

THE INSTITUTES OF APPLIED HUMAN DYNAMICS, INC. (IAHD)

CODE OF CONDUCT

Purpose:

IAHD's Code of Conduct (the Code) applies to all employees and independent contractors and is intended to inform and hold all employees and contractors to professional and ethical standard of behavior and business dealings.

The Code of Conduct was approved by IAHD's Board of Directors and is a formal statement of the IAHD's commitment to lawful and ethical conduct by those who are employed by, affiliated with and contract with IAHD.

IAHD is committed to preventing the occurrence of unethical or unlawful behavior, stopping such behavior as soon as possible after discovery, and to discipline employees who violate the Code, as well as employees who witness a violation but who neglect to report it.

All employees must comply with this Code of Conduct themselves, immediately report any alleged violations they have witnessed or have credible knowledge of, and assist management and compliance personnel in their investigation of the alleged wrongdoing.

While these standards addressed in the Code of Conduct are intended to guide employees in the course of their day-to-day responsibilities, they do not replace any IAHD program policies and procedures. If there are instances that are not addressed by the Code of Conduct or existing policies and procedures, or there are business activities that conflict with these standards, employees must seek direction from their supervisor, other IAHD management staff or the Chief Quality Enhancement Officer in these instances. The Chief Quality Enhancement Officer is Elizabeth K. Matthews, Esq.

Ethics:

It is the policy of IAHD to observe all laws and regulations applicable to its business and to conduct business with the highest degree of integrity. To accomplish this, all employees and contractors must obey the laws and regulations that govern their work and our industry, and to always act in the best interest of the people we serve, their families and the IAHD.

Guidelines for Employees and Contractors:

- You are expected to keep management staff informed of what you are doing; to document or record all services or transactions timely and accurately; and to be

honest and forthcoming with the IAHD, regulatory agencies, and both internal and external auditors.

- You are expected to comply with all laws and regulations governing our industry, the IAHD's policies and procedures, all applicable accounting rules and internal controls.
- You are expected to function with honesty in your work for the IAHD and with people we serve, providers, suppliers and all others with whom the IAHD does business.

Conflicts of Interest:

Employees and contractors must not allow any outside financial interest, or competing personal interest to influence their decisions or actions taken on behalf of the IAHD. Employees and contractors must avoid any situation where a conflict of interest exists or might appear between their personal interests and those of the IAHD. The appearance of a conflict of interest may be as serious as an actual conflict of interest.

Guidelines for Employees and Contractors:

- It is a conflict of interest for you to personally take for yourself opportunities that are discovered through the use of IAHD property, information or position with the IAHD; to use IAHD property or information for personal gain; or to compete with the IAHD.
- There are many types of situations where potential conflicts may arise. You must promptly report any actual or potential conflicts of interest to your immediate supervisor or directly to the Chief Quality Enhancement Officer.

Outside Activities and Employment

- You may not conduct outside activities during work time. Such activities interfere with your regular duties and negatively impact the quality of your work.
- You are a representative of the IAHD whether or not you are physically at work and must at all times represent the IAHD positively in the community.
- Outside employment must not conflict in any way with your responsibilities to the IAHD or its individuals.

Use of IAHD Funds and Resources

- The IAHD's assets and resources are to be used only for the benefit of the IAHD and the people we serve. Assets and resources include funds, equipment, inventory, office supplies, business plans and strategies, IAHD

logos, mission statement, intellectual property of any kind, information about people served, financial information, computer property rights, and other business information about the IAHD.

- You may not give IAHD assets to any other persons or entities, except in the ordinary course of business as part of an approved transaction.

Confidentiality

- During your employment, you may acquire confidential information about IAHD, its staff and people we serve that must be handled in strict confidence and not discussed with anyone other than IAHD employees. The protection of confidential business, staff and individual information is very important.
- You must not take photographs of the individual's we serve for personal use or to publish on social media. It is a violation of an Individual's rights to take a photograph of them for your personal use or for social media.

Business Dealings Between the IAHD and Employees

- IAHD will not be inappropriately influenced with goods or services from any business in which you or your immediate family members have a substantial interest.
- Property and resources of the IAHD should only be used for the benefit of the IAHD or the people we serve.

Maintenance of Records:

Employees and contractors must record and report all IAHD, individual and financial information fully, accurately, timely and honestly. Records include, but are not limited to records regarding the people we serve, documentation of services, accounting books or records, financial statements, timesheets or records, expense reports, vouchers, bills, payroll, claims payment records, correspondence and any other method of communication and required records. Employees and Contractors must maintain all required records, without omitting, redacting or concealing any relevant or material information contained in the records, for a period of not less than six years.

Guidelines for Employees and Contractors:

- Many of the IAHD forms, service plans, documents detailing and recording services are legal documents which are used to prove that services were lawfully provided, therefore entitling IAHD to bill for said services to an Individual's Medicaid, Medicare or other applicable insurance or payment entity.

- These and other forms, such as contracts and invoices are used, to record a job task, or to record specific events that must be created and maintained in accordance with governing laws.
- You must document accurately, honestly and timely, for those services that you provided or those events you were involved in.

Falsification of Records

- You must not make any false entries in any of the IAHD's records or in any public record for any reason.
- You must not alter any permanent entries in the IAHD's records.
- You may only approve payments or receipts on behalf of the IAHD that are described in documents supporting the transaction and that you are specifically charged with the authority to approve. "Slush funds" or similar off-book accounts, where there is no accounting for receipts or expenditures on the IAHD books, are strictly prohibited.
- You are prohibited from creating or participating in the creation of any records that are intended to mislead or to conceal anything that is improper.

Expense Records

- You must always charge expenses accurately and to the appropriate cost center or account, regardless of the financial status of the program, project or contract, or the budget status of a particular account or line item.

Retention of Records

- The retention, disposal or destruction of records of or pertaining to the IAHD must always comply with legal and regulatory requirements and IAHD policy.
- You must not destroy records pertaining to litigation or government investigations or audits without express written approval of the Chief Quality Enhancement Officer.

Protection of Confidential Information:

IAHD has developed policies and procedures to assure that the confidentiality of IAHD information and information about the people we serve is protected, and is therefore only released with the appropriate authorization, and in an appropriately authorized manner. Information will only be released for lawful reasons.

Guidelines for Employees and Contractors:

- You must treat all IAHD records and information as confidential.
- You may not release confidential information without the proper authorization. Confidential information includes not only information about the people that we serve and their families, but also non-public information about the IAHD that maybe of use to the IAHD's competitors or harmful to the IAHD or its customers if released.
- You must protect IAHD information and not discuss or disclose IAHD information, purposefully or inadvertently (through casual conversation), to any unauthorized person inside or outside the IAHD. Furthermore, staff may not share confidential IAHD information with anyone, except where required for a legitimate business purpose.
- IAHD information may not be removed from IAHD property without permission from a supervisor or administrator with proper authority over the information. Ask your supervisor if you are not sure whether certain information is confidential.

Termination of Employment

- You may not use any confidential information gained from your employment with the IAHD for your or another company's benefit. You may not take copies of any reports, documents or any other property belonging to the IAHD.
- Upon termination of employment with the IAHD, you must return all IAHD property including, but not limited to, copies of documents, notes, and other records containing confidential information; IAHD ID, keys, credit card, cell phones and receipts.

Information Security

- You are responsible for properly using information stored on and produced by all of the IAHD's computer systems.
- Computers, Internet access, email, or other office communication systems are intended for business-related purposes only and not for use that may be disruptive, offensive, harassing or harmful to others.
- Do not share your system user name or password with another person or allow another to access any computer with your password.
- All employees and contractors are required to comply with IAHD's "Confidentiality of Protected Health Information - HIPAA Policy" and all other IAHD policies designed to protect any and all sensitive information involving individual's IAHD serves or has served, employees, contractors or business information held or maintained by IAHD's offices.

- All Employees are required to comply with IAHD's electronic device "Acceptable Use Policy", as well as all IAHD policies designed to preserve the integrity and care of the electronic devices that are used to create, transmit and maintain confidential information.

If you have any questions concerning information security, contact your immediate supervisor or Chief Quality Enhancement Officer.

Fair Dealing:

Conducting business with providers, contractors, suppliers, people we serve, and competitors may pose ethical problems. Employees and contractors are expected to deal fairly with providers, contractors, people we serve, and competitors. The Code of Conduct and the following guidelines are intended to help you make appropriate, responsible and correct decisions in these and all matters.

Kickbacks and Rebate

- Kickbacks and rebates in cash, credit or other forms are prohibited. They are not only unethical, but in many cases, illegal. No one who is employed or contracts with the IAHD shall engage in this behavior. Anyone found to have engaged in said behavior will be subject to discipline, including up to termination of employment or contract.

Gifts and Gratuities and Entertainment

- You may not solicit money, gifts, gratuity or any other personal benefits or favors of any kind from providers, contractors, producers, accounts, or people we serve and/or their families.
- You must not offer or accept entertainment that is not a reasonable addition to a business relationship, but is primarily intended to gain favor or to influence a business decision.

Agreements with Contractors and Vendors

- The IAHD must assure that any agreements with contractors and vendors clearly and accurately describe the services to be performed or items to be purchased. Performance standards, and the applicable compensation, if any, must be reasonable in amount, and must not be excessive in terms of industry practice and must equal the value of the services rendered.

Improper Use of Funds or Assets

- Use of the IAHD's funds or assets for any improper purpose is strictly prohibited. If you are aware of or have reason to believe that funds or assets are being improperly used, you must report it immediately to your supervisor or the Chief Quality Enhancement Officer.

Federal and State Programs:

IAHD is committed to complying with the laws and regulations that govern the federal and state programs that it administers. IAHD's policies and procedures, Compliance Program and Code of Conduct are developed to provide guidance in your day-to-day work. You must abide by the policies and procedures and the standards set by the IAHD.

Governmental Investigations:

There may be times that the IAHD is asked to cooperate with an investigation by a federal or state governmental agency, or to respond to a request for information. A request may be formally addressed to the IAHD or an individual within the IAHD. Employees and contractors must report any requests for information or cooperation that they receive from a governmental entity regarding an investigation to the Chief Quality Enhancement Officer immediately.

Political Activities and Contributions:

Because the IAHD is a non-profit organization, it is prohibited from engaging in any political campaign activities and a "substantial" amount of lobbying.

Guidelines for Employees and Contractors:

- IAHD funds and resources, including your work time, may not be used for political contributions or activities.
- You may not act as a representative of the IAHD in any political campaign activity or capacity. When expressing your personal political views or support or opposition for a candidate for public office, it must be very clear that you are expressing your personal view, support or opposition as an individual and not a representative of the IAHD.
- Laws and regulations prohibit a "substantial" amount of lobbying. There are allowances for the IAHD to advocate its position on public issues. To assure that the IAHD does not violate any laws or regulations, or risk losing its tax-exempt status, you must seek prior approval from the Chief Quality Enhancement Officer before engaging in any lobbying activities. The Chief Quality Enhancement Officer may need to consult with legal counsel on the matter and will need to record the amount of time spent in lobbying activities.

Employment Environment:

IAHD is committed to creating a safe and professional workplace where employees and others are treated with respect and without regard to their race, sex, age, religion, national origin, color, marital status, disability, or other protected characteristics. Business integrity, teamwork, trust and respect are the IAHD's most important values. Unlawful discrimination or harassment of any sort violates these values, IAHD policy and is strictly prohibited. All IAHD employees must exhibit and promote respect, integrity, trust and teamwork in the workplace and must comply with this policy prohibiting discrimination and harassment in all aspects of the IAHD's work.

Guidelines for Employees and Contractors:

- All employees are required to support the IAHD's commitment to a safe and professional work environment and to demonstrate appropriate behavior in the workplace.
- All employees and contractors are prohibited from joking about another employee's race, sex, age, religion, national origin, color, marital status, disability, sexual orientation, gender identity or any other protected characteristics under federal, state or local laws.
- All employees are prohibited from basing their decisions in hiring, placement, assignment of duties, training, promotion, termination, compensation, benefits and other work terms on someone's race, color, religion, sex, national origin, age, disability, sexual orientation, gender identity or any other protected characteristics under federal, state or local laws.
- Sexual harassment of any kind is strictly prohibited. Sexual harassment includes any form of unwelcome sexual advance, request for sexual favors or other verbal or non-verbal physical conduct of a sexual or sex-based nature that adversely affects an employee's work performance and or creates a hostile work environment or in any way adversely affects the terms and conditions of their employment. (See IAHD's "Zero Tolerance Policy against Discrimination and Harassment")
- You are responsible for understanding the IAHD's policy prohibiting all forms of unlawful discrimination and harassment. All employees are required to participate in mandatory annual sexual harassment training, the first of which must be with a live instructor who is available to answer questions.
- You should consult with an appropriate supervisor or administrator if you have questions about your rights to a workplace free from unlawful harassment and or

discrimination, or if you need clarification about what constitutes harassment or discrimination and what your responsibilities are not to engage in it.

- All employees and contractors are strictly prohibited from engaging in any intimidating or retaliatory behavior against any employee or contractor for making a good faith complaint of non-compliance of any applicable laws, regulations, policies or procedures, or this code of conduct to IAHD management, IAHD's compliance dept. or any governmental authority.

Seeking Guidance and Reporting Violations:

Employees and contractors must report any actual or suspected violations of this Code of Conduct, any applicable law or regulation, or any IAHD policy and procedure to their immediate supervisor or the Chief Quality Enhancement Officer. A Compliance Hotline is also available for confidential and anonymous reporting of such issues. The Compliance Hotline number is (914) 220-4397. This is a direct line to the Chief Quality Enhancement Officer.

When an actual or suspected violation of this Code of Conduct, any applicable law or regulation, or any IAHD policy and procedure is reported to any IAHD employee, it must be promptly referred to the Chief Quality Enhancement Officer. Steps will be taken to protect confidentiality and anonymity of the person reporting the violation to the extent possible without impeding the investigation into the matter. The IAHD will not tolerate any form of retaliation against a person who makes a good-faith report in accordance with this Code of Conduct, IAHD policy, or applicable laws and regulations.

All employees and contractors must cooperate fully and honestly in any investigation into a reported violation of this Code of Conduct, any applicable law or regulation, IAHD policy, procedure or practice.

Corrective Action and/or Discipline:

Any employee or contractor who violates or knowingly fails to report any violation of this Code of Conduct, any applicable law or regulation, IAHD policy, procedure or practice is subject to appropriate disciplinary action, up to and including termination.

Disciplinary action may range from a warning to suspension or discharge, depending upon the nature of the incident and the relevant circumstances.

Your Responsibilities

- ✓ Attend required training, and read and understand IAHD's Code of Conduct.

- ✓ Follow the IAHD's Code of Conduct and abide by all policies and procedures, guidelines, and Federal and State laws and regulations.
- ✓ Be alert to any situation that could violate the IAHD's Code of Conduct, policies and procedures, guidelines, and/or federal and state laws and regulations.
- ✓ Promptly report any issues, concerns, violations or suspected violations to your supervisor, other management staff, Director of Human Resources, Chief Quality Enhancement Officer, or the Chief Executive Officer.

ACKNOWLEDGEMENT RECEIPT OF IAHD'S CODE OF CONDUCT

I, _____, acknowledge
(Print Name)

receipt of the IAHD Code of Conduct on _____.
(Date)

(Signature)