

GUNDERSEN
HEALTH SYSTEM®

**Compliance
Program
&
Standards
of Conduct**

LEADING WITH INTEGRITY
COMPLIANCE
WORKING THE RIGHT WAY



OUR VISION

We will enhance the health and well-being of our communities, while enriching every life we touch, including patients, families, and staff.

OUR MISSION

We will distinguish ourselves through excellence in patient care, education, research, and improved health in the communities we serve.

OUR VALUES

- Integrity:** Perform with honesty, responsibility and transparency
- Excellence:** Achieve excellence in all aspects of delivering healthcare
- Respect:** Treat patients, families and coworkers with dignity
- Innovation:** Embrace change and new ideas
- Compassion:** Provide compassionate care to patients and families

INTRODUCTION

Gundersen Health System (“Gundersen”) is committed to operating with integrity, providing high-quality medical care to all patients and following guidelines that promote efficient corporate management at the lowest possible cost to each patient. Consistent with the long-standing tradition and practice of Gundersen, each of us has compliance responsibilities. All employees, contracted employees, board members, volunteers, students and contractors are expected to adhere to the highest standards of conduct and ethical principles.

This document explains the Standards of Conduct we are responsible for practicing and describes ways to find help and report ethical and compliance concerns. The Standards of Conduct is part of Gundersen’s Compliance Program and applies to Gundersen Health System’s wholly controlled subsidiaries and affiliates and any other organization for which Gundersen or an affiliate has greater than 50% control.

The Standards of Conduct is not a contract and does not provide an all-inclusive summary of our policies. Policies and procedures supporting the Compliance Program and these Standards of Conduct can be accessed on the Gundersen Intranet.

GUNDERSEN’S COMPLIANCE PROGRAM

Gundersen has developed a Compliance Program to encourage organizational compliance with all applicable federal, state and local laws and regulations as well as Gundersen policies and these Standards of Conduct. This objective is consistent with the mission, values and culture of Gundersen in promoting quality and integrity.

The Compliance Office operates the Compliance Program and is staffed with a team of compliance professionals. The primary responsibilities of the Compliance Office include:

- Development and maintenance of compliance policies, including the Standards of Conduct
- Investigation and resolution of reported compliance issues
- Auditing of clinical and business practices
- Conducting compliance education
- Working in collaboration with medical and administrative leadership and appropriate committees to ensure compliance with legal, regulatory and other requirements

The Compliance Office also serves as a point of contact to obtain information regarding regulatory or other compliance-related questions.

COMPLYING WITH GUNDERSEN'S STANDARDS OF CONDUCT

Each employee, contracted employee, board member, volunteer, student and contractor is responsible for ensuring that his or her conduct conforms to Gundersen's Standards of Conduct, as well as any other Gundersen or payor policy and applicable federal, state and local laws and regulations.

Violations of our Standards of Conduct – or the underlying laws, regulations and Gundersen policies – may result in corrective action up to and including termination of employment, suspension of privileges, termination of business relationships, civil or criminal liability, and/or financial penalties.

REPORTING A CONCERN OR ASKING A QUESTION

It is your right and obligation to find help and report situations you believe may potentially violate laws, regulations, the Standards of Conduct or applicable policies. To report an actual or suspected violation of the Standards of Conduct, applicable policies, law or regulation, or to simply ask a question or learn more about the Standards of Conduct, the following resources are available:

- Talk to your supervisor, manager, director, department chair, section chair or appropriate administrative or physician leader.
- Contact Human Resources regarding employment-related concerns.
- Contact the Compliance Office or Gundersen Legal.
- **Compliance Hotline:** If you are not comfortable contacting any of the resources above or if your concern has not been addressed after contacting these resources, you can contact the Compliance Hotline.
 - Local phone number: **(608) 784-0477**
 - Toll-free number: **(877) 532-8879**
 - The hotline may also be accessed by email via the Gundersen Intranet.

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. Issues can be reported anonymously. If you do choose to identify yourself, understand there may be instances where the identity of the reporting individual may be disclosed.

The Compliance Office will take any necessary action to investigate concerns and to bring such matters to the appropriate Gundersen officials for appropriate remedial action.

NON-RETALIATION

It is your obligation to report concerns and any behavior you think violates these Standards of Conduct, any Gundersen policies, laws or regulations. Do this in good faith as soon as you have a concern. You will not suffer any penalty, retribution, discrimination or adverse employment action for honestly reporting any known or suspected concern.

No retaliatory action will be taken or will be permitted by Gundersen against any individual or entity that reports in good faith any suspected violations of the Standards of Conduct. Please refer to our Nonretaliation Policy, GL-3032, located on the Gundersen Intranet.

If you believe you have experienced retaliation for reporting a concern in good faith, contact the Compliance Office.

CORRECTING NON-COMPLIANCE

When a concern is raised, Gundersen will conduct an investigation and take action as needed, including, but not limited to:

- Identifying the root cause of the issue and making changes to help avoid further harm or future occurrences
- Informing stakeholders as needed of the matter as required (Stakeholders may include government authorities.)
- Fulfilling our regulatory obligations, such as returning identified overpayments
- Taking disciplinary or other action if the situation warrants

Individuals with a specific need to know will be advised of the investigation's outcome.

Your Responsibility - Compliance with Laws, Regulations and Gundersen Policies

BUSINESS AND ETHICAL PRACTICES

Follow all laws, regulations and Gundersen policies that apply to your work and ask for assistance if you have questions about how they affect you.

Act only within the scope of the authority granted with your job.

Cooperate fully and completely with any Compliance Program initiative instituted by Gundersen. Prepare all documents accurately and timely, including expense reports, time and attendance records, financial statements and accounting records.

Ensure that reports or other information required to be provided to any federal, state or local government agency, including Medicare and Medicaid cost reports, are filed accurately and timely to comply with applicable laws and regulations.

Do not pay any person or any entity for patient referrals.

Do not participate in any activities that may harm our tax-exempt status or expose Gundersen to violations of the Anti-Kickback Statute or Stark Law, such as accepting gifts (including entertainment or favors from vendors) or providing benefits to a private individual or organization for less than fair market value.

Do not have relationships with individuals or entities that have been excluded from participation in federal or state healthcare programs.

Upon separation, employees will be encouraged to complete an exit survey and, if they are aware of any compliance issues, to bring those to Gundersen's attention.

GIFTS AND GRATUITIES

Gundersen competes for business based on the quality and value of its products and services. Offering or receipt of cash payments, gifts, favors, or any other form of bribe or kickback in attempt to improperly influence business or regulatory decisions is strictly prohibited.

Do not accept "gifts" from vendors unless otherwise permitted in the Conflicts of Interest Policy, GL-3017. A "gift" is considered anything of monetary value, such as gratuity, favor, entertainment, loan

reward, notepads, pens, meals, other food items or any vendor promotional items, such as items with a vendor logo or items promoting vendor's products or services.

Except for certain items or services of nominal value, Gundersen will not offer any item or service or any financial inducement or gift to prospective patients or others in order to encourage patients to undergo treatment at a Gundersen facility.

Never solicit personal gifts from patients or their families. Only cards, candy, flowers and other nominal gifts may be accepted from patients and their families. If a patient or immediate family member wishes to make a more substantial gift, they should be encouraged to contact a Gundersen Foundation. Donations to a Gundersen Foundation may be designated for special purposes by the donor.

REQUIRED NOTIFICATIONS RELATED TO CONDUCT

Notify your Human Resources Operations Manager in writing if you are facing criminal charges, arrests or investigations. Written notification must be made no later than the next working day following the event.

Immediately notify the Compliance Office or Gundersen Legal in writing if you are sanctioned, excluded, suspended, debarred or removed from any government healthcare program. Gundersen will not knowingly employ or contract with individuals or entities that have been listed as excluded or debarred, or otherwise ineligible for participation in government healthcare programs.

MARKETING COMMUNICATIONS AND ADVERTISING

Ensure that marketing and advertising practices, materials and announcements are truthful, informative and transparent.

RESPONDING TO GOVERNMENTAL INQUIRIES AND RELYING ON ADVICE FROM REGULATORY AGENCIES

Ensure that responses to all governmental agencies are coordinated with the Compliance Office, Gundersen Legal or the officially designated department. Responses shall be as accurate as possible.

Significant contact with a government entity or payor in which Gundersen receives advice that it intends to rely upon in submitting claims or taking other actions should be documented in writing. A copy of the written documentation should be sent to the Compliance Office.

GOVERNMENT INVESTIGATIONS

It is Gundersen's policy that employees cooperate with government personnel conducting investigations while also protecting and preserving the rights of Gundersen. Gundersen Legal or the Compliance Office should be contacted immediately about any government investigation, search warrant, subpoena or audit. Refer to policy GL-3037, Government Investigators or Auditors, Responses to Unannounced Visits, for additional detail.

DOCUMENTATION, CODING AND BILLING

Follow documentation, coding and billing requirements of the government (e.g. Medicare and Medicaid) and other third parties who pay for the healthcare services we provide.

No service will be billed unless appropriately documented in the patient's record. Where orders are necessary before services are rendered, these will be documented in the patient records as well.

All billing and patient records will accurately and properly reflect services rendered. Such records shall be accurate, complete and meet documentation requirements set by governmental and other insurance payors.

Select the most appropriate CPT, ICD-10, revenue and DRG codes in describing procedures performed and other services provided, regardless of the impact upon payment.

Claims will be submitted in a timely manner, taking all reasonable steps to ensure the accuracy of the date of service, the nature of the service and all other information, including the signatures used.

It is Gundersen'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 policy based on a good-faith determination of the patient's financial need and as permitted by law or regulation.

Patient records will be organized in a manner to facilitate easy retrieval.

Compensation to billing department employees or to any billing consultants will not provide any financial incentive to code claims improperly.

Any requests for information from a state or federal agency, their contractor or other third-party payor, other than a routine request, will be provided to the Compliance Office. Responses to such requests shall be documented and maintained in a retrievable manner.

The Compliance Office shall periodically audit medical records and corresponding documentation, coding and billing to ensure compliance with laws, regulations and other related payor requirements.

PATIENT CARE

Recommended treatment shall be reasonable and medically necessary.

Determine all lengths of stay (LOS) in accordance with the medical needs of the patient. LOS will not be extended or limited, unless it is medically appropriate under the circumstances.

Do not over-utilize services or under-utilize services when treating patients.

Follow the Emergency Medical Treatment and Labor Act (EMTALA), including but not limited to, providing a medical screening examination and stabilizing medical care to all patients who come to one of our hospitals in an emergency medical condition, regardless of ability to pay.

CONFIDENTIALITY

Do not disclose confidential and/or proprietary information related to Gundersen to any outside unauthorized person or organization or use such information for your personal benefit.

Maintain the privacy and security of protected health information in keeping with the Health Insurance Portability and Accountability Act (HIPAA) and related privacy regulations. Do not access, use, disclose or discuss protected health information unless you have a legitimate need to do so in order to do your job or as required by law.

Always communicate, send and maintain confidential information in a secure manner according to policies and applicable law.

Upon separation, no employee, contractor or member of the medical staff may take or retain any of Gundersen's digital devices, papers, patient lists, fee books, patient records, files or other documents, or copies of any such materials.

INFORMATION SECURITY

Comply with information security policies and procedures.

Keep business and personal computing devices - such as desktops, laptops, smart phones, portable drives and devices - secure and in your control.

Ensure all digital devices you use in your work are registered, approved and encrypted to Gundersen standards.

CONFLICTS OF INTEREST

A conflict of interest occurs when an individual's private interest interferes, or even appears to interfere, with the interests of Gundersen. Gundersen is dedicated to managing potential conflicts before they arise. Potential conflicts of interests are unavoidable in some situations. However, they can be managed through full disclosure and taking reasonable steps to eliminate and/or reduce the appearance of such.

All executive staff, board members, medical and associate staff, administrative directors, directors, purchasing agents, and others who have been identified based on job description or job responsibility, shall complete a conflict of interest disclosure statement on an annual basis (and more often as a conflict of interest may arise). In addition, all other employees who have authority to make, recommend or influence decisions have a duty to disclose to their superiors, governing boards or others, as may be appropriate, any actual or potential conflict of interest which may influence their ability to impartially make or recommend a decision. If you face a potential conflict of interest, please discuss the matter with your next level leader and/or the Compliance Office. They can help you determine whether the situation should be disclosed and, when appropriate how you can best manage it to mitigate risks to Gundersen.

Disclosed conflicts of interest will be reviewed by a panel of individuals appointed by the Executive Committee, which will provide a response to the employee with instructions on how to manage the conflict of interest in order to mitigate risks to Gundersen. **Refer to policy GL-3017, Conflicts of Interest, for additional detail.**

CONTRACTS WITH PHYSICIANS AND SUPPLIERS

All contracts with physicians or entities owned or controlled by physicians who furnish personal services or equipment to Gundersen will: (a) be in writing and signed by the parties; (b) reflect the fair market value of the items and services furnished; and (c) specify the items or services to be furnished. All lease agreements between Gundersen and any individual or entity in a position to refer patients to Gundersen or to generate other business between the parties will: (a) be in writing and signed by the parties; (b) have a term of at least one year; (c) be commercially reasonable; (d) state the full rental amount, which will reflect fair market value; and (e) not take into account the value or volume of referrals or other business generated between the parties.

Appendix

The federal and state governments have also taken steps to prevent and detect fraud, waste and abuse in U.S. healthcare organizations. Federal Anti-Bribery and Anti-Corruption laws also apply.

FEDERAL LAWS PERTAINING TO FRAUD, WASTE, AND ABUSE

Federal Program Fraud Civil Remedies Act

The Program Fraud and Civil Remedies Act (“PFCRA”) creates administrative remedies for making false claims and false statements to certain federal agencies, including the U.S. Department of Health and Human Services. These penalties are separate from and in addition to any liability that may be imposed under the False Claims Act.

1. Any person who makes, presents, or submits, or causes to be made, presented, or submitted a claim that the person knows or has reason to know is false, fictitious, or fraudulent is subjected to civil monetary penalties of up to \$5,000 per false claim and an assessment of up to twice the amount claimed.
2. Any person who makes, presents, or submits or causes to be made, presented, or submitted, a written statement containing a certification of accuracy that the person knows or should know: (1) asserts a material fact that is false, fictitious, or fraudulent; or (2) omits a material fact they had a duty to include and the omission causes the statement to be false, fictitious, or fraudulent is also subject to civil monetary penalties of up to \$5,000 per false statement.

Federal False Claims Act

It is the policy of Gundersen to provide information concerning false claims recoveries as required under Section 6032 of the Deficit Reduction Act of 2005, (P.L. 109-71 the “DRA”). We encourage you to review the entire policy entitled, Deficit Reduction Act of 2005 – False Claims & Whistleblowers (GL-3014). This policy, along with other Compliance Program policies, is located on Gundersen’s Intranet.

You should know that 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.

Under the civil provisions of the FCA, a defendant can be assessed a penalty of at least \$10,781 and as much as \$21,562 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 give an incentive to whistleblowers to come forward 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).

Courts have found that to state a cause of action under Section 3730(h), a plaintiff must demonstrate: (1) he/she engaged in “protected conduct” (i.e., acts done in furtherance of an action under s. 3730); and (2) that he/she was discriminated against because of his/her “protected conduct.” Under Wisconsin Statute 146.997, Health Care Worker Protection, Wisconsin law also protects healthcare workers who disclose any of the following to an appropriate individual or agency:

- Information that a healthcare facility or provider has violated any state law or rule, or federal law or regulation.
- A situation in which the quality of care provided by, or by an employee of, the healthcare facility or provider, violates established standards and poses a potential risk to public health or safety.

Specifically, the healthcare facility or provider cannot take disciplinary action against an individual who reports the above in good faith.

A healthcare facility or provider who violates this statute shall be subject to not more than \$1,000 for the first violation.

Gundersen has safeguards to protect against employee retaliation, including whistleblower retaliation. Please refer to our Nonretaliation policy, GL-3032, located on Gundersen’s Intranet.

STATE OF WISCONSIN

The Wisconsin False Claims Act (“WFC”)

The WFC is a state civil law aimed at discouraging and preventing fraud, waste and abuse in state medical assistance programs, including Wisconsin’s Medicaid Program. The WFC prohibits any person from knowingly:

1. Presenting (or causing to be presented) a false claim;
2. Making or using (or causing to be presented) a false record or statement to obtain approval for or payment of a false claim;
3. Conspiring to defraud the State by obtaining allowance or payment of a false claim for medical assistance;
4. Making or using (or causing to be made or used) a false record or statement to conceal, avoid, or decrease an obligation to pay or transmit money or property to the Medical Assistance programs; or
5. Benefiting from the submission of a false claim for Medical Assistance, knowing that the claim is false, and failing to disclose the false claim to the State within a reasonable time after the person becomes aware that the claim is false.

Health care providers who violate the WFC may be subject to civil penalties. Violation of the WFC may result in civil monetary penalties up to three times the amount paid for each claim that is determined to be false plus an additional civil monetary penalty.

The whistleblower must file his or her lawsuit. If the government decides that the lawsuit has merit, the Wisconsin Attorney General may choose to participate in the case. If the government chooses not to participate, the whistleblower can continue with the lawsuit on his or her own.

If the lawsuit is successful, the whistleblower may receive an award of up to 30 percent of the amount recovered, along with reasonable costs and attorney fees. If a court finds the whistleblower actively participated in the false claims, the award, if any, may be reduced.

The WFC contains important protections for whistleblowers who file claims in good faith. Retaliatory or discriminatory conduct against an employee who either files under the WFC or cooperates in a WFC lawsuit may result in additional relief, including: reinstatement of employment, two times the amount of any back pay plus interest and compensation for any special damages sustained.

The Wisconsin Medicaid Fraud Statute (“WMFS”)

The WMFS is a state criminal law allowing for penalties related to fraud in State medical assistance programs, including Wisconsin’s Medicaid Program. The WMFS prohibits any person from:

1. Knowingly and willfully making or causing to be made a false statement or misrepresentation of a material fact in a claim for Medicaid benefits or payments;
2. Knowingly and willfully making or causing to be made a false statement or misrepresentation of a material fact for use in determining rights to Medicaid benefits or payments;
3. Having knowledge of an act affecting the initial or continued right to Medicaid benefits or payments;
4. Having knowledge of an act of concealing or failing to disclose an act affecting the initial or continued right to Medicaid benefits or payments with an intent to fraudulently secure Medicaid benefits or payments for a greater amount or quantity than is due or when no benefit is authorized;
5. Making a claim for Medicaid benefits or payments for the use or benefit of another, and after receiving the benefit or payment, knowingly and willfully converting it or any part of it to a use other than for the use and benefit of the intended person.

Anyone found guilty of the above is convicted of a felony and may be imprisoned for up to six years, and fined not more than \$25,000, plus three times the amount of actual damages.

The Wisconsin Health Care Worker Protection Statute (“WHCPS”)

The WHCPS also protects health care workers who disclose any of the following to an appropriate individual or agency:

1. Information that a health care facility or provider has violated any state law or rule or federal law or regulation;
2. A situation in which the quality of care provided by the health care facility or provider, or by an employee of, violates established standards and poses a potential risk to public health or safety.

The health care facility or provider cannot take disciplinary action against an individual who reports the above in good faith. A health care facility or provider who violates this statute will be subject to not more than \$1,000 for a first violation. There are additional penalties for repeated violations.

STATE OF IOWA

The Iowa False Claims Act (“IFCA”)

The Iowa False Claims Act (“IFCA”) is designed to help the state government combat fraud and recover losses resulting from fraud against public agencies, much like the federal False Claims Act.

1. It is unlawful to knowingly present or cause to be presented false or fraudulent claims for payment or approval; or to knowingly make or use, or cause to be made or used, a false record or statement material to a false or fraudulent claim.
2. Individuals are allowed to file qui tam lawsuits to enforce the IFCA on behalf of the state and are entitled to a portion of the proceeds. If the state decides to pursue the lawsuit, it has the authority to limit the individual's participation if it would interfere or unduly delay the state's prosecution of the case.
3. Employees, contractors, or agents who are discharged, demoted, suspended, harassed, or otherwise discriminated against in terms of their employment because they took lawful acts to stop a violation of this act are protected and can bring suit to recover relief necessary to make them whole, including reinstatement, two times the amount of back pay, interest on the back pay, and compensation for any special damages sustained as a result of the discrimination. The civil action must be brought within three years of the date when the retaliation occurred.
4. Penalties for violation of the IFCA range from \$5,000 to \$10,000 for each violation, plus three times the amount of damages sustained by the state as a result of the violation.

The Iowa Medicaid Fraud Statute

In addition to the IFCA, Iowa has additional statutes specific to Medicaid fraud:

1. A person who knowingly makes or causes to be made false statements or misrepresentations of material facts or knowingly fails to disclose material facts in an application for payment of services rendered by a medical assistance provider commits a fraudulent practice.
2. Regulations provide for sanctions against medical assistance providers for presenting or causing to be presented any false or fraudulent claim for services or merchandise or submitting or causing to be submitted false information for the purposes of obtaining greater compensation than that to which the provider is entitled to or to meet preauthorization requirements. Sanctions can include termination or suspension from the program, or suspension or withholding of future payments.

STATE OF MINNESOTA

The Minnesota False Claims Act (“MFCA”)

The MFCA is a state law aimed at discouraging and preventing fraud, waste and abuse in State and local government programs, including the Minnesota Medicaid Program.

The MFCA establishes liability for any person who knowingly:

1. presents or causes to be presented a false or fraudulent claim for payment;
2. makes or uses or causes to be made a false statement/record or claim for payment;
3. conspires to make a false statement/record or claim for payment;
4. returns less money or property than owed to the government;
5. makes false representations related to monies/property owed;
6. makes or uses or causes to be made a false statement/record to conceal, avoid or
7. decrease an obligation to pay money or property to the government.

The term “knowingly” is defined as:

1. has actual knowledge of the information;
2. acts in deliberate ignorance of the truth or falsity of information; or
3. acts in reckless disregard of the truth or falsity of information.

No proof of specific intent to defraud is required.

The MFCA specifically limits liability for:

1. mere negligence, inadvertence or mistake;
2. for certain acts committed by a non-management employee; and
3. when an entity repays the false claims within 45 days of a report of the false claim to the entity's compliance office.

Health care providers who violate the MFCA may be subject to civil penalties. Violation of the MFCA may result in civil monetary penalties equal to the full amount received plus triple damages.

The MFCA allows individuals to file a civil lawsuit to recover losses to the state of Minnesota. Such persons are called “whistleblowers.” The whistleblower must file his or her lawsuit. If the government decides the lawsuit has merit, the prosecuting attorney may choose to participate in the case. If the government chooses not to participate, the whistleblower can continue with the lawsuit on his or her own.

If the lawsuit is successful, the whistleblower may receive an award ranging from 15 to 30 percent of the amount recovered, along with reasonable costs and attorney fees. If a court finds the whistleblower actively participated in the false claims, the award, if any, may be decreased. If the whistleblower is convicted of crimes related to the false claims, no award will be given.

The MFCA contains important protections for whistleblowers who file claims in good faith.

Depending on the circumstances, these protections may not apply to whistleblowers who file frivolous claims, file claims in bad faith or were directly involved in certain aspects of the claim. Retaliatory or discriminatory conduct against an employee who either files under the MFCA or cooperates in a MFCA lawsuit may result in additional relief, including reinstatement of employment, two times the amount of any back pay plus interest and compensation for any special damages sustained.

Minnesota Medicaid Fraud Statute

Minnesota also has a Medicaid Fraud Statute that specifically provides sanctions for false claims and false statements in connection with the provision of medical services reimbursed by the State. These laws provide for both monetary and administrative sanctions, including exclusion from the Medicaid program.

Minnesota Whistleblower Protection Law

Minnesota has a whistleblower protection law that prohibits retaliation or discrimination against employees who report in good faith:

1. violations of any federal or state law or regulation; or
2. a situation in which the quality of care provided by a health care facility or provider violates established standards and poses a potential risk to public health or safety.

Employees who seek protection under this law may be eligible for reinstatement, back pay, restoration of lost service credit, compensatory damages and removal of adverse employment records from their permanent record.

INTERNATIONAL

Federal Anti-Bribery & Anti-Corruption Law

Gundersen requires strict compliance with all applicable anti-bribery and anti-corruption laws, including the U.S. Foreign Corrupt Practices Act (the “FCPA”). The FCPA prohibits employees from offering, paying, promising to pay, or authorizing payment of money, gifts, or anything of value to a foreign official or an employee of a state-owned enterprise: (i) to influence any act or decision by the official; (ii) to induce the official to use his or her influence to affect any act or decision; or (iii) to seek any improper advantage in order to assist Gundersen in obtaining or retaining business in a foreign country. The FCPA and Gundersen's Compliance Program also prohibit third parties acting on Gundersen's behalf, such as consultants, agents, professional advisors, contractors, or other business partners, from engaging in the same activity.

Under the FCPA, “anything of value” is interpreted broadly and can include the payment of money, the provision of gifts, meals, entertainment, or travel, or even making charitable contributions at the direction of a foreign official.

The term “foreign official” is also broadly interpreted to include not only all levels of individuals employed by a government agency, department, or ministry, but also employees of entities owned or controlled by a foreign government.

Likewise, “obtain or retain business” is broadly interpreted to include conduct that not only leads to specific government business, but also conduct that assists Gundersen in conducting business in the general sense, such as obtaining regulatory approvals, licenses, or permits.

Employees must seek the advice of the Gundersen Compliance and Legal before engaging in any conduct that could implicate the FCPA or similar laws. Employees who become aware of any improper payment or contemplated improper payment to a foreign official in connection with Gundersen’s business activities must immediately report such concerns to the Vice President of Compliance, Gundersen Legal, or Gundersen’s Compliance Hotline at (877) 532-8879 or on Gundersen’s Intranet.

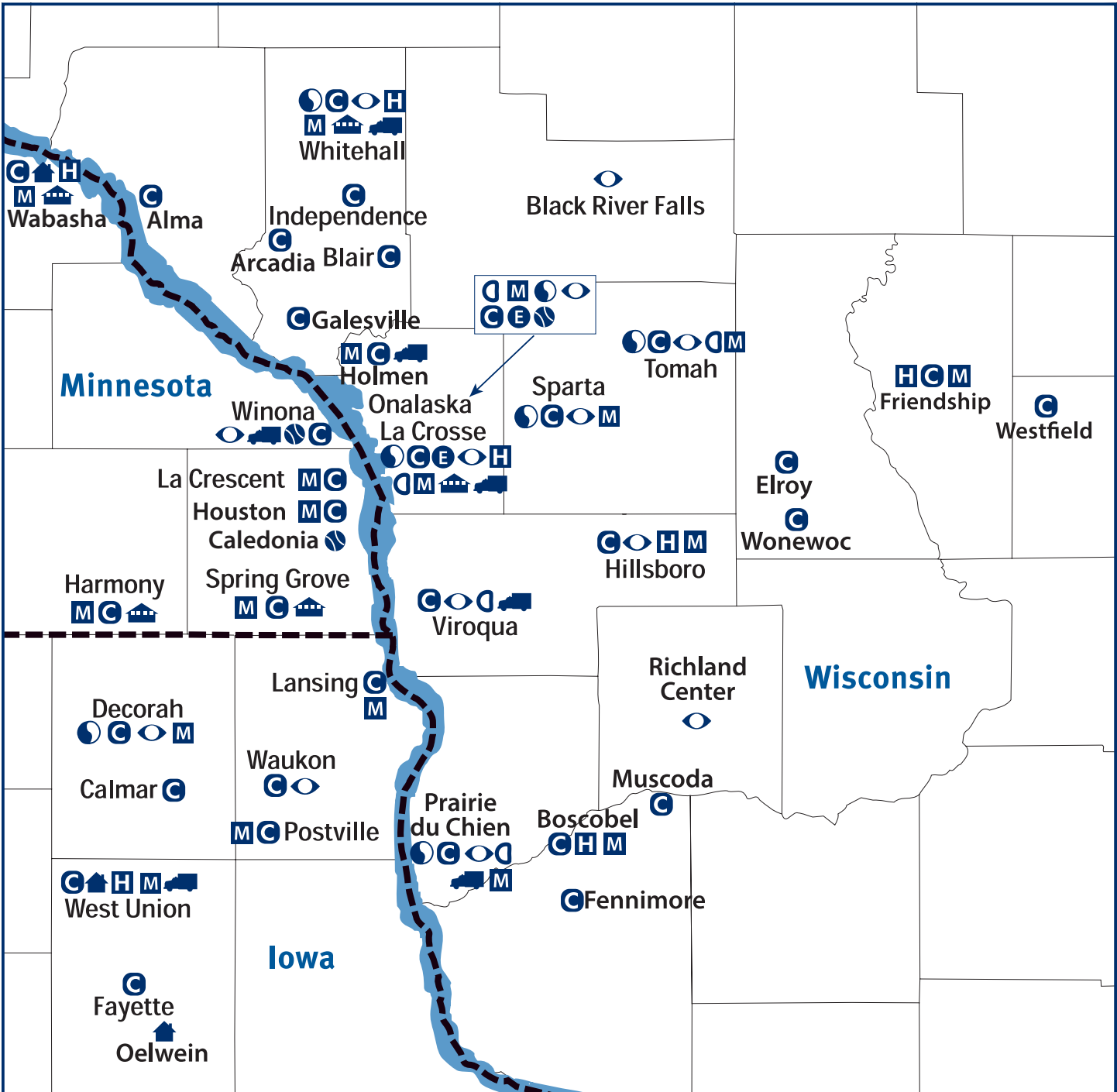
Economic Sanctions & Anti-Boycott

The United States imposes economic sanctions on foreign governments, entities, and individuals for a variety of foreign policy and national security reasons, including to deter terrorism and international trafficking in narcotics or arms, to encourage nuclear nonproliferation, and to promote human rights, among other reasons. Economic sanctions may be comprehensive – prohibiting economic or commercial activity with an entire country – or may be targeted, blocking trade or financial transactions by and with particular businesses, groups, or individuals. Gundersen strictly follows the economic sanctions imposed by the United States.

The U.S. currently imposes comprehensive sanctions against Cuba, Iran, North Korea, Syria, and the Crimean region of Ukraine. Gundersen will not engage in activities that involve these countries in any way, unless consistent with U.S. law (and any other applicable international laws). Because economic sanctions laws are complex, any proposed business dealings with these countries and regions, whether direct or through a third party, must be reviewed in advance by Gundersen Legal.

The U.S. also imposes targeted economic sanctions, which impose restrictions on engaging in activities with certain individuals, entities, or governments. For international transactions, third parties – including customers, suppliers, consultants, contractors, and other business partners – should be screened against applicable lists maintained and updated by the U.S. government.

U.S. law also restricts Gundersen from complying with, or agreeing to comply with, the unsanctioned boycott of Israel by the 22 countries that make up the Arab League. The U.S. provisions require reporting of boycott requests and of operations in, with, or related to boycotting countries. Gundersen will not comply or agree to comply with any boycott requests that are inconsistent with U.S. requirements (or any other applicable international requirements), and Gundersen will report boycott requests as required.



Behavioral Health	Hospitals	Paramedic Ambulance Base
Clinics	Kidney Dialysis	Sports Medicine
ExpressCare	Mammography	
Eye Clinics	Nursing Home	
Home Health		

GUNDERSEN
HEALTH SYSTEM®

Compliance Program & Standards of Conduct

ACKNOWLEDGEMENT

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

Signature

Position

Printed Name

Date

GUNDERSEN
HEALTH SYSTEM®

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