

**Tweeten Lutheran Healthcare Center, Inc.
d/b/a
Gundersen Tweeten Care Center**

COMPLIANCE PLAN AND STANDARDS OF CONDUCT



GUNDERSEN
TWEETEN CARE CENTER

Gundersen Tweeten's Mission

Gundersen Tweeten is a family who includes residents, caregivers, volunteers, family members and friends. Each member of the family brings their knowledge and talents to the household for the benefit of all. With respect for each individual, we support others and help residents to reach their highest potential physically, emotionally and spiritually. We do this by embracing the values of honesty, integrity, respect and dignity.

Gundersen Tweeten Care Center

COMPLIANCE PLAN

INTRODUCTION

Tweeten Lutheran Healthcare Center, Inc., d/b/a Gundersen Tweeten Care Center, hereinafter "Gundersen Tweeten" is committed to providing high-quality medical care to all residents. Gundersen Tweeten will follow guidelines that promote efficient corporate management at the lowest possible cost to each resident. Consistent with the longstanding traditions and practices at Gundersen Tweeten, all staff is expected to adhere to the highest standards of conduct and ethical principles.

Gundersen Tweeten's Compliance Program

Gundersen Tweeten has developed a compliance program to encourage organizational compliance with all applicable federal and state laws and regulations. This objective is consistent with the mission and values of Gundersen Tweeten in promoting quality and integrity. The Compliance Officer, Michelle Borreson, has primary responsibility for ensuring the effective operation of the Compliance Program.

The primary responsibilities of the Compliance Officer include: development and maintenance of compliance policies and procedures, including the Compliance Plan and Standards of Conduct; investigation and resolution of reported compliance issues; auditing and monitoring; and conducting compliance education.

Gundersen Tweeten's Compliance Program also includes the Compliance Committee. The Compliance Committee includes management from key operational areas. The role of the Compliance Committee is to advise and assist the Compliance Officer on compliance issues as well as to address the essential elements of the Compliance Program.

Complying with Gundersen Tweeten's Standards of Conduct

Every Gundersen Tweeten staff member is responsible for ensuring that his or her conduct conforms to these Standards of Conduct as well as any other policy of Gundersen Tweeten or any payor policy and any applicable federal and state law. These Standards of Conduct should not be

construed as creating an employment contract or other contractual relationship, nor should they be interpreted as a promise of continued employment.

If you have a question as to whether a procedure or action conforms to the Standards of Conduct, speak with your immediate supervisor. If you don't feel comfortable discussing the matter with your supervisor, or if you are still unsure as to the appropriate conduct, you should contact Michelle Borreson, the Compliance Officer; or the Compliance Hotline.

Reporting Violations of the Standards of Conduct

If you become aware of violations of the Standards of Conduct, you are encouraged to report them to your immediate supervisor or Compliance Officer via telephone or in writing. You may also contact the Compliance Hotline at (877) 532-8879. The Compliance Hotline provides a venue for confidentially reporting any compliance violation. When you call the Compliance Hotline, your name and phone number are not identifiable. You may identify yourself or choose to remain anonymous. If you remain anonymous and wish to receive a status update on your report, you will need to call the Compliance Hotline and provide the control number of your hotline report. Gundersen Health System's Chief Compliance Officer or Director of Compliance will document every call and will ensure that they are either reviewed by the Compliance Office or referred to another appropriate department such as Legal or Human Resources. Please refer to the Compliance Hotline policy, TL-1000.

All such communications will be kept strictly confidential to the fullest extent possible, consistent with any reporting requirements or other obligations or needs of Gundersen Tweeten. You have the right to report issues anonymously. If you do choose to identify yourself, understand that there may be an occasional instance where the identity of the reporting individual may be disclosed. No retaliatory action will be taken or will be permitted by Gundersen Tweeten against any individual or entity that reports in good faith any suspected violations of the Standards of Conduct. Please refer to our Nonretaliation policy, TL-1003.

STANDARDS OF CONDUCT

Gundersen Tweeten will act in accordance with all pertinent federal and state laws. Gundersen Tweeten will take reasonable steps to ensure that its employees, contractors, and members of the staff act in conformity with relevant laws and regulations. The following are the Standards of Conduct that Gundersen Tweeten has adopted.

General Matters

1. All employees and contractors are expected to cooperate fully and completely with any compliance program or initiative instituted by Gundersen Tweeten.
2. All employees and contractors are expected to comply with Gundersen Tweeten's policies and procedures.
3. Consistent with Gundersen Tweeten's long standing policies and practices, all treatment recommended and provided by Gundersen Tweeten will be reasonable and medically necessary.
4. All lengths of stay (LOS) will be determined in accordance with the medical needs of the resident. LOS will not be extended or limited, unless it is medically appropriate under the circumstances.
5. Gundersen Tweeten will not over-utilize services or under-utilize services when treating residents.
6. All Gundersen Tweeten resident health-care records and documents are of a highly confidential nature. They will not be disclosed to anyone not employed by or affiliated with Gundersen Tweeten without the written permission of the relevant resident or his or her legal guardian, except as otherwise provided for under Gundersen Tweeten's policies or as permitted by law.
7. Gundersen Tweeten will not pay any person or any entity for resident referrals. Except for certain items or services of nominal value, Gundersen Tweeten will not offer any item or service or any financial inducement, or gift to prospective residents or others in order to encourage residents to receive care at Gundersen Tweeten.
8. All employees and contractors of Gundersen Tweeten will report any actual or suspected violation of the compliance program or any legal, ethical, or professional standard related to Gundersen Tweeten or its operations to their immediate supervisor, Compliance Officer or the Compliance Hotline.
9. Any employee or contractor of Gundersen Tweeten should immediately notify the Compliance Officer in writing if he or she is charged, investigated or convicted in connection with any alleged criminal offense related to the provision of medical care or related to any alleged fraudulent act or omission.
10. Any employee or contractor of Gundersen Tweeten should immediately notify the Compliance Officer if he or she is excluded, suspended, debarred or removed from any government healthcare program.
11. No property belonging to Gundersen Tweeten (including documents or copies of documents) shall be removed from a Gundersen Tweeten facility without the organization's permission.
12. Except as expressly permitted in writing or by law, no employee or contractor may use or disclose to any person any trade secrets or other confidential or proprietary information belonging to Gundersen Tweeten. That includes, but is not limited to: records and files; resident lists; referral information; marketing materials; business records; financial documents; and any other papers, records and/or documents the disclosure of which might adversely affect Gundersen Tweeten.
13. Except for the occasional modest expressions of gratitude from residents, employees should refuse gifts, loans or anything of substantial value offered by outside individuals or vendor companies.
14. Employees of Gundersen Tweeten will not bill any resident or any third-party payor for any services rendered in connection with his or her employment by Gundersen Tweeten. If any employee receives any fees or charges for services performed during his or her employment by Gundersen Tweeten, the employee will promptly

remit such payment to Gundersen Tweeten promptly.

15. Upon separation, no employee, contractor or medical staff member may take or retain any of Gundersen Tweeten's papers; resident lists; fee books; resident records; files; or other documents or copies of any such materials.
16. Upon separation, employees will be encouraged to participate in an exit interview and, if they are aware of any compliance issues, to bring those to the attention of the Compliance Officer.
17. Gundersen Tweeten will respond to all governmental inquiries appropriately and as required by law.
18. Any information provided by Gundersen Tweeten in responding to any governmental, payor or resident inquiries will be as accurate as possible.
19. Significant contact with a government entity or payor in which Gundersen Tweeten receives advice should be documented in writing, especially if Gundersen Tweeten intends to rely on that information when submitting claims or taking other actions. A copy of the written documentation should be sent to the Compliance Officer.

Discharge and Transfer

Whenever a resident is discharged from Gundersen Tweeten to a sub-acute care provider such as another skilled nursing facility, home-health agency or rehabilitation care provider, or if the resident requires durable medical equipment for which Medicare benefits are available, Gundersen Tweeten will honor the residents' choice of providers.

Resident Charts and Billing

Gundersen Tweeten is honest in billing for services. Every effort will be made to submit accurate and truthful bills for services, only services that were actually provided, properly documented and coded will be billed. Resident records will be organized in a manner to facilitate easy retrieval. Gundersen Tweeten will ensure that bills meet federal healthcare program requirements, and bills will not be submitted that are exaggerated, fictitious or up coded. Billing errors will be investigated and corrected prior to submitting the bill. If already

billed, the underlying problem will be corrected and appropriate refunds will be made.

Contracts with Physicians and Suppliers

Gundersen Tweeten will not pay any person or any entity for resident referrals, whether directly or indirectly. All contracts with physicians or entities owned or controlled by physicians who furnish personal services or equipment to Gundersen Tweeten will:

1. be in writing and signed by the parties;
2. reflect the fair market value of the items and services furnished;
3. specify the items or services to be furnished.

All lease agreements between Gundersen Tweeten and any individual or entity in a position to refer residents to Gundersen Tweeten or to generate other business between the parties will:

1. be in writing and signed by the parties;
2. will have a term of at least one year;
3. be commercially reasonable;
4. state the full rental amount, which will reflect fair market value;
5. not take into account the value or volume of referrals or other business generated between the parties.

Collection of Co-Payments and Deductibles and Refunds of Overpayments

1. It is Gundersen Tweeten's policy to make a reasonable and good-faith effort to collect any co-payments and/or deductibles owed to it, unless such co-payments or deductibles are waived in accordance with Gundersen Tweeten policy based on a good-faith determination of the resident's financial need.
2. Gundersen Tweeten will waive Medicare and Medicaid co-payments or deductibles only in cases of financial need. In such cases, supporting documentation will be retained in the resident's billing file.
3. Gundersen Tweeten will refund any payor overpayments in a timely fashion.
4. A review of the resident accounts for credit balances will take place at the end of each quarter and will be refunded in a timely manner.

Authorized Provider Limitations

Gundersen Tweeten will not bill any payer for services rendered to that payer's beneficiaries by providers who are not authorized to provide services by the

payer, unless the payer's policies and procedures permit billing of these services.

False Claims Act

Failure to comply with laws and regulations can result in severe fines and penalties. A federal law known as the False Claims Act (FCA) makes it illegal for any person to knowingly present, or cause to be presented, to the U.S. government a false or fraudulent claim for payment or approval; knowingly make, use or cause to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the government; or conspires to defraud the government by getting a false or fraudulent claim allowed or paid. Please refer to our False Claims and Whistleblowers' policy, TL-1001.

Under the civil provisions of the FCA, a defendant can be assessed a penalty of at least \$5,500 and as much as \$11,000 per claim, plus three times the damages incurred by the federal government in its prosecution and investigation of the case. Additionally, the criminal provisions provide for a fine of \$25,000 and up to five years imprisonment upon conviction. Violation of the FCA can also be grounds for exclusion from participation in federal and state healthcare programs.

In addition to the Federal FCA, some states have enacted false claims statutes. These state versions are often modeled on the FCA. Like the FCA, these

state false claims statutes may include, among other things, whistleblower (or qui tam) provisions. These provisions allow private persons to bring a civil action in the name of the United States. The purpose of the provision is to help the government discover and prosecute fraudulent claims by awarding them a percentage of the amount recovered by the government.

The FCA and many state acts contain a section designed to prevent retaliation against whistleblowers by their employers as a result of their reporting fraud. The whistleblower retaliation section of the FCA provides as follows:

Any employee who is discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against in the terms and conditions of employment by his or her employer because of lawful acts done by the employee on behalf of the employee or others in furtherance of an action under this section, including investigations for, initiation of, testimony for, or assistance in any action filed or to be filed under this section, shall be entitled to all relief necessary to make the employee whole. 31 U.S.C. s. 3730 (h). Gundersen Tweeten has safeguards to protect against employee retaliation, including whistleblower retaliation. Please refer to our Nonretaliation policy, TL-1003.

ETHICS PROCESS

The Compliance Officer

Gundersen Tweeten's Compliance Officer will be primarily responsible for the compliance activities of Gundersen Tweeten. If the Compliance Officer is personally and directly involved in any allegation that is raised, he or she will abstain from any investigation or handling of such allegation. In such event, the allegation shall be investigated and handled as determined by Gundersen Tweeten's Board of Directors, in consultation with appropriate legal counsel. If the Compliance Officer disagrees with any decision or other action taken by the Compliance Committee, the Compliance Officer may raise the issue with Gundersen Tweeten's Board of Directors.

Investigative Protocol

A primary duty of the Compliance Officer will be to facilitate reports of possible misconduct from Gundersen Tweeten's employees. The Compliance Officer will ensure that every report, whether written or oral, that is received will be reviewed and evaluated appropriately. The Compliance Officer may determine that a report does not warrant investigation. If the Compliance Officer concludes, based upon his/her initial review of a report, that an investigation is warranted, the Compliance Officer will investigate the matter and may consult with legal counsel as appropriate.

During and at the conclusion of any investigation, a privileged and confidential report will be maintained by or to the Compliance Officer and will contain a summary of the reported allegation, the steps taken to investigate the report, the investigative findings, and the recommendations, if any, for corrective action.

After consultation with the Compliance Committee, the Compliance Officer will act on the report in a timely fashion. The Compliance Officer's action may include a corrective action plan, refunds of any documented overpayments, and voluntary disclosure to government agencies, as appropriate and required. The Compliance Officer may request legal advice from Legal Counsel to determine the extent of any potential liability and to plan the appropriate response. Please refer to our Compliance Investigations policy, TL-1005.

Audit Protocol

The Compliance Officer, in consultation with the Compliance Committee, will institute a plan for periodic internal audits of certain facets of Gundersen Tweeten's operations. The areas that will be audited may include billing, utilization, adequacy of chart documentation, waiver of co-payments and deductibles, financial relationships with outside suppliers, referral practices; and other matters.

The Compliance Officer will select an appropriate auditor. The Compliance Officer may retain outside Legal Counsel and other consultants with expertise, as necessary and appropriate under the circumstances. The Compliance Officer and Compliance Committee will determine the frequency with which each area will be audited and whether any additional areas need to be audited. For additional information on audits conducted under our Compliance Program, please refer to our Audit Standards policy, TL-1002.

Compliance Education

As part of its compliance program, Gundersen Tweeten will provide periodic education for its employees. The focus of the training will be the Standards of Conduct. Each employee required to attend a compliance training session will sign an attendance sheet establishing attendance. It is the responsibility of the Compliance Officer to integrate new regulations and legal developments affecting Gundersen Tweeten's operation into its compliance training.

The Compliance Officer is obligated to ensure that each new employee receives a copy of the compliance program and Standards of Conduct. With the Human Resources department, the Compliance Officer is responsible for educating all new employees regarding the requirements of this program and emphasizing its importance to Gundersen Tweeten. The Compliance Officer may delegate this responsibility to other persons, as appropriate.

Implementing Obligations Under New Statutes and Regulations

It is the responsibility of the Compliance Officer to ensure that Gundersen Tweeten has processes in place to promptly inform applicable staff of new regulatory and legal developments affecting its operations. The Compliance Officer will have the additional obligation to disseminate new

and relevant information to the appropriate Gundersen Tweeten personnel. Normally, this will be accomplished either through memoranda or through distribution of copies of relevant statutes, regulations or decisions.

Annual Report

The Compliance Officer will prepare an annual report of compliance activities for presentation to the Compliance Committee and to the Gundersen Tweeten Board of Directors. The report will address all elements of the Compliance Program.

Exercising Due Diligence in Selection of Employees

Gundersen Tweeten is committed to preventing the delegation of discretionary authority to any employee or contractor who has a discoverable propensity to engage in illegal activity. Gundersen Tweeten will accomplish this goal in the follow manner:

1. Prospective Employees

Human Resources will evaluate all prospective employees to determine whether any has been excluded from participation in federally funded healthcare programs. This includes reviewing the Office of the Inspector General's and the Systems for Award Management. If a person has been excluded, Human Resources, will take such action as is appropriate, including any action required by law. If applicable, in considering an application, Gundersen Tweeten will also query the National Practitioner Data Bank ("NPDB") and any state licensing boards.

2. Existing Employees and Independent Contractors

The Compliance Officer, or his or her designee conducts monthly screenings to ensure that Gundersen Tweeten is not conducting business with or is not otherwise engaged in a professional relationship with anyone excluded by the Office of Inspector General (OIG) or sanctioned or debarred by the Systems for Award Management.

3. Independent Contractors

Gundersen Tweeten will monitor the contracts that it enters into to provide items and services that may be paid for in whole or in part with funds received from the Medicare or Medicaid programs. Gundersen Tweeten will determine if any independent contractor has been excluded from participating in these programs, has been listed as being debarred or otherwise ineligible for participating in federally-

funded healthcare programs, or has been convicted of any crimes related to healthcare.

Disciplinary actions

It will be the responsibility of the Compliance Officer, in consultation with the Human Resources department, to determine whether the Standards of Conduct have been violated. Violations of the Standards of Conduct and other compliance policies will be handled in an appropriate manner consistent with Gundersen Tweeten policies on disciplinary actions. Depending on the circumstances, certain offenses may justify disciplinary action, up to and including termination of employment.

Responding to Investigations

The purpose of the response plan is to organize and facilitate Gundersen Tweeten's cooperation with any governmental or regulatory agency, if a search warrant or subpoena is served or if Gundersen Tweeten is subject to an inspection, audit or survey. The Compliance Officer will issue written guidelines for employees regarding their rights and responsibilities in the event of an investigation or other regulatory activity involving Gundersen Tweeten.

Employees should be reminded that government agents may attempt to interview them on Gundersen Tweeten premises during the course of an audit; during service of a subpoena; or execution of a search warrant. They should be advised that, although Gundersen Tweeten will typically cooperate with requests for information from the government, it would like to have a representative present during any such interviews. The employee is not required to be interviewed without a Gundersen Tweeten officer being present, and may, at his or her discretion, refer such requests from an investigator to the Compliance Officer.

If investigators or auditors make unscheduled visits, the Compliance Officer will be the sole point of contact and communication. The Compliance Officer or his designee will be responsible for:

1. verifying the identity of the investigators;
2. requiring an inspection of any warrant, subpoena, or other authority for the investigators being present at a Gundersen Tweeten facility in order to ensure that the investigators have proper authorization;

3. attempting to ascertain from the investigators the nature of their inquiry and the alleged violations that are the basis for the investigation;
4. insuring that Gundersen Tweeten records are not produced without an order or subpoena compelling their production;
5. attempting to escort the investigators at all times while on the premises;
6. informing legal counsel immediately and coordinating implementation of the response plan.

If a search warrant is executed, the Compliance Officer will be responsible for monitoring the actions of the search team, and will make notes of the areas searched and will prepare a list of any items or papers seized. At the end of any investigator's or auditor's visit, the Compliance Officer will request an exit conference to learn any additional details about the investigation or audit, any potential violations that have been uncovered, and if Gundersen Tweeten will be subject to further investigations. For additional information, please refer to policy TL-1004, Responses to Unannounced Visits by Government Investigators or Auditors.

GUNDERSEN TWEETEN COMPLIANCE PLAN AND STANDARDS OF CONDUCT

ACKNOWLEDGEMENT

I certify that I have received the Gundersen Tweeten Compliance Plan and Standards of Conduct. I understand that it represents mandatory Gundersen Tweeten policies. I further certify that I will abide by these Standards of Conduct.

Printed name

Signature

Date

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