



**MOREHOUSE SCHOOL OF MEDICINE  
AND MOREHOUSE MEDICAL ASSOCIATES**

**CODE OF CONDUCT**

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## INTRODUCTION

Morehouse School of Medicine (MSM) is an academic institution dedicated to the education and training of physicians, biomedical scientists, and public health practitioners committed to improving the health and healthcare of vulnerable populations. MSM's separately incorporated faculty practice plan, Morehouse Medical Associates (MMA), is the organization through which faculty members and medical residents of MSM provide inpatient and outpatient medical services. Our Core Values form the foundation of our institutional relationships with each other, our patients, partners and suppliers. They define a consistent framework for conducting operations. We use our Core Values to direct our behavior and guide our decisions as we strive to achieve our objectives.

1. **Knowledge:** *continuously creating, acquiring and communicating science-based information to better understand and enhance the human condition.*
2. **Wisdom:** *encouraging, promoting and supporting the exchange of knowledge and experiences to cultivate insight, discernment, and good judgment in our scholarly, service, and administrative endeavors.*
3. **Excellence:** *consistently achieving the highest level of performance and upholding the highest standards of ethical behavior while taking individual and collective responsibility for our actions and outcomes.*
4. **Service:** *maintaining an environment that exceeds expectations, holds every individual in high regard and esteem, and treats all patients and clients with compassion and empathy.*

## I. PURPOSE OF THE CODE OF CONDUCT

The MSM/MMA Code of Conduct (“the Code”) is the single institution-wide code of conduct. It is our guide and point of reference for upholding our Core Values. While our principles for operational conduct are described in these pages, our Code does not cover every situation, nor establish every rule. MSM/MMA institutional policies and procedures, as well as our individual commitment to ethical and legal behavior must also guide us. More specific guidance is provided in the MSM Policies and Procedures Manual, the MSM Employee Handbook, the MSM Student Handbook, the MMA Policy Manual, the MSM Bylaws of the Faculty, the MSM Non-Faculty Academic Personnel Handbook, the MSM Graduate Medical Education Policies and Procedures Manual, as well as the MSM Compliance Policy Manual. These policies and procedures should be consulted as a supplement to the Code.

The standards and procedures set forth within the Code are mandatory. Everyone must remain true to these principles even under internal or external pressure to do otherwise. This includes refraining from activities that violate the principles, and reporting concerns so that they may be appropriately addressed. There can be no short cuts or special exceptions.

The Code applies to all employees (faculty, staff, and medical residents), as well as to students and trainees, the Boards of Trustees/Directors of both organizations, and other individuals authorized to act as representatives of MSM or MMA, or to provide services on behalf of MSM or MMA. For convenience, these persons will be referred to jointly as “employees” throughout this document, unless otherwise specified. Because all employees are expected to abide by the provisions of this Code, all employees are expected to read it, understand it, and conduct themselves in keeping with its guidelines.

Moreover, the Code is a “living document” that will be updated periodically to respond to changing conditions. Whenever questions arise, employees are responsible for seeking clarification first, in most instances, from their

immediate supervisor. Alternately, and particularly if an employee feels uncomfortable first discussing a concern with his or her supervisor, they may seek clarification from the Office of Compliance and Internal Audit, Human Resources Department, or the General Counsel's Office. Issues can be reported anonymously to the Compliance Helpline at 1-888-756-1364. Your concerns will be listened to and, if appropriate, investigated.

## II. MSM/MMA COMMITMENT TO COMPLIANCE

We at MSM and MMA have a shared commitment to excellence. As such, we have an obligation to uphold the highest standards of quality and business integrity. This includes conducting our academic, clinical, and business operations in compliance with federal, state, and local laws and regulations, and LCME, SACS, DGME, ACCME and JCAHO accreditation standards, and to acting, at all times, in conformance with the highest standards of ethical behavior. We are also committed to adhering to the codes, policies and procedures, and/or laws and regulations in all non-MSM/MMA facilities where we may work.

To assist us in meeting our obligations, MSM/MMA has established a Joint Compliance Program ("the Program") designed to build and sustain an institutional culture that encourages a strong understanding and commitment to regulatory compliance, internal accounting and financial reporting, and has the full support of the Board of Trustees of MSM and the Board of Directors of MMA. At the core of the Program is the obligation for all employees to accept and adhere to the standards and procedures outlined in the Code. These obligations apply to our relationships with patients, third-party payors, accrediting bodies, donors, subcontractors, independent contractors, vendors, consultants, affiliated health professionals, biomedical scientists, and one another.

## III. ELEMENTS OF THE PROGRAM

**Compliance Policies and Controls:** Development of effective regulatory compliance policies and financial management controls for all operations of MSM/MMA.

**Communication and Training:** Dissemination of compliance policies to department chairs/directors, managers, supervisors, and employees, and development of appropriate training mechanisms to ensure that such policies are clearly understood and capable of being carried out effectively.

**Opportunities to Ask Questions:** Providing opportunities for employees to ask questions or report suspected violations of institutional policies, regulatory obligations or financial management controls without fear of retaliation and the prompt investigation of all credible reports of such violations.

**Regular Audits:** Conducting routine audits of MSM/MMA functions and assessment of the effectiveness of internal controls and the integrity of financial records and reports to assess compliance with applicable policies and regulatory obligations.

**Accountability for Violations:** Holding employees accountable for violations of company policies or regulatory obligations (including department chairs/directors, supervisors and managers who condone or unreasonably fail to prevent improper conduct) and the administration of disciplinary action promptly and fairly.

## IV. COMPLIANCE PROGRAM STRUCTURE

The Program is intended to demonstrate, in the clearest possible terms, our absolute commitment to the highest standards of ethics and compliance. That commitment permeates *all* levels of both organizations. The Program provides for the existence of a Chief Compliance and Internal Audit Officer who has responsibility and accountability for MSM/MMA compliance matters. However, each individual employee remains responsible and accountable for his or her own compliance with applicable laws. Confirmed acts of non-compliance will be

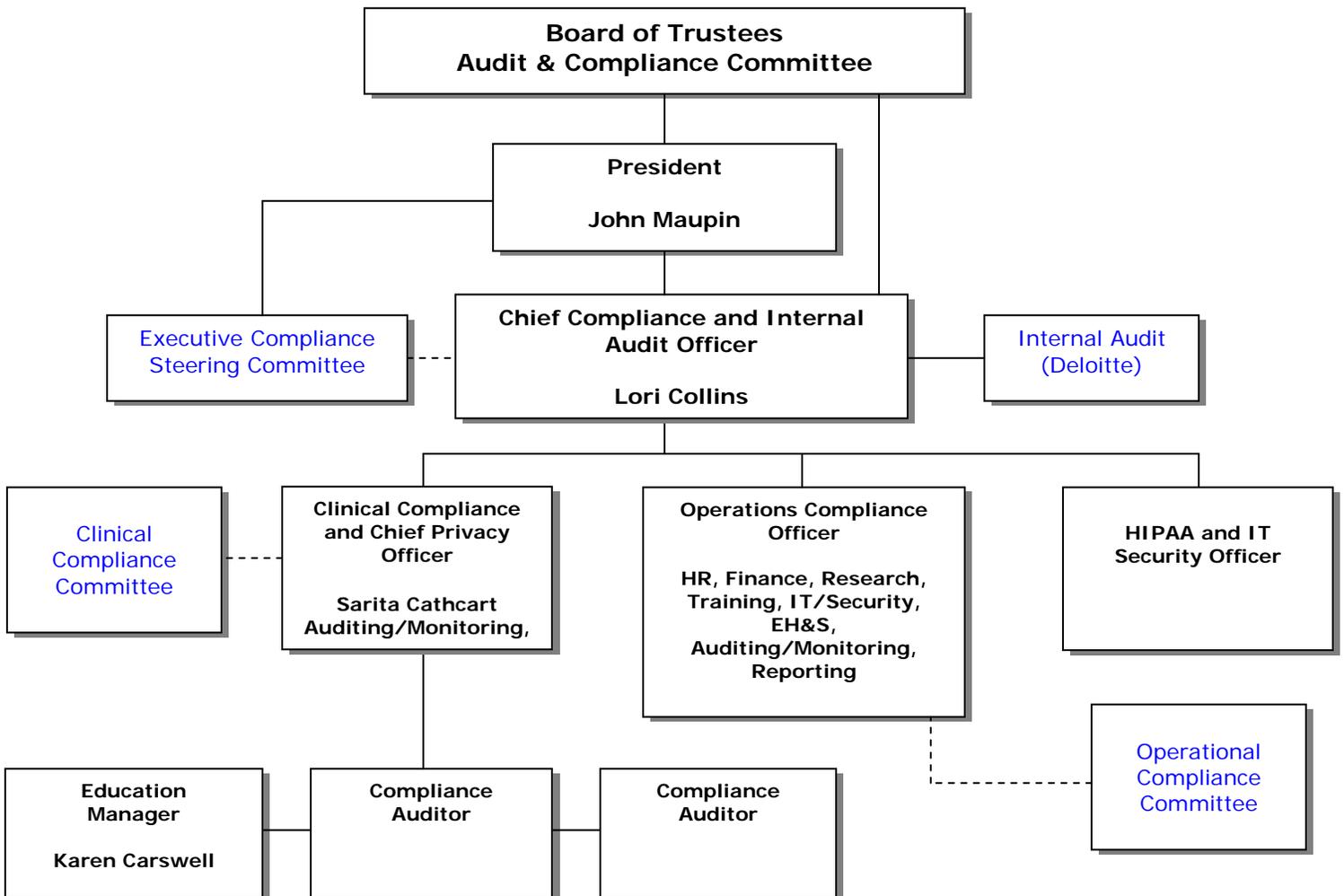
subject to corrective action and/or disciplinary action. Disciplinary action shall include all steps described in relevant human resource policies including, without limitation, termination.

**Governance and Leadership**

The Program is overseen by the Board of Trustees/Directors of MSM/MMA. The Audit & Compliance committee of the MSM Board of Trustees oversees all aspects of regulatory compliance, the integrity of financial accounting and reporting functions, as well as, the proper use and protection of institutional assets.

The organizational structure for the Program consists of an Office of Compliance and Internal Audit, an Executive Compliance Steering Committee, an Operations Compliance Officer, a Clinical Compliance and Chief Privacy Officer, a HIPAA and IT Security Officer, and Clinical and Operations Compliance Committees, as set forth in the following diagram:

**MSM/MMA Joint Compliance Program  
Organizational Structure**



**Office of Compliance and Internal Audit.** The Chief Compliance and Internal Audit Officer (“CCIO”) provides oversight of the Program, is a member of the Executive Management Team, and reports directly to the President, the Audit & Compliance Committee of the MSM Board of Trustees, and the MMA Board of Directors.

The CCIO oversees regulatory risk assessment, coordination of routine compliance audits, compliance policy development, training and education, management of the compliance helpline, and investigation, discipline and correction of regulatory or policy violations. Additionally, the CCIO manages internal audit activities to ensure a systematic, disciplined approach to evaluating and improving the effectiveness of enterprise-wide risk management, internal control systems, and governance processes. The CCIO is supported by the Operations Compliance Officer, the Clinical Compliance and Chief Privacy Officer, and a HIPAA and IT Security Officer. The services of independent third party consultants may be utilized to conduct routine audits and investigations. Other designated personnel shall be appointed when necessary and proper for execution of the Program.

The CCIO reports on MSM/MMA’s fulfillment of its compliance goals to the Audit & Compliance Committee of the MSM Board of Trustees on a periodic basis, however, not less than twice per year on compliance matters, including but not limited to:

- The overall status and effectiveness of the Compliance and Internal Audit Program;
- Revisions of any policies and procedures that are necessary to maintain compliance or prevent any future violations of the Compliance and Internal Audit Program;
- The development of risk mitigation strategies for the organization’s critical risks and the monitoring of those risks;
- The establishment and communication of the organization’s risk management objectives and direction;
- The level of compliance or non-compliance found as a result of monitoring and auditing;
- The success of efforts to improve compliance, including education and training;
- Appropriate disciplinary procedure or corrective action to be imposed;
- Internal compliance investigations and on whether reporting a violation to an outside authority is appropriate and/or required;
- Any deficiencies identified or improvements needed in the Compliance and Internal Audit Program.

In addition, the CCIO will meet with the Audit & Compliance Committee of the MSM Board of Trustees in executive session not less than twice per year on compliance matters.

The CCIO has full access to all personnel and relevant documentation (subject to state or federal confidentiality laws) deemed necessary to perform oversight and reporting duties.

**Executive Compliance Steering Committee.** The CCIO is also the Chairperson of the Executive Compliance Steering Committee (“ECSC”). The ECSC will consist of members of senior management including the President, Dean and Senior Vice President for Academic Affairs, Vice President for Administration and Strategic Management, General Counsel, Vice President of Finance, Associate Vice President for Human Resources, Associate Director for Clinical Affairs, and the Vice President and Associate Dean for Sponsored Research.

The ECSC shall be responsible for overseeing the effectiveness of the Program and shall meet quarterly to review and approve compliance policies and initiatives. The ECSC will assist the CCIO in implementing the Program, assigning responsibility for training, investigating possible violations, setting standards of disciplinary procedures for violations, conducting risk management assessments, and developing a system to solicit and respond to complaints and problems.

**Operations Compliance Officer and Clinical Compliance and Chief Privacy Officer.** The focal point and oversight of all compliance activities within various operating units of MSM and MMA are assigned to the Operations Compliance Officer and the Clinical Compliance and Chief Privacy Officer. The Clinical Compliance

and Chief Privacy Officer also oversees the development, implementation, maintenance of and adherence to, the institution's policies and procedures covering the privacy of, and access to, patient health information in compliance with federal and state law regarding privacy practices. Reporting to the Office of Compliance and Internal Audit, the Operations Compliance Officer and the Clinical Compliance and Chief Privacy Officer work directly with their respective Compliance Committees to implement the compliance program including risk assessment; policy development; training and education; issue resolution; and other compliance-related activities.

**HIPAA and IT Security Officer.** Working under the supervision of the Office of Compliance and Internal Audit, the HIPAA and IT Security Officer will perform risk assessments and reviews to identify key corporate security vulnerabilities that affect the confidentiality, integrity and availability of electronic protected health information and other company confidential data.

### **Reporting Compliance Issues**

All employees have the responsibility to comply with applicable laws and regulations and to report any acts of non-compliance.

Any employee who perceives or learns of an act of non-compliance should either: speak to his/her supervisor, call the CCIO, or use the MSM Compliance Helpline. Compliance concerns may be reported verbally or in writing and may be anonymous. If an employee is unsure whether or not an issue is a compliance matter or has any questions about the existence, interpretation or application of any law, regulation, policy or standard, the issue or question should be directed, without hesitation, to the employee's supervisor, the CCIO or through the Compliance Helpline.

Supervisors are required to report these issues through established channels in Human Resources and/or to the CCIO. Reports to the Compliance Helpline may be made anonymously if the caller so desires, although giving a name and phone number generally makes investigating reports easier and more effective. Every effort will be made to preserve the confidentiality of reports of non-compliance. All employees must understand, however, that circumstances may arise in which it is necessary or appropriate to disclose information. In such cases disclosures will be on a "need to know" basis only.

Anyone found to have known of facts of non-compliance and failed to report them will be subject to discipline.

All reports of non-compliance should be made in good faith and with the best of intentions. It will be considered a serious violation of MSM policy for any person to intentionally make false accusations. Such an occurrence may result in disciplinary action up to and including termination of the accuser.

Whistleblower Protection. MSM/MMA will not take any retaliatory action against an employee for reporting or threatening to report to a manager or to the Compliance Hotline an activity or practice at MSM/MMA that the employee reasonably believes is in violation of MSM/MMA policies and procedures, applicable laws, regulations, governmental directives, or is incompatible with appropriate business conduct. Any suspected retaliatory behavior should be immediately reported to the Office of Compliance and Internal Audit where it will be thoroughly investigated by the CCIO or his/her designee. Any confirmed act of retaliation will result in disciplinary action up to and including termination.

### **Investigations**

The CCIO, or his/her designee(s), shall conduct an inquiry into potential violations where the CCIO reasonably believes that a violation of the Compliance and Internal Audit Program, Code of Conduct, compliance policies and procedures, or any of the laws, rules or regulations by which MSM/MMA are governed may have occurred. Where appropriate, the General Counsel's Office shall assist the CCIO with investigations in accordance with the

standards set forth in the policies and procedures. Responsibility for conducting the investigation shall be decided on a case-by-case basis. The CCIO, with the assistance of the General Counsel, shall have the authority to use external organizations to conduct investigations of alleged violations.

All employees shall cooperate fully with any inquiries generated by the CCIO, other Compliance personnel, or the General Counsel's Office for the purpose of conducting an investigation and non-cooperation may result in disciplinary action. The CCIO or his/her designee(s) have full authority to interview any employee and review any document (subject to state and federal laws on confidentiality) he/she deems necessary to complete the investigation.

The CCIO shall maintain records of the issue(s) reported, the individuals or departments affected, a description of the investigative process, copies of material documents and the resolution. These records will be treated as confidential documents and access will be limited to the CCIO, the General Counsel, and other designated personnel. Confidentiality, however, cannot be guaranteed.

A verbal summary report of the findings of an investigation will be provided as appropriate to the complainant.

The CCIO will report the results of each investigation considered significant to the Audit & Compliance Committee. The CCIO shall recommend a course of discipline and/or other corrective action to be imposed. The CCIO shall submit a summary of all reported violations and their resolution at least annually to the Audit & Compliance Committee.

## **Standards of Enforcement**

### Response to Violations and Corrective Action Plans

MSM is committed to fostering a culture of compliance through detecting, correcting and preventing non-compliant behavior. If an internal or external investigation substantiates a reported violation, then MSM shall engage in a two-fold process: (1) the CCIO will recommend to the ECSC appropriate action to address the violation, including possible disciplinary action, additional training of the affected individual(s) and/or notification of the violation to external agencies, as appropriate; and (2) the CCIO will recommend to the ECSC implementation of systemic changes to prevent a similar violation from occurring in the future. The ECSC shall render a timely decision with respect to such recommendations. Should any violations of laws, regulations or standards of conduct be detected, MSM and/or MMA shall take all reasonable steps to respond appropriately to the violation and to prevent future incidents from occurring.

### Sanctions for Non-Compliance

The standards set forth in the Code and the Program policies and procedures shall be enforced consistently through appropriate disciplinary action consistent with compliance sanctions policies and procedures and, if applicable, faculty bylaws. Disciplinary actions may extend, as appropriate, to individuals responsible for the failure to prevent, detect, or report an offense.

The CCIO shall, in consultation with the ECSC, establish a disciplinary system designed to produce appropriate and consistent results in disciplinary cases. Senior Management shall be responsible for the administration and/or enforcement of any sanctions and corrective actions imposed on employees due to violation(s) of the Program. The CCIO and the Human Resources Department shall maintain records of all disciplinary actions taken for violation of the standards of conduct set forth in the Code and the policies and procedures. At least annually, the CCIO shall report to the Audit & Compliance Committee on the effectiveness of the disciplinary system.

## **Monitoring and Auditing**

Monitoring the effectiveness of the Program consists of periodic reviews of the overall Program which includes, but is not limited to, the following:

- Proper documentation of the Program's standards and procedures;
- Proper administration and effectiveness of compliance training;
- Effectiveness of continuing education programs;
- Proper record retention and documentation; and
- Proper enforcement of disciplinary and corrective actions.

Effectiveness monitoring shall be a joint function of the CCIO and the ECSC. Policies and procedures shall be adopted that detail the effectiveness of the monitoring process. If the CCIO discovers that an individual's or department's level of compliance is unacceptable, he/she may impose a plan of corrective action, which may include future monitoring of an individual or department on a more frequent basis. Corrective actions and sanctions for acts of non-compliance will be managed as outlined previously.

Periodic Reviews and Internal Audits. MSM is committed to the aggressive monitoring of compliance with its policies. Much of this monitoring is provided by independent consultant firms. The independence is maintained through a direct reporting relationship to the Audit & Compliance Committee Chairman and Committee members.

MSM utilizes the services of Deloitte and Touche LLP to provide its internal audit function which includes evaluating and helping to improve internal controls and business practices; conducting periodic reviews and audits of issues that have regulatory or compliance implications; investigating potential violations of accounting, financial reporting, asset protection, and conflict of interest standards.

Annually, the internal audit team of Deloitte and Touche LLP prepares an audit plan for review and approval by MSM's Audit & Compliance Committee. In addition to executing the audit plan, the team investigates all tips and complaints relevant to its area of responsibility. The team recommends appropriate corrective actions for accounting or management control gaps or failures and assists in the implementation of these corrective actions.

The Clinical Compliance and Chief Privacy Officer, in coordination with the CCIO, shall contract with other independent professional organizations or consultants to conduct periodic reviews of compliance with health care laws and payment rules and any other area of MMA operations relating to regulatory compliance.

Copies of all audit reports relating to compliance with laws, regulations or standards of conduct shall be provided to the CCIO. The CCIO shall submit a summary of such reports to the Audit & Compliance Committee for review.

## **Training and Education**

All new employees are required to complete Compliance Orientation training within 30 days of hire. This includes a written acknowledgement that the employee understands and agrees to abide by the Code of Conduct. All employees must also complete Compliance refresher training annually.

### Annual Compliance Training

The CCIO shall facilitate annual mandatory compliance training, including HIPAA training, for all employees, including Senior Management and Board members. Every employee shall attend at least one such session during each twelve month period. The annual training will address the major laws, regulations and standards of conduct applicable to the operations and practices of MSM and/or MMA. The training session also will inform all

employees of the compliance issues that are specific to their job responsibilities and duties. Information will be presented explaining the Compliance and Internal Audit Program, Code of Conduct and compliance policies and each covered person will receive a copy of the Code. Additionally, employees will receive instructions on how to utilize the Office of Compliance and Internal Audit as a resource to assist in addressing questions relative to the Program. Upon completion of the annual compliance training, all employees will sign an acknowledgment form which will be maintained by the CCIO.

At the direction of the ECSC, additional training sessions may be held as the need arises to address changes in the Program, state or federal laws and regulations or any issues of interest.

#### Training for Independent Contractors/Consultants

Independent contractors shall be advised, as appropriate, of any aspects of the Compliance and Internal Audit Program that apply to their responsibilities. Each contractor, as appropriate, will receive a copy of the Code and shall sign an acknowledgment form upon commencement of their obligations. A signed copy of the acknowledgment form shall become a part of the individual's contract, and will remain in the file that contains such documentation. An independent contractor's refusal to adhere to the Code will result in the termination of the individual's or entity's contract.

#### Specialized Billing Training

The CCIO shall design an educational and training program that ensures that employees are aware of the statutes, regulations and agency directives (including CMS and other federal agencies charged with administering federal health care programs) relating to their employment responsibilities. The CCIO will assist Compliance Liaisons and other designated personnel with ensuring that the policies concerning billing are disseminated and understood by all billing personnel. The CCIO shall work closely with MMA and any individuals that conduct professional billing services for MMA to generate a systematic and continuous program that promotes a constant awareness of all billing policies.

All MMA physicians providing clinical services and billing personnel are required to participate in a minimum of four (4) hours of annual billing training. These training sessions shall include specific areas of risk such as coding, timely completion of documentation, medical necessity, medical record documentation, improper inducements, kickbacks and self-referrals, and record retention. Furthermore, should a concern develop relating to specific billing issues, the Health Services Departmental Compliance Workgroup may direct that a physician and/or billing personnel attend additional training sessions relating to these particular issues or recommend that other action be taken as appropriate.

Adherence to the specialized billing training requirements will be a factor in the annual evaluations of physicians and billing personnel. The MMA Compliance Liaison shall retain adequate records of all training sessions, including attendance logs and materials distributed and shall submit copies of the information to the CCIO upon completion of each session.

The Compliance Liaison for MMA shall serve as the compliance leader for billing activities and shall coordinate clinical section compliance activities with designated personnel. MMA shall develop and implement compliance policies to include, without limitation, the following:

- Written policies and procedures for billing activities undertaken by billing personnel, including any specialty specific standards that may be relevant to regulatory compliance;
- Educational and training programs to address billing issues of particular importance to each clinical section;
- A systematic method for documenting that all new department personnel receive training regarding proper billing practices;

- Routine internal billing compliance audits, with the results of such audits being reported to the Compliance Liaison and the CCIO;
- A mechanism for tracking billing/compliance issues that have been identified within MMA and the resolution of those issues; and
- An annual review of the existing billing policies and practices to assist with identifying the need for changes and specific billing/compliance objectives for the upcoming year.

### **Compliance Database**

The CCIO shall be responsible for maintaining a database to track compliance activities covered in the Program. The database will consist of training information such as the training sessions that all employees and other covered persons are required to attend. The database will also contain information regarding monitoring and auditing activities, such as the regularity with which they occur, the subject matter relating to the activity and the results. Additionally, the database will maintain information regarding reported potential violations of the Program, investigations, disciplinary sanctions and corrective action plans.

## **V. COMPLIANCE - A SHARED COMMITMENT**

Compliance is a shared commitment among all employees. MSM/MMA, through the Board of Trustees/Directors and senior management, is responsible for setting standards of business conduct and for developing policies, procedures and systems to assist employees to understand and meet these standards. Employees are responsible for acting with integrity at all times and for upholding the standards and policies established by MSM/MMA. Each employee is expected to:

**Apply Code of Conduct Standards.** You are expected to read and understand these standards. Apply them every day in the course of your job. Use good judgment and abide by both the letter and the spirit of the standards. Questions about the standards or how they apply to you can be directed to your supervisor or manager or to your compliance liaison.

**Know the law.** These standards do not require you to be a legal expert. You are expected however, to be familiar with the basic laws that apply to your specific job and level of responsibility. Pay close attention to all training information and policies. Do not be afraid to ask questions.

**Don't be pressured.** You will never be expected to violate the law or any ethical standard of your profession and you should never feel pressured to do so. If you ever feel pressure to do something with which you are uncomfortable, seek guidance from your Compliance Liaison, the Clinical Compliance and Chief Privacy Officer, Operations Compliance Officer, Chief Compliance and Internal Audit Officer, General Counsel, or Human Resources.

**Be part of a team.** Offer suggestions to improve management controls or make Institutional policies and systems easier to understand and use. Cooperate with institutional representatives on audits and internal investigations.

**Report potential violations of law or policy.** If you have doubts about the legal or policy implications of a situation, bring the matter to the attention of your supervisor, your Compliance Liaison, the Clinical Compliance and Chief Privacy Officer, Operations Compliance Officer, Chief Compliance and Internal Audit Officer, General Counsel, or another member of management. Matters involving accounting or financial reporting may be brought to the attention of the Vice President of Finance or the Chief Compliance and Internal Audit Officer. Do not assume that senior management already knows about or does not care about an issue.

**Report exclusions and convictions.** Inform your supervisor, the Human Resources Department or the General Counsel's Office if you are convicted of a felony, have sanctions imposed against your professional license, or are informed by the U.S. Office of Inspector General that you are no longer eligible to participate in federal or state reimbursement programs or contracts.

### **Special Responsibilities of Supervisors and Managers**

Supervisors and managers have a special responsibility for compliance and integrity. You should ensure that all employees understand and apply the principles outlined in the Code of Conduct and other Institutional policies.

- **Be proactive.** Ensure that employees are properly trained and understand their obligations under the Code. Ensure that policies and procedures are in place to promote compliance with regulatory standards. Make it easy for employees to comply with the law and hard to get around it.
- **Be receptive.** Maintain an open-door policy. Make it clear that you are open to questions or concerns about compliance-related issues from your direct reports or other employees who may bring concerns to your attention.
- **Be responsive.** Take prompt and appropriate action when a suspected violation of law or Institutional policy is brought to your attention. Do not allow retaliation. Ensure that no one who in good faith reports a suspected violation of law or Institutional policy is subject to retaliation.

Leadership requires that you set a personal example of integrity in all aspects of your job. It is up to you to set the right tone for the people who report to you.

## **VI. CONSEQUENCES OF NON-COMPLIANCE**

Failure to comply with the law could lead to serious consequences for you, your fellow employees and MSM/MMA. These may include termination of employment, prison, personal or corporate fines, exclusion from Medicare and other healthcare programs, loss of credibility with donors, grantors, lending institutions and accrediting organizations, and loss of respect by colleagues, patients and students.

Because the consequences of compliance or financial stewardship failure are so serious, disciplinary action up to and including termination of employment will be taken against any employee who:

- Authorizes or participates in any violation of law, the Code or MSM/MMA policies and procedures;
- Fails to report or conceals a violation;
- Refuses to cooperate with any internal investigation or audit; or
- Threatens or retaliates against any other employee who reports a violation.

Disciplinary action will also be taken against any supervisor or manager who knew or should have known about a violation and failed to take reasonable actions to prevent or promptly report and correct the situation.

## **VII. GETTING ANSWERS TO QUESTIONS OR REPORTING A POSSIBLE VIOLATION OF LAW OR INSTITUTIONAL POLICY**

Open discussion of legal and policy issues without fear of reprisal is vital to the effectiveness of the Compliance and Internal Audit Program. Ask questions about policies or practices that you do not understand and report suspected violations of law or institutional policy to a supervisor or other appropriate persons. Supervisors, managers, administrators, directors and department chairpersons should maintain an "open-door" policy for their direct reports and for other employees who may reach out to them with questions or concerns. Prompt

identification and reporting will allow MSM/MMA to investigate and correct potential problems before they can do material financial or reputational damage to MSM and/or MMA.

Any of the following resources may be used for this purpose:

**Your Supervisor, Manager or Department Administrator, Director or Chairperson**

Many questions and problems can best be addressed at the department (center or institute) level. Your supervisor, manager or department administrator, director, or chairperson knows you and the issues in your workplace better than anyone else in MSM/MMA. If they do not have an answer, they have access to other resources within MSM/MMA. Regulatory compliance issues may also be brought to the attention of the appropriate Vice President, Associate Dean or Compliance Liaison. Financial and accounting issues must be brought to the attention of the MSM Controller, the Vice President of Finance, the Chief Compliance and Internal Audit Officer, or the Dean and Senior Vice President of Academic Affairs.

**The Human Resources Department**

If your question or concern involves a Human Resources or general workplace issue contact the Human Resources Department at (404) 752-1600.

**The Office of Compliance and Internal Audit, Operations Compliance Officer, or Clinical Compliance and Chief Privacy Officer**

The Compliance Liaison for your area of work, the Operations Compliance Officer, the Clinical Compliance and Chief Privacy Officer, or Chief Compliance and Internal Audit Officer are available to answer questions about regulatory and accounting/financial control matters or questions. The Office of Compliance and Internal Audit is also responsible for investigating and following up on potential violations of law or MSM/MMA policy.

**Finance Department**

Questions or concerns relating to accounting, financial reporting, safeguarding of assets, conflicts of interest and/or general business standards and practices should be brought to the attention of the Vice President of Finance at (404) 752-1666 or to the Office of Compliance and Internal Audit by phone (404) 756-8919 or by email, [collins@msm.edu](mailto:collins@msm.edu).

**Compliance Helpline**

If you have not been able to resolve an issue to your satisfaction through other channels, or if you feel uncomfortable about raising an issue through your supervisor or other MSM/MMA managers, you may call the toll-free Compliance Helpline at (888) 756-1364 to report a concern anonymously and without fear of retaliation. The Compliance Helpline operates 24 hours a day, 7 days a week. It is staffed by an independent agency with no other relationship to MSM/MMA or members of senior management. Your call will not be traced or recorded and your anonymity will be protected up to the limits of the law if you wish to remain anonymous. The Compliance Helpline has a Spanish speaking staff member available at all times and its staff has access to interpreters of numerous other foreign languages.

All reports received by the Helpline will be reviewed and/or investigated. If substantiated, appropriate corrective actions will be taken, including disciplinary action against employee(s), changes to MSM/MMA policies and systems, additional training, or disclosure of overpayments to government and/or commercial payors. The Helpline is intended to supplement, not replace, other channels for communicating questions and concerns within MSM/MMA. It should be used when you have exhausted other avenues of communication or are uncomfortable with disclosing your identity.

When you call the Helpline you will be given a case number and a call-back date which is usually about two weeks from the date of the call. This will allow Compliance and Internal Audit Program staff to seek your help in answering questions that may have arisen during an initial investigation while fully protecting your anonymity.

Calling back or responding to the questions is entirely voluntary, but may assist MSM/MMA in conducting an effective investigation.

**By Mail**

You may also bring a concern to the Office of Compliance and Internal Audit via letter or fax at:

Morehouse School of Medicine  
Office of Compliance and Internal Audit  
720 Westview Dr. SW  
Atlanta, GA 30327  
Fax: (404) 752-5007

**Board of Trustees/Directors**

If an issue involves a member of senior management or anyone charged with supervising the Compliance and/or Internal Audit processes, you have the option of writing directly to the MSM Board of Trustees or MMA Board of Directors. All such written communication should be directed to:

Morehouse School of Medicine  
Board of Trustees  
720 Westview Dr. SW  
Atlanta, GA 30317

Or

Morehouse Medical Associates  
Board of Directors  
720 Westview Dr. SW  
Atlanta, GA 30317

If an issue involves possible accounting or financial irregularities and you are unable to get a satisfactory resolution through other channels you may contact the Audit and Compliance Committee of the MSM Board of Trustees at:

Morehouse School of Medicine  
Board of Trustees  
Chairman, Audit and Compliance Committee  
720 Westview Dr. SW  
Atlanta, GA 30317

**Confidentiality**

Every employee should feel secure in asking questions or reporting concerns under the Compliance and Internal Audit Program. If you request confidentiality, we will do our best to honor your wishes. Confidentiality, however, cannot be guaranteed. You may also consider placing an anonymous call to the Compliance Helpline. In either case it is important to provide enough facts to allow for an effective investigation.

**Non-Retaliation Policy**

MSM and/or MMA will not retaliate against anyone who in good faith reports a compliance or financial integrity concern to the Helpline or to any of the above referenced reporting avenues. If you believe that you have been the

subject of improper retaliation please contact the Office of Compliance and Internal Audit or the General Counsel directly.

**CODE OF CONDUCT**

**IX. LEGAL OBLIGATIONS**

**Standard:** *MSM and MMA will comply with federal, state and local laws and regulations that apply to our academic, healthcare and business activities. We will not pursue any opportunity that requires us to act illegally.*

- You are expected to know the basic laws and regulations that apply to your job. If you have questions, ask a supervisor or contact one of the resources referenced previously. You are also expected to know and follow MSM/MMA policies and procedures and to utilize MSM/MMA processes and systems in accordance with those policies and procedures.
- MSM and MMA will not employ or contract with any person or entity that is ineligible to participate in federal health care programs.
- Suspected violations of law or policy must be promptly reported to a supervisor or another Institutional official. This requirement is more fully described in “Getting Answers to Questions or Reporting a Possible Violation of Law or Institutional Policy”.

Competitive pressure or "industry practice" is never a valid basis for violating MSM/MMA policy or regulatory standards. If you believe that a competitor is achieving a commercial advantage by ignoring legal or regulatory requirements contact the General Counsel’s Office or the Office of Compliance and Internal Audit for assistance.

**X. QUALITY OF CARE & SERVICES**

**Standard:** *MSM/MMA is committed to providing high quality medical care and skilled, compassionate, reliable service to our patients and to our community on a consistent basis and will respect each patient’s dignity and right to privacy of medical information.*

**Quality Care.** All patients will be treated with respect and dignity. Patients will not be denied access to medical services at MSM/MMA owned, operated, or affiliated facilities based on race, creed, color, citizenship status, ancestry, religion, disability, age, gender, sexual orientation, gender identity, HIV/AIDS status, genetic information, marital status, veteran or military status, political affiliation, national origin, or other classifications prohibited by law. MSM/MMA employees will:

- Respond promptly and courteously to patient’s questions and concerns.
- Honor the rights of patients to receive timely information, including charges for services rendered.
- Adhere to MSM/MMA’s patient bill of rights.
- Maintain complete and accurate records of patient information to fulfill the requirements set forth in our policies, accreditation standards, applicable laws, and regulations.

- Be responsible, at every level of the organization, for maintaining the integrity and quality of our job performance.
- Provide emergency care without prior inquiry as to the patient's ability to pay for such care.
- Not offer to, or accept from patients, gifts of more than nominal value.

Employees will not offer gifts or other financial benefits to Medicare beneficiaries to induce them to choose a MSM/MMA-affiliated facility to receive care.

**Quality Service.** MSM/MMA will provide medically appropriate and timely care to all patients in accordance with existing clinical policies and procedures, professional standards, and government regulations.

- A qualified provider will properly evaluate every patient before initiating a treatment plan. Patient care will conform to acceptable clinical and safety standards.
- All individuals employed to meet the needs of our patients will have the credentials, experience, and expertise necessary to perform their duties.
- All professionally credentialed personnel are expected to notify MSM/MMA promptly if sanctions are threatened or imposed on a professional license.
- MSM/MMA will stay abreast of significant practice developments in each discipline of medicine in which we furnish services to patients.
- Clinical practice issues or concerns will promptly be reported to our supervisors, or alternatively, to the Office of Compliance and Internal Audit.

No health care professional should ever furnish a service, or take any action, that would violate a professional code of ethics or practice act.

**Patient Safety.** Safe care is essential to the well-being and recovery of patients. MSM/MMA will promote a corporate-wide safety culture based on clinically appropriate policies, systems, and equipment.

- Facilities will develop processes for the continuous assessment and refinement of existing safety management systems.
- Equipment and facilities used to furnish medical services will be safe, effective, and in good working order at all times.
- Maintenance will be performed and documented in accordance with manufacturer's instructions.

**Clinical Records.** All clinical records will be accurate and complete. Copies, in paper or electronic format, must be protected from loss or unauthorized disclosure and maintained in accordance with government and MSM/MMA record retention requirements.

**Protection of Patient's Confidential Information.** MSM/MMA is committed to maintaining the trust of our patients through strict enforcement of legal and ethical standards relating to confidentiality. The Health Insurance Portability and Accountability Act (HIPAA) sets the national standard for maintaining the confidentiality of patient's protected health information ("PHI"). Georgia state law imposes additional obligations to prevent the unauthorized release of PHI. This requires that all patients' medical and financial information be treated as confidential. Patient medical records, treatments, conditions, and

personal affairs should only be discussed or shared with the attending physician, with persons authorized by the patient to receive such information, and with other MSM/MMA employees and contractors who require access to the information to perform their duties. Only those who require patient information to furnish care, perform quality control activities, bill or collect charges for services, or furnish other administrative services are permitted access to PHI unless authorized under the law or by the patient.

All employees must take reasonable measures to protect the confidentiality of PHI, whether that information is presented in oral, written, or electronic form. MSM/MMA has developed specific policies and systems to promote this objective. All employees must familiarize themselves with these policies and systems and ensure that they are applied consistently.

**Dispensing Drugs and Controlled Substances.** Federal and state governments regulate the use of controlled drugs and other pharmaceuticals, including orders, storage, administration, and inventory. Employees dealing with controlled substances are responsible for knowing and complying with applicable laws and regulations. The loss or misuse of any controlled substance must be reported promptly to a supervisor or other manager.

**Research.** MSM/MMA is committed to observing the highest ethical standards in research conducted. Patients participating in a research project are advised of the risks and benefits, as well as alternative services or treatment available. In addition, a patient's refusal to participate in research will not in any way affect his/her access to care or services provided. All research activities conducted at MSM/MMA facilities must be approved in advance by the Institutional Review Board Committee ("IRB"). This will ensure that research protocols have been properly reviewed, that patients have been informed and given consent to participation, and that systems are in place to prevent inappropriate billing or disclosure of confidential information.

## **XI. HONEST & ETHICAL CONDUCT**

**Standard:** *MSM/MMA is committed to conducting business in conformance with the highest standards of business integrity. Integrity means doing what is right and is fundamental to MSM/MMA's mission and vision. Employees must follow the law, act with integrity and honesty in all matters, and be individually accountable for their actions.*

**Fair Dealing.** Employees will deal honestly, fairly and ethically with MSM/MMA and with MSM/MMA's patients, suppliers, competitors, employees, vendors, and others authorized to act on behalf of or provide services to MSM/MMA. All MSM/MMA contracting policies will be followed, and bids and vendors will be evaluated objectively on the merits of price and performance.

Vendors will be treated fairly and professionally. Never take unfair advantage of anyone through manipulation, concealment, and abuse of privileged or otherwise undisclosed information, misrepresentation of material facts or any other unfair-dealing practices.

**Gifts, Meals and Entertainment.** Employees should not accept extravagant or frequent personal gifts or other personal benefits from vendors as doing so could compromise their objectivity or the integrity of the contracting and purchasing process.

Employees may accept modest offers of meals or entertainment or other common "business courtesies" in connection with the discussion of MSM/MMA business so long as doing so does not create an expectation that the decision to use a particular vendor will be based upon personal relationships rather than price and performance.

Such gifts and other benefits should not exceed a value of \$100 per calendar year from any vendor. This includes benefits to family members of employees. Any gifts or other benefits in excess of \$100 per calendar year must be reported to the Office of Compliance and Internal Audit, and should include the name of the vendor, the amount of the gift or other benefit, and a full description of the gift or other benefit. An employee should never request a meal, entertainment, personal gift or other benefit from a vendor.

## **XII. WORKPLACE CONDUCT & EMPLOYMENT PRACTICES**

**Standard:** *MSM and MMA will maintain a work environment where all faculty, staff, and medical residents, as well as students and trainees, are treated fairly and with respect, where they can perform their jobs safely and effectively, and where they are encouraged to realize their full professional potential.*

Additional information on the duties of each employee to promote these policies and programs is provided in the Employee Handbook. Failure to conform to the requirements of these policies and programs will result in disciplinary action up to and including termination of employment. Violations should be reported promptly to a supervisor or another manager, the Human Resources Department, the General Counsel's Office or the Office of Compliance and Internal Audit unless instructed otherwise below.

**Discrimination and Harassment.** MSM/MMA values a diverse workforce and recognizes its contribution to creativity and business growth. MSM/MMA will not tolerate unlawful discrimination or harassment by or against its employees, patients, visitors, or medical staff members. All employees and applicants for employment must be afforded equal employment opportunities without regard to race, creed, color, citizenship status, ancestry, religion, disability, age, gender, sexual orientation, gender identity, HIV/AIDS status, genetic information, marital status, veteran or military status, political affiliation, national origin, or other classifications prohibited by law. Such action shall include, but is not limited to, employment, promotion, demotion or transfer, recruitment or advertising, layoff or separation, rates of pay or other forms of compensation and selection for training programs.

Unlawful harassment may include, but is not limited to, slurs, epithets, threats, or derogatory comments. It also includes verbal or physical conduct of a sexual nature that creates an intimidating, hostile, or offensive working environment.

Any complaints relating to misconduct involving discrimination and/or harassment should be reported to the Office of Compliance and Internal Audit or the General Counsel's Office immediately. Complaints will be carefully and thoroughly investigated by the Office of Compliance and Internal Audit and appropriate action taken as necessary.

It is the responsibility of all members of the MSM/MMA community to discourage discrimination and harassment, report such incidents, and cooperate in any investigation which might result.

**Workplace Violence.** Physical violence or threats of violence is never acceptable. This includes abusive or aggressive behavior intended to threaten or intimidate another person. No employee, patient, visitor, or medical staff member (with the exception of authorized security personnel) is permitted to bring any weapon onto any MSM/MMA property.

**Use of Alcohol and Illegal Drugs.** Employees are expected to be free from the influence of alcohol or drugs used illegally in the workplace. The use of alcohol or illegal drugs while conducting MSM/MMA business jeopardizes the health and safety of patients, other employees, and visitors. It also compromises the ability of the employee to perform his or her responsibilities in a professional and effective manner. Employees who appear to be under the influence of drugs or alcohol in the workplace will be subject to drug or alcohol testing. Employees who suspect that a co-worker is intoxicated or under the influence of illegal drugs should notify a supervisor or the Human Resources Department.

**Professional Practice Acts.** MSM/MMA employees are expected to conform to applicable state professional practice acts and professional codes of ethics at all times. Supervisors, managers, department administrators, directors and chairpersons are expected to be aware of such standards and to promote compliance. This is particularly important when a supervisor or manager is not governed by the same standards and professional ethical obligations as an employee.

**Health and Safety.** MSM is committed to protecting the health and safety of its employees and will act promptly to address any unhealthy or unsafe condition. To meet this goal, each employee has responsibilities. All employees are expected to be familiar with the potential hazards in their workplace and to comply with government regulations and MSM/MMA policies relating to workplace safety. This includes Risk Management policies and requirements designed to protect employees from potential workplace hazards, including but not limited to:

- Occupational Safety and Health Administration (OSHA) regulations;
- Safety Management Improvement Plans;
- Standard precautions for potentially infectious materials;
- Storage and use of hazardous materials;
- Facility-level safety and emergency plans;
- Ergonomic safety;
- Infection control procedures; and
- Sentinel event and other incident reporting.

Each employee must observe established safe work practices to ensure their own safety and that of their co-workers. Any unsafe conditions should be reported promptly to a supervisor or manager or to the Safety Officer or Compliance and Internal Audit Office.

**Handling and Disposal of Infectious Materials.** Federal and state laws regulate the handling and disposal of many infectious materials. These include blood and other bodily fluids, used needles and syringes, potentially toxic chemicals and other materials that may present a hazard to employees or to

the local community if not properly controlled. All employees are expected to comply with MSM/MMA policies and systems relating to infectious materials at all times.

**Administration.** Employees are expected to deal fairly and honestly with MSM/MMA in recording hours worked, scheduling and reporting time off, using MSM/MMA property, seeking reimbursement for business-related expenses, and all similar matters.

Non-exempt employees are required to complete a time report to receive pay. Non-exempt employees are required to maintain complete time/leave records to account for hours worked, as well as vacation, sick and/or compensatory leave time. Non-exempt employees should always clock in or write down the exact time on his or her time sheet when beginning work, taking breaks, and leaving for the day. Falsifying a time report is a serious act of misconduct that can result in disciplinary action up to and including termination.

It is MSM/MMA policy that each employee schedules a one (1) hour lunch break, generally in the middle of each 8 hour work day. Check with your supervisor regarding the length of your meal break or how to document your time if interrupted for MSM or MMA business.

The standard work week for MSM/MMA staff employees is thirty-five hours. Employees are paid at the regular pay rate up to 40 hours. All hours worked in excess of forty hours are paid at time and one-half.

In the rare situations where overtime is required, it must be approved by the responsible manager and his or her supervisor. Under no circumstances shall compensatory time be given in lieu of overtime. All overtime must be approved in advance by the appropriate supervisor.

A supervisor must never alter actual hours worked in order to avoid paying overtime; insist that an employee “work off the clock” to avoid overtime; or allow an employee to “work off the clock” – even if the employee offers to do so.

**XIII. PROTECTION OF ASSETS AND RESOURCES**

**Standard:** *MSM/MMA employees are expected to manage MSM/MMA assets and other resources honestly and wisely. This includes property of joint ventures or other entities that are controlled or managed by MSM/MMA. MSM/MMA assets should be used for MSM/MMA business purposes only. Proper authorization in accordance with MSM/MMA policies must be obtained prior to the commitment of MSM/MMA funds or the disposition of other MSM/MMA resources.*

**Physical Assets.** Every employee has a duty to protect and not misuse MSM/MMA property assets, facilities, equipment and supplies. When MSM/MMA property becomes surplus, obsolete or unusable, it should be disposed of in accordance with MSM/MMA policies and procedures. Unauthorized use, removal or disposal of any MSM/MMA property is prohibited. Employees should immediately report missing property, as well as any unusual circumstances surrounding the disappearance of MSM/MMA assets, to a supervisor, manager, or the Finance Department.

**Financial Assets.** Employees responsible for managing MSM/MMA financial assets are expected to do so honestly and in conformance with established policies, procedures and internal controls. MSM/MMA

funds may never be diverted for personal use, even temporarily, or used for any purpose that is not authorized and approved in accordance with policies.

**Confidential or Proprietary Information.** In addition to physical and financial assets, MSM/MMA assets also include certain intangible or "intellectual" property. This includes confidential or proprietary formulas, processes, inventions, pricing information, provider agreements, financial information, development plans and other information that has not been made public and that would be of interest to a competitor or other party if disclosed. No confidential or proprietary information should be disclosed to individuals outside MSM/MMA or to other employees who do not need the information to perform their duties unless expressly authorized by a supervisor or manager. All confidential or proprietary information should be protected against theft, loss and unauthorized disclosure.

**Use of MSM/MMA Information Systems.** MSM/MMA provides access to and use of electronic mail, voicemail, the intranet, the Internet, and other electronic media for business purposes only. We do this to make it easier for MSM/MMA employees to communicate with each other and with appropriate outside parties – including contractors, suppliers, customers, government agencies, and academic institutions.

Employees must not use MSM/MMA's information systems for any purpose that violates applicable laws, rules and regulations, including HIPAA Privacy and Security Rules, and/or MSM/MMA standards, policies or procedures. This includes creating, accessing, transmitting or viewing threatening, obscene or harassing materials.

Employees should not share proprietary systems or software with other companies or persons. No software should be installed on MSM/MMA computers or used for MSM/MMA purposes without approval by the Information Technology Office. Doing so could violate federal copyright laws or commercial licensing agreements as well as compromise the security and integrity of MSM/MMA systems.

Incidental personal use of information systems that does not interfere with MSM/MMA business or an employee's performance of his or her responsibilities is acceptable, as long as such use does not include illegal, unethical or otherwise offensive subject matter.

Except as otherwise provided by applicable law, no officer or employee has any right to privacy regarding use of or access to any information systems provided by or through MSM/MMA. MSM/MMA may monitor or access officer or employee use of its information systems at any time in accordance with applicable law.

#### **XIV. CONFLICTS OF INTEREST**

**Standard:** *Employees should avoid conflicts as well as the appearance of conflicts between their private interests and the interests of MSM/MMA.*

A conflict of interest occurs if a business or personal relationship with another person or entity interferes with an employee's ability to perform his/her duties for MSM/MMA in an objective manner. A conflict of interest may exist if an employee:

- Steers business to a vendor in which he/she or his/her family member has a personal financial interest;
- Conducts private business on MSM/MMA time;
- Accepts outside employment that interferes with his/her responsibilities to MSM/MMA;
- Tries to take advantage of a business opportunity presented to MSM/MMA for his/her own purposes;
- Accepts gifts, meals or entertainment in excess of normal business courtesy that may appear to obligate MSM/MMA to do business with a particular contractor or vendor;
- Markets or promotes products or services in competition with MSM/MMA's current or potential business activities; or
- Serves as an officer, director, partner, or any other advisory capacity for a supplier, customer, partner, subcontractor, or competitor of MSM/MMA.

In general, employees are permitted to hold other jobs so long as doing so does not put the employee in a position to compromise confidential or proprietary information or prevent the employee from meeting the performance standards of their position at MSM/MMA. Any outside employment should be disclosed to his/her supervisor and to the Human Resources Department.

Any questions about whether a specific situation constitutes a conflict of interest should be discussed with the employee's supervisor or manager, the Office of General Counsel, or with the Office of Compliance and Internal Audit.

All employees must disclose to the Office of General Counsel any investment or other financial interest in a competitor or contractor with MSM/MMA. This includes investments, financial interests or employment by a spouse or other immediate family member.

## XV. ACCOUNTING AND FINANCIAL REPORTING

**Standard:** *All accounting entries, as well as all internal and external MSM/MMA financial reports, must be prepared accurately and on a timely basis in accordance with generally accepted accounting principles and applicable government regulations. Public financial reports should fairly and accurately reflect the operations and financial condition of MSM/MMA.*

**Record Keeping and Management.** MSM/MMA is required to prepare and maintain accounts, books, and other records that fairly reflect the results of its respective business operations. All transactions must be properly authorized, recorded in the period in which they were executed, and properly documented. Each employee is expected to be familiar and comply with MSM/MMA record retention policies that apply to documents (both paper and electronic) in his or her custody or control. Special care should be taken to preserve documents that are known to be subject to a government investigation, commercial litigation or audit.

**Management Controls.** Employees are expected to assist in the development and enforcement of effective internal controls to ensure that contracts, payments and other business transactions are properly authorized, conform to MSM/MMA policies and procedures, and are recorded accurately in accordance with generally accepted rules of accounting. These controls form the basis for senior management

certification of the accuracy and integrity of MSM/MMA reported financial results in accordance with the requirements of the accounting standards and accrediting bodies.

**Financial Reports.** All information provided to the public, government agencies, and to the accrediting bodies about MSM/MMA operations and financial condition should be complete, accurate, understandable, and where required, submitted in a timely manner. Each employee should promptly report any material error or omission that may affect our disclosures, or any questionable accounting or auditing matters to a supervisor, the Controller, the Vice President of Finance or to the Office of Compliance and Internal Audit. Any incorrect information reported to the public, government agency or to an accrediting body should be corrected promptly.

**Financial Audits.** All employees are expected to cooperate with MSM/MMA independent, internal and/or external auditors. Information provided to internal and external auditors should be accurate, complete and not misleading. Employees should avoid any action that could compromise or appear to compromise the objectivity of MSM/MMA independent auditors.

**Code of Ethical Conduct for Financial Managers.** Employees who supervise or manage accounting functions or the preparation of public financial reports are required to acknowledge and agree to abide by a special code of conduct stressing personal responsibility for integrity, completeness and accuracy of financial recording and reporting. The Financial Code requires full, fair and accurate disclosure of material financial and operational information in periodic reports to government agencies, accrediting organizations, and the public. A copy of the Financial Code is attached as Appendix A.

## XVI. COMPLIANCE WITH LAWS

**Standard:** *MSM/MMA complies with all applicable laws and regulations, conducts its business ethically and honestly, and acts in a manner that enhances its standing in the community. All employees are required to familiarize themselves with all the laws, rules and regulations that apply in the areas within the scope of his/her work responsibilities.*

**Marketing and Advertising.** MSM/MMA markets and advertises accurately, fairly, and in accordance with federal and state laws and regulations. All marketing and advertising presentations and literature must fairly and accurately describe MSM/MMA services. MSM/MMA will not advance claims it cannot support, make promises it cannot keep, nor engage in deceptive marketing or advertising practices. MSM/MMA will respect copyright and trademark rules when using materials published by others.

**Fraud and Abuse Laws.** Federal law and many state laws prohibit a health care provider from paying or receiving a kickback or other improper inducement to or from anyone for the referral of a patient or for the purchase of health care products or services. Such laws apply not only to physicians and other health care professionals, but also to all types of referral sources, such as hospitals, nursing homes, case managers, workers' compensation attorneys, and any other individuals in a position to influence referrals or purchases. They cover both:

- The offer or payment of a kickback or other improper inducement to secure referrals; and

- The request or receipt of an improper payment in exchange for agreement to purchase a health care product or service from a particular vendor or contractor.

Improper inducements may be indirect – e.g., a payment or concession made to a third party with the expectation that it will be passed on to a referral source. Even the mere offer of a kickback or improper inducement could be a violation of law and could subject an employee and MSM/MMA to criminal prosecution.

Federal law also prohibits the use of gifts or other financial benefits to induce a Medicare patient to receive care at a MSM/MMA related facility.

**False Claims Act.** Federal law and many state laws prohibit knowingly submitting a false or fraudulent claim for payment to the federal government. Such laws also prohibit the use of false statements or records for the purpose of obtaining an improper payment or concealing the receipt of such payment. Further, the laws apply to all claims for payment of an item or service furnished to a beneficiary of Medicare, Medicaid, or other federally-financed health care program. They also apply to certain claims-related filings and reports such as Medicare and Medicaid cost reports.

The term “knowingly” includes actual knowledge that a claim or statement is false, deliberate ignorance of the truth or falsity of a claim or statement (willful blindness), or reckless disregard for the truth or falsity of a claim or statement. This does not include honest mistakes or errors, but it may include failure to implement adequate measures to ensure the accuracy of claims or statements or failure to undertake prompt remedial steps to correct improper claims or statements once they are discovered.

**Antitrust and Competition Law.** MSM/MMA competes fairly and complies with all applicable federal and state competition laws. It will not seek to restrict competition through unlawful or monopolistic or predatory practices. Employees should not:

- Discuss or agree with a competitor to set prices or compromise the integrity of a competitive bidding process;
- Exchange information with a competitor or supplier about pricing, bids, contracts, business plans, or other confidential business matters, including, but not limited to, prices for goods and services, salaries, benefits, and payment rates;
- Participate in group boycotts of other health care professionals, providers, or commercial payors; or
- Make any arrangement with a competitor to artificially reduce competition.

Particular care should be taken when pursuing joint ventures or alliances with other health care providers. Care should also be taken when participating in trade associations. It is generally acceptable for trade association members to cooperate on quality or public policy-related activities. Other forms of cooperation should be avoided. Questions related to antitrust and business competition should be directed to the General Counsel’s Office.

**Billing and Coding.** Collecting the correct payment for the services MSM/MMA provides is a fundamental part of MSM/MMA’s business. Accordingly, care should be taken to properly code, bill, and collect only for services actually rendered and that are documented in patient’s medical records.

Under no circumstances should a claim be submitted that is known or suspected to be fraudulent, inaccurate, or fictitious.

- Bills must be coded to accurately reflect the services rendered as well as relevant patient conditions and diagnoses.
- Billing, coding, and collection practices must conform to applicable government rules and commercial contractual obligations.
- Coders must be trained and qualified to perform such functions.
- Overpayments must be promptly identified and returned to payors.
- Effective management controls, including routine audits, should be established to minimize the scope and frequency of billing errors.
- Employees are expected to cooperate fully with all internal and external audits of claims and billing systems.

If an employee discovers an error or a suspected error in a claim or in any billing system, he/she must promptly alert his/her supervisor, another appropriate manager, or the Office of Compliance and Internal Audit. All errors should be corrected before the claim is billed. If an error is identified after a bill has been filed, the payor should be notified to suspend improper payment or arrange for the refund of an overpayment.

**Environmental Laws.** It is MSM/MMA policy to comply with applicable laws and regulations related to protecting the environment and to minimize negative environmental impacts from our business operations.

## **XVII. DEALING WITH THE MEDIA**

**Standard:** *Employees are required to obtain specific approval from the General Counsel's Office prior to disclosing any material, confidential or non-public information to the public.*

In general, only MSM/MMA's executive officers and specifically designated members of the Office of Marketing and Communications, Finance Department and Dean's Office should speak to the media about MSM/MMA. Local media contacts should be coordinated with the Office of Marketing and Communications.

## **XVIII. GOVERNMENT FILINGS AND REPORTS**

**Standard:** *MSM/MMA will endeavor to make all required reports to federal, state, and local government authorities accurately and in a timely manner.*

This includes, but is not limited to, Medicare and Medicaid reports and other required program filings, IRS filings, and certificate of need filings and reports. False statements contained in a government filing or report could subject MSM/MMA and the individual(s) responsible for preparing and submitting the filing or report to civil or criminal penalties.

MSM/MMA will cooperate with authorized requests for information from government auditors and other officials. Non-routine requests for information should be brought to the attention of the Office of Compliance and Internal Audit or the General Counsel.

Employees responsible for providing information to be included in a report or filing to be signed by a more senior manager are responsible for ensuring the accuracy of the information, providing the information in a timely manner, and disclosing any problems or concerns to a supervisor or manager before the final report or filing is submitted.

Documentation and work papers used to prepare or support information contained in a government report or filing should be retained in accordance with MSM/MMA record retention policies.

## **XIX. LOBBYING AND POLITICAL ACTIVITIES**

**Standard:** *All lobbying and other government advocacy carried out by or on behalf of MSM/MMA must conform to applicable federal and state regulations.*

**Lobbying.** The federal government and many state governments impose rules on lobbying or other types of government advocacy activities. These often include limits on meals and entertainment that may be furnished to government employees as well as requirements for registration and public disclosure of expenses incurred in connection with lobbying activities. To ensure compliance with these rules and to ensure that statements expressed by MSM/MMA employees and consultants are consistent with MSM/MMA policy positions, all lobbying and other government advocacy at the federal and state level must be approved and supervised by the General Counsel's Office.

**Political Activities.** In general, MSM/MMA funds, facilities and assets should not be used to support a political candidate or party. Exceptions, where expressly permitted by state law, must be approved by the General Counsel's Office.

Employees should not seek reimbursement from MSM/MMA for any personal political contributions.

**Fundraising.** MSM/MMA conducts its fundraising in accordance with all applicable laws and regulations and MSM/MMA policies and procedures.

Nothing in this section should be construed to infringe upon an employee's right to freedom of expression generally.

## **XX. CONTACTS BY GOVERNMENT AGENCIES**

**Standard:** *The General Counsel's Office should be promptly notified if an employee or his/her MSM/MMA facility is contacted by a government agent in connection with a non-routine investigation of MSM/MMA or another person or institution. The Office of Compliance and Internal Audit should also be contacted for Office of Inspector General, Centers for Medicare & Medicaid Services, Occupational Safety & Health Administration, Environmental Protection Agency and/or Food & Drug Administration investigations.*

Employees must document the name of the agent, the agency, the subject of the investigation, and any other relevant information. This will allow the General Counsel or other authorized attorney(s) to contact the agent to establish a basis for cooperating with the investigation. If the agent wishes to arrange a personal interview with any employee, the General Counsel's Office can explain the employee's rights and obligations and respond to any questions.

No employee may destroy or alter a MSM/MMA document or record in anticipation of a government subpoena or other government request for documents or make any intentionally false or misleading statement to a government official or advise another MSM/MMA employee to do so.

## **XXI. SUMMARY**

The Code of Conduct is our guide to appropriate conduct. Together with other organization policies and guidelines, it sets standards to ensure that we all do the right thing. Keep the Code with you. Refer to it often. When you have questions, ask for guidance. Discuss any questions you may have about interpreting or applying the Code of Conduct with your manager or the Office of Compliance and Internal Audit, who can provide assistance. Together, we can ensure a workplace and workforce that are fully committed to honesty, fairness and integrity, and achieve our mission of improving the health and well-being of individuals and communities.

## COMPLIANCE CERTIFICATION

I hereby certify that I have received and carefully read the MSM/MMA Code of Conduct. I understand the MSM/MMA policies as stated in this Code of Conduct. I am complying and will continue to comply with the letter and spirit of the Code of Conduct during my employment with MSM/MMA. I have not violated the Code of Conduct and am unaware of any material violations or suspected material violations of the Code of Conduct by any employee.

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Signature

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Date

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Print Name

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Job Title

**EACH EMPLOYEE IS REQUIRED TO SIGN, DATE AND RETURN THIS CERTIFICATION TO BE FILED IN THE CORPORATE RECORDS WITHIN 30 DAYS OF ISSUANCE. FAILURE TO DO SO MAY RESULT IN DISCIPLINARY ACTION.**

## APPENDIX A

<p>Morehouse School of Medicine/Morehouse Medical Associates Code of Ethical Conduct for Financial Professionals</p>
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Morehouse School of Medicine (“MSM”) and Morehouse Medical Associates (“MMA”) are committed to abide by the law and act honorably and ethically at all times and, in doing so, have developed and adopted a Code of Conduct that is applicable to all employees and directors of MSM/MMA. Additionally, MSM/MMA has adopted the following Code of Ethical Conduct for Financial Professionals (“Ethical Code”) which applies to all MSM/MMA financial professionals to ensure the continuing integrity of financial reporting and transactions. “Financial Professionals” means any professional employee in the area of finance, corporate audit, corporate risk management, corporate tax, investor relations or treasury, and includes the President, Vice President of Finance, Controller, the Head of each of the major business segments of MSM/MMA, and any member of Executive Management who has similar operating or oversight responsibilities regardless of such person’s designated title.

The MSM/MMA Code of Conduct sets forth the fundamental principles and key policies and procedures that govern the conduct of all of MSM/MMA trustees, directors, officers and employees. Financial Professionals are required to conduct their personal and professional affairs in a manner that is consistent with the ethical and professional standards set forth in the Code of Conduct, as well as this supplemental Ethical Code.

In carrying out his or her duties and responsibilities for MSM/MMA, all Financial Professionals must:

- Act ethically with honesty and integrity, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- Provide full, fair, accurate, timely and understandable disclosure in reports and documents that MSM/MMA files with, or submits to, any regulatory reporting agency and in other public communications that MSM/MMA makes;
- Ensure that all transactions are appropriately and adequately documented and that source and original documentation is organized, maintained and safeguarded;
- Ensure all transactions are accurately reported, timely, and in accordance with Generally Accepted Accounting Principles (GAAP) and with MSM/MMA policies. When a question or clarification is needed, approval from the appropriate individual will be obtained prior to recording the transaction;
- Comply with applicable laws, rules and regulations of national, state, provincial and local governments and private and public regulatory agencies having jurisdiction over MSM/MMA;
- Act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing his or her independent judgment on behalf of MSM/MMA to be subordinated by other interests;
- Promote honest and ethical behavior by others in the work environment;
- Respect the confidentiality of information acquired in the course of his or her work except when authorized or otherwise legally obligated to disclose such information;

- Responsibly use and maintain all assets and resources employed or entrusted to such Financial Professional;
- Assist in design implementation of internal controls regarding the reliability of financial reporting, including disclosure controls. Perform all designated internal controls and ensure that subordinates perform internal controls for which they are responsible. Ensure that controls are performed at the specified frequency; and
- Accept accountability for adherence to this Ethical Code.

Financial Professionals shall facilitate the work of MSM/MMA external auditors and shall not, directly or indirectly, take any action to fraudulently influence, coerce, manipulate or mislead MSM/MMA external auditors.

Each Financial Professional is accountable for his or her adherence to this Ethical Code and MSM/MMA policies. Any violation of this Ethical Code may result in disciplinary action, including immediate dismissal.

Any Financial Professional who believes, in the exercise of reasonable judgment after a review of the facts, that a violation of this Ethical Code has occurred shall promptly report such violation to the General Counsel and to the Office of Compliance and Internal Audit. In the alternative, reports of violations of this Ethical Code and auditing or accounting related concerns may be made confidentially and anonymously through the Compliance Helpline as set forth in the MSM/MMA Code of Conduct. Reports will be treated in a confidential manner. Investigations will be conducted by the Office of Compliance and Internal Audit. Employees are expected to cooperate fully and in good faith in internal investigations of misconduct and violations of this Ethical Code.

MSM/MMA policy prohibits retaliation against an employee who reports a possible violation of this Ethical Code in good faith. Persons making a report knowing it is false or willfully disregarding its truth or accuracy, or engaging in any other bad faith use of the reporting system, are in violation of the MSM/MMA Code of Conduct.

Each Financial Professional shall certify annually that he or she (1) has received and read this Ethical Code and understands its contents, (2) has not violated this Ethical Code, and (3) has no knowledge of any violation of this Ethical Code.

Compliance Certification  
Code of Ethical Conduct for Financial Professionals

I, \_\_\_\_\_, do hereby certify that:  
(Print Name)

1. I have received and carefully read the Code of Ethical Conduct for Financial Professionals of MSM/MMA (“the Ethical Code”).
2. I understand the Ethical Code.
3. I will comply with the letter and spirit of the Ethical Code during my employment with MSM/MMA.
4. I agree to submit promptly a written report through the submission procedures set forth in the Ethical Code describing any circumstances in which:
  - a. I have reasonable basis for belief that a material violation of the Ethical Code by any person has occurred;
  - b. I have or may have engaged in any activity which violates the letter or the spirit of the Ethical Code;
  - c. I may be contemplating an activity which is likely to be in violation of the Ethical Code.
5. I have not violated the Ethical Code and am unaware of any material violations or suspected material violations of the Ethical Code by any employee.

Date: \_\_\_\_\_

\_\_\_\_\_  
(Signature)

**EACH FINANCIAL PROFESSIONAL IS REQUIRED TO SIGN, DATE AND RETURN THIS CERTIFICATION TO BE FILED IN THE CORPORATE RECORDS WITHIN 30 DAYS OF ISSUANCE. FAILURE TO DO SO MAY RESULT IN DISCIPLINARY ACTION.**