

ValueOptions Agent and Vendor Compliance Program Notification

It is the policy of ValueOptions (VO) to comply with all local, state, and federal laws governing its operations; to conduct its affairs in keeping with the moral, legal and ethical standards of our industry; and to support the government's efforts to reduce healthcare fraud and abuse. The VO Corporate Compliance Program establishes a culture within the organization that promotes prevention, detection, and resolution of instances of conduct that do not conform to federal and state law, and federal, state, and private payor health care program requirements. Agents, subcontractors, vendors, and consultants who represent the company are expected to comply with the Compliance Program.

Confidentiality:

Clients receiving mental health and substance abuse services have the right to complete and total confidentiality regarding their receipt of services as well as the details of the services. Information designated as confidential should not be discussed with anyone other than on a “need to know” basis. In addition, agents and vendors have a responsibility to avoid disclosure of non-confidential internal information about the company, its employees, its clients and its business associates unless specifically authorized by the company. Agents and vendors authorized to access confidential information must sign a Business Associate Agreement and a Confidentiality Statement and treat the information as protected confidential information.

Direct Care Concerns:

Agents and vendors are to treat clients with dignity and respect for human rights, serving as positive role models, demonstrating professional and therapeutic attitudes and behavior, preventing abuse and neglect, and ensuring a safe environment. You have a responsibility to report any employee you observe who is disrespectful, abusive, neglectful, or untherapeutic with any client.

Business Information:

VO considers its pricing information, pricing policies, terms, market studies, business or strategic plans, and any other similar information to be confidential. The sharing of information with competitors is a highly sensitive matter, particularly where that information could form the basis of a pricing agreement, express or implied. Although it is neither unusual nor improper to obtain information from customers, trade publications, or other legitimate sources about the activities of competitors, it is never proper to communicate such information to, or to receive it from, a competitor.

All bids or proposals should be accurate, complete and directly responsive to the prospective customer's request, and may not contain any information that is false or intentionally misleading.

Conflict of Interest:

VO employees and their family members may not accept:

- Money or gifts (regardless of monetary value) from customers;
- Money from vendors;

- Gifts from vendors having a monetary value of \$50 or more (\$100 or more in a major city, such as Los Angeles or New York City).

"Gifts" include any item, gratuity, favor, discount, entertainment, meal, hospitality, loan, forbearance, personal service, transportation, travel, and lodging, whether provided in-kind, by purchase of a ticket, payment in advance, or reimbursement after the expense has been incurred.

"Gifts do not include:

- Loans from banks and other financial institutions on terms generally available to the public;
- Opportunities and benefits, including favorable rates and commercial discounts, available generally to the public;
- Rewards and prizes given to competitors in contests or events, including random drawings, open to the public, unless your entry into the contest or event is required as part of your official duties.

Gifts and Improper Use of Funds:

VO prohibits giving anything of value to government employees who work for customers or potential customers of VO. There are four permissible exceptions to this rule:

- Promotional items of nominal value (\$20.00 or less), such as a calendar or coffee mug displaying the company logo;
- Modest refreshments, such as coffee and donuts in connection with a business discussion;
- A meal on-site to accommodate continuing business meeting with government employees;
- Food, refreshments, entertainment, instructional materials at a widely attended event provided the government employee's agency has properly authorized his/her attendance.

Non-governmental personal may be provided with meals, refreshments, and entertainment with reasonable value, less than \$50.00, in connection with business discussions, provided this does not violate the Code of Conduct of the recipient's organization. To provide such items valued over \$50.00 requires company approval. Gifts or other considerations of more than a nominal value (\$20.00 or less) or money of any amount may not be given to a physician or anyone in a position to influence client referrals.

The Anti-Kickback Act of 1986 requires each prime contractor or subcontractor to promptly report a violation of the kickback laws to the appropriate Federal agency, Inspector General, or the Department of Justice if the contractor has reasonable grounds to believe that a violation exists.

Business Records:

VO records are maintained in a manner that provides for an accurate and auditable account of all financial transactions in conformity with generally accepted accounting principles. No false or deceptive entries may be made, and all entries must contain an appropriate description of the underlying transaction. All reports, vouchers, bills, invoices, payroll and service records, time worked, patient records, and other essential data must be prepared with care and honesty.

Agents or vendors having clinical responsibility requiring documentation in a client record must be aware of the rules and regulations regarding record maintenance, record retention, and record

confidentiality. Agents and vendors have an obligation to ensure required documentation is maintained, kept confidential, and not falsified.

Billing Practices:

VO is committed to accurate billing and submitting claims for services that are medically necessary, reflect the services and care provided to clients and are justified by medical record documentation. VO agents and vendors are required to report any potential or suspected improper billing practices or violations of standard billing practices or of company policies and procedures.

Insider Trading:

VO has a long-standing policy prohibiting trading on insider information. Agents and vendors who have material non-public ("insider") information obtained through a relationship with VO are prohibited from purchasing or selling the security. Agents and vendors may not use insider information for the purpose of communicating such information ("tipping") to those who trade.

Research:

VO is committed to supporting ethical research which is dedicated to the advancement of healthcare knowledge and to the improvement of patient care. VO is committed to the safety of the research participants and only uses drugs, devices, and procedures which have government approval. Research is to be conducted in accordance with federal standards and VO policies. VO is also committed to using federal grant money in compliance with applicable laws, including filing of assurances.

Government Sanctioning:

VO does not contract with individuals or companies sanctioned under government programs.

All agents and vendors must:

- Notify VO of any known or suspected violations of law or regulations pertaining to the agent's or vendor's relationship with the Company.
- Disclose to VO any government investigations in which the agent or vendor is, was or may become involved.
- Disclose to VO any persons affiliated with the agent or vendor, including any officer, director, owner, employee, or contractor who has been disbarred or excluded from participation in any federal or state funded health care program.

Immediately disclose to VO, any persons affiliated with the agent or vendor, including any officer, director, owner, employee or contractor of the agent or vendor, who has been convicted of or pleaded guilty to a felony or other serious offense and who remains in affiliation or employment relationship with the agent or vendor after the conviction or guilty plea.