



# NGHS Ethics & Compliance Handbook



Northeast Georgia Health System

**NORTHEAST GEORGIA HEALTH SYSTEM, INC.**  
**ETHICS & COMPLIANCE HANDBOOK**

Revised January 2017

**Ethics & Compliance Hotline**

**1-800-299-6321**

**NGHSLink Ethics & Compliance Line**

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MESSAGE FROM THE PRESIDENT

Northeast Georgia Health System, Inc. (“NGHS”) is a comprehensive health services delivery system committed to improving the health of our community in all we do. We strive to provide high quality, cost-effective, and customer-focused health care to residents of Northeast Georgia. Since our founding, NGHS has been committed to offering medical services to all patients, including the underserved, unsponsored, and governmentally-sponsored populations. NGHS will continue to provide services to all patients in a compassionate, respectful and dignified manner.

NGHS is committed to complying with all state, local and federal laws governing its operations. NGHS performs its mission consistent with the highest standards of business and professional ethics. This policy is a solemn commitment made by NGHS’ trustees, officers, and staff to its patients and community and the government agencies that regulate it.

NGHS’ Board of Trustees has directed the revisions of the NGHS Compliance Program to reaffirm NGHS commitment to abide by high legal and ethical standards in connection with the delivery of healthcare services. To that end, NGHS has developed this Ethics & Compliance Handbook which sets forth the standards of conduct to be followed by all its employees, volunteers, medical staff members, and contractors who furnish services to NGHS under a service agreement. Conduct in violation of these standards will lead to sanctions, up to and including termination of employment, medical staff membership, or a contractor’s service agreement.

Of course, the Ethics & Compliance Handbook cannot cover every possible situation you may encounter. When the proper course of action is unclear, you should seek the guidance of your immediate supervisor, manager, director or human resources representative. If your concern or question cannot be properly addressed through the normal chain of command, you should contact the NGHS Chief Compliance Officer, Steve Kelly, who has been designated to administer the Compliance Program outlined in the Handbook, any member of the Compliance Committee, or any other individual in NGHS management.

Since you may wish to remain anonymous or confidential when raising your issue; NGHS provides a toll-free Ethics & Compliance Hotline, answered by an outside company for this purpose. The Hotline number is (800) 299-6321 and Hotline staff are available to take calls 24 hours a day, 7 days a week.

All callers are encouraged to remain anonymous. Reports to the Hotline will not be traced or recorded. If callers choose to identify themselves, their confidentiality will be protected to the extent possible. NGHS has a strict policy that no retaliation or reprisal shall be taken against any employee for raising a concern or contacting the Hotline in good faith.

I pledge the full commitment of our organization on behalf of the principals set forth in the Ethics & Compliance Handbook and fully support the NGHS Compliance Program. Our continuing success is dependent upon maintaining our commitment to compliance with all applicable rules, regulations, and standards governing appropriate delivery of high quality healthcare services. Maintaining this institution’s ethical and professional reputation is a responsibility we all share.

With warmest regards,

Carol Burrell

President & CEO

## Our Mission

We are improving the health of our community in all we do.

## Our Vision

We will be the preferred and indispensable healthcare resource throughout Northeast Georgia

## Our Core Values

Respectful Compassion – I will impact life’s most sacred moments.

Responsible Stewardship – What I do today ensures tomorrow.

Deep Interdependence – I can’t do my job without you

Passion for Excellence – I bring my best every day.

## COVERED PERSONS

Members of the Board of Trustees of Northeast Georgia Health System, Inc. (“NGHS”), and affiliate boards, NGHS’s officers, directors, employees, physicians, subsidiaries, volunteers, and agents (including contractors and other third parties engaged to bill or submit reimbursement claims or furnish, market or document items and services reimbursable by federal healthcare programs), are covered by this Ethics & Compliance Handbook and are collectively referred to as “Covered Persons.”

## PURPOSE OF COMPLIANCE PROGRAM

The purpose of this Ethics & Compliance Handbook is to affirm NGHS's commitment to abide by high legal and ethical standards in the delivery of health care services and in the administration of NGHS. To that end, NGHS has developed the following policies, procedures and standards of conduct related to the NGHS Compliance Program. These policies and procedures provide guidance to all Covered Persons regarding the operation of the NGHS Compliance Program and the available mechanisms through which compliance issues can and must be reported. Each Covered Person is responsible for adhering to the standards of conduct set forth in the Ethics & Compliance Handbook.

## QUALITY OF CARE

NGHS is committed to providing high quality care to patients and delivering services in a responsible, reliable, ethical and appropriate manner.

- We will strive to understand patient needs and requirements, and take all reasonable actions necessary to enable NGHS to provide high quality services.
- We will treat every patient with dignity, respect and compassion. We will demonstrate sensitivity and responsiveness to patients’ needs by listening attentively and patiently to their comments and concerns.
- We will endeavor to engage the services of only clinicians with proper credentials, experience and expertise in meeting the needs of our patients.
- We will screen our medical professionals against duly authorized licensing and disciplinary authorities for any sanctions for performance or conduct.

- We recognize the rights of patients to receive appropriate and quality care without discrimination due to race, creed, religion, gender, national origin, disability, age, or ability to pay.
- We will endeavor at all times to provide medical services to patients which are safe and which comply with all applicable laws, regulations and professional standards.
- We will take reasonable steps to ensure the safety and security of patients, visitors and employees.
- We will respect and continuously strive to protect the confidentiality of all patient information, particularly patient medical records, as required by law.

## EDUCATION AND TRAINING

### Purpose and Responsibility

- To insure that all employees and medical staff members are familiar with the Ethics & Compliance Handbook, there will be on-going communications with regard to the Ethics & Compliance Handbook.
- The Compliance Officer and Chief Executive Officer will be responsible for coordinating the training efforts for the Ethics & Compliance Handbook.

### Initial Training and Annual Follow-Up

- The initial training for all employees and medical staff members regarding the NGHS revised Ethics & Compliance Handbook will review, at a minimum, the Ethics & Compliance Handbook and the applicable federal and state regulatory requirements relating to the provision of health care services by NGHS.
- The Compliance Committee, at its discretion, may require that a contractor with a service agreement with NGHS, and persons who provide services to NGHS on behalf of such contractor, must participate in training programs relating to the NGHS Ethics & Compliance Handbook.
- Each year following the implementation of the revised Ethics & Compliance Handbook, all employees will be required to affirm that they agree to abide by the standards set forth in the Ethics & Compliance Handbook.

### Communication of Changes in Ethics & Compliance Handbook

- The Compliance Officer, or his designee, will distribute in writing and post in conspicuous places any modifications of, or amendments to, the Ethics & Compliance Handbook.
- The Compliance Officer will also provide Covered Persons with written explanations of substantial changes in the applicable laws and the Ethics & Compliance Handbook.
- If the Compliance Officer determines that written materials are not sufficient to familiarize Covered Persons with the amendments to the Ethics & Compliance Handbook, or changes in the applicable law, interim training sessions will be conducted.

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## Ongoing Information about Ethics & Compliance Handbook

Employees and professional staff members will be provided periodic information about the Ethics & Compliance Handbook through newsletters and, as appropriate, other forms of communication.

### HHS-OIG Alerts

The Office of Inspector General of the Department of Health and Human Services (“HHS-OIG”) periodically issues fraud alerts highlighting activities believed to raise legal and enforcement issues. NGHS's Compliance Officer and other appropriate personnel will carefully consider these fraud alerts. Moreover, NGHS will review any practices criticized in an applicable fraud alert to determine whether its conduct is in compliance with applicable laws and regulations.

NGHS will respond in a timely and appropriate manner to any request for corrective action or a corrective action plan suggested by a responsible federal or state agency, carrier, or fiscal intermediary.

## COMPLIANCE WITH LAWS AND REGULATIONS

*We are committed to operating our facilities in accordance with all applicable laws and regulations. To that end, each Covered Person must maintain a high level of integrity and honesty in business conduct and avoid any conduct that could reflect adversely on the integrity of NGHS. Covered Persons will perform all duties on behalf of NGHS in a manner that the Covered Person reasonably believes to be in the best interests of NGHS.*

- We will not knowingly pursue any business opportunity that requires engagement in unethical or illegal activity.
- We will not pay employees, physicians, or other health care professionals for referrals of patients. Fraud, kickbacks or bribes intended to induce patient referrals are strictly prohibited.
- We will provide payments or other benefits to clinicians and potential or actual referral sources only for the services rendered and at fair market value.
- We will take all reasonable steps necessary to maintain complete and accurate patient medical records to support all medical decisions.
- We are committed to sound environmental and safety practices including the proper handling of medical or hazardous waste as well as radioactive materials.
- We will take all reasonable steps to ensure that our contracts conform to all applicable laws and regulations.
- We will maintain and adhere to policies designed to ensure that all drugs and other controlled substances used in the treatment of patients are maintained, dispensed and transported in conformance with all applicable laws and regulations.
- We will at all times strive to avoid all illegal conduct in business matters and not take any action that we believe is in violation of any statute, rule, regulation or NGHS policy.

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## NGHS Does Not Discriminate

NGHS provides services to patients in accordance with each patient's medical needs and physical condition. Employees shall not segregate, delay or deny services or benefits based on an individual's race, color, national origin, sex, age or disability.

Section 1557 of the Affordable Care Act prohibits discrimination on the basis of race, color, national origin, sex, age or disability in certain health programs and activities. Any person who believes someone has been subjected to discrimination on the basis of race, color, national origin, sex, age or disability may file a grievance under this procedure. Furthermore, it is against the law to retaliate against anyone who opposes discrimination, files a grievance, or participates in the investigation of a grievance.

Many of the provisions in Section 1557 already exist in other longstanding federal non-discrimination rules such as the Civil Rights Act of 1964, the Age Discrimination Act of 1973 and Section 504 of the Rehabilitation Act of 1973, but Section 1557 applies these requirements specifically to health care programs and activities.

Similarly, NGHS does not unlawfully discriminate in the treatment of or in the quality of services delivered to patients on the veteran status or ability to pay.

Likewise, NGHS is committed to a policy of equal employment opportunity and expects all of its employees, supervisors and managers to support the principle of equal treatment of NGHS's employees as well as applicants for employment. No employee, supervisor or authorized agent of NGHS will unlawfully discriminate against any employee, applicant for employment, volunteer or visitor because of race, color, religion, sex (including pregnancy), national origin, citizenship, disability or veteran status. This policy applies to all employment practices and personnel actions.

## INTEGRITY OF BUSINESS PRACTICES

It is essential to the proper operation of NGHS that Covered Persons be independent and impartial and act at all times to avoid conflicts of interest, impropriety or even the appearance of impropriety when acting for or on behalf of NGHS.

Furthermore, it is essential that we not use our employment or affiliation with NGHS for inappropriate personal gain and that the public at all times have full confidence in the integrity and fair and honest administration of NGHS.

This Ethics & Compliance Handbook is not intended to serve as a comprehensive rule book, and many of the principles set forth here are supported by detailed existing NGHS policies that relate to particular areas of NGHS's legal responsibilities. Covered Persons should review regularly these standards of conduct, as well as any policy that relates to their area of responsibility.

### Conflicts Of Interest

*Covered Persons will refrain from and avoid conflicts or appearance of conflicts between the private interests and the official responsibilities and performances of their duties.*

- We will avoid knowingly engaging in any activity, practice or act which conflicts with the interests of NGHS or its patients.

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- We are committed to ensuring that all statements, communications, and representations are accurate, truthful and comply with applicable laws and regulations.
- We will not accept gifts, payments, entertainment, or anything of value provided in connection with our NGHS employment that exceed nominal value unless reported and approved by appropriate levels of management. Cash gifts of any amount are strictly prohibited.
- We will not engage in employment with direct NGHS competitors or outside employment, which reduces the employee's efficiency in performing his or her duties.
- Any such conduct must be reported immediately either to an immediate supervisor, NGHS's Compliance Officer, or a member of NGHS senior management.

### **Fiduciary Duty**

- Covered Persons shall at all time, while acting on behalf of NGHS, owe a fiduciary duty to it.
- As a fiduciary of NGHS, every Covered Person shall exercise the utmost good faith and trust when acting on behalf of the institution.
- The relationship between each Covered Person and NGHS is based on confidence and trust and NGHS's reliance on the judgment, advice and services of each such person.

### **Improper Payments**

NGHS will not make any payments or provide anything of value to anyone to induce the use of health care services furnished by NGHS, except in full compliance with laws authorizing such payments in specific circumstances.

- A Covered Person:
  - may not make or offer to make any payment or provide anything of value to another person with the understanding or intention that such payment or thing of value will influence any government official, patient, physician, member of a physician's immediate family, or other source of referrals, or that such payment is to be used for an unlawful or improper purpose; and
  - should never make a payment to anyone that, if it were publicly disclosed, would embarrass the Covered Person.

### **Travel and Lodging**

- Travel or lodging for Covered Persons may not be accepted from, or be reimbursed by a NGHS vendor or service provider unless such travel or lodging is for educational or consultative purposes or provided by the sponsor of a public event and is approved in advance by the Chief Executive Officer, or designee.
- All other business travel will be at the expense of NGHS and in accordance with its established business practices.

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## Employee Discounts

- The only approved employee discounts are those approved by the Chief Executive Officer or designee and made available to all Covered Persons.
- Acceptance of any other merchandise or service at a discount from a vendor, supplier, agent, or contractor of NGHS by a Covered Person is a violation of this policy, except to the extent said discount is made available to the general public.

## Relationships with Contractors and Suppliers

### NGHS Negotiates Contracts Fairly

- NGHS will not make or receive payments from suppliers in order to induce the award of a contract or the extension of favorable rates.
- Health care supplies and equipment will be obtained from suppliers who provide high quality products and services at a reasonable cost.

### NGHS Requires Compliance from Contractors

It is the policy of NGHS to require compliance from all contractors.

- Such contractors include all persons and entities that:
  - furnish direct patient care services to NGHS on a contract basis;
  - are engaged to bill, submit, or prepare reimbursement claims for NGHS; or
  - are responsible for the provision, marketing or documentation of items or services reimbursable by federal or state health care programs.
- Such contractors must be familiar with and comply with all applicable federal and state regulatory requirements and must conduct all business in an ethical manner.
- All agreements between NGHS and contractors that provide direct patient care services to NGHS or that provide billing services for NGHS agree to abide by the standards embodied in the NGHS Ethics & Compliance Handbook as evidenced by the fact that the contractor:
  - has been provided a copy of the NGHS Ethics & Compliance Handbook;
  - agrees to comply with such standards of conduct as evidenced by each purchase order fulfilled and submitted to NGHS, or invoice for services submitted to NGHS, will be deemed to be a representation and warranty by the contractor to NGHS that the contractor is in compliance with the policies, procedures and standards contained in the Ethics & Compliance Handbook at the time the goods covered by the purchase order were manufactured and shipped to NGHS, or the relevant services provided.
  - will require compliance with such standards of conduct by all persons who provide services to NGHS on behalf of such contractor.

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## PROTECTION OF PROPERTY

*We are committed to protecting NGHS's assets and those assets of others entrusted to us, including physical property and proprietary information, against loss, theft and misuse.*

- We recognize the necessity of protecting NGHS's confidential patient and hospital information and agree to not use or reveal, outside the context of our official duties, any such information.
- We acknowledge our affirmative duty to preserve the assets, property, facilities, equipment and supplies of NGHS.
- We will take reasonable steps necessary to safeguard the property of patients, employees and visitors.
- We will respect and continuously endeavor to protect the confidentiality of our patient records and other personal information.
- We will maintain and adhere to policies designed to ensure that drugs are safely stored, secured, inventoried, and that missing supplies are promptly reported to supervisors.

## COMPLIANCE WITH REGULATORY REQUIREMENTS

### Compliance with Regulatory Requirements Relating to the Provision of Health Care Services

#### Familiarity and Compliance with Regulatory Requirements

- NGHS and its Covered Persons are subject to numerous federal and state regulatory requirements relating to the provision of health care services by NGHS and the submission of claims for payment for such health care services on behalf of NGHS.
- Covered Persons are expected to be familiar with and to comply with the applicable federal and state regulatory requirements.
- Covered Persons also are expected to be familiar with the penalties for failure to comply with such requirements.
- If you have any questions about any federal or state laws or regulations that may apply to NGHS, please contact the Compliance Officer -- particularly if you are concerned that any NGHS policy or employee conduct may not be in compliance with these laws and regulations.

#### Familiarity and Compliance with Regulatory Information Distributed in Writing and in Training

- From time to time, NGHS will distribute written information and provide in-house training sessions regarding federal and state regulatory compliance issues relating to the provision of health care services by NGHS or reimbursement by government health care programs for such services.
- These issues will include those that are identified as a result of internal audit and monitoring activities or identified as potential areas of concern by the Centers for Medicare and Medicaid Services ("CMS"), Office of Inspector General of the Department of Health and Human Services ("OIG") or other federal or state government agencies.

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- Covered Persons shall review such information and address any questions to the Compliance Officer, the Compliance Hotline or his or her immediate supervisor.

Licenses, Certifications, Approvals and Accreditations

- NGHS maintains all licenses, certifications, approvals and accreditations necessary for the operation of each health care facility, service or department within the NGHS health care system.
- In addition, NGHS will comply with all applicable requirements for participation in government health care programs, including Medicare and Medicaid, and private health insurance plans to which claims or requests for payment for health care services are submitted on behalf of NGHS.

**REPORTING OF COMPLIANCE ISSUES**

**Communication**

*We will foster an environment which encourages open communication.*

- We are responsible for sharing ideas, resolving problems or concerns and treating all opinions with respect and consideration.
- We will strive to understand the duties, responsibilities and challenges that face our fellow workers.
- We will raise legitimate questions or concerns in an appropriate manner.
- We will be honest and forthright in any representations made to patients, vendors, payers, other employees and the community.
- Patients have the right to receive information regarding NGHS’ policies, procedures and charges.
- We recognize that patients have the right to know the identity and qualifications of all NGHS personnel who provide services to them.
- We will maintain and adhere to policies designed to reasonably ensure the right of patients to participate in decision-making regarding their health care, including disclosing to patients their diagnosis and prognosis. A patient’s right to participate in his or her care shall include refusing treatment to the extent permitted by law, and to be informed of the consequences of such action.
- We will take all reasonable steps to allow patients to exercise the right to voice their complaints about care and services provided.
- We are responsible for reading employee communications, including mail outs, employee notices and new and revised policies that are published from time to time in order to stay abreast of information affecting employees.

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## Addressing Issues and Concerns

Positive relations and morale can best be achieved and maintained in a working environment where there is ongoing and open communication among everyone here at NGHS. This includes open, candid discussions of employee problems and concerns. You are expected to express your concerns on any issue regarding potential violations of law, regulations, NGHS policies and procedures or the Ethics & Compliance Handbook. To that end, it is the policy of NGHS to provide a workplace in which you can express problems, concerns and opinions in good faith without fear of retaliation or reprisal. We expect you to raise problems and concerns with supervisors and managers. Human Resources policies provide a similar avenue to express problems, concerns or opinions about conduct or performance.

As discussed in more detail below, NGHS will continue to use a Compliance Hotline monitored by an outside company to enable employees to report problems or get answers to questions confidentially. However, the Compliance Hotline is in no way a substitute for addressing concerns with one's supervisor or utilizing NGHS's established grievance or dispute resolution procedures.

## How to Report Concerns Regarding Compliance Issues

If a Covered Person has concerns regarding any compliance issue, including any of the standards of conduct and policies and procedures described in this Ethics & Compliance Handbook:

- That Covered Person shall immediately contact one of the following:
  - his or her supervisor
  - Chief Compliance Officer: 770-219-3562
  - Ethics & Compliance Hotline:  
1-800-299-6321
  - Human Resources: 770-219-3500
  - Corporate Compliance: 770-219-5403
  - Any member of Management or Administration
- All reports regarding compliance issues shall be forwarded to and will be reviewed and investigated in a timely manner by the Compliance Officer and/or his designee. An investigation will be initiated no later than 72 hours after receipt.
- All reports to the Ethics & Compliance Hotline will be treated as confidentially as possible.

## ETHICS & COMPLIANCE HOTLINE

### Purpose of the Ethics & Compliance Hotline

In order to provide Covered Persons with every avenue possible through which to raise their concerns, NGHS has established a Compliance Hotline at 1-800-299-6321.

### When to Use the Ethics & Compliance Hotline

All Covered Persons are expected to report immediately to the Compliance Officer or through the Ethics & Compliance Hotline any reasonably suspected or known violations of:

- Any law or regulation;

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- The NGHS standards of conduct and policies and procedures contained in this Ethics & Compliance Handbook; and
- Other compliance policies and procedures that NGHS may adopt from time to time.

Any Covered Person:

- who has information that gives him or her reason to believe that another Covered Person is engaged in or plans to engage in conduct prohibited by the Ethics & Compliance Handbook or any other illegal conduct;
- who has any information indicating that any other person or entity associated with NGHS engaged in or plans to engage in conduct prohibited by the Ethics & Compliance Handbook or any other illegal conduct; or
- who is instructed, directed or requested to engage in conduct prohibited by the Ethics & Compliance Handbook or any other illegal conduct;

shall promptly report such information to his or her immediate supervisor, the Compliance Officer, or to the Ethics & Compliance Hotline.

**Confidentiality of the Ethics & Compliance Hotline**

- All reports received by the Ethics & Compliance Hotline will be treated as confidentially as possible.
- While NGHS will always strive to maintain the confidentiality of the identity of the reporting individual, there may be a point where the individual's identity may become known or may have to be revealed in certain instances when governmental authorities become involved.
- NGHS will not permit any retaliation against any Covered Person for such good-faith reporting.

**Retaliation against Employees for Reporting is prohibited**

- No officer, director, employee, physician, or volunteer shall be discharged, demoted, suspended, threatened, harassed, or otherwise discriminated against regarding employment, compensation, terms, conditions or privileges, because he or she:
  - reports or is about to report, verbally or in writing, a violation or suspected violation of any law, regulation or NGHS's Ethics & Compliance Handbook; or
  - is requested to participate in an investigation, hearing or inquiry in accordance with any applicable bylaws, contracts, personnel policies of NGHS or in any related court action.
- This section shall not apply to anyone who knowingly makes a false report.

**INVESTIGATIONS AND CORRECTIVE ACTION**

**Investigation**

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### Procedure for Investigation

No later than 72 hours after receiving report of a known or suspected violation of the policies, procedures and standards of conduct set forth in the Ethics & Compliance Handbook, the Compliance Officer will initiate an investigation of the matter and may consult with outside counsel, as appropriate, to determine whether a violation of the Ethics & Compliance Handbook or other illegal conduct has in fact occurred.

If the Chief Executive Officer is the subject of the report, the Compliance Officer will notify the Chairman of the Board of Trustees, who will convene a committee of the Board to investigate the matter.

- Such investigation will be conducted in the same manner as set forth below for investigations conducted by the Compliance Officer, except that:
- all reports required to be made regarding the investigation will be made to the Chairman of the Board rather than to the Chief Executive Officer; and
- any necessary corrective action will be implemented by the Chairman of the Board, upon referral by the Compliance Officer.

If the Compliance Officer is the subject of the report, the Vice-President of Human Resources shall initiate an investigation. Such investigation will be conducted in the same manner as set forth below for investigations by the Compliance Officer.

### **Components of Investigation**

The Compliance Officer will have use of any available resources necessary for a thorough investigation of alleged violations of the NGHS Compliance Program, the Ethics & Compliance Handbook or other wrongdoing or misconduct. The investigation may include:

- interviews of relevant personnel;
- a review of relevant documents; and
- engagement of outside counsel or experts as needed.

The Chief Executive Officer will be kept apprised of the progress of any investigation that has been initiated concerning any report of a known, suspected, or potential violation of the Ethics & Compliance Handbook's provisions.

### **Report and Corrective Action**

#### Report of Investigation

At the conclusion of any investigation by the Compliance Officer, a written report may be prepared, under the direction of legal counsel, for the Chief Executive Officer and the NGHS Board of Trustees. The report will describe:

- the substance of the allegations;
- the evidence uncovered by the investigation; and
- Compliance Officer's findings.

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## Recommendation of Corrective Action

- If, as a result of the investigation, the Compliance Officer determines that a provision of the Ethics & Compliance Handbook has been violated or that other misconduct or wrongdoing has occurred, the Compliance Officer's report will recommend to the Chief Executive Officer the corrective action warranted under the circumstances.
- Where disciplinary action is warranted against NGHS officers, directors, employees, physicians, or volunteers, the Compliance Officer shall consult with NGHS's Vice President of Human Resources regarding the appropriate disciplinary action.
- With the assistance of the Compliance Officer, the Chief Executive Officer will implement all appropriate corrective action, including:
  - any necessary disciplinary action;
  - communications to Covered Persons; and
  - directions that any appropriate refunds to government or private payers be made.
- The Chief Executive Officer will inform and obtain the approval of the NGHS Board of Trustees or affiliate boards as necessary.
- NGHS will submit all corrective action plans, as requested by the Medicare Fiscal Intermediary, the Georgia Department of Medical Assistance or any other federal or state health care programs, on a timely and adequate basis, unless prior written approval for a delay is obtained.

NGHS will diligently identify, pursue and correct problems that gave rise to a request for such corrective action plans, if any.

## MONITORING AND AUDITING

It is not enough to simply have compliance standards. An organization must monitor its progress in complying with the standards set forth in its compliance program. This involves putting processes in place that will both monitor and audit its employees' conduct to detect and correct criminal activities. NGHS intends to comply with this requirement as set forth in Section 8A1.2, Application Note 3 (k) (5), of the Federal Sentencing Guidelines:

The organization must have taken reasonable steps to achieve compliance with its standards, e.g., by utilizing monitoring and auditing systems reasonably designed to detect criminal conduct by its employees.

In order to assure compliance with this policy, NGHS will take the following steps:

### Auditing and Monitoring Ethics & Compliance Handbook Implementation

It will be the responsibility of the Compliance Officer to ensure that an audit of the effectiveness of the Ethics & Compliance Handbook is conducted and that steps are taken as are necessary to assure adherence. To accomplish this, each NGHS facility will be required to monitor, through statistical reports or otherwise, various factors based on the standards outlined in the Ethics & Compliance Handbook. Internal and/or external auditors or consultants may be retained to perform this monitoring. These reports will be given to the Compliance Officer to be used to evaluate the effectiveness of the Ethics & Compliance Handbook. The results will be reported to the NGHS Board of Trustees.

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To the extent external auditors are used, a firm of certified public accountants designated to perform auditing and accounting for NGHS will be instructed to perform random checks, as part of their regular audits, to verify compliance with the Ethics & Compliance Handbook in accordance with the monitoring system developed by NGHS. The Compliance Officer and corporate approved legal counsel will work with the auditors to develop an audit protocol to accomplish the objectives of this section. These relationships should be executed in a manner that includes protection through the attorney-client privilege.

## HEALTH CARE REGULATORY LAWS

NGHS expects its employees and contractors to refrain from conduct that may violate health care regulatory laws. These laws prohibit:

- the submission of false, fraudulent or misleading claims to any government entity or third-party payer, including:
  - claims for services not rendered,
  - claims that characterize the service differently than the service actually rendered, or
  - claims that do not otherwise comply with applicable program or contractual requirements;
- direct, indirect or disguised payments in exchange for the referral of patients; and
- making false representations to any person or entity in order to gain or retain participation in a program or to obtain payment for any service.

### NGHS Does Not Pay for Referrals

- NGHS will not pay or accept payment from anyone -- employees, physicians, hospitals, contractors or other health care professionals and providers -- for patient referrals.
- NGHS will not make payments or provide anything of value, including non-cash benefits (e.g., office space, services of support personnel, etc.) to any individual or entity, including physicians and other health care professionals in exchange for, or in order to induce, patient referrals.
- NGHS accepts patient referrals and admissions based solely on the patient's clinical needs as determined by a physician and NGHS's ability to render the needed services.

### Fair Market Value

Any payments to physicians, other health care professionals and providers, or other individuals or entities that provide items or services in connection with the delivery of health care services by NGHS must represent the fair market value of specific items or services provided or rendered pursuant to a written contract that has been approved through the NGHS contract approval process.

### Guidelines for Appropriate Referrals by Non-Employees and Employees

- Physicians and other health care professionals who are not employees of NGHS are free to refer patients to any person or entity they deem appropriate, and as requested by the patient.

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- Where employees of NGHS are in a position to make referrals to physicians and other health care professionals, they must make such referrals based on the clinical needs and preferences of the individual seeking treatment.
- In any case, referrals by employees of NGHS to physicians and other health care professionals must be made without regard to the number of referrals any physician or other health care professional has made to NGHS.

### **Compliance with Federal and State Laws**

Any financial or other business arrangements between NGHS and physicians, or with other health care professionals or providers, or with any contractor who provides any item or service reimbursed by any federal or state health care program, must be structured to comply with all applicable federal and state fraud and abuse laws, including the Anti-Kickback Statute, the Stark Law and the Georgia Self-Referral Act.

### **Federal and State Prohibitions Regarding Fraud and Abuse**

It is the policy of NGHS to obey the law and to work to stop and eliminate waste, fraud and abuse with respect to payments to NGHS from federal or state programs providing payment for patient care. This policy applies to all employees, management, contractors and agents of NGHS. Information is included concerning tools federal and state agencies use to fight fraud, waste and abuse in the administration of federal and state health programs at NGHS. Specifically, it will address the following:

- A summary of the Federal False Claims Act
- A summary of the Federal Program Fraud Civil Remedies Act
- A summary of laws of the state of Georgia addressing fraud and abuse and training requirements on policies and procedures

### **The Federal False Claims Act**

The False Claims Act (“FCA”), 31 U.S.C. § 3279 establishes:

- liability for any person who knowingly presents or causes to be presented a false or fraudulent claim to the U.S. government for payment.
- liability for retaining an “identified” overpayment.
- Qui Tam “Whistleblower” provisions that encourage individuals to come forward and report misconduct involving false claims, allowing any person with actual knowledge of allegedly false claims to the government to file a lawsuit on behalf of the U.S. government. Whistleblowers are protected from retaliation.

The FCA is a federal statute that covers fraud involving any federally funded contract or program, including the Medicare and Medicaid programs. It prohibits knowingly making a false claim to the government or for retaining an “identified” overpayment. False claims can take the form of billing the government for a product or a service that was not provided, overcharging the government for a product or service, billing the government for a more costly product or service than was actually provided to the patient, underpaying money owed to the government and billing the government for one thing while providing another.

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Any case alleging a violation of the FCA must be brought within six years of the submission of the false claim at issue.

### Qui Tam (Whistleblower) Provisions

Any person may bring an action under the FCA (called a *qui tam* or whistleblower lawsuit) in federal court. The federal government is served with a copy of the lawsuit papers and the case is sealed, meaning it is not available to the public, for at least 60 days. During that time, the federal government investigates the allegations made by the whistleblower. After the 60 day period (or any extensions of that time granted by the court) has expired, the government may pursue the matter in the name of the US government, or decline to proceed. If the government declines to proceed, the whistleblower can bring the action on their own in federal court. If the government proceeds with the case and is successful, the whistleblower may receive between 15 and 25 percent of any proceeds, depending upon the whistleblower's contribution to the success of the case. If the government declines to pursue the case, and the whistleblower successfully prosecutes the case, the whistleblower can receive between 25 and 30 percent of the proceeds of the case, plus reasonable expenses and attorney's fees and costs.

### Non-Retaliation

An employer cannot discriminate or retaliate against any employee who initiates a whistleblower lawsuit. The whistleblower can initiate a lawsuit against the employer for any job related losses resulting from any discrimination or retaliation.

### Penalty for Violations

The FCA is not a criminal statute. Penalties for violations of the False Claims Act include civil monetary penalties ("CMP") ranging from \$10,781 to \$21,563 for each false claim submitted. In addition to this CMP, providers and suppliers can be required to pay three times the amount of damages sustained by the U.S. Government. If a provider or supplier is convicted of a False Claims Act violation, the government may seek to exclude the provider or supplier from participation in federal health care programs.

### Medicare Reporting and Returning of Self-Identified Overpayments CMS 6037-F Final Rule

The Centers for Medicare & Medicaid Services (CMS) has published a final rule that requires Medicare Parts A and B health care providers and suppliers to report and return overpayments by the later of the date that is 60 days after the date an overpayment was identified, or the due date of any corresponding cost report, if applicable. Failure to return overpayments may subject providers and suppliers to liability under the False Claims Act.

### **Program Fraud Civil Remedies Act**

The Program Fraud Civil Remedies Act ("PFCRA") contains civil monetary penalties for making false claims that are separate from and in addition to the judicial or court remedy for false claims provided by the FCA. The PFCRA prohibits a person from submitting a claim to the government that is:

- False, fictitious or fraudulent; or,

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- Includes or is supported by written statements that are false, fictitious or fraudulent; or,
- Includes or is supported by a written statement that omits a material fact, the statement is false, fictitious or fraudulent as a result of the omission, and the person submitting the statement has a duty to include the omitted facts; or
- For payment for property or services not provided as claimed.

### Penalty for Violations

A violation of the PFCRA may result in a \$21,563 + civil penalty for each improper claim. In addition, an assessment of two times the amount of the improper claim may be made, unless the claim has not actually been paid.

A person also violates the PFCRA if they submit a written statement which they know or should know asserts a material fact which is false, fictitious or fraudulent, or omits a material fact and is false, fictitious or fraudulent as a result of the omission. In this situation, there must be a duty to include the fact and the statement submitted contains a certification of the accuracy or truthfulness of the statement. A violation of the prohibition for submitting an improper statement carries a civil penalty of up to \$5,500.

### **Georgia False Medicaid Claims Act (O.C.G.A §§ 49-4-168 to -168.6)**

The Georgia False Medicaid Claims Act (GA-FCA) focuses on the filing of improper or fraudulent Georgia Medicaid claims. The GA-FCA is not a criminal statute; rather, it provides for civil remedies against violators. The GA-FCA prohibits, among other things:

- Knowingly presenting or causing to be presented to the Georgia Medicaid program a false or fraudulent claim for payment or approval;
- Knowingly making, using, or causing to be made or used, a false record or statement to get a false or fraudulent claim paid or approved by the Georgia Medicaid program;
- Conspiring to defraud the Georgia Medicaid program by getting a false or fraudulent claim allowed or paid; or
- Knowingly making, using or causing to be made or used, a false record or statement to conceal, avoid, or decrease an obligation to pay, repay, or transmit money or property to the State of Georgia.

All GA-FCA lawsuits must be filed within the later of: (i) 6 years of the date of the violation; or (ii) 3 years of the date when material facts of the violation are or reasonably should have been known by the state official responsible to act under the circumstances. No GA-FCA lawsuit may be filed more than 10 years after the date of the violation that is the subject of the lawsuit.

### Penalty for Violations

Any individual or entity that violates the GA-FCA may be fined a civil penalty of not less than \$5,500 and not more than \$11,000 for each false or fraudulent claim, plus three times the amount of damages which the Georgia Medicaid program sustains because of the false or fraudulent claims. Violators may also be liable to the State for all costs of any civil action brought to recover the penalties.

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Who may file a GA-FCA Lawsuit

The Attorney General of Georgia and private persons, on behalf of the State, may file GA-FCA lawsuits in any state court. In the case of a GA-FCA lawsuit brought by a private person, the Attorney General of Georgia may pursue the matter, settle the matter, or decline to proceed. The private person may collect between 0% and 30% of the judgment or settlement, depending on, among other things, the information provided by the private person, the private person's contribution to the success of the case and whether the Attorney General pursues the matter.

Prohibition against Employee Discrimination

Any employee who is discharged, demoted, suspended, threatened, harassed, or suffers any other manner of discrimination as a result of bringing or cooperating in a GA-FCA lawsuit is entitled to relief.

**O.C.G.A 49-4-146.12 Medicaid Unlawful Payment Statute (the "Statute").**Generally, the Statute makes it unlawful:

- For any person or provider to obtain, attempt to obtain, or retain for himself, herself, or any other person any medical assistance or other benefits or payments under the Statute, or under a managed care program operated, funded, or reimbursed by the Georgia Medicaid program, to which the person or provider is not entitled, or in an amount greater than that to which the person or provider is entitled, when the assistance, benefit, or payment is obtained, attempted to be obtained, or retained, by:
  - Knowingly and willfully making a false statement or false representation;
  - Deliberate concealment of any material fact; or
  - Any fraudulent scheme or device; or
- For any person or provider knowingly and willfully to accept medical assistance payments to which he or she is not entitled or in an amount greater than that to which he or she is entitled, or knowingly and willfully to falsify any report or document required under the Statute.

Penalty for Violations

Violation of the Statute is a felony. If a person is found guilty of a violating the Statute, they can be punished with a fine of not more than \$10,000 or by imprisonment for up to ten years, or both a fine and imprisonment.

In addition to criminal penalties, under the Statute, any person committing abuse shall be liable for a civil monetary penalty equal to two times the amount of any excess benefit or payment. "Abuse" is defined as knowingly obtaining or attempting to obtain medical assistance or other benefits or payments to which the person or provider knows he or she is not entitled. Isolated instances of unintentional errors in billing, coding, and costs reports are not considered abuse. Neither is miscoding, if there is a good faith basis that the codes used were appropriate under Medicaid's policies and procedures and there was no deceptive intent on the part of the provider.

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In addition to any other penalties provided by law, each person violating the Statute is liable for a civil penalty equal to the greater of (1) three times the amount of any excess benefit or payment or (2) \$ 1,000.00 for each excessive claim. This civil penalty accrues interest of 12% per year.

### **Ga. Comp. R. & Regs, r. 290-9-7-.12 Human Resources Management**

Georgia hospital licensing regulations require hospitals to implement a planned program of training for their employees, which includes at least the following:

- Hospital policies and procedures;
- Policies and procedures for maintaining patients' medical records;
- The updating of job-specific skills or knowledge.
- Fire safety, hazardous materials handling and disposal, and disaster preparedness;
- The infection control program and procedures;

#### Penalty for Violations

Failure to comply with the hospital licensing regulations may subject the hospital to sanctions and/or revocation of its license.

### **Federal and State Prohibitions Regarding Referrals**

#### **Anti-Kickback Statute and Stark Law**

The Medicare and Medicaid Patient and Program Protection Act of 1987, 42 U.S.C. § 1320a-7b (b), as amended (the "Anti-Kickback Statute") prohibits:

- the knowing and willful solicitation, offer, receipt or payment of any remuneration (defined broadly to include anything of value) in exchange for a referral or which is intended to induce a referral for the furnishing or arranging for the furnishing of any item or service for which payment may be made in whole or in part under a federal health care program, including the Medicare and Medicaid programs; and
- the knowing and willful solicitation, offer, receipt or payment of remuneration in exchange for or which is intended to induce the purchase, lease, order or arranging for or recommending the purchase, lease or order of any good, facility, service or item for which payment may be made in whole or in part under a federal health care program, including Medicare and Medicaid.

#### **The Stark Law**

The Stark Law, 42 U.S.C. § 1395nn, prohibits a physician who has a direct or indirect financial relationship with an entity from referring patients to that entity to receive a designated health service for which payment may be made under Medicare or Medicaid unless the financial relationship meets the requirements of an exception to the Stark Law. The prohibition also applies if a physician's immediate family member has a direct or indirect financial relationship with the entity. A financial relationship can exist by virtue of ownership, investment or compensation arrangement with an entity. The law is triggered by the mere fact that a financial relationship and a referral for designated health services exist. The physician's intent when he or she makes a referral is irrelevant.

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What Constitutes a Designated Health Service

- Clinical laboratory services
- Occupational therapy services
- Radiology and certain other imaging services
- Durable medical equipment and supplies
- Prosthetics, orthotics, and prosthetic devices and supplies
- Outpatient prescription drugs
- Physical therapy services
- Speech language pathology services
- Radiation therapy services and supplies
- Home health services
- Parenteral and enteral nutrients, equipment and supplies
- Inpatient and outpatient hospital services

What Constitutes a Financial Relationship and a Referral

A physician has a financial relationship with an entity if he or she (or an immediate family member) has an ownership or investment interest in that entity or a compensation arrangement with the entity.

A physician makes a referral when he or she makes a request for an item or service covered by Medicare or Medicaid. It includes situations in which a physician requests a consultation with another physician and covers any test or procedure that the other physician orders, performs, or supervises. A physician also makes a referral for services when he or she requests or establishes a plan of care that includes a designated health service to be provided to a patient.

Penalty for Violations

A violation of the Anti-Kickback Statute is a felony crime punishable by up to five years imprisonment and a fine of \$25,000 for each violation. A violation of the Stark Law is not a felony, but the entity with which the physician (or immediate family member) has a financial relationship cannot submit a claim for any designated health services provided pursuant to a prohibited referral. A violation of the Anti-Kickback Statute or the Stark Law may result in significant civil penalties, including civil monetary penalties up to \$73,588 for each violation under the Anti-Kickback Statute, \$23,863 for each violation under Stark Law, and possible exclusion from participation in federal health care programs.

Georgia's Patient Self-Referral Act

Similarly, under Georgia's Patient Self-Referral Act, O.C.G.A. § 43-1B-1 et seq., a health care provider may not refer a patient for the provision of designated health services to an entity in which the health care provider has an investment interest.

- A violation of this statute may result in civil monetary penalties being assessed against the violator, and a health care provider who violates this statute may be subject to disciplinary action by such provider's licensing board.

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## **Federal Law Regarding Protection of Health Information**

### **Health Insurance Portability & Accountability Act (HIPAA) Administrative Simplification Provisions**

NGHS is committed to complying with existing privacy rules, security and transaction rules as well as any additional rules to be finalized under HIPAA's Administrative Simplification provisions.

To comply with the requirements of the Final Privacy and Security Rules, issued by the United States Department of Health and Human Services under its authority granted by Congress in the HIPAA of 1996, NGHS has adopted two documents: the Privacy Protection Manual and the Security Manual.

Copies of both manuals are available to areas throughout NGHS and are also viewable on the compliance intranet site.

Policies of NGHS that may conflict with any provision of the Privacy Protection Manual or the Security Manual shall be resolved in favor of the privacy of the patient or compliance with either Rule.

The Final Privacy Rule is located at 45 C.F.R. Parts 160 and 164, while the Final Security Rule is located at 45 C.F.R. Parts 160, 162 and 164.

Any questions may be directed to the NGHS privacy office at 770-219-5403.

### **Health Information Technology for Economic & Clinical Health Act (HITECH)**

The Health Information Technology for Economic and Clinical Health Act (HITECH Act or "The Act") is part of the American Recovery and Reinvestment Act of 2009 (ARRA). ARRA contains incentives related to health care information technology in general (e.g. creation of a national health care infrastructure) and contains specific incentives designed to accelerate the adoption of electronic health record (EHR) systems among providers.

Because this legislation anticipates a massive expansion in the exchange of electronic protected health information (ePHI), the HITECH Act also widens the scope of privacy and security protections available under HIPAA; it increases the potential legal liability for non-compliance; it provides for more enforcement and requires patients to be notified in the event of a "breach" of their "unsecured protected health information".

### **Refer Questions to the Compliance Officer**

If questions arise regarding whether a proposed business arrangement is in compliance with federal or state laws that prohibit payments in exchange for the purchase of items or services or for the referral of patients, the Compliance Officer must be consulted in order to determine whether the proposed arrangement is acceptable.

### **NGHS Does Not Pay Patients**

While the care, treatment and service of indigent patients is an important part of NGHS's mission, NGHS does not pay patients to use its services.

### Permitted Financial Accommodation to Patients

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- Under appropriate circumstances, NGHS may provide appropriate financial accommodation (such as allowing monthly payments over time) or may waive patient copayment or deductible amounts based on an assessment of the individual patient's financial condition. NGHS does not routinely waive the payment of any co-payments and deductibles.
- Any such monthly payment arrangements or waivers of copayment or deductible amounts on the basis of financial hardship must be:
  - documented in writing;
  - approved by Patient Financial Services; and
  - in accordance with established Patient Financial Services policies and procedures.

### Prohibited Financial Benefits to Patients

NGHS will not waive insurance copayments or deductibles, or otherwise provide financial or non-cash benefits (e.g., free services) to individuals in order to induce such individuals to request or receive health care services from NGHS.

### **Emergency Medical Treatment & Active Labor Act (EMTALA)**

NGHS complies with the Emergency Medical Treatment and Active Labor Act ("EMTALA"), 42 U.S.C. § 1395dd, in providing emergency medical treatment to all patients, regardless of ability to pay.

- NGHS will appropriately report incidents where other hospitals and health care providers transfer their patients to NGHS in a manner that violates EMTALA.
- Anyone with an emergency medical condition is examined, treated and admitted based on medical necessity, not on ability to pay.
- In an emergency situation, financial and demographic information will be obtained only after the immediate medical needs of the patient are addressed.
- A patient with an emergency medical condition will only be transferred to another facility if the patient's medical needs cannot be met at the NGHS facility and appropriate care is knowingly available at another facility or if the patient requests such a transfer in writing.
- Hospitals and physicians who violate EMTALA may be subject to substantial civil fines, termination from the Medicare program, and civil actions by individuals and other hospitals that suffer harm or loss as a result of an EMTALA violation.
- Any questions or concerns regarding EMTALA or possible EMTALA violations should be directed to NGHS's Compliance Officer.

### **ENVIRONMENTAL LAWS**

NGHS is committed to protecting and maintaining the quality of the environment and to promoting the health and safety of its employees, patients and community. To meet these responsibilities, Covered Persons are expected to support this commitment by:

- operating in full compliance with both the letter and spirit of environmental, health, and safety laws and regulations;

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- consistently implementing all work practices taught in NGHS-sponsored education and training programs to prevent personal injury and property loss;
- actively encouraging care and regard for the environment among work colleagues and in the community;
- immediately reporting any environmental, health or safety problems to supervisors;
- identifying opportunities to improve environmental, health and safety programs; and
- being prepared to implement emergency preparedness plans if necessary.

Reports of any actual or potential environmental, health or safety problems, or any questions about NGHS's policies in these areas should be immediately directed to your supervisor or the Compliance Officer.

## **LAWS RELATING TO TAX-EXEMPT STATUS**

It is the policy of NGHS to comply fully with all federal and state tax laws and regulations and to preserve the tax-exempt status of NGHS.

- NGHS will conduct its operations in such a manner as to further the charitable purposes of NGHS and to enable the resources of NGHS to be used for the benefit of the community, rather than the private interests of any individual within NGHS.
- NGHS and its employees will avoid compensation arrangements or other transactions in excess of fair market value that might jeopardize the tax-exempt status of NGHS.
- All tax information and tax returns will be filed in accordance with applicable law.

## **INTEGRITY OF FINANCIAL REPORTING**

### **Accounting**

No standards of conduct can summarize the extensive accounting requirements that NGHS must fulfill. In general, however:

- It is the obligation of NGHS to ensure that assets and liabilities are accounted for in compliance with all tax and financial requirements, generally accepted accounting principles, and the established accounting and financial policies of NGHS.
- The financial reporting system for NGHS must contain accurate entries that reflect all items of income and expense, all assets and liabilities, and all financial transactions of NGHS.
- To meet this obligation, NGHS relies on the truthfulness and integrity of Covered Persons in accounting practices.
- Covered Persons should never engage in any arrangement that results in false, artificial or misleading entries being made in any accounting records.

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## BILLING AND COST REPORTING COMPLIANCE

NGHS is committed to honesty, accuracy and integrity in all our billing, coding and documentation activities.

- We are committed to submitting claims for services actually rendered that are properly documented in patients' medical records by using billing codes that accurately describe the services provided.
- We are committed to engaging in accurate and truthful billing practices.
- We will take all reasonable steps necessary to ensure that all claims submitted for payment are for services properly coded, reasonable and supported by medical necessity requirements.
- We will refund any money received that is not due to us.
- We will take immediate steps to alert appropriate hospital or health system authorities if inaccuracies are discovered in claims that have been submitted for reimbursement.

### Guidelines for Billing

#### NGHS Bills for Reasonable, Medically Necessary and Appropriate Items or Services

- NGHS bills for health care items and services actually provided to the patient.
- NGHS bills for reasonable, medically necessary and appropriate health care items and services, as determined by the patient's treating and/or prescribing physician.
- NGHS must comply with specific billing requirements for government programs and other third-party payers.
- NGHS expects Covered Persons to be familiar with the billing, coding and documentation requirements under government programs and private insurance plans for health care items and services related to their area of responsibility and provided by NGHS.
- Any questions regarding billing requirements should be directed to a supervisor, the Department of Corporate Compliance and Internal Audit at 770-219-5403 or to the Compliance Officer.
- NGHS requires all billing personnel to be knowledgeable regarding the billing policies, procedures and rules established by government programs and private third-party payers that relate to healthcare services provided by NGHS.

#### Bills Must Be Accurate and Complete

- Covered Persons have an obligation to ensure that all bills submitted to patients, government programs and other payers are accurate and complete.
- NGHS will maintain adequate billing systems that properly and accurately bill for services the hospital or its contractors provide to individuals covered by Medicare, Medicaid, other federal health care programs and private insurance.
- NGHS will make reasonable efforts to collect any amounts due by patients and their families or insurers, including copayments or deductibles.

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- All invoices, bills and claims submitted to government programs or other payers in connection with requests for payment for health care services rendered should provide sufficient information and documentation to substantiate:
  - the particular health care services rendered;
  - the medical necessity of such services; and
  - the charges for such services
- All invoices and bills submitted to patients in connection with requests for payment for health care services shall provide sufficient information to substantiate the particular health care services rendered and the charges for such services.
- Each patient's medical record should completely and accurately document:
  - the specific health care services rendered to the patient, and
  - the identity of the health care professional(s) involved in the rendering of such services.

#### Statements Must Be True and Accurate

NGHS expects all Covered Persons to deal truthfully with government agencies or their representatives or any other third-party payer.

- NGHS will not tolerate false or misleading statements by Covered Persons to a government agency or any third-party payer.
- Deliberate misstatements to government agencies or other third-party payers expose the Covered Person involved to severe sanctions (up to and including immediate termination of employment, staff membership or service agreement, as applicable), and criminal or civil penalties.

#### Discovery and Reporting of an Error or Inaccuracy in a Claim for Payment

Any Covered Person who discovers an error or inaccuracy in any claim for payment for health care services that has been submitted or will be submitted to a patient, government program, or other payer should immediately alert his or her supervisor, the Director of Patient Financial Services or the Compliance Officer.

#### **Education and Training Related to Billing and Cost Reporting**

##### Information Maintained in Central Location and Updated Regularly

- Information regarding the applicable billing requirements of government programs and private third-party payers will be maintained in a central location that is readily accessible to all NGHS personnel involved in billing.
- This information will be reviewed and updated on a regular basis by the Director of Patient Financial Services or designee.
- Billing personnel will be notified immediately by the Director of Patient Financial Services or designee of any material changes to applicable billing requirements of which the Director becomes aware or is notified.

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### Training Related to Changes in Billing Requirements

- Significant changes to billing requirements will be communicated during in-house training sessions coordinated by the Director of Patient Financial Services.
- Billing personnel will stay apprised of the applicable billing requirements through in-house training sessions or by attending training seminars sponsored by payers or professional societies and associations.
- NGHS will require attendance at training sessions, as necessary, to educate billing personnel on issues applicable to billing requirements.
- Attendance by billing personnel at outside seminars and in-house training sessions will be documented by the Director of Patient Financial Services or designee.

### **Cost Reports**

#### Cost Reports Must Be Accurate and Complete

In addition to submitting claims for specific services, NGHS submits annual cost reports to government payers for reimbursement of administrative, overhead and other general costs.

- Cost reports must be accurate and complete.
- NGHS will not accept any falsification or misstatements in these reports.
- NGHS will impose severe sanctions on any Covered Person who makes a deliberate false statement, up to and including immediate termination of employment.
- Any individual who makes a deliberate false statement in connection with the submission or preparation of a cost report may be subject to criminal or civil penalties.

#### Discovery and Reporting of an Error or Inaccuracy in a Cost Report

Any Covered Person who discovers an error or inaccuracy in any cost report that has been submitted or will be submitted to a government program or other payer immediately should alert either his or her supervisor or the Compliance Officer.

### **Submission of Claims for Laboratory Services**

NGHS will take reasonable steps to ensure that all claims for clinical and diagnostic laboratory testing services are accurate and correctly identify the services ordered by the physician (or other authorized requester) and performed by the laboratory. Although NGHS recognizes that its laboratories do not and cannot treat patients or make medical necessity determinations, NGHS will take steps to maximize the likelihood that its laboratories bill federally-funded health care programs only for tests that meet the reimbursement rules for those programs. NGHS requires that:

- laboratory services be billed only after they are performed;
- bills be submitted for only those tests that are actually ordered by a physician or other authorized individual and provided by a laboratory;

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- the CPT or HCPCS code used by the billing system accurately describes the service that was ordered by the physician and performed by the hospital laboratory;
- the coding staff only submits diagnostic information obtained from qualified personnel. The coding staff shall contact the appropriate personnel to obtain diagnostic information in the event that the individual who ordered the test has failed to provide such information; and
- where diagnostic information is obtained from a physician or the physician's staff after receipt of the specimen and request for services, the receipt of such information shall be documented and maintained.

#### Selection of CPT or HCPCS Codes

- Laboratory staff and the Director of Patient Financial Services will take steps to ensure that the CPT or HCPCS code that is used to bill Medicare or Medicaid accurately describes the service that was ordered and performed. Laboratory staff will choose only the code that most accurately describes the ordered and performed test. To ensure code accuracy, NGHS requires that the codes be reviewed by individuals with technical expertise in laboratory testing before such codes are approved for claims submissions.
- The OIG views intentional upcoding (i.e., the selection of a code to maximize reimbursement when such code is not the most appropriate descriptor of the service) as a potential violation of law.
- If a NGHS facility continues to have questions about code selection, even after review by technical experts, the facility should direct its questions to its Medicare carrier or fiscal intermediary or the Georgia Department of Medical Assistance, as appropriate.

#### Selection of ICD-10CM Codes

- At the direction of CMS, Medicare carriers and fiscal intermediaries have established lists of tests that must be accompanied by diagnostic information to establish medical necessity before Medicare coverage will be assumed. Such diagnostic information may be submitted either through the use of ICD-10CM codes or a narrative description.
- NGHS's laboratories will only submit diagnostic information obtained from qualified personnel.
- NGHS's laboratories will not:
  - use diagnostic information provided by the physician from earlier dates of service;
  - create diagnostic information that has triggered reimbursement in the past;
  - use computer programs that automatically insert diagnosis codes without receipt of diagnostic information from the physician; or
  - make up diagnostic information for claims submission purposes.
- NGHS's laboratories and NGHS coding staff will:
  - contact the ordering physician to obtain diagnostic information in the event that the physician has failed to provide such information;

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- provide services and diagnostic information supplied pursuant to a standing order executed in connection with an extended course of treatment; and
- accurately translate narrative diagnoses obtained from the physician to ICD-10CM codes.
- Where diagnostic information is obtained from a physician or the physician's staff after receipt of the specimen and the requisition form, documentation of the receipt of such information should be created and maintained.

#### Tests Covered by Claims for Reimbursement

- NGHS laboratories will submit only claims for tests that were both ordered and performed.
- If a NGHS laboratory receives a specimen without a test order or with an ambiguous test order that is subject to multiple interpretations, the facility must check with the doctor to determine which tests he or she wanted performed before submitting a claim for reimbursement to Medicare or Medicaid. If, as a result, the laboratory performed a test that the doctor did not order, the laboratory will not erroneously bill for that test.
- Similarly, if a laboratory cannot perform an ordered test due to, for example, a laboratory accident or insufficient quantities of specimen, the laboratory must not submit a claim to Medicare or other federally-funded health care program.
- The OIG considers the submission of a claim for tests that were either not ordered or not performed to be a potential violation of law.

#### Billing of Automated Multichannel Chemistry Tests

- NGHS laboratories will bill Medicare and Medicaid appropriately for automated multichannel chemistry tests. All tests appearing on CMS's most recent Organ and Disease Panels List will be billed using the appropriate CPT or HCPCS codes.

#### Billing of Calculations

- NGHS will not bill for both calculations (e.g., calculated LDLs, T7s, indices, to name only a few) and the tests that are performed to derive such calculations, only the actual tests performed.

The government views billing for both the calculations and the underlying tests to be double billing, which may be subject to criminal or civil penalties. Patient Care Services

- In addition to the standards set forth in the Ethics & Compliance Handbook, NGHS patient care services (including but not limited to Hospice, Long Term Care, and Ambulance services), may develop compliance policies and procedures, which address their specific compliance obligations.
- These additional compliance policies and procedures shall be in writing and approved by the Compliance Officer. Copies shall be maintained in the office of Corporate Compliance.
- Once approved by the Compliance Officer, compliance policies and procedures for any patient care service shall be deemed incorporated into the Ethics & Compliance Handbook as if fully set forth herein.

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## Outpatient Services and Inpatient Stays

NGHS will comply with the Medicare and Medicaid billing rules for outpatient services rendered in connection with an inpatient stay and will review the propriety of any potential bills for outpatient services rendered to that patient at the hospital, within the applicable time period. NGHS shall review whether outpatient services provided to patients within three days of admission are being properly billed. Because Diagnostic Related Groups ("DRG") payments include many related outpatient services that occur within three days prior to admission, NGHS shall ensure that it is not improperly billing such services separately. For example, if a patient requires blood work before an elective surgery and the blood work is done as an outpatient within the three-day window before being admitted, then the charges for this blood work are not separately reimbursable. Instead, the billing for the tests must be bundled with the surgical admission DRG payment.

Georgia Medicaid claims also take into account outpatient services provided to patients within three days following discharge.

## Bad Debts and Credit Balances

To ensure that NGHS procedures are in accordance with applicable federal and state statutes, regulations, guidelines, and policies, NGHS will review annually whether it is reporting bad debts to Medicare or Medicaid. Such a review will ensure that NGHS has appropriate and reasonable mechanisms in place regarding beneficiary deductible or copayment-payment collection efforts and has not claimed as bad debts any routinely waived Medicare or Medicaid copayments and deductibles.

NGHS will also timely and accurately report Medicare and other federal and state health care program credit balances.

## HUMAN RESOURCES

*NGHS is committed to valuing and supporting all employees as well as helping them achieve their fullest potential in a fair and equitable manner.*

- We seek to employ those best qualified by skills, experience and/or education to perform the necessary work.
- We are committed to affording all employees equal employment and advancement opportunities regardless of race, creed, color, religion, sex, disability, pregnancy, age, national origin, citizenship or status as a member of the Armed Forces of the United States, or as a veteran.
- We will show respect and consideration for one another regardless of position, status or relationship.
- We are committed to a work environment free of unwelcome sexual advances and other verbal or physical conduct of a sexual or harassing nature.
- We will encourage and support each other in the development of individual skills, talents, knowledge and understanding of our jobs, in order to deliver the highest quality of services and benefit to our patients.
- We will use our time productively during work hours spent at NGHS.

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- We will observe the standards of our professions and exercise judgment and objectivity in our practices.
- We will take all steps reasonably necessary to remain a drug-free/smoke-free workplace.
- We will take reasonable precautions to ensure our safety as well as the safety of patients, visitors and other personnel.
- We will not knowingly permit any action or retaliation or reprisal to be taken against an employee who reports a violation of law, regulation, company policy or Ethics & Compliance Handbook provision.
- Our attendance standard is that every employee is expected to be at work, ready to work, at the time the employee's shift is scheduled to begin and remain at work until the shift is scheduled to end.

We will take reasonable measures to ensure that our employment programs, policies and practices comply with all applicable laws and regulations.

### **Compliance with Employment Laws**

- All human resource policies and procedures of NGHS must comply with the applicable federal and state laws.
- NGHS will comply with all human resource policies and procedures, including personnel manuals, approved by the President / Chief Executive Officer of NGHS or its Board of Trustees.

### **Qualifications of Health Care Professionals**

- NGHS, through its credentialing processes, will make appropriate efforts to verify that all physicians, nurses and other health care professionals who provide health care services to patients of NGHS are appropriately licensed and certified under state law to provide such services.
- All physicians, nurses, and other health care professionals must satisfy the applicable requirements for providing services to beneficiaries of government health care programs, including Medicare and Medicaid.

### **Drugs, Narcotics and Alcohol**

#### Prohibitions and Discipline

It is the policy of NGHS to maintain a workplace free from the unlawful use of controlled substances.

- NGHS prohibits the use, sale, manufacture, dispensing, or possession of illegal drugs and narcotics, and the writing of unauthorized prescriptions, by its officers, directors, employees, physicians, or volunteers, whether on or off the NGHS campus.
- It is also the policy of NGHS that officers, directors, employees, physicians or volunteers must not consume or be under the influence of alcoholic beverages while on duty or while on call.
- NGHS will immediately discipline officers, directors, employees, physicians or volunteers found in violation of this policy.

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## Reporting

- Any officers, directors, employees, physicians or volunteers reporting to work or discovered at work in a condition that suggests that he or she is under the influence of narcotics, drugs, or alcohol will not be permitted to report to or remain on the job, and will be subject to termination.
- The matter will be referred to the Human Resources Department for review and will be handled in accordance with current NGHS policies and procedures regarding substance abuse.

## **Equal Employment Opportunities**

### NGHS Extends Equal Opportunities

- NGHS is committed to and will provide equal employment opportunities to all persons regardless of race, color, religion, sex (including pregnancy), national origin, age, disability or veteran status.
- It is the policy of NGHS to comply with all federal and Georgia state laws concerning equal employment opportunity.
- This policy of equal opportunity is applicable to all aspects of employment, including, but not limited to, hiring, promotion, transfer, compensation, benefits, training, layoffs, recall, corrective actions and separations.

### The Americans with Disabilities Act

- NGHS and its officers, directors, employees, physicians, or volunteers shall comply with the Americans with Disabilities Act ("ADA"). The ADA prohibits discrimination against physically and mentally disabled individuals. The ADA protects disabled individuals with respect to public and private employment, and states that "no covered entity shall discriminate against a qualified individual with a disability because of the disability of such individual."
- Specifically, NGHS may not discriminate against qualified individuals with disabilities with regard to job opportunities or the terms and conditions of existing employment, nor limit, segregate or classify applicants or employees in a way that adversely impacts the opportunities of qualified individuals with disabilities.
- Reasonable accommodation will be made for officers, directors, employees, physicians, or volunteers suffering from a disability as long as the accommodation does not create an undue hardship on NGHS or create a direct threat to patients, Covered Persons, or others.
- Like the ADA, discrimination on the basis of a physical or mental handicap is prohibited under the Federal Rehabilitation Act.

## **NGHS Does Not Tolerate Harassment**

NGHS expects everyone associated with NGHS to treat co-workers and patients with respect and courtesy.

- NGHS will not tolerate having officers, directors, employees, physicians, volunteers or patients subject to harassment or to discrimination on the basis of any improper factors identified here and will discipline or discharge those who violate this policy.

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- Harassment specifically includes unwelcome sexual advances, requests for sexual favors or other verbal, graphic or physical conduct of a sexual nature. Harassment may also take the form of verbal or physical conduct that denigrates or shows hostility toward an employee because of his or her race, color, religion, sex, national origin, age or disability.
- Any known, suspected or potential violations of NGHS's anti-harassment policy should be reported to an immediate supervisor, the Vice President of Human Resources or the Compliance Officer.

### **Maintaining a Safe Healthcare Environment**

*We are committed to protecting the health, safety and privacy of our patients and employees.*

- We are committed to providing every patient, volunteer, provider, employee and visitor a safe and healthy environment in which to recover, receive services, work or visit.
- We are obligated to perform our work in a manner so that no reasonably avoidable harm is caused to self, patients, other employees, or otherwise.
- We are committed to maintaining a safe and healthy treatment and work environment in accordance with applicable laws, regulations and standards.
- We must comply with all applicable laws and apply due diligence and care to minimize the generation, discharge and disposal of medical waste or other hazardous materials.
- We will report any known existing or potential condition hazardous to human health or in violation of the company's environmental practices immediately to management.
- Responsibility for safety must be shared by NGHS and every Covered Person. Each of these individuals is expected to be concerned about safety on the job. Work areas must be kept clean, safety equipment must be used, and all applicable Occupational Safety and Health Act standards must be followed.
- Any officer, director, employee, physician, or volunteer involved in an accident on the job must report the accident to his or her supervisor, or the Human Resources Department's Manager of Worker's Compensation, as practicable. Medical treatment, if necessary, will be provided by NGHS in accordance with applicable law and Human Resources policies.
- Additional information about the NGHS Worker's Compensation policy, as well as other NGHS employment policies, is found in the Administrative Policy Manual or NGHS Employee Handbook.

### **Compliance with Other Employment Laws**

In addition to the foregoing, NGHS will comply with the requirements of the Immigration Reform and Control Act, the Fair Labor Standards Act, the Family and Medical Leave Act, and any other obligations it may have under employment related laws and regulations.

### **Disclosure by Employees and Applicants for Employment**

#### Applicants for Employment

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- NGHS will not knowingly contract with or employ, with or without compensation, any individual or entity currently listed by a federal agency as excluded, debarred, suspended or otherwise ineligible to participate in federal programs.
- In order to carry out this policy, NGHS will make reasonable inquiry into the status of any prospective employee, consultant, medical staff applicant or contractor engaged in the delivery or billing of health care services.
- An applicant for employment must disclose in writing whether he or she previously has been:
  - convicted of a felony or misdemeanor;
  - debarred or excluded from any federally-funded health care program.
- NGHS will evaluate such information in a manner consistent with current NGHS policies and procedures and all applicable laws and regulations.
- Failure to make a complete and accurate disclosure will disqualify the applicant from employment consideration.
- If an applicant's failure to completely and accurately disclose information requested on an employment application is not discovered until after an offer of employment has been extended and accepted, the offer of employment will be revoked and the employee will be terminated.
- Nothing herein creates or is intended to create a promise or representation of continued employment. Employment at NGHS is employment at-will and may be terminated at the will of either NGHS or the employee.

*By accepting employment with, or contracting with, or providing professional services to NGHS, a person certifies that he or she has neither been convicted of a health care offense nor excluded, debarred or suspended from participating in a federally-funded health care program.*

### Current Employees

If NGHS has reason to suspect that such person may not be eligible to participate in federal health care programs, NGHS will make reasonable inquiry into the status of any such current employee, consultant, or contractor. Such reasonable inquiry will include review of the HHS-OIG and SAM ("System for Award Management") sanctioned list. Moreover, the Compliance Officer may request, in accordance with any applicable laws and regulations, including the Fair Credit Reporting Act, that a background check be conducted on any current employee in connection with the investigation of any potential or alleged violation of the Ethics & Compliance Handbook.

### Departures

During the notice of departure period, all terminating employees must arrange for NGHS Human Resources Department clearance. Opportunity to complete an Exit Interview is given at this time. The purpose of an Exit Interview is to obtain information to improve our organization. The information shared will not reflect on employee's work record.

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## Disciplinary Procedures

### Violations Prohibited; Adherence Required

Covered Persons of NGHS are strictly prohibited from engaging in any activity that violates any Ethics & Compliance Handbook provision.

- Violations will be grounds for disciplinary action up to and including termination, depending on the circumstances of each violation.
- Adherence to the NGHS Ethics & Compliance Handbook, including the reporting responsibilities, will be a component of each employee's performance evaluation and the review of each medical staff member's application for reappointment to staff membership.
- NGHS will not permit any retaliation against any Covered Person for reporting compliance issues in good faith.

### Disciplinary Action

Disciplinary action will be taken against Covered Persons who either:

- authorize or participate directly in a violation of any NGHS Ethics & Compliance Handbook provision, even if said Covered Person is the one who reported the violation.
- deliberately fail to report a violation; or
- deliberately withhold relevant and material information concerning a violation of the NGHS Compliance Program or any Ethics & Compliance Handbook provision.

Appropriate action will be taken to prevent recurrence. Contractors who engage in such prohibited conduct are subject to sanctions, up to and including termination of their service agreements with NGHS.

### Disciplinary Action Against Violator's Manager or Supervisor

Disciplinary action may be taken against the violator's manager or supervisor, to the extent that the circumstances of the violation reflect inadequate leadership or a lack of diligence, or where reasonable diligence on the part of the manager or supervisor would have led to the discovery of such violation and permitted an earlier correction of the violation.

## DOCUMENT RETENTION AND MEDICAL RECORDS PRIVACY

NGHS shall maintain for inspection documents and records relating to Medicare, Medicaid and federal and state health care program reimbursement, as well as all documents and work papers generated under NGHS's Ethics & Compliance Handbook, for a minimum period of six (6) years from their creation, or for a longer period of time if required by state law. In order to ensure that NGHS keeps those documents required by law and necessary to its operations, Covered Persons should adhere to the following guidelines on document retention.

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## Requirements of Government Programs and Other Third-Party Payers

NGHS will comply with the document retention requirements of state or federal government health care programs and other third-party payers with regard to records relating to the provision of health care services to beneficiaries of such government programs or the health care reimbursement plans of such third-party payers.

## Requirements of State And Federal Law

NGHS will comply with the document retention requirements under state and federal law and regulations with regard to all medical, financial, and administrative records concerning health care services.

- No Covered Person should ever destroy or alter any documents in anticipation of a request for those documents from any government agency or court.
- If a Covered Person believes that such conduct has occurred or may occur, the Covered Person should contact immediately the NGHS Ethics & Compliance Hotline or the Compliance Officer.

## Patient Confidentiality And Privacy

All medical and other records concerning patients of NGHS will be maintained as confidential and will be disclosed to third parties only as required or permitted by state or federal law.

## GOVERNMENT INQUIRIES AND INVESTIGATIONS

### NGHS's Policy is to Comply with Applicable Laws

- It is the policy of NGHS to comply with all applicable laws governing the provision of health care services and to comply with all lawful and reasonable requests made in a government inquiry or investigation, including any surveys or audits conducted by government agencies.
- NGHS expects its Covered Persons to provide truthful responses to government inquiries.
- During a government inquiry or investigation, Covered Persons must not conceal, destroy or alter any documents that may relate in any way to the inquiry or investigation.

### Protection of Legal Rights is Essential

- If any Covered Person receives an inquiry, a subpoena or other legal document regarding the business of NGHS from any governmental agency (whether at home or in the workplace), it is essential that the legal rights of NGHS and of the personnel involved be protected.
- If a Covered Person should receive such an inquiry or legal document, he or she should immediately notify the NGHS Compliance Officer.

### Right to Legal Counsel

- The law guarantees a right to be represented by legal counsel during any investigation or inquiry by any governmental agency.

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- Because these investigations sometimes involve extremely technical issues, NGHS itself should be so represented and Covered Persons should at least be made aware of the opportunity for such representation by their own counsel.

**Routine Inquiry vs. Formal Investigation**

Sometimes, it is difficult to tell when a routine government inquiry, audit or review turns into a more formal governmental investigation.

- NGHS will rely on the common sense and alertness of Covered Persons for making this important determination.
- In case of any doubt, Covered Persons should consult with the NGHS Compliance Officer.

**LIST OF PHONE NUMBERS**

Ethics & Compliance Hotline	1-800-299-6321
Chief Compliance Officer	770-219-3562
Corporate Compliance	770-219-5403
Human Resources	770-219-3500
Patient Financial Services	770-219-5955
Privacy Department	770-219-5403