant activity or wrongdoing addressed in these Standards of Conduct will be subject to appropriate disciplinary action, up to and including termination of employment, contract, assignment, or association with Abilities First.

Affected Individuals who knowingly fail to report compliance concerns are subject to appropriate disciplinary action, up to and including termination of employment, contract, assignment, or association with Abilities First.

Employees may face disciplinary action ranging from a verbal or written warning to termination, depending on the incident and the relevant surrounding circumstances. A more significant level of discipline will be taken for intentional or reckless behavior.

## **Your Responsibilities**

- ✓ Attend required training, and read and understand Abilities First's Compliance Plan, Compliance Program Policies and Procedures, and Standards of Conduct.
- ✓ Follow Abilities First's Standards of Conduct and abide by all policies and procedures, guidelines, and Federal and State laws and regulations.
- ✓ Be alert to any situation that could violate Abilities First's Standards of Conduct, Compliance Program, policies and procedures, guidelines, and/or Federal and State laws and regulations.
- ✓ Promptly report any questions, issues, compliance concerns, wrongdoing, violations, or suspected violations to your supervisor, another member of Management, a member of the Compliance Committee, or the Compliance Officer.