

Anti-Fraud Policy

Introduction

In some instances, Medicaid pays for some or all of the services provided. It is the policy of Helper's Inc. to comply with all applicable federal, state and local laws and regulations, including those related to submitting claims and associated documentation to federal and state health care programs.

The following Anti-Fraud Policy ("Policy") demonstrates Helper's Inc.'s dedication to ensuring that its staff, including management, subcontractors, independent contractors, agents, Participants and their workers perform administrative services and deliver care in a manner reflecting compliance with federal, state and local laws, statutes, regulations and contractual provisions. Helper's Inc. supports the government's goal of decreasing financial losses due to false claims.

This Policy shall also provide Helper's Inc.'s Staff with information regarding the federal and state false claims statutes, if any, and the role of these statutes in preventing and detecting fraud, which includes waste and abuse, in federal health care programs.

Purpose and Scope

Fraud can result in the misuse or misappropriation of federal, state and local funds and jeopardize care and treatment of those individuals receiving services. In addition, monetary fines, criminal prosecution, termination of providers and prevention of participation in Medicaid and other health care program can result. Procedures for reporting potential or actual Medicaid fraud or abuse and abuse, neglect and exploitation will be addressed below.

Helper's Inc will distribute this Policy to its Staff once a year. This Policy shall also be included in Helper's Inc.'s Policy & Procedure Manual.

Medicaid Fraud

Medicaid fraud is a crime and if it is suspected, it must be reported to the Attorney General's office. The Attorney General's office will complete an investigation and if Medicaid fraud is proven, Medicaid eligibility will be lost. Other consequences can include arrest and prosecution, fines and jail time, civil damages and monetary penalties, exclusions from working in any facility receiving federal health care funds, and loss of certification.

In the context of this Policy and federal and state laws, "fraud" involves an act of deception, extortion, theft, misappropriation, false representation, conspiracy, corruption, collusion, embezzlement, or concealment of material facts. It also includes activities inconsistent with standard fiscal, business or medical practices that result in unnecessary cost to a government health care program or that fail to meet professionally recognized standards for health care. It can also include practices resulting in unnecessary cost to the Medicaid program.

To report Medicaid fraud or abuse, please call 1-866-551-6328.

The following non-exhaustive list provides a few examples of fraud that this Policy is designed to prevent and detect:

- Submitting or calling in time when not working
- Submitting or calling in time using someone else's name or ID number
- Doing tasks not authorized on the Plan of Care or not doing tasks required on the Plan of Care
- Knowingly submitting false information, such as employment documents
- Fraudulent financial reporting, including earnings management, improper revenue recognition, overstatement of assets and understatement of liabilities;

- Submitting claims for services that were not provided or without supporting documentation;
- Coding a service at a higher level than what was provided in order to obtain a higher payment amount;
- Falsifying or misrepresenting a diagnosis in order to receive payment that would not otherwise be owed, or that would otherwise be paid at a lower amount;
- Alteration of claims in order to receive a higher payment amount;
- Intentional double billing to obtain double payment;
- Falsifying bills to code non-covered services as covered services in order to obtain payment;
- Failing to report third party billing;
- Failing to maintain confidentiality of medical records;
- Bribery;
- Kickbacks;
- Knowing retention of overpayments; and
- High use of services that are not medically necessary in order to receive payments.

Additionally, any occurrence or suspected occurrence of Medicaid fraud or abuse must be reported by any Staff directly to a Director, the TCM, the CDDO if appropriate, and KDADS within 24 hours of the occurrence or suspected occurrence. Reports may be made in person, by telephone, by U.S. Mail or by e-mail.

Helper's Inc. is committed to the prevention and detection of Fraud and will keep the lines of communication open to encourage all Staff to report suspected or actual Medicaid fraud or abuse. Likewise, if any Staff member has any questions or concerns about this Policy, Helper's Inc. encourages the Staff member to consult with his or her direct supervisor, a Director, the TCM or Human Resources.

There will be no retaliation against any Staff member for reporting suspected or actual Medicaid fraud or abuse or for participating in the investigation into a report of Medicaid fraud or abuse. However, any Helper's Inc.'s Staff member that has knowledge of Medicaid fraud or abuse, or has a reasonable basis to suspect Medicaid fraud or abuse, and fails to report the violation, has committed an act of unprofessional conduct and insubordination and may be subject to disciplinary action up to and including termination.

Abuse, Neglect, Exploitation

We share with DSWs the following:

If you feel that you, or someone you care for have been abused, neglected, or exploited contact the *Kansas Department for Children and Families* at **1-800-922-5330**. The *Kansa Department for Children and Families* also has services available to protect "vulnerable" adults. This service is called *Adult Protective Services*.

Kansas Department for Children and Families Definitions:

- ✓ **Vulnerable adults** are persons 18 years of age or older who are unable to protect their own interests and who are harmed or threatened with harm through action or inaction by themselves or others. Typically this includes the elderly, physically disabled, mentally ill, and developmentally disabled individuals.
- ✓ **Abuse** Any act or failure to act performed intentionally or recklessly that causes or is likely to cause harm including: infliction of physical or mental injury; sexual abuse; unreasonable use of physical or chemical restraint, isolation or medication; threat or menacing conduct; fiduciary abuse; and omission or deprivation by a caretaker or other person of goods or services which are necessary to avoid physical or mental harm or illness.
- ✓ **Neglect** Failure or omission by one's self, caretaker, or other person to provide goods or services, which are reasonably necessary to ensure safety and well-being and to avoid physical or mental harm or illness
- ✓ **Exploitation** Misappropriation of an adult's property or intentionally taking unfair advantage of an adult's physical or financial resources.

- ✓ **Fiduciary Abuse** A situation in which a person who is a caretaker of, or who stands in a position of trust to an adult, takes, secretes, or appropriates their money or property for any use of purpose not in the due and lawful execution of an adult's trust.

Any vulnerable adult or child is protected from any type of abuse, neglect, or exploitation by the *Kansas Department for Children and Families*.

Staff who work for anyone considered vulnerable who is suspected of abuse, neglect, or exploitation can be investigated by the *Kansas Department for Children and Families*. The names of confirmed perpetrators of abuse, neglect, and exploitation are entered on a central registry for either adults or children that is available to all community service providers, mental health centers, independent living centers, and home health agencies that do background checks for employment purposes. If a criminal act has occurred, the *Kansas Department for Children and Families* is required to immediately notify the appropriate law enforcement agency. **If you suspect any abuse, neglect or exploitation, please call 1-800-922-5330. All reports can be done confidentially.**

Additionally, any occurrence or suspected occurrence of abuse, neglect or exploitation must be reported by any Staff directly to a Director, the TCM, the CDDO if appropriate, and KDADS within 24 hours of the occurrence or suspected occurrence. Reports may be made in person, by telephone, by U.S. Mail or by e-mail.

Helper's Inc. is committed to the prevention and detection of abuse, neglect or exploitation and will keep the lines of communication open to encourage all Staff to report suspected or actual abuse, neglect, or exploitation. Likewise, if any Staff member has any questions or concerns about this Policy, Helper's Inc. encourages the Staff member to consult with his or her direct supervisor, a Director, the TCM or Human Resources.

There will be no retaliation against any Staff member for reporting suspected or actual abuse, neglect, or exploitation, or for participating in the investigation into a report of abuse, neglect, or exploitation. However, any Helper's Inc.'s Staff member that has knowledge of abuse, neglect, or exploitation, or has a reasonable basis to suspect such misconduct, and fails to report the violation, has committed an act of unprofessional conduct and insubordination and may be subject to disciplinary action up to and including termination.

Our goal at Helpers, Inc. is to be a resource for beneficiaries and their representatives when the need Information and Assistance (I&A). We have internal resources that we share with clients as well as we often direct them to the Kansas "Self-Direction Tool Kit".

False Claims Act, 31 U.S.C. §§ 3729-3733

The False Claims Act ("FCA"), which is a federal statute, was enacted, in part, to combat Fraud in government health care programs. The FCA combats Fraud by making it possible for the United States government to bring civil actions to recover damages and penalties when health care providers submit false claims for payment.

The FCA imposes liability on any person or entity who:

1. Knowingly files, or causes to be filed, a false or fraudulent claim for payment or approval to a federally funded health care program, including Medicare or Medicaid;
2. Knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approved from a federally funded health care program, including Medicare and Medicaid;
3. Conspires to defraud a federally funded health care program, including Medicare and Medicaid, by getting a false or fraudulent claim allowed or paid;
4. Has possession, custody, or control of property or money used, or to be used, by a federally funded health care program, including Medicare and Medicaid, and with the intent to defraud the government or willfully conceal the property, delivers less property than the amount for which the person receives a certificate or receipt;

5. Makes or delivers a receipt of property without completely knowing that the information on the receipt is true with the intent to defraud the Government;
6. Knowingly buys, or receives as a pledge of an obligation or debt, public property from an officer or employee of the Government, who lawfully may not sell or pledge the property; or
7. Knowingly makes a false record or statement to conceal, avoid or decrease an obligation to pay or transmit money or property to the Government.

A person or entity found liable for violations of the FCA shall be liable for substantial fines. Fines include civil penalties of not less than \$5,000.00 and not more than \$10,000.00, plus 3 times the amount of damages which the Government sustains because of the act of that person plus the government's costs of the civil action.

The FCA imposes liability only when an individual "knowingly" violates the Act. However, use of the term "knowingly" does not require that the person submitting the false claims have actual knowledge that the claim is false. A person who acts in deliberate ignorance or reckless disregard of the truth or falsity of the information falls within the "knowingly" definition of the FCA. Proof of specific intent to defraud is not a requirement to establishing liability for FCA violations.

In addition to the claims brought directly by the United States government, the FCA permits "qui tam" suits, or "whistleblower" suits. A whistleblower action allows a private individual with knowledge of a false claim to bring a civil action, on behalf of the United States government, for a violation of the FCA. A whistleblower action is meant to recover the funds paid by the government as a result of the false claims.

The individual responsible for pursuing a successful whistleblower action may be awarded a percentage of the funds recovered (either through court award or settlement) plus reasonable attorney's fees. The United States government can decide to join the whistleblower action but is not required to do so. If the government intervenes, and the whistleblower action is successful, the individual's percentage of the funds recovered is typically lower.

Qui Tam Procedures: The case is initiated by a "whistleblower" when he or she files his or her lawsuit in a federal district court on behalf of the government for false or fraudulent claims submitted by an individual or an entity doing business with, or reimbursed by the United States government. The whistleblower files the qui tam lawsuit "under seal" but does not serve (i.e., present) the defendant at this time. Instead, it provides the government with 60 days to investigate the whistleblower's claims and decide whether it will pursue the action. If the government decides to pursue the complaint, the complaint is unsealed and the Department of Justice or a United States Attorney's office begins prosecuting the claim. However, if the government elects not to pursue the case, the whistleblower has the right to continue with the case on his or her own. But, the government may join the action at a later date if it can demonstrate good cause for doing so. Any case must be brought within six years of the filing of the false claim.

Qui Tam Awards: If the government proceeds with a successful lawsuit, the whistleblower who filed the action may receive between 15% and 25% of any damages recovered for the government plus attorney's fees and costs. The amount of the award depends on the whistleblower's contributions to the lawsuit's success. If the government does not pursue the case and the whistleblower proceeds with the case and prevails, he or she may be entitled to between 25% and 30% of the damage award, plus reasonable expenses, attorney's fees and costs. The court may reduce a whistleblower's share of any recovery if it determines that the whistleblower planned and initiated the violation. If the person bringing the whistleblower action is convicted of criminal conduct arising from his or her role in the violation, the person shall be dismissed from the civil action and shall not be entitled to any percentage of the award or settlement.

A person who brings a clearly frivolous whistleblower action may be held liable for the defendant's attorney's fees and costs related to the whistleblower action.

FCA's Whistleblower Protections

The FCA prohibits an entity or organization from discharging, demoting, suspending, threatening, harassing or discriminating against an employee as a result of pursuing the false claims action under the federal FCA or otherwise makes a good faith report alleging fraud, waste, or abuse in a federal healthcare program, including Medicare and Kansas Medicaid Assistance Program. In the event the employee is discharged, demoted, suspended, threatened, harassed or discriminated against in his employment, he or she is entitled to all relief necessary to make the employee whole, including reinstatement, double the amount of back pay, plus interest, and compensation for special damages such as attorney's fees and costs of the litigation.

Administrative Remedies for False Claims and Statements, 31 U.S.C. §§ 3801-3812

Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a claim that a person knows or has reason to know is false, fictitious, or fraudulent; includes or is supported by any written statement which asserts a material fact which is false, fictitious, or fraudulent as a result of such omission, and is a statement in which the person making, presenting, or submitting such statement has a duty to include such material fact; or is for payment for the provision of property or services which the person has not provided as claimed, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than \$5,000.00 for each such claim. Such person may also be subject to an assessment of twice the amount of the false, fictitious, or fraudulent claim, or the portion of such claim, which is determined to be in violation of the law.

Any person who makes, presents, or submits, or causes to be made, presented, or submitted, a written statement that the person knows or has reason to know asserts a material fact which is false, fictitious, or fraudulent as a result of such omission, and contains or is accompanied by an express certification or affirmation of the truthfulness and accuracy of the contents of the statement, shall be subject to, in addition to any other remedy that may be prescribed by law, a civil penalty of not more than \$5,000.00 for each such statement.

Kansas Statutes Addressing Medicaid Fraud and False Claims

The State of Kansas has adopted the Kansas False Claims Act, which is similar to the federal False Claims Act. The Kansas FCA (a generally applicable False Claims Act) allows the State of Kansas to recover three times the amount of damages. In addition to triple damages, the State of Kansas shall also recover civil penalties of up to \$11,000 for each violation with a minimum penalty of \$1,000 for each violation. The Kansas FCA also contains whistleblower provisions, entitling employees to all relief necessary to make them whole. Although the Kansas FCA is similar to the federal False Claims Act, the State of Kansas has not adopted any statutes that contain qui tam provisions similar to those found in the federal FCA.

The State of Kansas has also adopted a Medicaid Fraud Control Act. The MFCA makes it unlawful for a person to submit false and fraudulent claims to the Kansas Medicaid program. Violation of Kansas' MFCA is a criminal offense punishable by imprisonment and payment of full restitution to the State of Kansas. The violator is also responsible for interest and all reasonable expenses.

Training

Helper's Inc. will provide to Staff information regarding the federal and state false claim statutes (discussed above), and the role of such laws and policies in preventing and detecting fraud in federal health care programs. All existing Staff will be required to sign an acknowledgement of their receipt and understanding of Helper's Inc.'s Policy on this issue on an annual basis.

Helper's Inc.'s policies preventing and detecting fraud in federal health care programs will become part of Helper's Inc.'s Policy & Procedures Manual, and all future Staff members will be required to sign an acknowledgement of their receipt and understanding of Helper's Inc.'s Policy.

Helper's Inc.'s staff shall have access to Helper's Inc.'s Policy & Procedures Manual, which can be obtained by contacting a direct supervisor, Human Resources or the Executive Director.

Helper's Inc. may receive training on the federal and state false claims statutes, to include an overview of Medicaid fraud laws, the federal and state False Claims Acts, a summary of Helper's Inc.'s standards of conduct and the reporting and investigation process. Additional training may be required for employees engaged in specific areas at risk for fraud.

Updates, revisions or other modifications to Helper's Inc.'s Policy & Procedures Manual, including without limitation, the foregoing Policy shall be provided to all staff.

Helper's Inc.'s Investigations

Overview: Helper's Inc. intends to investigate any suspected act of Fraud. Helper's Inc., or its agents, will conduct an impartial investigation, when circumstances deem necessary, into allegations or reports of Fraud. No Helper's Inc. Staff member, including management personnel, will be exempt from such impartial investigation.

Each [manager][supervisor][_____] shall be responsible for instituting and maintaining a system of internal control to provide reasonable assurances to prevent and detect Fraud. Helper's Inc.'s management shall familiarize themselves with the types of Fraud that may occur and be alert for any indications that such conduct is occurring.

_____ shall have primary responsibility for overseeing the investigation of all reports of Fraud. _____ shall be assisted from time to time, when necessary, and consult with, members of Helper's Inc.'s management. _____ is required to immediately notify _____ of any significant Fraud investigation.

_____, or his or her designated representative, shall report the findings of the investigation to _____ and the appropriate management personnel. All significant instances of Fraud shall be further reported to all members of management immediately. _____ will further make quarterly reports of all investigations, regardless of the findings and significance of the investigation, to all members of management and _____.

In the event _____'s investigation into a report of Fraud confirms or provides reasonable grounds to indicate that the report may be true, Helper's Inc. shall report the incident to the appropriate federal, state and/or local authorities to pursue all legal remedies. It shall be _____'s responsibility to report the incident to the appropriate government authorities. Helper's Inc. shall pursue every reasonable effort, including court ordered restitution, to obtain recovery of the losses from the offender.

Investigation: After an offense or violation of this Policy has been detected or reported, Helper's Inc. will take all reasonable steps to respond appropriately to the offense or violation and to prevent further similar offenses or violations including any necessary modifications to Helper's Inc.'s policies and procedures to prevent and detect violations of the law or of this Policy.

All reports and incidences of Fraud will be taken seriously and addressed promptly. All reports and incidences shall be forwarded to _____ for completion of the following steps:

1. _____ shall make a detailed, written record of the report or incidence, including without limitation, the type of violation, witnesses to the violation, dates of the violation, names of individuals involved in the violation and a statement from the reporting employee, if any, of his or her knowledge of the information.
2. _____ shall ensure the retention and safekeeping of all relevant documents, files, records and any other information relevant to the report or incidence and subsequent investigation.
3. _____, or his or her designated representative, shall then conduct a complete investigation to determine whether a violation of federal, state or local law has occurred (if so, whether the violation is a criminal offense), whether a violation of this Policy has occurred,

whether the violation poses a risk to Helper's Inc.'s Staff and/or clients, and whether the violation places Helper's Inc. at risk for economic injury and/or civil and/or criminal liability. _____ shall coordinate with _____ and the Executive Director, and internal or external counsel if necessary, to determine what steps will be taken to investigate the report or incidence. The steps taken to investigate the report or incidence shall be determined on a case-by-case basis depending on the nature of the report or incidence.

4. As part of the investigation, the person conducting the investigation shall review relevant documents, witness interviews, audits of Helper's Inc. practices, and other appropriate actions. The person investigating the report or incident shall keep a record of all activities undertaken in the course of the investigation. If _____ does not conduct the investigation directly, the person conducting the investigation shall provide the final investigation report to _____, to the Executive Director and _____, as necessary and appropriate. Otherwise, _____ shall provide the final report to the Executive Director and _____.
5. If the presence of any Staff member compromises the integrity of the investigation, the individual may be removed from his or her current activity until the investigation is complete. The affected staff member may be temporarily reassigned to another activity (at the same terms and conditions of his or her current activity) or placed on paid leave during the investigation. Upon completion of the investigation or that portion of the investigation which is affected by the individual's presence, the individual will be returned to his or her regular activity or brought back from paid leave.
6. After the investigation is completed, _____ shall, in consultation with legal counsel if necessary, determine whether a violation of federal, state or local law or this Policy has occurred, including whether the violation is a criminal offense. _____ shall, in consultation with legal counsel if necessary, and the Executive Director or other appropriate Helper's Inc. Staff, develop a corrective action plan to remedy the Fraud, which may include, without limitation, making prompt repayment of any overpayments and notifying the appropriate governmental agency. The plan shall include educating Helper's Inc. Staff as appropriate and reviewing and modifying existing Helper's Inc. policies, if necessary, to prevent future violations of the same or similar type. In addition, _____ shall, in consultation with the Executive Director and _____, determine the appropriate disciplinary action against any employees engaged in the Fraud, in accordance with Helper's Inc.'s Policy & Procedure Manual.

_____ shall monitor the implementation of all corrective action plans to ensure they are being carried out as planned, and to ensure that the violation has been corrected and has not reoccurred. Any reoccurrence of the violation shall be immediately investigated in accordance with this Policy and reported to the Executive Director.

Although members of management will need to be consulted during the investigation from time to time, _____, or his or her designated representative, shall make every attempt to keep the investigation confidential.

All records of reports or incidences of violations, including initial reports, records of investigations, corrective action plans, and disciplinary decisions, shall be prepared and maintained in such a manner as to preserve all applicable legal privileges, including the attorney-client, work product and self-evaluative privileges, as appropriate. This information shall be retained for a period of not less than three (3) years.

Enforcement: All Helper's Inc. Staff are expected to comply with this Policy and federal, state and local laws concerning reporting false claims and Fraud. Failure to report such violations will be considered unprofessional conduct and insubordination and may result in disciplinary action up to and including termination. Disciplinary action will be handled on a case-by-case basis because every situation is different. Discipline will be carried out pursuant to Helper's Inc.'s Policy & Procedure Manual.

As stated in greater detail above, merely reporting a violation, in which the reporting Staff member played no role in planning and initiating of the violation, SHALL NOT result in disciplinary action if the report is based on what the person reasonably believed to be a violation of this Policy. An individual whose report admits personal wrongdoing with regard to the violation may be subject to discipline for the personal wrongdoing.

A staff member may be subject to discipline, up to and including termination, if:

1. the person knowingly reported false information in an effort to cause harm to others or to protect himself/herself or others; or
2. the staff member participated, planned or otherwise was involved in the Fraud.

In the event an individual or entity is charged with a criminal offense related to health care or proposed debarment or exclusion from a federal or state health care program, Helper's Inc. shall promptly remove the individual or entity from direct responsibility for or involvement in any activities related to a state or federal health care program. If the individual or entity is convicted, debarred or excluded, Helper's Inc. shall immediately terminate the individual's employment or other contractual relationship with the individual or entity.

Helper's Inc.'s Self Monitoring: In addition to relying on its Staff to report actual or suspected incidences of Fraud, Helper's Inc. will engage in auditing and self-monitoring to uncover incidences of Fraud.

The following procedures shall apply to audits and reviews:

1. _____ may conduct audits, monitoring or investigation to verify compliance with Helper's Inc.'s standards.
2. In addition to verification of compliance with Helper's Inc. standards, the _____ shall adopt on an annual basis an audit and review plan, which shall be presented to the Board of Directors. The plan shall identify:
 - (a) specific areas of Helper's Inc.'s operations which will be audited or reviewed during the year, including without limitation, activities which create exposure for potential violation of applicable federal, state and local laws; claims submission; cost reporting and reimbursement; coding; compliance with specific rules and policies which governmental and law enforcement agencies have focused their attention; and any other area specifically concerning Helper's Inc. that has been identified internally or by an outside entity or agency;
 - (b) the persons or entities, with knowledge of health care compliance in the specific area of health care, responsible for conducting Helper's Inc.'s audits or reviews; and
 - (c) a general description of the methods for conducting the audit or review. The individual or entity responsible for conducting the audit or review shall consult with _____ to design a uniform, specific technique (to include a timeline, method and resources required) by which to conduct the audit or review.
3. The completed audit or review shall be submitted to _____ and the Executive Director within a reasonable amount of time after completion of the audit or review, but in no event later than two weeks after completion of the audit or review.

It is Helper's Inc.'s responsibility to regularly monitor its compliance with this Policy and federal, state and local laws related to the prevention and detection of Fraud. Such self-monitoring shall include the following:

1. The _____ shall meet with [department directors], [managers], [members of senior management] and _____ at least annually to review: Helper's Inc.'s education and training programs for all of Helper's Inc.'s Staff; reports and/or investigations into violations of this Policy or federal, state and local laws and the results of the investigation; a summary of actions taken to verify compliance with Helper's Inc.'s policies and the results of such actions; identification of any areas in which compliance standards should be developed or existing standards modified; and any recommendations to improve compliance.
2. The _____ shall conduct random checks to assess compliance with this Policy. These random checks may include, without limitation: interviewing Helper's Inc.'s Staff to determine knowledge of and compliance with this Policy; examining records relating to compliance; verifying the distribution of this Policy and other documents related to compliance with this Policy; examining education and training programs and attendance lists; examining Helper's Inc.'s contracts with independent living counselors and _____; reviewing employee

screening procedures; and any other action _____ deems necessary to confirm and enforce compliance with this Policy and federal, state and local laws related to Fraud.

All audit and self-monitoring activities shall be conducted in such a manner as to maintain any appropriate legal privileges, including the attorney-client, work product and self-evaluative privileges, as applicable. Internal and/or external legal counsel may be consulted, if necessary, with respect to audit and self-monitoring activities.

Results of all audit and self-monitoring reviews shall be provided to _____, who shall report such results to the Executive Director and _____ on at least an annual basis. In the event any audit or review reveals potential violations or areas for improvement, _____ shall take any appropriate action in accordance with this Policy, including without limitation, conducting an investigation, imposing disciplinary action, if warranted, developing a corrective action plan, modifying this Policy, reporting to applicable government agencies and returning of any overpayments made to Helper's Inc., if applicable.

The _____ shall keep the Executive Director and _____ informed of all audits and reviews. The Executive Director and _____ shall report the results of the audits and reviews to the Board of Directors as necessary, but no less than annually.

Governmental Investigations

In some instances, federal or state governmental agencies may conduct an investigation related to possible Fraud with or without Helper's inc.'s knowledge. In the event a governmental agency requests your participation in such an authorized investigation, it is Helper's Inc.'s policy that you cooperate fully with such investigation.

Helper's Inc.'s staff shall not:

- conceal, destroy or alter any documents;
- falsify or intentionally make misleading statements to any authorized government representative;
- aid in an attempt to conceal, destroy or alter any documents;
- aid in an attempt to falsify or intentionally make misleading statements; or
- unreasonably delay the production of information or records relating to a possible violation of the law in response to an authorized request by a government representative acting within the scope of his or her authority.

Although Helper's Inc.'s policy is that its staff cooperate in any authorized government investigation, there are a few things you should be aware of if contacted by a government investigator:

1. Request identification from the investigator and record his or her identifying information to confirm with the agency that the investigator is who he or she claims;
2. You are under no legal obligation to participate in the government's investigation but Helper's Inc.'s policy is that you participate in the investigation;
3. You do not need to inform Helper's Inc. that you have been contacted for an interview or that you have participated in an interview;
4. If you participate in the interview, you must tell the truth. Providing false or intentionally misleading information can result in criminal penalties and liabilities. Additionally, a government investigator does not have the legal authority to offer you leniency or immunity in exchange for your testimony;
5. You are permitted to schedule the interview at a time and location that is convenient and comfortable for you. In addition, you are permitted to bring a third party with you to the interview, including a friend, family member, an attorney or Helper's Inc. representative;
6. You can end the interview at your discretion;
7. You may request a tape of the interview if the interview is taped. You can request that the interview be taped; and

8. Any Helper's Inc. records you have in your possession are the property of Helper's Inc. In the event the government investigator requests to see the Helper's Inc. records in your possession, he or she must only be allowed to review the documents if he or she has a search warrant. If the investigator has a search warrant, the investigator must be permitted to view the records within the scope of the search warrant. Helper's Inc. requests that you obtain a copy of the search warrant and provide it to Helper's Inc.. If the investigator has a subpoena for records, you do have to produce the documents immediately. Helper's Inc. requests that you provide _____ with a copy of the subpoena, and _____ will respond to the subpoena.