

COMPLIANCE PLAN AND CODE OF CONDUCT FOR ACHIEVE BEYOND

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Overview

Since 1995, Achieve Beyond has taken pride in offering high quality Pediatric Therapy and Autism services to the children and families in New York State. Achieve Beyond has grown and expanded to offer such services in Texas, Virginia, California and New Jersey. As with any vital and vibrant organization, Achieve Beyond cannot be content with the status quo, but rather must focus on the future. To preserve and enhance our well-deserved reputation, everyone associated with Achieve Beyond must share a commitment not only to our clients and our work, but also to compliance with the numerous laws, regulations, and policies that govern our conduct. To assist us in our compliance goals, we have developed the Achieve Beyond Compliance Program, which includes a Compliance Plan and Code of Conduct. In that Code, we have briefly summarized the internal and external provisions that govern various legal and ethical requirements we must meet. The Code is expected to serve as a useful guide to assist us and you in identifying and addressing those instances where there may not be compliance with the law or with Achieve Beyond policy. The failure to follow existing law can damage our reputation and threaten our ability to carry out our mission. Unlawful behavior also may result in criminal liability and civil fines and penalties. Individuals who knowingly violate or recklessly disregard this Compliance Plan, the Code of Conduct, or the laws, regulations and policies which govern Achieve Beyond will face severe consequences including termination.

We recognize that our ability to achieve compliance with the law depends upon our ability to recognize, avoid, and remedy existing problems. Our compliance, therefore, depends not only upon a choice to "follow the rules" but also our obligation to our mission, our agency, each other, and all those who serve Achieve Beyond in any capacity, to comply with the laws and to bring all issues of potential concern to the attention of the appropriate Program Manager, a Provider Relations Manager or to a Achieve Beyond Compliance Committee member (see "Discharging Your Obligations"). In return, you have our commitment that the issues you raise will be promptly and properly reviewed and that appropriate corrective action will be taken where necessary. Most important, you will not in any way be subject to any adverse consequences for making good faith reports; to the contrary, we view the failure to bring appropriate concerns to our attention to be a serious breach of your obligations that could lead to disciplinary action. In short, we commend and will support strongly those who make the proper choices at Achieve Beyond, and will hold accountable those persons who make inappropriate choices or those who turn a blind eye toward improper conduct. Through our collective efforts we are confident that we can and will enhance our existing reputation for excellence.

Discharging Your Obligations

We recognize that there may be instances where you learn of practices at Achieve Beyond that may be of concern to you. While there are many different ways for you to address those concerns, we recognize that your choice will likely depend upon your relationship with the particular employees, independent contractor or vendors involved in the conduct at issue; upon your relationship with your supervisors (if you are an employee); or upon your knowledge of the laws, regulations and policies governing the practice that is of concern to you. We wish to assure you that this Compliance Plan as well as the Compliance Committee (see "Compliance Committee and Compliance Officer", below) exist to help you when you are unable, for any reason, to assure yourself that the conduct in question is in fact appropriate, or if you believe that the problem has not been effectively remedied. In those instances, we fully expect that you will promptly inform the Compliance Committee of the issue. That Committee is composed of senior members of Achieve Beyond administration who are committed to ensuring full compliance with all existing laws, rules, regulations, protocols and policies that govern us.

The Compliance Committee and Compliance Officer

Achieve Beyond Compliance Committee has been formed to aid in identifying any potential areas of non-compliance through audits, to assist in investigating areas of concern raised by our employees or by others, and to remedy any deficiencies. The Compliance Committee will meet quarterly or more frequently as necessary. The Compliance Committee is responsible for overseeing the development and implementation of policies and procedures for the Compliance Committee, informing employees and independent contractors of this Compliance Plan, ensuring that training is provided regarding specific job responsibilities and requirements, and for conducting audits and monitoring employees responsible for coding and submitting claims for reimbursement. These policies and procedures will be reviewed at least annually and revised if necessary. The Committee's work is intended to be and will be confidential and privileged to the extent allowed under the law. If requested, the Committee also will make all reasonable efforts to protect the identity of the reporting employee or individual. When the Committee completes any necessary investigation, or implements any necessary steps to address the problems detected, the Committee will, whenever appropriate, inform the reporting employee or independent contractor of the result of the investigation and of any action taken concerning the issue presented. The Committee will review and, if necessary, modify this Compliance Plan and Code of Conduct annually. The Compliance Officer reports directly to the owners of Achieve Beyond. The Compliance Officer will chair the Achieve Beyond Compliance Committee. The Compliance Committee members including the Compliance Officer are listed, along with their telephone numbers, in Attachment A to this Compliance Plan document.

The Process

All Achieve Beyond employees and independent contractors are strongly encouraged to bring concerns to the attention of the Compliance Officer or any member of the Compliance Committee. Reports may be made in person, in writing, or over the telephone to the individuals listed in Attachment A. Written communications should be marked "CONFIDENTIAL AND PRIVILEGED MATERIAL PREPARED FOR LEGAL COUNSEL." Although reports may be made

anonymously, in order for the Compliance Committee to obtain more information from or respond to the reporting individual, he or she should provide his or her name and work location when the report is made. All reports and communications received will be confidential and privileged to the extent permitted by law. Counsel for Achieve Beyond and the Compliance Committee will review reports and assist in deciding upon an appropriate investigation. Investigations may include, but are not limited to, patient surveys, audit of case files, and interviews. The cooperation of the reporting employee or individual may be sought during any investigation, and such cooperation will be positively noted in the employee's or individual's file. Upon conclusion of the investigation, with the advice of legal counsel, the Committee will determine the necessary follow-up action to be taken. Any concerns about the Compliance Officer, the Committee members, or the Committee's actions or determinations may be brought directly to the owners of Achieve Beyond.

Elements of the Achieve Beyond Code Of Conduct

The following Code of Conduct summarizes the conduct we expect from all our employees and independent contractors, and highlights certain key areas where the potential for concerns may be significant. This Code will not serve as a substitute for a thorough understanding of your job function, your obligations, and the laws and institutional policies that apply to your job. It will not constitute an excuse to avoid training or in-service presentations in your area. However, it can and should provide useful guidance, make you sensitive to potential problems you may face, and help you to avoid particular pitfalls.

Key Areas

Our agency is subject to many federal, state and local laws, together with various internal policies and protocols. We have attempted to summarize below the general obligations arising in key areas of our operations. The key areas are:

i. Discrimination and Employment

Achieve Beyond is committed to equal opportunity and to the respect for human dignity. Unequal treatment or discrimination based upon gender, color, national origin, age, religious affiliation or belief, disability, sexual orientation, or other non-performance or ability-related grounds is unacceptable. We will hire, promote, retain and contract with individuals based upon their ability to meet bona fide occupational qualifications, and to effectively and efficiently discharge the obligations of their job. Similarly, we do not condone and will not tolerate conduct that demeans or undermines our clients, or that creates or encourages a hostile or oppressive working environment.

Achieve Beyond has developed and maintains various employment-related and independent contract-related policies that are available through the employees' supervisors or the independent contractors' provider relations manager. We expect that all employees and independent contractors will be familiar with and will adhere to these policies. Questions or concerns should be directed to the appropriate Program Manager, Provider Relations Manager or Compliance Committee member.

ii. Fraud and Abuse

Federal and state laws prohibit certain conduct by, and certain business arrangements for, healthcare and educational providers. These include arrangements where goods, services, or office space are provided for some amount other than fair market value in return for referring a client for services or items. These kickbacks and other related practices are generally grouped under the heading "fraud and abuse." While there are many practices that are prohibited or restricted, there are also several exceptions or "safe harbors" that apply under specified circumstances. The most common fraud and abuse issues arise in connection with referral practices and in vendor relationships.

Achieve Beyond is not permitted to pay a physician or therapist for a referral of a child to Achieve Beyond and, as a general rule, you must avoid relationships with vendors or other third parties that appear to provide financial incentives for the use of their products or for the referral of clients to them or Achieve Beyond. These incentives, moreover, are not necessarily in the form of cash payments, but may include consulting relationships, lease arrangements with vendors for other than fair market value, and gifts. A useful guide is to avoid arrangements that confer personal benefits to you over and above that which ordinarily would be provided for your services. You also should clear with the appropriate Program Manager any proposed arrangement with clinicians, vendors, contractors or suppliers, or any rebate, bonus or volume discount proposals. Program Managers will discuss these proposed arrangements with the Compliance Officer.

Client referrals to health care entities in which the referring clinician or a relative has an ownership interest also are prohibited under statutes commonly known as the "Stark" laws. There are several exceptions to the Stark prohibitions, but the appropriate course of action is to raise all issues in this regard with the appropriate Program Manager. Any concerns regarding this area should be immediately brought to the attention of the appropriate Program Manager, Provider Relations manager or Compliance Committee member.

iii. Conflicts of Interest

A conflict of interest may arise where an employee stands to benefit personally at the expense of /Achieve Beyond, or where an employee is in a position to put his or her personal interests above those of Achieve Beyond. We believe strongly that all Achieve Beyond employees, and independent contractors during the term of the contract, owe a duty of loyalty to the agency and, therefore, should avoid any actual or apparent conflicts of interest. While conflicts can arise in many different contexts, in general we expect that all employees and, independent contractors during the term of their contract, will put the interests of Achieve Beyond ahead of their personal concerns, and will not seek to benefit themselves at the expense of, or as a result of, their affiliation with Achieve Beyond. We expect all Achieve Beyond employees and independent contractors will become familiar with and obey policies in this area. Suspected violations, including less-than-arms-length relationships and transactions, should be reported immediately to the appropriate Program Manager, Provider Relations Manager or Compliance Committee member immediately.

iv. Gifts and Gratuities

You should be aware that the receipt or giving of gifts by Achieve Beyond personnel may raise questions about relationships with our vendors, governmental officials, or others who interact with Achieve Beyond. We must always refrain from activities that could possibly be construed as an attempt to improperly influence these relationships. You should not offer or receive a gift in circumstances where it could appear that the purpose of the gift is to improperly influence Achieve Beyond's relationship with a vendor, regulator, or other person or entity.

It is Achieve Beyond's policy to reimburse its employees for all reasonable expenses, including meals, entertainment, and travel, that are appropriately incurred while conducting Achieve Beyond business. Rarely, therefore, will justification exist for you to permit someone else to pay for such items. We are confident that if you follow Achieve Beyond policy and exercise reasonable judgment and common sense with respect to gifts and gratuities, you will avoid situations that might bring you or Achieve Beyond's integrity into question. If you have any questions in connection with the receipt or offer of gifts or entertainment, you should consult the applicable Achieve Beyond policy and the appropriate Program Manager. Any concerns regarding violations of policy in this area should be brought to the attention of the appropriate Program Manager, provider relations manager or Compliance Committee member.

v. Immigration

Achieve Beyond is not permitted to employ anyone who is not a United States citizen, unless that person has an appropriate visa or other documentation that allows him or her to legally work at our agency. If Achieve Beyond violates federal immigration laws, there could be significant civil or criminal liability. It is the policy of Achieve Beyond to fully comply with the immigration laws and, therefore, no person will be hired without providing Achieve Beyond with appropriate documentation of their citizenship or immigration status. Any concerns regarding immigration issues should be brought to the attention of the appropriate Program Manager, Provider Relations Manager or a Compliance Committee member.

vi. Information Systems Issues

One of our most valuable assets is our body of confidential information. As an agency employee or independent contractor, you are responsible for maintaining and protecting the information used by you in connection with your job duties. For example, you must not record inaccurate information, make inappropriate or unauthorized modifications of information, or destroy or disclose information, except as authorized. Additionally, no employee, independent contractor or former employee may, without the prior written consent of Achieve Beyond, use for their own benefit or disclose to others any confidential information obtained during employment or term of engagement.

Documents containing sensitive data, including information concerning clients, must not be left in public view or in an unsecured location. You also must be careful when you enter, secure, and store computer data. Given the widespread use of computers throughout Achieve

Beyond, the potential for a breach of security exists and must be considered at all times. If you observe individuals whom you do not recognize using terminals in your area, immediately report this to the appropriate Program Manager or to security. Any concerns regarding confidential information should be brought to the attention of a Compliance Committee member.

vii. Billing and Payment

Many of Achieve Beyond's services are paid for by government funds. While there are established particular billing formats, protocols, and practices with which all employees involved in the billing process must become familiar, there are certain common issues that are important to mention.

Achieve Beyond is prohibited from submitting false claims to obtain payment for the services we provide. False claims include claims for payment which the service provider knows are unwarranted and submits with reckless disregard for their accuracy or "deliberate ignorance" of the applicable guidelines. For example, a therapist must never sign a parent or guardian's name on a session note, or ask the parent or guardian of a child to sign blank session notes. False claims can result in significant penalties and costs to Achieve Beyond. Obviously, therefore, Achieve Beyond is committed to ensuring that all claims for payment are proper, that they accurately reflect the services necessarily delivered, and that they comply with existing billing and coding regulations, bulletins, advisories and guidelines. If you are uncertain as to a particular charge or billing practice, or if you believe the documentation supporting a claim for payment may be inadequate, you should contact the appropriate Program Manager or a Provider Relations Manager for guidance. If you seek guidance and you remain concerned about any aspect of our billing, you should immediately bring that concern directly to a Compliance Committee member.

It is our intention to comply with all payor requirements. Where the requirements are unclear, as they occasionally are, you or the appropriate Program Manager or a Provider Relations Manager may ask the Compliance Officer to seek guidance from the payor directly. The advice given should be carefully recorded, including the name and title of the payor representative, and the time, date, telephone number and place of the communication. A letter should be sent to the payor representative via receipted mail confirming the advice. Copies of that letter, together with any relevant correspondence, will be maintained by the Compliance Officer.

Given the number of client encounters within our agency, and the occasional ambiguous, complex, or conflicting rules, there may be times when you discover an error in a previously submitted claim. You should immediately report that error to the appropriate Program Manager or a Provider Relations Manager so that it may be rectified. If you feel you are unable to make such a report to the appropriate Program Manager or a Provider Relations Manager for any reason, or if appropriate corrective action is in your judgment not taken, you should contact a Compliance Committee member immediately.

viii. OSHA (Occupational Safety and Health Act)

In our various client encounters, we occasionally encounter potentially harmful situations. Achieve Beyond expects that our employees will at all times follow safety procedures. Achieve Beyond is subject to numerous federal and state statutes and regulations related to workplace safety, and we expect compliance with all relevant provisions in this area. Should you suspect there may not be compliance, you should contact the appropriate Program Manager, a Provider Relations Manager or a Compliance Committee member.

ix. Professional Licensure and Credentialing

All therapy professionals providing client services must be fully capable of discharging their clinical responsibilities. No clinical professional will be permitted to provide client services at or on behalf of Achieve Beyond unless it has been demonstrated that he or she possesses the required education, licensure or certification, and experience necessary to perform his or her clinical responsibilities. All direct service providers affiliated with the agency shall be properly credentialed, and Achieve Beyond will maintain a file on each direct service provider that contains documentation of the practitioner's credentials.

In credentialing practitioners, Achieve Beyond shall take steps necessary to document the practitioner's education, licensure or certification, and competency. In doing so, Achieve Beyond and personnel involved in the credentialing process shall comply with all applicable laws and regulations, and professional standards. If you become aware of any information or documentation indicating that anyone in Achieve Beyond has not adhered to the requirement for credentialing, licensure or certification, you should immediately bring it to the attention of a Compliance Committee member.

x. Quality Assessment and Performance Improvement

Quality service is the hallmark of Achieve Beyond, and each of us must strive to continually improve the quality of the services we provide and/or the job responsibilities we perform. It is expected that all Achieve Beyond personnel and independent contractors, regardless of responsibility, participate as appropriate in our quality improvement efforts. We are each responsible for familiarizing ourselves with the quality assessment and performance improvement activities applicable to our position. To obtain information about Achieve Beyond's overall quality improvement plans and activities, please contact the appropriate Program Manager or a Provider Relations Manager. Concerns about quality assessment or performance improvement issues should be directed to a Compliance Committee member.

xi. Client Confidentiality

Achieve Beyond recognizes the paramount importance of confidentiality in the provision of Clinical and Educational services, and it is our policy to keep all information and records pertaining to a client's treatment confidential in accordance with applicable law. All personnel and independent contractors with access to confidential information and records are required to strictly adhere to confidentiality policies of our agency. If you become aware of unauthorized or inappropriate disclosure by a Achieve Beyond employee or independent

contractor of confidential information or documents, you should contact your supervisor, a provider relations manager or a Compliance Committee member immediately.

xii. Client Rights

Achieve Beyond recognizes that each client and their family are entitled to receive ethical treatment in accordance with accepted standards of care. It should be the express goal of all Achieve Beyond personnel and independent contractors to treat all clients and their families with courtesy, compassion and dignity, while recognizing and honoring the client's and family's right to privacy and confidentiality. All agency personnel and independent contractors shall fully familiarize themselves with the rights of our clients, and conduct themselves at all times in a manner consistent with these rights. In addition, all agency staff and independent contractors involved in the delivery of client services shall attend periodic in-service training sessions dealing with clients' rights requirements. Such training sessions shall cover:

- a. informed consent;
- b. privacy and confidentiality;
- c. client complaints; and
- d. access to services information.

If you become aware of any situation in which a client's or family's rights are being violated, you should immediately contact the appropriate Program Manager, a Provider Relations Manager or a Compliance Committee member.

xiii. Record Retention and Maintenance

The law requires Achieve Beyond to retain certain records and documents for specified periods of time. Our failure to retain these records as required could result in substantial monetary penalties, prevent us from having the documentation to prove what services were provided to a particular client, and raise questions about our agency ethics. In order to comply with these obligations, Achieve Beyond has implemented systems of controls and policies to assure proper maintenance, retention and destruction of records. You are expected to follow these policies. You are not, however, to destroy or discard any records if you know that they may be the focus of a pending investigation, or subject to a pending request. You should contact the appropriate Program Manager, a Provider Relations manager or a Compliance Committee member in the event you learn of a potential violation of our policies.

Client records must also be timely completed and accurately maintained. These records provide a basis for future treatment decisions and support for billing, as well as an important historical account of the actions taken by Achieve Beyond personnel that is critical to respond to claims made against us. Client records are confidential and must carefully and accurately document the services provided. There are specific protocols on the completion, maintenance, and modification of these records, and you are expected to comply fully with those protocols. A failure to do so can result in internal sanctions as well as professional

licensure action. Should you suspect any violation of recordkeeping protocols, you should contact the appropriate Program Manager, a Provider Relations manager or a Compliance Committee member immediately.

xiv. Reporting Requirements

Achieve Beyond providers must adhere to many reporting requirements under state and federal law, and it is the policy of Achieve Beyond to comply with all reporting requirements. It is important that you be aware of any reporting requirements applicable to your job responsibilities. Reports to various governmental bodies are required to be made in certain circumstances including suspected abuse, mistreatment or neglect of a child; and threats to community safety.

If you are aware of any incident or situation that may require reporting to a governmental agency, you should report it directly, according to the obligations of your profession, or bring it to the attention of the person who is responsible for making such report. If you have any questions or concerns regarding our reporting responsibilities, you should contact the appropriate Program Manager, a Provider Relations Manager or a Compliance Committee member.

If any employee or independent contractor intentionally fails to make a required report to a governmental body or attempts to cover up facts that would warrant such a report, he or she will be subject to internal disciplinary action, including employment or contract termination, and could also face criminal charges and the loss of his or her professional license or certification.

xv. Whistleblower Protection

A whistleblower as defined by this policy is an employee or subcontractor of Achieve Beyond who reports an activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this Policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting. If an employee or subcontractor has knowledge of possible of illegal or inappropriate activity, the employee is to contact the Compliance Officer, a member of the Compliance Committee, the Appropriate Program Manager or the Human Resources Manager.

Whistleblower protections are provided in two important areas: confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense. The Company will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination,

compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Compliance Officer, a member of the Compliance Committee, the Appropriate Program Manager or the Human Resources Manager immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

All reports of possible retaliation will be promptly submitted to the Compliance Officer who is responsible for investigating and coordinating corrective action.

Employees or subcontractors with any questions regarding this policy should contact the Compliance Officer.

xvi. Reviews and Inspections

Our agency is reviewed and inspected by government agencies, which impose numerous recordkeeping and other requirements on us. You are expected to become familiar with these requirements as they affect your area, and to ensure compliance with them. Our failure to comply can lead to sanctions, to the implementation of detailed plans of correction and, in extreme circumstances, to the restriction of licensed services.

xvii. Wage and Hour Issues

As an employer, Achieve Beyond is required to comply with all applicable wage and hour laws, and other laws governing the employment relationship. You are entitled to receive fair and equitable wages and benefits in connection with your services to Achieve Beyond, and you may receive overtime pursuant to applicable Achieve Beyond policies and contracts. You should report any suspected violation of the wage and hour laws, or other related provisions, to your supervisor or a Compliance Committee member; and you should not be subject to retaliation or adverse employment action for making such a report. You are encouraged to bring any concerns or dissatisfaction concerning wage and hour issues to a Compliance Committee member.

Conclusion

Achieve Beyond hopes that this Compliance Plan and Code of Conduct provide useful and effective guidance to you. We are committed at all levels to ensuring that we comply with existing laws and ethical provisions, and we thank you for your cooperation and ongoing vigilance in this important effort.

ATTACHMENT A

COMPLIANCE COMMITTEE

COMPLIANCE OFFICER: Joseph Matuza (718) 762-7633 (x190)

Members: Sandra Weidmann (718) 762-7633 (x102)

Sonu Sanghooe (718) 762-7633 (x423)

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