

TAOS HEALTH SYSTEMS, INC.

SCOPE: Organization Wide
Revised Date: 1/21/2025

DEPARTMENT: Quality, Risk & Compliance
APPROVED BY: Director of Quality, Risk & Compliance

State/Federal False Claims Act & Whistleblower Protections

- I. POLICY PURPOSE:** The purpose of this policy is to inform employees, contractors, and agents of Taos Health Systems, Inc. (THS) of the provisions of the federal and state (New Mexico) false claims acts (FCAs), including their right to report violations of federal and state law. This
- II. POLICY STATEMENT:** It is a policy of THS to conduct its affairs in accordance with the highest ethical and legal standards. To maintain these standards, it is the policy of THS to establish a policy to report federal and state false claims and to provide protections for whistleblowers.
- III. PROCEDURE:**
- A. THS prohibits any employee or medical staff member (or contractor or agent acting on its behalf) from knowingly submitting a claim for payment from any federally or state funded program that includes fraudulent information or is based on fraudulent documentation.
 - B. THS requires all employees to report suspicions of fraud, waste, and abuse. Through its compliance program, THS strives to educate the Medical Center community so that they may detect, prevent, and report suspected incidents of fraud, waste, and abuse. Other policies addressing training, detection, communication, and prevention can be found in the Code of Conduct or from the Compliance Department.
 - C. All persons covered by this policy have a duty to notify THS of any suspected fraud, waste, or abuse. This includes; employees, physicians, allied health professionals, vendors, consultants and agents of THS.
 - D. Reporting a Compliance Issue:
 - 1. Persons covered by this policy who suspect a violation of the federal or state False Claims Act are required to notify THS via their supervisor, senior leader or compliance officer.
 - 2. If an individual feels that management is not responding (or that they may be involved), the individual should report his/her concern to the Compliance Office or anonymously to the Confidential Compliance Hotline.

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3. If an individual feels the Compliance Office or Hotline is not responding, he/she may address their concerns directly to the CEO.
4. In accordance with its policy, THS will investigate every reported allegation and make every attempt to correct and prevent those found to be true.
5. If an individual feels that nothing is being done to address the reported concern the individual has the right to report his/her suspicions to the appropriate government agency.

E. Overpayments

1. Any overpayments received from Medicare or Medicaid will be returned within the latter of 60 days after the date on which the overpayment was identified, or the due date of a corresponding cost report.
2. An overpayment is considered to be “identified” when the provider has or should have through reasonable diligence quantified the overpayment. Absent extraordinary circumstances, reasonable diligence should take no more than 6 months from the receipt of the credible information.
3. The look-back period for the identification of overpayments will be six years.

F. In accordance with THS policy and the law, THS will not retaliate against employees who, in good faith, bring forth claims of fraud, waste, and abuse.

G. Information contained in this policy will also be incorporated in the THS Code of Conduct.

H. Violations of this policy are subject to disciplinary action in accordance with THS disciplinary policies.

I. Responsibilities:

1. Human Resources is responsible for distributing copies of the THS Code of Conduct to all employees including obtaining an acknowledgement of receipt.
2. Management (at all levels) is responsible for encouraging a culture of compliance by reiterating the importance of compliance, developing procedures specific to their area that assist in the prevention of fraud, waste, and abuse and responding to staff who come forward with suspicions of fraud, waste, or abuse.

3. The Compliance office is responsible for implementing and maintaining the Compliance Program which includes but is not limited to:
 - a. Providing compliance training that aids staff in their ability to prevent and detect fraud, waste, and abuse including information on the federal and state False Claims Acts
 - b. Responding to reports of fraud, waste, and abuse in a timely fashion
 - c. Developing and implementing new policies that assist THS in preventing and detecting fraud, waste, and abuse;
 - d. Creating a written discussion of the federal and state False Claims Acts, the right of employees to be protected as whistleblowers, and where to find policies and procedures on detecting and preventing fraud, waste, and abuse.
 - e. Report any overpayments received from Medicare or Medicaid and return the payment within the latter of 60 days after the date on which the overpayment was identified and the due date of a corresponding cost report.

CROSS REFERENCES:

Code of Conduct

Medicare Reporting and Returning of Self-Identified Overpayments (2016/2/11). CMS.gov.

APPROVAL CHART

Policy Category	Approvals needed	Signature/Date
Single department	Director/Manager	Renee Laughlin 2/21/2020
Multiple Departments under same Director/Manager	Director/Manager	HR Lesley Hixson 9/1/2020
Multiple Departments under multiple Director/Managers	Director/Manager for each department	
Organization/Hospital-wide	Senior Leadership Team	Compliance Oversight Committee 10/24/2017, 9/11/2020 Policy and Document Control Committee
Medical Decision Making/Practitioner Responsibilities	<input type="checkbox"/> Emergency Department <input type="checkbox"/> Pediatric & Adult Medicine <input type="checkbox"/> Surgery & Anesthesia <input type="checkbox"/> Peri-natal <input type="checkbox"/> MEC/Chief of Staff	
Medical Staff or Governing Board Responsibilities	<input type="checkbox"/> MEC/Chief of Staff <input type="checkbox"/> Governing Board	Governing Board 11/29/2017
Effective Date:		09/19/2008
Reviewed Dates:		10/9/2009, 3/17/2010, 1/21/2013, 4/16/2019, 10/7/2019, 11/9/2020, 7/31/2021, 2/10/2022
Revised Dates:		10/10/2017, 1/13/2025, 1/21/2025