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CORPORATE COMPLIANCE PLAN
FOR
SAMARITAN MEDICAL CENTER
and its Affiliates,
SAMARITAN KEEP HOME, INC., SAMARITAN MEDICAL
PRACTICE, P.C., SAMARITAN SUMMIT VILLAGE, and
SAMARITAN HOME HEALTH, INC.

Adopted by the Board of Directors: March 27, 2023

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CORPORATE COMPLIANCE PLAN

INTRODUCTION

Samaritan Medical Center (“SMC”) and its affiliates, Samaritan Keep Home, Inc., Samaritan Medical Practice, P.C., Samaritan Summit Village, and Samaritan Home Health, Inc. (the “Affiliates”) (SMC and Affiliates collectively referred to herein as “Samaritan”), are subject to numerous federal and state laws, rules and regulations as they carry out their mission and with which we all must comply. These laws, rules and regulations are voluminous and complex, and change periodically. Samaritan is committed to compliance, and because these requirements can be complicated, this Corporate Compliance Plan was designed to help all persons affected by Samaritan’s risk areas, including employees, the chief executive officer of SMC and other senior administrators, managers, and contractors, agents, subcontractors, independent contractors (collectively “Contractors”), and governing body and corporate officers of Samaritan (“Affected Individuals”), as appropriate, understand them. In order to enhance our collective efforts to comply, Samaritan, and its Boards of Trustees, have adopted this Corporate Compliance Plan (the “Plan”).

This Plan supersedes the previously adopted Corporate Compliance Plan and acts to establish the overall framework for internal policies, procedures, and mechanisms which will give guidance to assist Affected Individuals of Samaritan in complying with federal and state laws, rules and regulations. The Plan is not designed to provide detailed guidance, but rather a roadmap to Samaritan’s compliance efforts, coupled with the additional detailed policies and procedures that promote compliance and ethical conduct. Specifically, this Plan is intended to supplement current compliance policies and procedures.

The Plan is designed to comply with compliance program requirements found under Social Services Law § 363-d and 18 NYCRR Subpart 521-1, and incorporates recommendations enumerated in the Department of Health and Human Services Office of Inspector General (“OIG”) Compliance Program Guidance for Hospitals and the Federal Sentencing Guidelines for Organizations, effective compliance program and ethics guidance. The Plan also explains fraud, waste and abuse as it relates to the provision and billing of health care services and the applicable enforcement laws which may be utilized both by federal and state governments and Samaritan, should such activities be determined. The Plan is to be a guide and resource to help all Affected Individuals ensure that their behavior is in compliance with all laws, rules and regulations that affect the services they provide, and is also intended to serve as a resource for those individuals in leadership roles regarding their compliance responsibilities. Finally, the Plan describes the procedures that will be followed in enforcing Samaritan’s Code of Conduct, its policies and procedures and standards to ensure that Samaritan stays in compliance with all applicable laws.

The Importance of the Compliance Plan

Samaritan is committed not only to providing patients with high quality and caring medical services, but also providing those services with the highest ethical, business and legal standards. Our compliance efforts are designed to perpetuate a culture within Samaritan that promotes

prevention, detection and resolution of instances of conduct that do not conform to federal, state and private payor health care program requirements, including Medicaid and Medicare, Samaritan's Code of Conduct, and/or the applicable New York and federal fraud, waste and abuse laws.

The Plan is especially critical as an internal control in the reimbursement and payment areas. Throughout the health care industry, claims and billing operations often raise potential fraud, waste and abuse concerns and, therefore, have been the focus of governmental reviews and sanctions.

Purpose and Execution of the Compliance Plan

The purpose of the Plan is to guide Samaritan in its management and operation of compliance-related activities ("Compliance Program"). Samaritan is both committed to, and actually exercises, due diligence in seeking to prevent, detect and correct systemic problems and violations of law, including non-compliance with Medicaid and Medicare requirements, as well as measures that prevent, detect and correct fraud waste and abuse, by implementing and sustaining an effective and rigorous Compliance Program. The Plan has, at its foundation, the seven elements that federal and state guidelines have deemed necessary for an effective, high-quality compliance program. This document provides the framework to meet these seven elements:

1. Written Policies and Procedures, including a Code of Conduct

A written Code of Conduct has been adopted by Samaritan and is reinforced through Samaritan's adoption of written policies and procedures to promote its commitment to compliance and obligation to comply with all applicable federal and state standards. Samaritan's policies and procedures and the Code of Conduct are reviewed annually to determine whether they have been implemented throughout the organization and are being followed, as well as their effectiveness, to determine if any updates are coorequired. These policies and procedures and the Code of Conduct establish the expectation of ethical behavior and compliant conduct and describe the responsibilities of all Affected Individuals in carrying out the functions of the Compliance Program, including Samaritan's policy for taking disciplinary action for failure to adhere. Samaritan developed these policies in accordance with its process for drafting, revising and approving written policies and procedures.

2. Chief Compliance Officer/Compliance Oversight Committee/Compliance Core Groups

Samaritan has designated a Chief Compliance Officer who is the focal point for the Compliance Program and is responsible for the day-to-day oversight of the Compliance Program, and works collaboratively with members of the Compliance Oversight Committee and Compliance Core Groups of SMC and each of the Affiliates. The Chief Compliance Officer reports directly and is accountable to the Chief Executive Officer of SMC and, as appropriate, the Audit and Compliance Committee of the Samaritan Board of Trustees and to the Board of Trustees directly, as appropriate. The Compliance Oversight Committee and Compliance Core Groups report directly and are accountable to the Chief Executive Officer of SMC through the Chief Compliance Officer. The Compliance Oversight Committee meeting minutes are provided to the Audit and Compliance Committee of the Board, and the Chief Compliance Officer makes a report to the Audit and Compliance Committee on a quarterly basis. The Audit and Compliance Committee minutes are reviewed and approved by the Board of Trustees and the Board of Trustees can address any questions or concerns to the Chief Compliance Officer. The Chief Compliance Officer also serves as the Privacy Officer for Samaritan.

3. Education and Training

Annual compliance education and training programs are provided to all Affected Individuals (as appropriate) on compliance issues, expectations, and the operation of the Compliance Program, including the Compliance Officer and all Samaritan employees, as well as Samaritan's chief executive(s) and other members of senior leadership, managers, and Board members. Compliance education and training is also part of orientation for new employees, and newly appointed compliance officers and Affected Individuals, including a chief executive, manager and board member.

4. Lines of Communication

Samaritan has implemented various mechanisms for Affected Individuals and all Medicaid recipients of services from Samaritan to ask questions and communicate concerns related to compliance, including a hotline and direct reporting to the Chief Compliance Officer, as well as members of the Compliance Oversight Committee and/or Compliance Core Groups. Samaritan's compliance reporting system is essential to its efforts to prevent, detect and correct non-compliance with Medicare and Medicaid requirements and New York and federal fraud, waste and abuse rules. Communications can be made anonymously and/or confidentially. All reports made will be kept confidential unless the matter is subject to a disciplinary proceeding; referred to, or under investigation by, the Medicaid Fraud Control Unit (MFCU), OMIG or law enforcement; or such disclosure is required during a legal proceeding or otherwise required by law. Through the evolution of its Compliance Program, Samaritan recognizes the importance of encouraging and fostering communication of issues in order to promptly and thoroughly address compliance related concerns as they arise. Samaritan maintains a compliance hotline to receive complaints and to respond to questions and has adopted policies and procedures that emphasize non-intimidation and non-retaliation to ensure all individuals affiliated with Samaritan feel comfortable in reporting compliance issues to facilitate detection of potential non-compliant conduct. Information about the Compliance Program, including the Code of Conduct, is available on Samaritan's website.

5. Disciplinary Standards

Samaritan has policies in effect to encourage good faith participation in the Compliance Program, including a system to respond to allegations of improper/illegal activities and the enforcement of appropriate disciplinary action for violations of the Compliance Program, including the Code of Conduct, and applicable federal and state statutes and regulations. All Affected Individuals must report potential issues of non-compliance and are expected to assist in the resolution of compliance issues. Disciplinary measures are employed in a fair, uniform, and non-retaliatory manner. Disciplinary policies establish the degrees of disciplinary actions, and outline the procedures for disciplinary actions and sanctions that will be taken to address the ramifications for failing to comply with the Compliance Program, which may include oral or written warnings, suspensions and/or termination or disassociation from Samaritan. These policies will be published and disseminated to all Affected Individuals and included in compliance trainings. With respect to governing board members, disciplinary actions will be taken in accordance with the applicable bylaws of the entity. For Contractors¹, their agreements with Samaritan will include the right to terminate the agreement in the event the Contractor fails to comply with Samaritan's Compliance Program as it relates to the risk areas potentially affected by the Contractor.

6. Auditing and Monitoring

Auditing and monitoring play an important role in evaluating Samaritan's compliance with applicable federal and state laws, rules and regulations, including New York and federal fraud, waste and abuse rules and Medicaid and Medicare requirements, and in determining the overall effectiveness of the Compliance Program. Auditing and monitoring techniques are utilized to monitor compliance risks, assist in the reduction of identified problem areas, including those risk areas identified in 18 NYCRR 521-1.3(d), as set forth on Attachment 1 hereto; to recognize trends; and measure corrective actions. The Chief Compliance Officer of Samaritan develops a work plan for each Affiliate based upon published government work plans, such as the OIG work plan; claim denials; and self-

¹ Consistent with 18 NYCRR § 521-1.3(c), "Contractors" as sometimes used herein collectively refers to contractors, agents, subcontractors, and independent contractors of Samaritan unless otherwise noted.

identified risk areas. New reimbursement methodologies are also considered in developing the respective work plans and monitoring and auditing activities. Samaritan has credentialing processes in place, which include screening for excluded individuals at least every 30 days. To ensure its effectiveness and determine whether any revisions or corrective actions are necessary, an annual review of the Compliance Program is performed.

7. Responding to Compliance Issues

Compliance issues are promptly and thoroughly investigated as they are raised, and, when necessary, corrective action is taken, including, without being limited to, reporting, refunding and explaining (as applicable) overpayments, disciplinary action, and modifying policies and processes. Intimidation and retaliation against those who report compliance concerns will not be tolerated.

Non-intimidation and non-retaliation policies are in place to promote “good faith” participation and reporting, cultivating a just culture, including but not limited to reporting potential issues, investigating issues, self-evaluations, audits, remedial actions, and reporting to appropriate officials as provided in Sections 740 and 741 of the NYS Labor Law.

Samaritan is committed to upholding the highest standards of ethical conduct. Accordingly, Samaritan’s Compliance Department and the Compliance Hotline (315-779-5170 or 1-877-740-7070) are always available if there is ever any question or concern as to what the proper course of conduct might be in a specific situation or if a violation of the Code of Conduct or Compliance Program is suspected. Affected Individuals are encouraged to seek the guidance of the Compliance Department in all events.

A. CODE OF CONDUCT AND GENERAL POLICIES

Samaritan is committed to following all applicable laws and regulations and, in particular, those laws and regulations that address health care fraud, waste, and abuse such as the Federal False Claims Act, anti-kickback statute and Stark laws, as well as applicable state law and enforcement policies². To assist in this effort, this Plan, the Compliance Program, and associated policies have been implemented throughout Samaritan with a particular emphasis in the areas of financial billing, accreditation, conflicts of interest, physician relationships, quality of care, research, gifts, confidentiality, non-discrimination/non-retaliation, and professional and/or organizational ethics. Compliance with the Plan and associated policies and procedures is the responsibility of all Affected Individuals of Samaritan.

Samaritan expects that all Affected Individuals will take part attentively in compliance education and training programs conducted by Samaritan and will conduct their daily activities in conformance with the principles conveyed through such programs. Affected Individuals must report actual or suspected violations of law or regulations of which they become aware, refuse to participate in unethical or illegal conducts, and cooperate in the investigation of any reported violations. Failure to comply with applicable laws and regulations or other provisions of this Plan will be viewed as a serious matter and may result in disciplinary action, up to and including termination of employment or disassociation with Samaritan.

² A summary of applicable federal and state Fraud and Abuse and Whistleblower Protection Laws, including employees’ protections, rights, and obligations under Sections 740 and 741 of the New York State Labor Law are available and attached to Samaritan’s *Non-Intimidation/Non-Retaliation/Whistleblower* policy.

Samaritan has made a commitment that it is the policy of Samaritan, apart from applicable laws and regulations, to conduct its business with integrity and in accordance with the highest ethical standards. Honesty, integrity, dignity, respect and justice are expected in dealing with patients, physicians, fellow employees, visitors, vendors, students, auditors and other persons or entities with which Samaritan has a business relationship. Failure to act in accordance with these principles will be treated as a serious matter.

Affected Individuals must comply with the Code of Conduct set forth in the Plan and with applicable laws and regulations. Affected Individuals are expected to conduct business in a manner that supports integrity in Samaritan's operations and any conduct contrary to this expectation will be considered a violation of the Compliance Program, and its related policies and procedures.

COMPLIANCE CODE OF CONDUCT

Samaritan's Corporate Compliance Plan was established to prevent, identify, and/or correct issues of compliance, while maintaining strict adherence to all applicable federal and state laws, rules and regulations, as well as all internal policies. The Plan further promotes a strong and just culture of compliance, a high standard of commitment of honesty and integrity, and the highest ethical standards throughout each provider entity.

S Safeguard Resources – Every Affected Individual of Samaritan is required to safeguard all patients', residents', and employees' protected health information, including, but not limited to, electronic, written, oral or otherwise. Affected Individuals are also expected to maintain technical and physical safeguards in protecting Samaritan's electronic information systems, equipment and buildings from natural hazards, environmental hazards, theft and unauthorized users or intruders.

A Accurately Authenticate, Retain, and Dispose of Documents and Records – Every Affected Individual of Samaritan is responsible for the integrity and accuracy of Samaritan's medical and business documents and records in order to comply with regulatory and legal requirements and to ensure that such documents and records are available to defend Samaritan's business practices and actions. No one may alter or falsify information on any record or document. Medical and business documents and records are retained in accordance with applicable federal, state, and local laws, rules and regulations, as well as all internal policies. Any information entered into a patient's or resident's medical record is only to be modified by the authorized individual (e.g., originator or Health Information Management, and only in accordance with policy). Any destruction of Samaritan records or business documents will be handled in accordance with applicable federal, state, and local laws, rules and regulations by approved personnel in Health Information Management and/or the Compliance Department and in accordance with applicable record retention and destruction policies and procedures of Samaritan.

M Maintain Confidentiality – Every Affected Individual of Samaritan is required to follow applicable federal, state, and local laws, rules and regulations, and policies regarding confidentiality. Before access to any protected health information is given, Affected Individuals, as applicable, are required to sign a confidentiality acknowledgment. The acknowledgment is

signed annually thereafter, as part of the mandatory compliance education and training process. Failure to comply will result in disciplinary action up to and including termination.

A Avoid Conflict of Interest – A conflict of interest may exist if the demand of any outside activity or relationship hinders, distracts, or causes you to use Samaritan’s resources for purposes other than those necessary to exercise your responsibilities for Samaritan. It is your obligation to ensure that you remain free of conflicts of interest in the performance of your responsibilities for Samaritan. If an Affected Individual has any question about whether an outside activity or relationship might constitute a conflict of interest, they should contact the Chief Compliance Officer, or any member of the Compliance Oversight Committee or Compliance Core Groups or their supervisor, who can seek direction from the Chief Compliance Officer, before pursuing the activity. A conflict of interest may occur if your outside activities or personal interests or relationships influence or appear to influence your ability to make objective decisions in the course of your responsibilities for Samaritan, including conflicts related to patient care. Board members and officers and certain employees will be required to annually complete a Conflicts of Interest Disclosure Form, copies of which shall be provided to the Compliance Department and used to monitor future conduct.

R Report Possible Violations – Affected Individuals of Samaritan are required to report, in good faith, any activity that is reasonably believed to be a violation of federal, state, and local laws, rules and regulations, executive orders, and any judicial or administrative decisions, rulings or orders; a violation of ethical standards; a violation of Samaritan’s Code of Conduct or policies; or a violation of Samaritan’s Compliance Program; or that poses a substantial and specific danger to the public health or safety. Reporting enables Samaritan to investigate potential problems as they arise and to take prompt action to resolve them.

Reports may be made by Affected Individuals or Medicaid recipients of services, as applicable, in one of the following ways:

- Directly to the Chief Compliance Officer via phone at (315) 779-5186; or,
- via email to the Compliance Department at compliance@shsny.com; or
- Anonymously and confidentially, to the Compliance Hotline at 315-779-5170 or 1-877-740-7070 (only the Chief Compliance Officer has access to retrieve these calls);
- Anonymously, on Samaritan’s Intranet by submitting a Compliance Concern Form; or
- Directly to your supervisor and/or a member of the Compliance Oversight Committee or Compliance Core Groups, as well as other members of senior management, as appropriate (who in turn can seek assistance from the Chief Compliance Officer, if necessary).

In the event your concerns are not addressed in a timely manner, the next appropriate step is to bring your concerns to SMC’s Chief Executive Officer, and if still not addressed, to the Board of Trustees.

I Integrity of Billing and Payor Relationships – Affected Individuals shall ensure that reimbursements submitted for payment for any service(s) that have been provided to patients or residents have been: provided as documented, were medically necessary, were provided by qualified persons, and are properly documented. All data reported will be accurate and complete due to its impact on performance value based reimbursement.

T Train and Educate – Every Affected Individual, as appropriate, receives compliance training and education that covers the operation of Samaritan’s Compliance Program, including compliance issues and expectations, as part of orientation and annually thereafter. Upon completion of education and training, each individual completes an Acknowledgment of Education confirming they have received and understood the required training and education. Samaritan conducts mandatory education and training for all employees, including the Chief Compliance Officer, the Chief Executive Officer and other senior administrators and managers on an annual basis, which includes a review of the content of Samaritan’s Compliance Program. Annual compliance education and training by the Chief Compliance Officer is also provided to members of the Samaritan Boards of Trustees. Periodic compliance education and training is also given to Affected Individuals, including when any changes of federal, state, and local laws, rules and regulations are enacted and areas of concern are identified. Affected Individuals of Samaritan will timely participate in all required training and education.

A Avoid Inappropriate Acceptance of Gifts – Affected Individuals will follow Samaritan’s Acceptance and/or Solicitation of Gifts and Benefits Policy, and be mindful that gifts, gratuities, entertainment or benefits may be perceived to: (1) influence decision-making regarding purchases, contracts, or any other official duty, or offered with the intent to influence decisions; (2) induce disclosure of confidential information acquired based on an individual’s position; or (3) induce the exercise of official powers or duties in favor of another.

N Non-Intimidation/Non-Retaliation – It is every Affected Individual’s responsibility to participate in good faith in Samaritan’s Compliance Program, which includes promptly raising questions and concerns. Every Affected Individual of Samaritan who reasonably believes and/or who, in good faith, raises a question or concern, including but not limited to reporting potential issues, investigating issues, self-evaluations, audits and remedial action, and reporting to appropriate officials as provided in New York State Labor Law Sections 740 and 741 will not be: fired, coerced to resign, be subject to an adverse employment consequence or threat of an adverse employment consequence, or otherwise intimidated or retaliated against. Intimidation or retaliation itself is a violation of Samaritan policy and its Compliance Program and will not be tolerated. Any suspected intimidation or retaliation should be reported immediately. Any individual found to have violated Samaritan’s Non-Intimidation/Non-Retaliation/Whistleblower policy is subject to disciplinary action up to and including termination of employment or disassociation with Samaritan. Affected Individuals cannot exempt themselves from the consequences of wrongdoing by self-reporting, although self-reporting may be taken into account in determining the appropriate course of action.

All Affected Individuals are expected to act in accordance with the Code of Conduct and must refuse to participate in unethical or illegal conduct and are required to report potential issues and raise questions as set forth in the Plan. Strict compliance with the Plan’s legal and compliance standards is a condition of employment, and any violation of this Plan, the Compliance Program, or Code of Conduct will result in discipline being imposed including, but not limited to, the following:

- Informing and discussing with the relevant individual both the violation and how it should be avoided in the future;
- Providing remedial education (formal or informal) to ensure that the relevant individual understands the applicable rules and regulations;
- Conducting a follow-up review to ensure that the problem is not recurring;
- Refunding any past payments that resulted from improper bills;
- Imposing discipline, as set forth below;
- Suspending all billing of the services provided, as set forth below;
- When appropriate, voluntarily self-disclosing to an appropriate governmental agency; and
- Discipline in accordance with the applicable affiliate disciplinary policy, including Samaritan's Human Resources Corrective Action Policy, which discipline may be up to, and including, termination from employment or affiliation with Samaritan.

B. BILLING COMPLIANCE

SMC is a charitable organization required to administer medical services to patients in need of emergency care without regard to their ability to pay. However, SMC and each Affiliate routinely submits claims for the services provided and seeks reimbursement from both governmental and third party payers. To ensure compliance with all the regulatory requirements and applicable billing rules identified by local, federal and state governments and third party payors, the following requirements must be satisfied: all billing must be accurate and truthful; charges to, or on behalf of, a patient or a third-party payor must not be misrepresented; and only services that were actually and appropriately rendered, documented and ordered by individuals licensed to do so shall be billed. False statements or intentional omissions of material information to a government agency or other payor will not be tolerated. Reckless statements or omissions must be avoided as well. Intentionally falsifying billing documents submitted to State or Federal Health Care Programs or other third-party payors or documents supporting such bills is illegal. It is also illegal to supply false information with either a deliberate ignorance or a reckless disregard of its falsity or truth. Thus, if there is any question as to the truth or accuracy of the documentation for billing purposes, or if there is material information that is missing, the bill for the services in question should be held until the uncertainties are resolved. Any false, inaccurate or questionable claims should be reported immediately to a direct supervisor, the Chief Compliance Officer, or a member of the Compliance Oversight Committee or Compliance Core Groups.

The following represent areas of concern for both government and private payors, and the appropriate standards to deal with them:

a. Medical Necessity for Services. Samaritan shall submit claims to Federal and State Health Care Programs (or private insurers) only for services that are medically necessary and that meet the requirements for each service or test provided or ordered by the responsible physician or other individual licensed to do so. Medicare defines medical necessity as, "health-care services or supplies needed to prevent, diagnose, or treat an illness, injury, condition, disease, or its symptoms and that meet accepted standards of medicine. In any of those circumstances, if your condition produces debilitating symptoms or side effects, then it is also considered medically necessary to treat those."

b. Billing for Items or Services Not Actually Rendered. Billing for services that were not actually rendered, submitted at a higher rate, submitted by an improperly licensed person, or

submitted to deliberately misrepresent services in order to initiate improper payments or overpayments is considered fraud. Any of these acts would be subject to not only civil penalties and treble damages, but also criminal prosecution under the False Claim Act. Samaritan will only bill for the actual services rendered, and only when those services were consistent with accepted standards of medical care. Billing for any and all services or supplies will comply with all applicable federal and state laws, rules and regulations governing correct documentation, coding and billing.

c. Correct Coding. All federal and state regulations governing billing procedures are to be followed, as well as applicable third-party payor billing rules, and all individuals responsible for billing will be trained in the appropriate rules governing billing, coding and documentation. If the documentation in the medical record is unclear, clarification or additional information from the physician or provider of services must be requested. This includes when the appropriate code or diagnosis is unclear. Billing personnel cannot create coding or diagnostic information based upon their own interaction with the patient, from information provided from an earlier date of service, or based on what they might conclude is the probable or most likely diagnosis. Such coding could result in upcoding or otherwise inaccurate billing.

C. IMPORTANT LAWS AND REGULATIONS

As Medicare and Medicaid participating providers and licensed health care providers, Samaritan is required to comply with various federal and state laws and regulations. Summarized below are certain such laws and regulations that are critical to comply with at all times. Any concerns or questions regarding compliance with these laws should be brought to the attention of the Chief Compliance Officer, or a member of the Compliance Department, immediately.

a. Anti-Kickback Statute. All Samaritan contracts and financial relationships with referral sources must comply with all applicable statutes and regulations (e.g., with an applicable exception under the Stark Law and, when applicable, not violate the Anti-Kickback Statute). For purposes of anti-kickback compliance, Affected Individuals, as applicable, of Samaritan are prohibited from inducing or rewarding referrals. This includes offering, providing, accepting, or asking for anything of value with the intent to influence or be influenced by patients or their families; suppliers; contractors; vendors; physicians; third-party payors; managed care organizations; or government officials for the provision of services covered by Medicare, Medicaid, or other Federal or State Health Care Programs. Financial relationships are evaluated for anti-kickback compliance and not entered into if the intent to induce or reward referrals is present. As a monitor, each year Samaritan's key persons, as defined in the New York Not-for-Profit Corporation Law, are required to review Samaritan's Conflict of Interest policy and complete a Conflict of Interest Disclosure Statement.

b. Stark Law/Standards Relating to Referrals. The federal Stark physician self-referral law generally prohibits a physician from referring a Medicare or Medicaid patient to an entity for certain "designated health services" if the physician (or an immediate family member) has a financial relationship with the entity providing the "designated health services" unless certain limited exceptions apply. A prohibited financial relationship includes both an ownership or investment interest and a compensation arrangement. In addition, many states, including New York, have similar, and at times broader, self-referral prohibitions. To ensure compliance with these self-referral prohibitions, all financial relationships between Samaritan and any referring physician (or his or her immediate family members) must be reviewed and approved by the Compliance Department which may include review by legal counsel, as appropriate.

c. EMTALA - Emergency Medical Treatment and Active Labor Act. SMC, as a hospital with an emergency department, must comply with EMTALA. SMC strives to comply with EMTALA requirements and affirms that treatment will be provided to all individuals, including women in labor, who present to SMC's Emergency Department regardless of their ability to pay for such care. Any individual who comes to the emergency department or hospital campus, and on whose behalf a request is made for treatment or exam, will first be provided an appropriate medical screening examination to determine whether or not such individual has an emergency medical condition. If an individual has such a condition, SMC will provide medical care as necessary to stabilize that condition or appropriately transfer such individual to another hospital in compliance with the requirements of 42 U.S.C. § 1395dd.

d. HIPAA - The Health Insurance Portability and Accountability Act of 1996. Samaritan is committed to compliance with all HIPAA privacy and security requirements, having implemented policies and procedures to maintain the privacy and security of specified health information. Except in certain allowable situations, Samaritan must obtain the patient's authorization prior to using or disclosing that patient's health information. Samaritan enters into contractual agreements with business associates (e.g., vendors and suppliers) to assure that they use and disclose health information in accordance with HIPAA. Any suspected violation of a patient's privacy shall be disclosed to the Chief Compliance Officer/Privacy Officer.

D. SAMARITAN'S COMPLIANCE STRUCTURE AND OVERSIGHT

The structure and oversight and the reporting relationships for Samaritan's compliance function shall be as set forth below. In addition, other committees and individual experts, as deemed appropriate, will be consulted.

a. Governance. The Board of Trustees of SMC is the governing body over the Samaritan Corporate Compliance Plan, and oversees the Compliance Program for each of the Affiliates. In addition, issues from each of the Affiliates get reported up from their respective governing boards to the Compliance Oversight Committee and onto the Audit and Compliance Committee of the Samaritan Board of Trustees. The Board of Trustees of SMC receives the quarterly minutes of these committees and reports from the Chief Compliance Officer on a regular basis, but no less than quarterly.

b. Audit and Compliance Committee. Samaritan's Audit and Compliance Committee, in conjunction with the Compliance Oversight Committee, is charged with oversight of Samaritan's Compliance Program, policies and procedures, and all internal and external auditing activity. The Audit and Compliance Committee is comprised of Trustees from the SMC and Affiliate Boards in accordance with SMC's Bylaws, each of whom have an understanding of compliance issues delineated in this Plan and those that affect Samaritan, so as to ensure compliance with legal and regulatory requirements. The Chair of the Audit and Compliance Committee reports to the Boards of Trustees of SMC and each of the Affiliates. The Audit and Compliance Committee shall meet on a quarterly basis, unless it is determined by the Committee that more frequent meetings are necessary. Minutes from meetings of the Audit and Compliance Committee are provided to the Boards of Directors of each Affiliate for review prior to being submitted to SMC's Board of Trustees for approval.

c. Chief Compliance Officer. Samaritan has designated a Chief Compliance Officer to coordinate the development, implementation, communication and monitoring of the Corporate Compliance Plan and Compliance Program. The Chief Compliance Officer reports on a regular basis, but no less than quarterly, to the Audit and Compliance Committee of Samaritan and has access to the Audit and Compliance Committee and its members with respect to compliance issues at all times. In addition, the Chief Compliance Officer reports directly and is accountable to the Chief Executive Officer of SMC, and, as appropriate, the Boards of Trustees, and shall also have access to other senior management of Samaritan and legal counsel. In addition to the foregoing, the primary responsibilities of the Chief Compliance Officer shall include:

- Overseeing and monitoring the adoption, implementation and maintenance of the Compliance Program and evaluating its effectiveness, in collaboration with members of the Compliance Oversight Committee and Compliance Core Groups, including review of all compliance-related minutes of the Samaritan Boards of Trustees;
- Reporting on a regular basis, but no less than quarterly, to the Samaritan Boards of Trustees and the Chief Executive Officer of SMC, and the Compliance Oversight Committee on the functioning of the Compliance Program
- Assisting in establishing methods to improve efficiency and quality of services and to reduce vulnerability to fraud, abuse and waste;

- Monitoring legislation and developing issues which effect or could affect Samaritan;
- Communicating legislation and developing issues to management of Samaritan and assisting in determining positions and/or actions to be taken;
- Annually reviewing and revising the Compliance Program, as necessary, in light of changes in the organizational needs of Samaritan, the law and policies and procedures of governmental and private payor health plans;
- Developing, coordinating and participating in a multifaceted educational and training program for Samaritan that focuses on the elements of the Compliance Program and seeks to ensure that all Affected Individuals, including members of the Samaritan Boards of Trustees, are knowledgeable of, and comply with, pertinent federal and state laws, regulations and standards;
- Ensuring that Affected Individuals, as appropriate, are aware of the requirements of the Compliance Program, including but not limited to, coding, billing and marketing;
- Coordinating personnel issues with the Human Resources Departments and the Medical Staff Offices of SMC and each Affiliate to ensure that the appropriate references, data banks and reports are regularly checked with respect to all Affected Individuals, as applicable;
- Coordinating with the Human Resource Departments of SMC and each Affiliate to ensure appropriate disciplinary measures are taken related to compliance infractions and to help ensure neither retaliation nor intimidation for reporting compliance related concerns occurs and/or is appropriately addressed;
- Working with all Samaritan entities to develop compliance work plans and conducting the implementation and updating of approved work plans no less than annually;
- Assisting the Finance Departments of SMC and each Affiliate in coordinating internal compliance review and monitoring activities, including annual or periodic audits and reviews;
- Independently investigating and acting on matters related to compliance, including the flexibility to design and coordinate internal investigations (e.g., responding to reports of problems or suspected violations) and any resulting corrective action with all departments, providers, sub-providers, agents and, if appropriate, independent contractors;
- Developing policies and programs for Samaritan that encourage Affected Individuals to report suspected fraud and other improprieties without fear of retaliation;
- Participating in and receiving effective compliance training and education annually; and
- Serving as the Privacy Officer of Samaritan.

The Chief Compliance Officer shall have authority to access and review all documents and other information that is relevant to compliance activities, including, but not limited to, patient/resident records, billing records, and records concerning the marketing efforts and arrangements with other parties, including employees, independent contractors, suppliers, agents, and physicians and other professionals on staff.

The Chief Compliance Officer shall be allocated sufficient staff and have the full resources of Samaritan necessary to perform the responsibilities for the day-to-day operation of the Compliance Program. The Compliance Officer shall also have access to all records, documents, information, facilities and Affected Individuals relevant to carrying out Compliance Program responsibilities.

The Chief Compliance Officer may retain legal counsel or engage other consultants as deemed necessary or desirable to assist in carrying out these functions. It is the intention of the Samaritan Boards of Trustees that all communications between the Chief Compliance Officer and legal counsel be privileged to the fullest extent of the law.

d. Security Officer. The HIPAA Security Rule requires a Covered Entity, as defined in the regulations, to maintain reasonable and appropriate administrative, technical, and physical safeguards for protecting electronic protected health information, as well as designate a Security Officer who is responsible for developing, implementing and enforcing its security policies and procedures. The Technical Services Manager of SMC serves as the Security Officer. This individual shall report to SMC's Chief Information Officer, who reports to the Chief Executive Officer and Board of Trustees, and shall have access to other senior management, and legal counsel.

e. Privacy Officer. The HIPAA Privacy Rule requires a Covered Entity to designate a Privacy Officer responsible for developing and implementing its privacy policies and procedures, as well as to serve as a contact person/office responsible for receiving complaints and providing individuals with information on the entity's privacy practices. The Chief Compliance Officer serves as the Privacy Officer.

f. Compliance Oversight Committee. The Compliance Oversight Committee, which will operate in accordance with the annexed Compliance Oversight Committee Charter (Attachment 3), shall: (i) coordinate with the Chief Compliance Officer to ensure the policies and procedures and Code of Conduct are current, accurate and complete, and compliance education and training is provided as required; (ii) ensure effective means of communication are available for all Affected Individuals and Affected Individuals cooperate on compliance related issues, and required internal or external audits of the Plan are conducted; (iii) advocate that the Chief Compliance Officer has the required resources; (iv) ensure effective risk identification and remedial actions, including refunding of overpayments, are implemented; (v) advocate that required modifications of the Compliance Program are adopted and implemented; (vi) annually review and update the Compliance Oversight Committee Charter; (vii) provide assistance to the Audit and Compliance Committee in fulfilling its oversight responsibility for Samaritan's Compliance Program, policies and procedures; and (viii) perform any other duties as directed by the Board of Trustees of SMC and the Audit and Compliance Committee. The Compliance Oversight Committee shall include the Chief Compliance Officer who serves as the Committee's chairperson, and members of senior leadership of SMC and each Affiliate, as well as such other individuals as may be appointed from time to time by the Chief Compliance Officer. The Compliance Oversight Committee, through the Chief Compliance Officer, reports directly and is accountable to the Chief Executive Officer of SMC and the Boards of Trustees, through the Audit and Compliance Committee of Samaritan. The Compliance Oversight Committee shall meet on a quarterly basis, unless it is determined by the Committee that a different frequency is more appropriate.

g. Compliance Core Groups. Each Samaritan facility will be responsible for the development and staffing of its respective compliance core group. Each core group will be made up of key personnel of the facility, and other subject matter experts as deemed appropriate by the Chief Compliance Officer. The main focus of each respective core group will be the development, implementation, monitoring, and reporting of each facilities' respective work plan. The core groups shall meet on a quarterly basis unless it is determined that a different frequency is more appropriate. Each core group, through the Chief Compliance Officer, will submit a quarterly report

to the Compliance Oversight Committee for review, which shall subsequently be submitted by the Chair of the Compliance Oversight Committee to the Audit and Compliance Committee for approval. The Chair of the Audit and Compliance Committee, in conjunction with the Chief Compliance Officer, will be responsible for presenting the reports to SMC's Chief Executive Officer and Board of Trustees.

E. EDUCATION AND TRAINING

Samaritan has established and implemented compliance policies and education and training programs designed to teach Affected Individuals about the Compliance Program, the Plan and their individual compliance responsibilities. One such policy requires participation in an initial, mandatory training program for all Affected Individuals, including new employees and new appointees of a chief executive officer, chief compliance officer, senior leadership position and board member. Building on these existing efforts, the Chief Compliance Officer has developed a standardized, comprehensive and continuing compliance education and training program applicable to all Affected Individuals, that includes compliance issues, expectations and the operation of Samaritan's Compliance Program as part of orientation and annually thereafter, and includes education on New York and federal False Claims Acts and whistleblower protections, as well as the required elements set forth on Attachment 2. Compliance training and education will be given using a method that is in a form and format accessible and reasonably expected to be understood by the individuals required to receive training. Samaritan utilizes a training plan which outlines the scope of its training and education program, including the topics to be discussed; the timing and frequency of training; the Affected Individuals subject to attendance and how attendance will be tracked; and the periodic evaluation of the effectiveness of the training. Participation in annual training is a determining factor in each Affected Individual's continued employment or association with Samaritan. All departments that undergo scheduled or investigative audits conducted by the Corporate Compliance Department shall receive additional specialized training to implement all recommendations from the audit report. Affected Individuals of Samaritan are responsible for incorporating into practice Corporate Compliance sponsored education and training sessions, as applicable. Compliance training and education may be provided in a variety of ways, including educational programs conducted by knowledgeable Samaritan personnel and compliance staff, programs conducted by knowledgeable external consultants, and/or attendance at outside seminars. Regardless of the presenter, the Chief Compliance Officer shall oversee, where appropriate, the program(s) to ensure attendance and active participation in training sessions. Additional information and instruction regarding compliance education and training can be found in Samaritan's Compliance Education and Training Policy.

F. AUDITING AND MONITORING COMPLIANCE

On an annual basis, or as otherwise necessary to comply with any changes in federal and state laws, rules, regulations and/or policies, the Chief Compliance Officer develops a work plan for each Samaritan entity outlining plans to assess and monitor compliance of the various Samaritan entities and departments with compliance program requirements, including, but not limited to, performing risk assessments, as well as a series of scheduled proactive audits. The work plans are developed using a variety of sources, including published government work plans, such as the Office of Inspector General's (OIG) work plan, claims denials, self-identified risk areas, past internal investigations and audits, and internal and external risk assessments, as well as authoritative publications from federal and state agencies, including the Centers for Medicare and Medicaid Services (CMS); New York State Department of Health (NYSDOH), and OMIG as may be appropriate.

Further monitoring will include routine auditing and monitoring of Samaritan's operations and systems by internal and external auditors with expertise in the subject area of the audit to determine the effectiveness of internal controls designed to prevent or detect errors, and to ensure compliance with internal policies and procedures, as well as applicable federal and state laws, rules and regulations, with a focus on those risk areas identified in 18 NYCRR 521-3(d). Examples of potential monitoring criteria include, but are not limited to: physician relationships; coding; claims development and submission; access to information systems; areas of increased federal or state enforcement; contracts with independent contractors; and areas that have been identified internally as high risk.

Under the direction of the Chief Compliance Officer and in collaboration with other internal designees, including members of the Compliance Oversight Committee and Compliance Core Groups, and department leaders, periodic risk assessments will be performed to identify high risk areas that require monitoring activities. Department leaders of high risk areas, as determined in collaboration with the Chief Compliance Officer, will develop monitoring procedures, monitoring criteria, recommended monitoring frequency, scoring mechanism, and acceptable accuracy thresholds. Department leaders will promptly share the results with the Chief Compliance Officer and appropriate Compliance Department personnel, and submit monitoring plans to the Chief Compliance Officer for input and review prior to implementation. Periodic monitoring results will be documented and submitted through the Compliance Core Groups to the Chief Compliance Officer, who presents the monitoring results to the Compliance Oversight Committee. The minutes of the Compliance Oversight Committee are submitted to Samaritan's Audit and Compliance Committee. The minutes of the Audit and Compliance Committee are ultimately presented to the SMC's Board of Trustees for review and approval. If a department's monitoring results fall below the acceptable threshold, a corrective action plan and monitoring tool developed by the department leader must be submitted to the Chief Compliance Officer. In the event auditing and monitoring reveals potential violations or areas for improvement, the Chief Compliance Officer shall take appropriate and immediate corrective action measures in accordance with Samaritan's compliance policies, including without limitation, conducting an investigation, imposition of disciplinary action if warranted, development of a corrective action plan, modification of Samaritan's compliance standards and policies, reporting to applicable

government agencies, including NYSDOH and OMIG, and refunding any overpayments, if applicable, to Medicare, Medicaid, or other third-party payors. The Chief Compliance Officer will be advised of any non-routine overpayments or routine overpayments that cannot be attributed to billing error or late reimbursement, and shall be advised by the Finance Department of any detected trends or patterns that may demonstrate a systemic problem. .

It is also important that there are regular evaluations of the effectiveness of the components of the Plan and Compliance Program itself. This includes, but is not limited to, assessments made of any plans of correction instituted as a result of Compliance Department audits and investigations. Accordingly, Samaritan has developed an annual compliance program review process, which includes, but is not limited to, on-site visits by external reviewers, when applicable, interviews with Affected Individuals, and record reviews. The design, implementation and results of the annual compliance review, as well as any corrective action that may be taken as a result thereof, is documented and the results are shared with the SMC's Chief Executive Officer, senior management of Samaritan, the Audit and Compliance Committee, and the Board of Trustees of SMC and each of the Affiliates.

G. DISCIPLINARY STANDARDS FOR COMPLIANCE VIOLATIONS

Disciplinary policies have been established and exist to encourage good faith participation in the Compliance Program by all Affected Individuals. Failure to comply with this Plan, the requirements of the Compliance Program and/or any of Samaritan's policies, rules or regulations may result in disciplinary action up to and including termination of employment or disassociation with Samaritan. Disciplinary actions relating to compliance violations will be addressed through Samaritan's Human Resource Corrective Action Policy, including failure to report non-compliant conduct, failure to assist in the resolution of compliance issues, or participating in, encouraging, directing, facilitating or permitting non-compliant behavior. Disciplinary standards are enforced fairly and consistently throughout all levels of personnel, and supervisory and management personnel may also be disciplined for failure to detect non-compliance with applicable policies, legal requirements and the Compliance Plan where reasonable diligence on the part of the manager or supervisor would have led to the discovery of any violations or problems. The Human Resource Corrective Action Policy will be incorporated in Samaritan's training plan and provided during annual compliance training and education. With respect to governing board members, disciplinary actions will be taken in accordance with the applicable bylaws of the entity. For Contractors, their agreements with Samaritan will include the right to terminate the agreement in the event the Contractor fails to comply with Samaritan's Compliance Program as it relates to the risk areas potentially affected by the Contractor.

H. OPEN LINES OF COMMUNICATION

All Affected Individuals of Samaritan must promptly report instances of actual or suspected non-compliance with laws, regulations, and policies of which they become aware. Such reports are critical to the effectiveness of the Compliance Program. Failure to make such reports in a timely manner may result in disciplinary action, up to and including termination or disassociation with Samaritan. Instances of suspected non-compliance often are not intentional, but rather result

from a lack of knowledge or understanding on the part of the person involved or some systemic problem with Samaritan's policies, procedures or systems which should be corrected.

Affected Individuals of Samaritan, as well as all Medicaid recipients of services, may ask questions, or report instances of actual or suspected non-compliance in confidence and without fear of retaliation or intimidation. Samaritan encourages all Affected Individuals, as appropriate, to utilize the chain of command whenever practical to obtain answers to questions or to report actual or suspected instances of non-compliance. In most instances, the first step for asking questions or making reports is to discuss the situation with a supervisor, who is required to report issues of actual or suspected non-compliance to the Chief Compliance Officer. If someone is uncomfortable talking to his or her supervisor or does not receive a satisfactory response, they may also contact the Chief Compliance Officer or a member of the Compliance Oversight Committee or Compliance Core Groups directly. Reports can also be made by utilizing any of the other reporting methods identified in this Plan or in Samaritan's compliance policies and procedures.

Reports can be made anonymously and/or confidentially; however, to allow for proper investigation of any reported non-compliance, individuals are encouraged to provide as much information as possible to assist the Chief Compliance Officer. Procedures have been established so that reports and any accompanying information are handled and maintained in a manner to ensure the confidentiality of the individual for all reports made, including any reports made via the confidential method, unless the matter is subject to a disciplinary proceeding, referred to, or under investigation by, MFCU, OMIG or law enforcement, or such disclosure is required during a legal proceeding or otherwise required by law, consistent with Samaritan's obligations of investigation and remediation.

I. NON-RETALIATION AND NON-INTIMIDATION

Affected Individuals will not be retaliated against or intimidated for good faith participation in the Compliance Program, including but not limited to reporting potential compliance issues, investigation issues, self-evaluations, audits and remedial actions, and reporting to appropriate officials as provided in Sections 740 and 741 of the Labor Law. No disciplinary action or retaliation (or in the case of employees, no adverse employment consequence or threat of an adverse employment consequence) will be taken against Affected Individuals who reasonably believe and/or who, in good faith, report a perceived issue, problem, concern, or violation to management, Human Resources, Corporate Compliance Department, the Compliance Hotline, or appropriate government agency. Any threat of reprisal against a person who acts pursuant to his or her responsibilities under the Compliance Program is not only contrary to Samaritan's Non-Intimidation/Non-Retaliation/Whistleblower Policy; it may in some instances be a violation of the law. Any substantiated adverse action, including but not limited to, attempts to harm or slander through harassment, false accusations or malicious rumors, and/or retaliation or intimidation will result in disciplinary action up to and including termination of employment or disassociation with Samaritan.

J. ACTIONS IN THE EVENT OF NON-COMPLIANCE

The Chief Compliance Officer (or his or her designee) will promptly and thoroughly investigate instances of possible non-compliance as they are raised or are identified in the course of audits and self-evaluation, and may retain outside counsel, as necessary. An investigation of a suspected violation typically will involve a review of relevant documentation and records, interviews with staff and others involved in the issues, and an analysis of applicable laws and regulations. The results of such investigations will be thoroughly documented and shared on a confidential basis with the Compliance Oversight Committee, the Audit and Compliance Committee, and SMC's Chief Executive Officer and the Board of Trustees of SMC, as appropriate. In the event that an investigation reveals that there has been noncompliance with laws, regulations, or other provisions of Samaritan's Corporate Compliance Plan, the Chief Compliance Officer will take appropriate steps to remediate the violation, which may include, but is not limited to, recommending changes in or the implementation of new policies or procedures to prevent recurrence and ensure ongoing compliance with New York and federal laws, rules and regulations and the requirements of the Medicare and Medicaid programs; recommendations for appropriate corrective action to be taken with respect to persons involved in non-compliant activity; and reporting investigation results to the Director of a department where the violation occurred and, when appropriate, to the Compliance Oversight Committee, the Audit and Compliance Committee, and the Chief Executive Officer. Identified overpayments will be reported and repaid to State or Federal Health Care Programs or other third party payor, as appropriate, in a timely manner in accordance with the law. There may be additional reporting to, and cooperating with, governmental authorities, such as the NYSDOH, OMIG, MFCU, CMS, HHS OIG, DOJ, and Office for Civil Rights (OCR), with respect to violations of law or regulation in appropriate circumstances. Legal counsel will be consulted, as needed, with respect to such reporting obligations and repayments.

K. INDIVIDUAL RESPONSIBILITY

Samaritan is committed to maintaining the highest standard of legal and ethical business conduct. Affected Individuals are screened to identify any prior history of non-compliance with laws, regulations and applicable policies, as well as exclusion or sanctions from Medicare, Medicaid, or other Federal Health Care Programs. Samaritan requires any applicant for employment or medical staff position to notify Samaritan about prior health care related criminal convictions, or of any exclusion from Medicare, Medicaid or other Federal Health Care Programs. Samaritan will not knowingly employ or retain or contract with persons or entities with such identified history. Intentional or repeated unintentional legal violations, dishonesty, non-disclosures and other acts and omissions (including failure to attend compliance training sessions) by Affected Individuals which violate the letter or spirit of this Plan are considered equally significant. Adherence to this Plan will become an important element in the periodic evaluation of all personnel, supervisors, and managers. Serious violations of this Plan and/or related subject matter plans and policies may result in termination of employment or disassociation from Samaritan.

L. NON-EMPLOYMENT OR RETENTION OF SANCTIONED INDIVIDUALS

It is the policy of Samaritan to make reasonable inquiry into the background of Affected Individuals of Samaritan, including conducting exclusion list screening prior to the hiring of, or

affiliation with, Affected Individuals, including prospective employees, contractors, and vendors that are engaged in business or activity that by its nature may place Samaritan at risk for violation of the law or this Plan. All applicants for employment, including but not limited to, professional and billing personnel who have discretionary authority to make decisions that may involve compliance with the law or compliance oversight, shall undergo a reference check. Thereafter, in conjunction with policies and procedures developed and administered by Samaritan, all Affected Individuals shall be screened at least every 30 days to determine whether they have been (a) convicted of a criminal offense related to health care; or (b) listed by a federal or state agency as debarred, excluded, or otherwise ineligible for participation in State or Federal Health Care Programs. Samaritan also requires its Contractors to comply with these exclusion screening requirements.

Samaritan shall not knowingly employ, contract with, conduct business with, or otherwise affiliate with any individual or entity that has been convicted of a criminal offense related to health care or who is listed by OIG, OMIG or General Services Administration (GSA) as debarred, excluded or otherwise ineligible for participation in State or Federal Health Care Programs. In addition, until resolution of such criminal charges or proposed debarment or exclusion, any individual or entity that is charged with criminal offenses related to health care or proposed for exclusion or debarment shall be removed from direct responsibility for, or involvement in, any items or services that are payable by a Federal Health Care Program. If resolution results in conviction, debarment or exclusion of the individual or entity, Samaritan shall immediately terminate its employment of or affiliation or contract with such individual or entity until such time as the individual or entity provides clear evidence showing that the matter(s) leading up to appearance on such exclusion list(s) have been resolved or the individual or entity no longer appears on the exclusion list(s) and has been reinstated via the appropriate OIG or OMIG reinstatement process. Results of exclusion checks and related activities will be promptly shared with the Chief Compliance Officer and other appropriate Compliance Department personnel.

CONCLUSION

In conclusion, it is important to stress that Samaritan prides itself on its commitment to operating in an ethical and legal manner. The success of Samaritan depends on the personal and professional integrity of all Affected Individuals of Samaritan. This Plan has been developed as part of Samaritan's commitment to compliance. The Plan is designed to provide helpful guidance to Affected Individuals of Samaritan in reaching legal and ethical solutions to the problems they face on a daily basis in their work on behalf of Samaritan. All Affected Individuals of Samaritan are expected to cooperate with, and abide by, the Plan.

Attachment 1

Compliance Risk Areas as Identified in 18 NYCRR 521-1.3(d)

Compliance risk areas that must be included³:

- (1) Billings;
- (2) Payments;
- (3) Ordered services;
- (4) Medical necessity of the services provided to patients;
- (5) Quality of care of the services provided to patients;
- (6) Governance of the Samaritan entities;
- (7) Mandatory reporting requirements;
- (8) Credentialing for those who are providing services;
- (9) Contractor, subcontractor, agent or independent contract oversight; and
- (10) Other risk areas that are or should with due diligence be identified by the provider through organizational experience.

³ Risk factors from 18 NYCRR 521-1.3(d) in effect as of December 2022; updates should be made as necessary in the event of any subsequent amendments thereto.

Attachment 2

Elements of Samaritan's Compliance Education and Training

Samaritan's compliance education and training program shall cover, at minimum, the following required topics:

- (i) Samaritan's risk areas and organizational experience;
- (ii) Samaritan's written policies and procedures as set forth in Section 521-1.4(d)(1);
- (iii) The role of the Chief Compliance Officer, the Audit and Compliance Committee, Compliance Oversight Committee, and Compliance Core Groups;
- (iv) How Affected Individuals can ask questions and report potential compliance-related issues to the Chief Compliance Officer, and members of the Compliance Oversight Committee and/or Compliance Core Groups, as well as other members of senior management, as appropriate, including the obligation of Affected Individuals to report suspected illegal or improper conduct and the procedures for submitting such reports; and the protection from intimidation and retaliation for good faith participation in the Compliance Program;
- (v) Disciplinary standards, with an emphasis on those standards related to Samaritan's Compliance Program and prevention of fraud, waste and abuse;
- (vi) How Samaritan responds to compliance issues and implements corrective action plans;
- (vii) Requirements specific to Samaritan's categories of service;
- (viii) Coding and billing requirements and best practices, as applicable; and
- (ix) Claim development and the submission process, as applicable.

Attachment 3

Compliance Oversight Committee

CHARTER

I. PURPOSE

As provided in the Corporate Compliance Plan of Samaritan Medical Center (“SMC”) and its affiliates, Samaritan Keep Home, Inc., Samaritan Medical Practice, P.C., Samaritan Summit Village, and Samaritan Home Health, Inc. (the “Affiliates”) (SMC and Affiliates collectively referred to herein as “Samaritan”), the purpose of the Compliance Oversight Committee is to assist the Audit and Compliance Committee of Samaritan in fulfilling its oversight of Samaritan’s Compliance Program, policies and procedures, including all internal and external auditing activity. The Compliance Oversight Committee’s responsibilities shall generally include coordinating with the Chief Compliance Officer to ensure the business of Samaritan is conducted in an ethical and responsible manner consistent with Samaritan’s Compliance Program.

II. COMPOSITION

The Committee shall be comprised, at minimum, of the Chief Compliance Officer, who will serve as Chair, and members of senior leadership of SMC and each Affiliate. Other individuals may be appointed from time to time by the Chief Compliance Officer.

Committee members shall be appointed by SMC’s Chief Executive Officer and shall serve until their successors shall be duly appointed. Committee members shall enhance their knowledge of healthcare compliance by participating in educational programs conducted or provided by SMC.

III. MEETINGS; REPORTING

The Committee shall meet no less than on a quarterly basis, or more frequently as circumstances dictate. The Committee reports directly and is accountable to the Chief Executive Officer of SMC and the Board of Trustees, through the Audit and Compliance Committee.

IV. RESPONSIBILITIES AND DUTIES

The Committee’s responsibilities and duties shall include:

- Coordinating with the Chief Compliance Officer to ensure (1) the compliance policies and procedures and Code of Conduct are current, accurate and complete, and compliance education and training is provided as required; (2) effective means of communication are available for all Affected Individuals and Affected Individuals cooperate on compliance related issues; and (3)

- required internal and/or external audits, as appropriate, of the Plan are conducted;
- Advocating that the Chief Compliance Officer has the necessary funding, resources and staffing, as appropriate, to adequately perform compliance-related functions;
 - Ensuring effective risk identification and remedial actions, including refunding of overpayments, are implemented;
 - Advocating that required modifications of the Compliance Program are adopted and implemented;
 - Reviewing and updating, as necessary, the Compliance Oversight Committee Charter annually and maintaining minutes demonstrating the annual review, including if no changes to the Charter are necessary;
 - Providing assistance to the Audit and Compliance Committee in fulfilling its oversight responsibility for Samaritan's Compliance Program, policies and procedures; and
 - Performing any other duties as directed by the Board of Trustees of SMC and the Audit and Compliance Committee.

Approved and adopted: March 27, 2023