Issuing Department: Internal Audit, Compliance, and

Enterprise Risk Management

Effective Date: 12/1/2014 Reissue Date: 4/1/2024

Compliance Concerns: Reporting, Investigating, and

Protection from Retaliation

I. Summary of Policy

NYU Langone is committed to ethical and legal conduct that complies with applicable federal, state, and local laws and regulations, professional standards, and Institutional policies. This Policy sets forth the responsibilities of the NYU Langone Health community with respect to reporting and investigating compliance concerns and the prohibition on retaliation against an individual who, in good faith, reports noncompliance or suspected noncompliance that is illegal, fraudulent, in violation of an adopted policy, or in violation of federal, state, or local law and regulation.

II. Policy Purpose

To provide guidance on reporting, investigating, and resolving compliance concerns, in addition to setting forth NYU Langone Health's commitment to encouraging an atmosphere that allows individuals who report compliance concerns in good faith under this Policy to be protected from retaliation.

III. Applicability of the Policy

This Policy applies to employees, trustees, officers, faculty, medical staff, residents, fellows, students, volunteers, trainees, vendors, contractors, subcontractors, independent contractors, consultants, sponsored individuals, and agents of NYU Langone Health.

IV. Definitions

Compliance Officer at NYU Langone Health is the Vice President of Internal Audit, Compliance, and Enterprise Risk Management ("IACERM").

V. Policy

A. <u>Duties.</u> Members of the NYU Langone Health community have a duty to:

report compliance concerns, assist and cooperate in any investigation, complete any required training or corrective action, and take all reasonable steps necessary to ensure compliance with all federal, state, and local laws and regulations, professional standards, and Institutional Policies.

Individuals are encouraged to contact IACERM, the Compliance Officer, or one of the helplines described below, for clarification or advice in the event of any question regarding a compliance concern.

B. Non-Retaliation. Individuals who in good faith report compliance concerns, or cooperate in an investigation, are protected from retaliatory academic or employment action, including, but not limited to: discharge, reassignment, demotion, unjustified negative performance reviews, denial of promotion, suspension, harassment, increased surveillance, other discrimination, or in the case of volunteer, trustee, or other sponsored individual, removal. Examples of retaliation and intimidation also include threats of the above-mentioned actions. Retaliation does not include disciplinary action taken against an employee as a result of the employee's own violation(s) of laws, rules, policies, procedures, or negative comments in an otherwise positive or neutral evaluation, or negative comments that are justified by an employee's poor work performance or h2 (pl)-2 (oydm.)4 (e)4 (durdL

| - | | | | | |
|----------|--------------------------------|------------------------|--------------------|----------------------|---------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Invoctio | rating | | | | |
| IACER1 | gating M is responsible for | r investigating all re | eported compliance | ce concerns, includi | ing claims of |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

the complaint, for example privacy breaches in accordance with IACERM internal procedures.

Level 2: Reports that may involve or indicate a deficiency in the effectiveness of internal controls or are more serious or extensive in nature than a level 1 report. This level of allegation may have the potential to rise to the level of serious monetary or reputational harm. For example, business expense impropriety, theft of time, information security concerns, or research misconduct allegations. Professional misconduct allegations or patient care complaints may also fall into this level. If the issue is compliance related, IACERM will conduct the investigation, often in collaboration with Human Resources and/or the department, depending on the nature of the report (e.g., nursing or physician leadership, FGP). If non-compliance related, Human Resources, the appropriate department, or the appropriate process or committee will investigate. For example, professional misconduct cases will proceed in accordance with the NYU Langone Health Medical Staff Bylaws and in consultation with the Office of Legal Counsel.

Level 3: Reports that have the potential to impact the completeness and accuracy of the financial statements, could indicate a material weakness in internal controls, or otherwise involve executive leadership. Level 3 reports are escalated to the General Counsel, who will advise and consult with the CEO and the NYU Langone Health System Board of Trustees ("Board"), through its Chairman and/or through the Chairman of the Audit and Compliance Committee ("Committee"). The Board and/or Committee will be notified of all level 3 reports and have the decision making authority to direct retention of outside counsel and/or investigators as necessary and appropriate.

In the event a reported concern involves or appears to involve a member of executive or senior management or leadership or involves serious, sensitive, or criminal conduct, the Compliance Officer and/or General Counsel, at their discretion, may also determine to utilize a qualified external party to conduct an investigation. This ability shall not be impeded by any member of executive leadership and the Compliance Officer may bring the concern to the Committee should s/he encounter any resistance or disagreement. Per the Committee's Charter, the Committee shall have the full authority to conduct any review or investigation it deems appropriate to fulfilling its responsibilities and to retain, at NYU Langone Health's expense, special legal, accounting, or other consultants or experts it deems necessary in the performance of its duties. IACERM may also consult, at their discretion, with external subject matter experts for certain matters pertaining to an investigation as necessary and appropriate.

Confidentiality

Individuals may be asked to assist in investigations and are responsible for providing accurate facts within a reasonable period. Reasonable and appropriate efforts will be made to maintain confidentiality or reporter anonymity to the extent feasible to conduct a thorough investigation and to the extent possible under applicable law. Should disciplinary or legal action be taken against a person or persons as a result of a report, such persons may also have the legal right to know the reporter's identity.

Members of the NYU Langone Health community have a duty to maintain the confidentiality of a reported concern and any ongoing or completed investigation and refrain from discussing these matters except as needed to assist NYU Langone Health and IACERM with its investigation. The inappropriate disclosure of confidential information relating to an investigation under this Policy will be viewed as a serious disciplinary offense. This section is not intended to preclude any member of the NYU Langone Health community from reporting, as otherwise legally permitted, to any local, state, or federal agency, including an accreditation or otherwise regulatory agency.

VI. General Procedures for Investigations

1. IACERM will acknowledge receipt0 Tc 0 TTc 0 TTc 0 Te 0.15 Tw 0-10 (gone-4 (ve)l)-2 Tc 0n1oge wi

n(er)-1 (n)-4 (s)54 (r)-11 ((c)-10 ((i)-6 vd)-4 (ed)**T**J0 Tc 0 Tw7.453 0 Td()Tj0.04 Tw 0.9 i(t)-2 (o t)-2 (ge)4 (h(e)4 li)-2 (pl)-2 (i)-2 (ve)4 ()**T**J0 Tw[(l)-2 (g()**T**J0.40 Tw8.445 0 Tdþy()-10 I)3 and(know)2 n pnartis ino(l)-2 vge

- 6. All relevant documentation will be retained in the helpline number-associated folder on IACERM's network drive. Access to this drive is limited to designated IACERM staff in order to protect confidentiality associated with the reported compliance concern.
- 7. The Compliance Officer will provide the Committee with reports concerning the implementation of and compliance with this Policy when requested or as necessary, but at least annually. In addition, IACERM will report and refer any criminal activity to the appropriate legal authorities as necessary or required by law.

VII. Policy Enforcement

A. The Compliance Officer, in conjunction with IACERM, is Po

Postdoctoral Handbook

Preventing and Reporting Suspicions of Fraud, Waste, and Abuse

Residency Training Program Contract

Responding to Government Investigations and Law Enforcement Requests

Staff Handbook

Student Handbook

X. Legal Authority/References

Federal Deficit Reduction Act, 42 U.S.C. § 1396a(a)(68)

Federal False Claims Act 31 U.S.C. § 3729-3731

New York State Department of Health Office of Medicaid Inspector General Compliance Program Guidance for General Hospitals, N.Y. Soc. Serv. Law § 363-d(1), (2) and (4); 18 N.Y.C.R.R. § 521.1(a) and § 521.3(a)

New York State False Claims Act, State Finance Law, §187-194

New York State Nonprofit Revitalization Act of 2013, Non-For-Profit Corporation Law, §715-b

OIG Compliance Program Guidance for Hospitals, 63 Federal Register 8987, February 23, 1998, Federal Sentencing Guidelines

OIG Supplemental Compliance Program Guidance for Hospitals, 70 Federal Register 4858, January 31, 2005

Pilot Program for Enhancement of Contractor Protection from Reprisal for Disclosure of Certain Information, 41 U.S.C. § 4712

IV. Version History

December 1, 2014 Original Policy
September 26, 2016 Reviewed and Revised
September 12, 2018 Reviewed and Revised
August 1, 2019 Reviewed and Revised

August 1, 2022 Reviewed and Revised

This version supersedes all NYU Langone Health (as defined in this Policy) previous policies, including but not limited to NYU Hospitals Center, New York University School of Medicine, Lutheran Medical Center, and Winthrop University Hospital.