



C3.0 CORPORATE COMPLIANCE PROGRAM

Corporate Compliance Plan Overview:

New York Therapy Placement Services, Inc. ("NYTPS") established this Corporate Compliance Plan ("The Plan") which promotes an organizational culture that encourages ethical conduct and a commitment to compliance with the laws, rules, regulations and professional standards which govern our operations. The Plan defines the company's standards of conduct and ethics and gives clear channels for reporting and investigation of incidents of misconduct or non-compliance. The Plan is incorporated into our operations which is committed to high standards of performance and quality of services.

The Plan is applicable to all board members, Owner, Directors, officers, employees and agents of NYTPS ("covered individuals") and all such individuals are required to carefully read, understand and comply with the requirements of the plan. We have adopted the following requirements for compliance plans beyond the basic statutory requirements which are as follows:

- Written policies and procedures that describe compliance expectations as embodied in a code of conduct and ethics, implementation of the operation of the compliance program, provision of guidance to employees and others on dealing with potential compliance issues, identification of how to communicate compliance issues to appropriate compliance personnel and describe how potential compliance problems are investigated and resolved.
- Designation of an employee vested with responsibility for the day-to-day operation of the compliance program.
- Training and education of all affected employees and individuals.
- Development of communication lines to the responsible compliance position that are accessible to all employees and affected persons associated with our agency.
- Development of policies to encourage good faith participation in the compliance program by all covered individuals, including policies that articulate expectations and clear channels for reporting compliance issues, assisting in their resolution and outlining disciplinary actions for:

- (1) Failing to report suspected problems
 - (2) Participating in non-compliant behavior; or
 - (3) Encouraging, directing, facilitating, or permitting non-compliant behavior
- Establishment of a system for routine identification of compliance risk areas.
 - Establishment of a system for responding to compliance issues as they are raised; for investigating potential compliance problems; responding to compliance problems as identified in the course of self-evaluations and audits; correcting such problems promptly and thoroughly and implementing procedures, policies and systems as necessary to reduce the potential for recurrence; identifying and reporting compliance issues to OMIG, the DOH or other applicable regulatory body; and refunding overpayments.
 - A policy of non-intimidation and non-retaliation for good faith participation in the compliance program and identification of actual or potential concerning activities or violations of law, including but not limited to reporting potential issues, investigating issues, self-evaluations, audits and remedial actions, and reporting to appropriate officials.

Governance and Administration of the Plan:

The Owner of NYTPS, Inc. exercises oversight with respect to the management and organizational structure of the company, and how it is led toward achieving its goals. The Owner is also responsible for the following:

- Receiving information regarding the implementation and effectiveness of the Plan generally and information regarding allegations of misconduct and discipline.
- Hiring qualified managers and staff to ensure that the agency effectively provides services, complies with its contracts, and follows applicable laws, rules and regulations.
- Hiring staff to carry out policies and procedures to ensure that the children entrusted to NYTPS receive the services mandated in their IEPs or plans of care.
- Assigning resources to each program to ensure the program has the staff and tools needed to operate the program effectively.
- Meeting with Executive and program management teams to ensure that all program policies and procedures are appropriate and carried out effectively.

NYTPS' Compliance Officer is responsible for the implementation, administration, and content of the Compliance Plan. The Compliance Officer shall ensure that all employees receive

training on the Plan and Code of Conduct and Ethics. All questions, concerns, or possible violations of the Compliance Plan should immediately be brought to the Compliance Officer, who will communicate with the Owner to decide on any corrective, remedial and/or disciplinary action.

Implementation of the Plan:

The Plan is effective immediately. All covered individuals are provided with a copy of the Plan and shall execute an acknowledgement. All covered individuals are expected to comply with the terms of the Plan and are instructed to direct any questions of concerns about the Plan to the Compliance Officer.

Code of Conduct and Ethics:

NYTPS is committed to conducting business ethically and in conformance with all applicable laws, regulations, and standards. It is our commitment to maintain a written Code to provide guidance on organizational responsibilities related to compliance with all applicable laws and regulations. We have developed a written Code to provide all employees, officers, directors, and agents of NYTPS with guidance on expectations for workplace conduct.

1. All covered individuals are expected to be truthful at all times in conducting the affairs of NYTPS. This will include, but not be limited to, truthfulness in processing internal and external copy and electronic documents and oral and written communications on behalf of NYTPS. Honest and ethical conduct also includes the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.
2. All covered individuals are expected to conduct business in compliance with applicable governmental laws, rules, and regulations.
3. All covered individuals are expected to promptly report violations of the Code of Conduct and Ethics to an appropriate person or persons identified in the Plan.
4. All covered individuals are expected to engage in good faith participation in the compliance program. We have developed sanctions that will apply for failing to report suspected problems, participating in non-complaint behavior, and encouraging, directing or facilitating or permitting non-complaint behavior.

While we expect that New York Therapy's Code of Conduct and Ethics policies should discourage most unethical behaviors or conflicts of interest, we acknowledge that such instances can nonetheless occur, and we have created the following procedures to deal with such occurrences.

A. Incident Reporting/Hotline Policy:

We recognize that a critical aspect of our Plan is the establishment of a culture that promotes prevention, detection and resolution of instances of conduct that do not conform to federal and state and private payer requirements, as well as the organization's ethical and business policies. To promote this culture, we have established a policy that encourages all covered individuals to report either directly or anonymously to the compliance hotline all incidents, problems, concerns, suspicious activities and potential/suspected violations of federal, state and local laws and regulations.

Examples of reportable incidents/issues include:

Client/Patient Incidents

- Patient/parent complaints and grievances
- Misconduct of a provider, parent, employee, visitor or child/patient
- Actual or alleged incidents of child abuse or maltreatment

Compliance Incidents

- HIPAA/FERPA violations or other violations of confidentiality or data security policies
- Healthcare or Medicaid abuse or fraud
- Actual or suspected incidents of fraud, waste or abuse, billing errors, omissions, alterations, or falsifications
- Violation of law, regulation or company policy
- Concerns about questionable accounting, internal accounting controls or auditing matters
- Employee theft or the willful destruction of company property

1. All covered individuals have a duty to report actual or suspected incidents to their immediate supervisor or directly to the Compliance Officer. Supervisors and managers are required to promptly report such incidents to the Compliance Officer, who is responsible for the investigation of all reported incidents.

2. Reports may be submitted anonymously in writing to the Compliance Officer or to the Compliance Hotline. We have established this telephone hotline to receive anonymous complaints and concerns and relay them directly to the Compliance Officer without the caller having to go through reporting channels. Reporting can be done directly to the hotline 24 hours a day, 365 days a year 631-473-4284 X 200.
3. We have a designated Compliance Officer, John F. Johnson, who can be reached at (631) 215-3608
4. Anyone with knowledge of a known or potential/suspected violation of law, regulation, Code of Conduct, policies, or procedures has an affirmative duty to report that information. Failure to report a known or potential/suspected violation may result in appropriate disciplinary action.
5. All covered individuals who report problems and concerns either directly or via the hotline in good faith will be protected from any form of retaliation or retribution. (see Whistleblower Policy).
6. The identity of anyone reporting an incident will be kept confidential unless the matter is turned over to law enforcement.
7. All covered individuals cannot exempt themselves from the consequences of their own misconduct by reporting the issue, although self-reporting may be taken into account in determining the appropriate course of action.
8. The person who witnessed, discovered or is party to an incident may be requested to complete an incident report. In certain circumstances, the Compliance Officer will complete an internal incident report.
9. The Compliance Officer will be responsible for gathering relevant details about the incident, the investigation, the cause, the remedial action recommended, and any required reporting.
10. The Compliance Officer will follow prescribed protocol for incident reporting. Certain incidents will be turned over to law enforcement or governmental agency, as required, without prior investigation. External reporting requirements are determined by the type of incident, the law or regulation governing the type of incident, and the contractual requirements for reporting

such incident. The Compliance Officer will make a timely report with the relevant school board, investigative body, school staff, law enforcement, or government agency, as applicable.

B. Conflicts of Interest Policy:

All covered individuals who work for our organization, including auditors, accountants, and consultants retained by us, have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy is established to ensure that business activities are conducted in an objective manner and are not motivated by the desire for personal or financial gain.

Conflict of Interest: Any situation in which financial or other personal considerations may compromise or appear to compromise: (1) the business judgment of any employee or other party engaged by us; (2) the delivery of service; or (3) the ability of an employee to do his or her job. An actual or potential conflict of interest occurs when an individual is in a position to influence a decision that may result in a personal gain for that person at the expense of our best interest or of our stakeholders.

All covered individuals are required to disclose any actual or potential conflicts of interest to the Compliance Officer or Owner and seek guidance on how to handle such situations.

C. Less Than Arm's Length (LTAL) Relationships:

A Less-Than-Arm's Length (LTAL) relationship exists when one party can exercise control or significant influence over the other party, to the extent that one of the parties is or may be prevented from fully pursuing its own separate interests. A related party includes board members, owners, management, or executives and their immediate families, or any party transacting with NYTPS of which that party has ownership, control or influence over the other. All related party transactions are less-than-arm's length transactions.

The owner of NYTPS, its management team and employees have a duty to disclose business and family relationships which may create potential conflicts of interest, or the appearance of conflicts of interest, in the company's dealings with its clients, customers and vendors, as well as employment arrangements. This policy includes but is not limited to relationships with members of school boards, school staffs, with county agencies, or with other bodies that enter into contractual relationships with NYTPS. The owner of the company, after receiving information about a possible conflict of interest or LTAL relationship, shall take such action as is necessary to assure the transaction is completed in the best interest of NYTPS.

without the substantive involvement of the person who has the possible conflict of interest. (This simply means that persons other than the one with the possible conflict shall make the judgments involved and shall control the transaction.) Violations of the LTAL Conflict of Interest Policy will be addressed by ownership or management and may result in disciplinary action up to and including termination.

The company is also required to have a clear procedure to be followed when a member of the Board of Directors, Owner, or other person in a management position has a personal or business interest that may be advanced by an action of the Board or management. In such instances, such Board member or person in management may not participate in any decision to approve any transaction where such conflicting interests may be advanced. The remaining Board member(s) or management only may approve such transaction.

D. Political and Charitable Contributions

All covered individuals should be conscious of the actual or perceived conflict of interest that could be created by making a political or charitable contribution.

NYTPS is prohibited by contract from giving, offering to give, political or charitable contributions in the form of money, gifts, or anything of value, to a current or prospective labor official or public servant for any reason.

NYTPS shall also not make a charitable contribution to any organization with which it conducts or may seek to conduct business, with the intent to influence that organization to engage in unethical or illegal business practice.

E. Gifts and Entertainment

NYTPS is committed to avoiding an actual or appearance of a conflict of interest that could be created by giving or accepting gifts (e.g., chocolates, fruit baskets, etc.) or entertainment (e.g., meals, events, etc.). The Company strictly prohibits the giving, or offer to give, or acceptance of any gifts or entertainment, or anything of value, whether in the form of services, or in any other form or benefit, to any labor official or public servant, to any officer, employee, or person whose salary is payable in whole or in part from the New York City Treasury, or to an official or employee of a private business with the intent to induce that person to engage in unethical or illegal business practices.

The Company understands that at times, especially during the holiday season, an employee may be the recipient of a gift from a business contact. The giving or acceptance of gifts or entertainment will be acceptable, provided that the following criteria are met:

- It is consistent with accepted business practice;
- The gift or entertainment could not be perceived as a bribe, does not make the recipient feel obligated, or make it difficult for the recipient to make a fair decision; and
- Public disclosure of the gift or entertainment would not embarrass the company.

It is the expectation of the NYTPS that any gifts or entertainment are given or received freely by the employee, without expectation from either party that future or past business is related to the acceptance of these gifts or entertainment.

F. Confidentiality Policy:

The confidentiality of sensitive and protected information is of the utmost importance to the organization. The Company is subject to various state and federal regulations governing the storage and use of confidential information, including provisions of HIPAA, FERPA, New York Education Law 2-d and other applicable laws and regulations governing the confidentiality of records. Accordingly, all covered individuals of NYTPS should consider all Company, client, patient and student information in a confidential nature and safeguard and secure it accordingly.

Confidential Information includes, but is not limited to all confidential, proprietary or non-public information about the Company's internal operations, internal records, client records, student/patient information, therapists and school districts, financial information, Human Resources information, personnel issues, communications with legal counsel, personal health information ("PHI") as defined under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), education records as defined under Family Educational Rights and Privacy Act of 1974 ("FERPA"), and all personally identifiable information (PII) about NYTPS employees, providers, applicants, clients and students/patients. PII includes but is not limited to Social Security numbers, name, home address, email address, telephone number, special education status, treatment information, diagnosis, school district, any information obtained, disclosed or used about students or families in the course of providing services, or any information or combination of personal characteristics that would make it possible to identify a particular child, parent, other family members, or treatment/diagnosis of the child.

All covered individuals must hold Confidential Information in strict confidence and shall not disclose any such information for their own benefit or for the benefit of another, or for any use other than to carry out legitimate company business activities or the delivery of services and only to the extent justifiable by that need. Confidential Information must be held confidential pursuant to applicable provisions of HIPAA, FERPA, New York Education Law 2-d and any applicable regulations thereunder.

The Company has multi-layered electronic, cyber-security and physical security standards in place to protect the storage, use, transmission, and disclosure of Confidential Information. All electronic and paper records containing student data are retained in a secure environment which prevents unauthorized access to such information. Covered individuals are required to adhere to all such security protocols. To protect Confidential Information from unauthorized access, viewing, use, removal, or reproduction, NYTPS has adopted the following protocol and procedures:

- All Confidential Information stored in the office must be in locked file cabinets or drawers.
- Each student's records are confidential and must be kept in a locked file; if transported, any records must be in a locked bag/briefcase.
- Documents containing Confidential Information must not be left unattended, in common areas, or in plain sight, including on fax machines or printers.
- Computer screens should be locked when an employee leaves their workstation so that Confidential Information is not displayed on computer screens.
- Laptops or other electronic devices with files containing Confidential Information should not be left unattended.
- Employees, contractors and independent service providers should avoid any unnecessary copying of documents containing Confidential Information.
- Employees, contractors and independent service providers should not discuss Confidential Information or matters where they could be overheard, such as in public places.
- Documents containing Confidential Information which do not need to be retained for record-keeping purposes must be shredded and destroyed to ensure confidentiality is maintained.
- Employees, contractors and independent service providers must only transmit Confidential Information by secure method, including using encrypted email/Company authorized email encryption standards.

- Confidential Information or matters should not be discussed where they could be overheard, such as in public places.
- Individuals without authorized access to Confidential Information should not be left unaccompanied at a desk or in a room with files, papers, correspondence, or memoranda.
- Photographs and other material showing the likeness of a student may not be used without the prior written consent of the parent/guardian and the Company.

Use or disclosure of Confidential Information can result in civil or criminal penalties, both for the individuals involved and for NYTPS. If you become aware of the use or disclosure of Confidential Information which is in violation of this policy, you must report such incident immediately to your manager and the Compliance Officer so that proper measures and notifications can take place regarding the release of such information.

The Company's Data Security and Privacy Policy is posted on the website www.nytps.com and contains additional information about policies and procedures to protect Confidential Information. Employees are further required to follow policies on confidentiality and data security contained in their employee handbook.

Any covered individual found to have knowingly used or disclosed confidential and/or sensitive information in violation of this policy will be subject to disciplinary action up to, and including, termination.

G. Whistleblower Policy (Non-Retribution/Non-Retaliation Policy):

We are committed to the establishment of a culture that promotes prevention, detection, and resolution of instances of conduct that do not conform to federal and state laws and regulations, as well as the Compliance Plan including the Code of Conduct and Ethics. In furtherance of this, we have established a Whistleblower Policy to facilitate good faith, unrestricted participation in the Compliance Plan. This policy encourages all covered individuals to raise concerns internally or externally, and supports reporting, open channels of communication, problem resolution, and strict non-retaliation against anyone reporting wrongdoing.

1. It is our policy to prohibit the firing, threatening, harming, discrimination against, or any other form of retaliatory action against any person who internally or externally reports, discloses, provides information about, or objects to any activity, policy, or practice that they reasonably

believe violates any law, rule, or regulation, or poses a substantial and specific danger to public health or safety.

2. Any person who observes, suspects, or reasonably believes any activity, policy or practice violates any law, rule, or regulation, or poses a substantial and specific danger to public health or safety can make a report to the Compliance Officer, anonymously to the compliance hotline or to external authorities without fear of retaliation or retribution.

3. Any covered individual who brings concerns of organizational problems or criminal conduct to their supervisors, others in management, or local or federal authorities are entitled to legal protections and remedies.

4. All covered individuals must report all known or suspected violations of the NYS or NYC False Claims Act, including suspicion of false billing records or other fraudulent conduct in billing, to the Compliance Officer. The FCA prohibits a person or organization from knowingly submitting a false claim or using a false record to receive payment or property from the government. The law also contains provisions that allow individuals with first-hand knowledge of fraud involving government funds to file a lawsuit on behalf of the government and offers protection for any “whistleblower” from being terminated.

This policy is consistent with the provisions of sections 740 and 741 of New York State Labor Law. Any person who is the subject of retaliation can submit a complaint to the Compliance Officer and may initiate legal actions and proceedings and request relief to the extent provided under the law. Employees are provided with the full Notice of Employee rights in their employee handbook and may be viewed here:

https://dol.ny.gov/system/files/documents/2022/02/ls740_1.pdf

H. Auditing and Monitoring Policy:

This policy focuses on the ongoing auditing and monitoring of accounting controls, systems and procedures. Management will review and certify internal accounting controls are in place and sufficient to gather the information needed to evaluate and reflect in the financial statements. A sound system of internal controls is required to enable reliance upon financial systems.

Given the nature of our business, we have identified the following compliance risk areas which we currently monitor and perform internal audits:

- Billing & Payments/Overpayments
- Quality of services
- Provider Incidents
- Records and Confidentiality
- Contract and Regulatory Compliance
- Credentialing; and
- Other risk areas that may be identified

NYTPS has internal controls and procedures in place in each of the above risk areas. The company monitors the effectiveness of internal controls. Such activities may take place on a regular basis, or may occur less frequently, depending upon the level of risk and the type of controls in place. The Compliance Officer shall determine applicable response procedures, timetable and individuals responsible for remediation of any audit or monitoring findings.

We shall conduct internal audits to identify non-compliance according to an audit plan which:

- Is developed and revised as necessary (at least annually).
- Assesses compliance data from the previous year (audits, statistics, etc.), to identify high risk areas for the coming year (trend tracking).
- Identifies corrective action plans that require auditing to confirm effectiveness.
- Includes measurements, timetable and individuals responsible for addressing each risk area.
- Such audit findings shall be analyzed to identify non-compliance and identify trends in advance of internal and external audits.

Disciplinary Action:

All covered individuals are expected to engage in good faith participation in the Compliance Plan. The Company will not tolerate participation in or failing to report fraud, abuse, waste or other misconduct. Violations of this standard could be subject to immediate termination. The Company will also take appropriate disciplinary actions for participating in or failing to report actual, observed or suspected violations of federal, state or local laws or regulations; unauthorized use of Confidential Information, company resources or facilities for any purpose; violation of any of the policies herein, including threats or retaliatory behavior in violation of the Whistleblower Policy; participating in otherwise non-compliant behavior; and/or encouraging, directing, facilitating or permitting non-compliant behavior.

Legality:

NYTPS is committed to conducting all of its affairs in accordance with applicable federal and state laws and regulations.

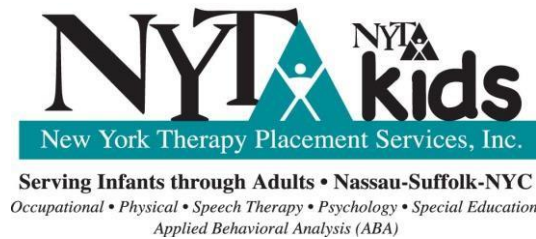
Training & Education:

All covered individuals will receive training on policies and procedures as outlined in the Plan at the time of hire or at such other times as individual jobs require.

Training provided in support of the Plan shall be delivered by qualified individuals and will have the following characteristics:

- Training shall be mandatory and carry penalties for failure to attend.
- Training materials shall be annually reviewed, consider relevant audits and investigations, include a variety of teaching methods, and be provided in different languages (where necessary).
- Training information shall be distributed through several means including, but not limited to newsletters, notices, posters, and internet/intranet sites and may occur at regular staff meetings or via email.
- Training and education will be centered on changes in applicable laws, regulations, and policies.
- Training will address identified or potential weaknesses in current operations, including the development and implementation of corrective action plans when necessary.
- Training will explain the importance of complying with applicable laws, rules and regulations.
- Training shall include legal requirements relating to the False Claim Act and related laws.
- Training shall include review of disciplinary policies which encourage good faith participation in compliance program.

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C3.0 Annual Corporate Compliance Training and Acknowledgement

I, _____, acknowledge that I have received training on and I understand the Compliance Plan for New York Therapy Placement Services, Inc. (the "Plan") and I will abide by its terms. A written copy of the Plan has been made available to me.

I understand that I may address any questions or concerns regarding the Plan to John Johnson, Compliance Officer. I am aware of the hotline which I may use to make an anonymous report of a suspected or actual violation of law, regulation or the Plan.

Signature: _____

Name: _____

Title: _____

Date: _____