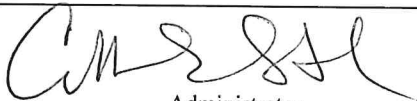


# ST. JOSEPH'S HOME

## POLICY AND PROCEDURE

Title: CORPORATE COMPLIANCE POLICY		P & P # Administrative		
Approved by:  Administrator		# of Attachments 19		
Original Issue Date: 8/29/2007	Revision Date: 07/31/2020	Reviewed Date: 7/31/2020	Replaces P & P:	Effective Date: 7/31/2020

### COMPLIANCE POLICY

#### **Procedures Established by the Board for Receipt, Retention and Treatment of complaints and Concerns Regarding Accounting Matters**

#### **I. Introduction**

St. Joseph's Home, Ogdensburg and St. Joseph's Foundation are committed to compliance with applicable laws, rules, and regulations, accounting standards and internal accounting controls per its code of conduct (see addendum B). These procedures, which have been adopted by the applicable governing body, describe the methods employed by St. Joseph's for receipt, retention and treatment of complaints and concerns regarding accounting, internal accounting controls, and auditing matters, and the submission by employees of concerns regarding questionable accounting or auditing matters. Accounting, internal accounting controls and auditing matters shall be referred to herein as "Accounting Matters."

#### **II. Scope of Matters Covered by These Procedures**

These procedures relate to the reporting of concerns or complaints regarding Accounting Matters that pertain to St. Joseph's Home, Ogdensburg and St. Joseph's Foundation. For ease of reference, they will together be referred to throughout these procedures as "St. Joseph's."

Examples of concerns or complaints regarding Accounting Matters that are covered by these procedures include allegations of:

- Deviation from full, fair and accurate reporting of St. Joseph's financial condition, including inadequate disclosures in any reports of documents that St. Joseph's files with or submits to regulatory authorities;
- Deficiencies in or noncompliance with St. Joseph's internal accounting controls;
- Fraud or error in the preparation of St. Joseph's books and records;
- Fraud or error in coding or billing;
- Fraud or error in the preparation, review or audit of any financial statement of St. Joseph's;
- Tampering with or altering St. Joseph's financial statements or books and records; and
- Misrepresentation or false statement to or by administrative business office staff regarding a matter contained in the financial records, financial reports or audit reports of St. Joseph's.

### III. **Employee concerns and Complaints**

It is the responsibility of each department head and business office employee of St. Joseph's to promptly report complaints or concerns regarding Accounting Matters.

### IV. **Where Employees Report**

Employees shall report any known or suspected Accounting Matters irregularities to their department head. If they are not comfortable doing this because of concern of retaliation or have reported and find the response less than satisfactory, they should report this concern to the administrator who shall serve as the compliance officer. If again they are not comfortable doing this or report and find the response unsatisfactory they should next report this concern to the President of the Board or another Board officer should the President be unavailable.

### V. **Publication of Reporting Procedures to Employees**

St. Joseph's procedures for reporting concerns and complaints regarding Accounting matters will be publicized to employees (i) in the St. Joseph's employee handbook, which is disseminated to each employee. The St. Joseph's employee handbook contains a separate section regarding reporting concerns or complaints regarding Accounting Matters; (ii) the complaints and concerns are kept confidential to the extent possible; and (iii) no employee will be subject to retaliation because of a good faith report of a concern or complaint.

### VI. **Protection against Retaliation**

The Board is committed to the policy that no employee will be subject to retaliation because of a good faith report of a concern or complaint regarding Accounting Matters or any suspected violation of St. Joseph's policy or the law. This policy extends to discrimination against employees in any of the terms and condition of their employment, including but not limited to job assignment, promotion, compensation, training, discipline and termination because of a good faith report. Any suspected acts of retaliation should be reported immediately to the President of the Board or another officer of the Board if the President is not available.

### VII. **Submission of Concerns and Complaints by Interested Parties**

The following concerns the procedure for the receipt of complaints and concerns regarding Accounting Matters submitted to St. Joseph's by individuals not employed by St. Joseph's ("Interested Parties").

A. Where Interested Parties Report

Interested Parties may report concerns and complaints regarding Accounting Matters by regular mail sent to the President of:

St. Joseph's Home  
950 Linden Street  
Ogdensburg, New York 13669

B. Publication of Reporting Procedures to Interested Parties

St. Joseph's reporting procedures for reports of concerns of complaints relating to Accounting Matters from Interested Parties will be posted on St. Joseph's Internet site in the section of that site relating to Compliance.

**VIII. Treatment of Concerns and Complaints**

The Board President will promptly notify the Chairman of the Finance Committee of the Board of Managers upon receiving any concern or complaint relating to an Accounting Matters and determine what action, if any, should be taken to address.

**IX. Investigations of Concerns and Complaints**

The Finance Committee will investigate any report regarding an Accounting Matter on its own or with the assistance of legal counsel and/or outside auditor. Until such time as the Finance Committee determines how any investigation regarding an Accounting Matter shall proceed, legal counsel shall have the authority to investigate or direct the investigation of any report regarding an Accounting Matter.

Confidentiality will be maintained to the extent reasonably possible, consistent with applicable law and regulations, the need to conduct an adequate investigation, and any resolution of the matter or corrective action.

**X. Corrective Action**

If the investigation of the concern or complain indicates that the violation of law, regulations or St. Joseph's policy has occurred, the Board with advice of legal council and/or outside auditor shall determine appropriate corrective action.

**XI. Reporting to the Board of Directors and Retention of Documents**

The administrator/compliance officer will maintain a log of all concerns and complaints purportedly relating to Accounting Matters that are received. He/she shall track the receipt, investigation, and resolution of all such concerns and complaints, and shall provide a periodic report thereof to the Board of Directors.

Copies of records relating to concerns and complaints received will be retained indefinitely.

## **XII. False Claims Act (State of New York)**

New York law prohibits a person from presenting a false or fraudulent claim to a New York medical assistance program with the intent to defraud the state, or knowingly submitting false information for the purpose of obtaining greater compensation than that to which he is entitled. Violation of this prohibition is a criminal offense punishable by imprisonment for a term of less than one year, a fine of up to \$1,000, or both. New York law also prohibits a person from knowingly and willfully providing materially false information or omitting material information when requesting payment from a healthcare plan or service (i.e. healthcare fraud), including a New York medical assistance program. Healthcare fraud is a criminal offense punishable by imprisonment for a term of up to twenty-five (25) years. In addition, Medicaid providers may also be subject to administrative penalties for submitting false claims, including exclusion from the New York Medicaid program.

New York law provides protection for employees who disclose a practice of an employer that violates state law or constitutes healthcare fraud. This does not, however, mean that an employee can avoid discipline for poor work or wrongful acts. If a court determines that an employee has been unlawfully terminated or otherwise discriminated against for disclosing a violation of New York law, the employee may be entitled to relief.

The State of New York has not adopted any false claims acts or statutes that contain qui tam provisions that are similar to those found in the federal False Claims Act (FCA). Qui tam is a legal provision in the federal FCA which allows for a private individual or whistleblower with knowledge of past or present fraud committed against the federal government to bring suit on its behalf.

New York has also enacted other laws that are generally intended to prevent fraud and abuse. These laws, which typically prohibit the acquisition of another's money or property through fraud or deception, may apply to false claims submitted to a New York medical assistance program.

## **XIII. HIPAA Compliance**

St Joseph's Home has compiled a set of standards that will be initiated and followed to assure compliance with Electronic Protected Health Information.

### *Standards*

- 1- St. Josephs Home shall have one individual and a designee identified and assigned to HIPAA security responsibility. The HIPAA security Officer is responsible for the oversight of Security Rule implementation by department and has the ultimate responsibility for ensuring HIPAA Security Rule policies are implemented and followed. This person will be the Administrator and the designee will be the Business Manager.

The responsibilities will include:

- a. Ensuring that the necessary and appropriate HIPPA related standards are developed and implemented to safeguard the integrity, confidentiality and availability of electronic protected health information (ePHI) within the facility
  - b. Ensuring that the necessary personnel procedures and systems are in place
- 2- User access: Staff who need access to ePHI will obtain authorization from their Department Head, who will communicate to the Security Officer or designee. The access will be coordinated through our IT person. Access will be granted at the minimum amount necessary for specific job responsibilities. When access is no longer necessary the Department Head will notify the Security Officer or designee. One of those two people will coordinate with IT to terminate access.
  - 3- Emergency Access: Management has the authority to grant emergency access for workforce members if:
    - a. The facility declares emergency or is responding to a natural disaster
    - b. Management determines that granting immediate access is in the best interest of the resident.
    - c. Access will be re-evaluated after 24 hours
  - 4- St. Josephs Home workforce members are responsible for taking appropriate steps to select and secure their passwords to ensure computer security. No one should ever share their password or leave it in a place that makes it accessible to others. If workforce members believe their password is known to others, they should change it immediately. All facility passwords shall be treated as sensitive, confidential St. Joseph's Home information. Stored email passwords are kept in a secure file, in the facility safe, accessible if necessary, by the security officer and/or a designee.
  - 5- St. Josephs Home shall reasonably safeguard ePHI from any intentional or unintentional use or disclosure. St. Josephs Home shall safeguard its facilities and the equipment therein from unauthorized access, tampering and theft.
  - 6- St. Josephs Home shall ensure that observable confidential information is adequately shielded from unauthorized disclosure and unauthorized access on computer screens. If non electronic PHI is used, it will appropriately be discarded in the shredding bins on the units or in the copy room. Storage of print PHI will be in a secured area, on site.
  - 7- St. Josephs Home ensures that ePHI stored or transported on storage devices are appropriately controlled and managed. These devices should be kept by the employee in a location which does not allow for anyone to use the device to obtain access to the information.

- 8- Disposal of electronic media that contains e PHI
  - a. Should be wiped clean
  - b. Destruction should include a method to ensure that there is no ability to reconstruct the data.
  - c. Other media such as memory sticks USB flash drives etc shall be physically destroyed by breaking them into pieces.
  - d. If hard drives are transferred to a worker who does not require access to e PHI all of the ePHI shall be removed from the hard drive prior to the transfer
- 9- St. Josephs Home has the right to monitor system access and activity of all workforce members. The Homes IT representative will conduct a security audit on any computing resource of St. Josephs Home. These audits will be random and will ensure that protocols are being followed. These will be done at least quarterly
- 10- St. Josephs Home shall employ tools and techniques to monitor events, detect attacks, and provide identification of unauthorized use of the systems that contain ePHI. All security incidents, threats or violations will be reported to the Administrator or designee immediately and an investigation will be completed. See Breach Notification Risk Assessment Tool and letters to be used for notification.
- 11- St. Josephs Home upholds standards of the encryption of ePHI that is being transmitted over electronic communications networks. All email transmission of PHI will be encrypted. Fax Machine use will assure that the items are going to a secured fax prior to sending PHI
- 12- St. Josephs Home shall ensure all computers owned, leased, and/or operated by the covered components install and maintain anti-virus software. The update of this software will be automatic. In the event of a virus, worm or other malicious code has infected or been identified on a server or workstation, that equipment will be disconnected from the network until it has been appropriately cleaned.
- 13- St. Josephs Home maintains a Disaster Recovery Plan. This plan will ensure that recovery from the loss of data due to an emergency exists. All e PHI is backed up in the cloud
- 14- St. Josephs Home has defined Business Associate agreements which address the procedures for follow up on concerns regarding HIPPA. These will be evaluated annual and updated, as necessary.

- 15- All members of St. Josephs Home workforce who can access ePHI will receive the necessary training to implement and maintain the HIPAA Security Policies and Procedures
- 16- The Security Officer shall be responsible for leading the development, implementation, and maintenance of the policies, procedures, and related documentation.
- 17- St. Josephs Home will ensure that PHI is not used or disclosed for any marketing, or fundraising reasons unless appropriate approvals are obtained.
- 18- St. Josephs Home will ensure an individual's right to obtain copies, inspect and request to amend PHI are followed up on and processed in a timely manner.

**XIIV. No Rights Created**

This Policy is a statement of certain fundamental principles and key policies and procedures that govern the conduct of St. Joseph's business. It is not intended to and does not create any rights in any employee, client, supplier, competitor or any other person or entity. The Policy does not, in any way, constitute an employment contract or an assurance of continued employment.