

Code of Conduct



Liberty Resources is committed to preventing the occurrence of unethical or unlawful behavior, stopping such behavior as soon as possible after discovery, and to disciplining employees, contractors, agents, subcontractors and independent contractors who violate the Code, including those who neglect to report a violation.

All employees, contractors, agents, subcontractors and independent contractors shall comply with this Code, report any alleged violations of wrongdoing, and assist management and compliance personnel in investigating allegations of wrongdoing. While these standards addressed in the Code of Conduct are intended to guide employees, contractors, agents, subcontractors and independent contractors in the course of their day-to-day responsibilities, they do not replace any Agency administrative policy or program policies and procedures. There may be situations that are not specifically addressed by the Code of Conduct or existing policies and procedures. Employees, contractors, agents, subcontractors and independent contractors should seek direction from their supervisor, other management staff or the Compliance Officer in these instances.

ETHICS

It is the policy of Liberty Resources 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, contractors, agents, subcontractors and independent contractors must obey the laws and regulations that govern their work and act in the best interest of the people we serve, their families and the Agency.

Ethics guidelines for employees, contractors, agents, subcontractors and independent contractors:

- You are expected to keep management staff informed of what you are doing; to document or record all services or transactions accurately; and to be honest and forthcoming with the Agency, regulatory agencies, and internal and external auditors.
- You are expected to comply with the Agency's policies and procedures, accounting rules and internal controls.
- You are expected to function with honesty in your work for the Agency and with people we serve, providers, suppliers and all others with whom the Agency does business.

CONFLICT OF INTEREST

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

Conflict of Interest for employees, contractors, agents, subcontractors and independent contractors:

- It is a conflict of interest for you to personally gain from opportunities that are discovered through the use of Agency property, information or your position with Liberty Resources or to use Agency property or information for personal gain.



- There are many types of situations where potential conflicts may arise. You shall promptly report any actual or potential conflicts of interest to your immediate supervisor, management staff or directly to the Compliance Officer.

OUTSIDE ACTIVITIES AND EMPLOYMENT

- You should 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 Liberty Resources and shall represent Liberty Resources positively in the community when you are performing work and interacting with vendors, contractors, providers and the people we serve.
- Outside employment should not conflict in any way with your responsibilities to Liberty Resources or its consumers.

USE OF AGENCY FUNDS & RESOURCES

- Liberty Resources' assets are to be used for the benefit of the Agency and the people we serve. Assets include funds, equipment, inventory and office supplies, but also intellectual property, information about people served, financial information, computer property rights, and other business information about Liberty Resources.
- You may not use Agency assets for personal gain or give them 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 Liberty Resources, its staff and people we serve that must be handled in strict confidence.

BUSINESS DEALINGS BETWEEN THE AGENCY & EMPLOYEES

- Liberty Resources will not be inappropriately influenced with goods or services from any business in which you or your immediate family members have a substantial interest.

MAINTENANCE OF RECORDS

Employees, contractors, agents, subcontractors and independent contractors shall record and report all Agency, consumer and financial information fully, accurately and honestly. Records include, but are not limited to records of 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. Employees, contractors, agents, subcontractors and independent contractors shall not, knowingly, omit or conceal any relevant information.



Maintenance of Records guidelines for employees and contractors:

- Many of the Agency forms are legal documents used to prove that a service was provided, to bill for a service to a consumer, to record a job task, or to record specific events. You shall document accurately and honestly, and only for those services that you provided or those events you were involved in.

FALSIFICATION OF RECORDS

- You may not, knowingly, make any false entries in any of the Agency's records or in any public record for any reason.
- You may not, knowingly, alter any permanent entries in the Agency's records.
- You may only approve payments or receipts on behalf of the Agency that are described in documents supporting the transaction. "Slush funds" or similar off-book accounts, where there is no accounting for receipts or expenditures on the Agency books, are strictly prohibited.
- You shall not create or participate in the creation of any records that are intended to mislead or to conceal anything that is improper.

EXPENSE RECORDS

- You must 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 Agency must comply with legal and regulatory requirements and Agency policy.
- You may not destroy records pertaining to litigation, government investigations or audits without express written approval of the Compliance Officer.
- The failure of an employee to adhere to all applicable billing rules may subject Liberty Resources to substantial liability. Among other things, it is a violation of the False Claims Act to knowingly submit a false or fraudulent claim for payment to a federal program such as Medicaid or Medicare. Liberty Resources may be subjected to treble damages (i.e., three times the amount of the false claims) and civil monetary penalties of up to \$11,000 per claim under the False Claims Act. Other state and federal laws impose civil and criminal penalties against Liberty Resources and its employees for improper billing activity.

PROTECTION OF CONFIDENTIAL INFORMATION

The Agency has developed policies and procedures to assure that the confidentiality of Agency information and information about the people we serve is protected and released only with the appropriate authorization or for lawful reasons, in addition to. Purposes of treatment, payment and operations. All employees, contractors, agents, subcontractors and independent contractors are required



to comply with Liberty Resources HIPAA Policy. If you have any questions concerning confidential information or the HIPAA Policy contact your immediate supervisor, the Privacy Officer or the Compliance Officer.

Confidentiality Guidelines for employees and contractors:

- You must treat all Liberty Resources' records and information as confidential.
- You shall 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 Liberty Resources that may be of use to the Agency's competitors or harmful to the Agency or its customers if released.
- You shall protect Agency information and avoid discussing or disclosing confidential information, purposefully or to any unauthorized person inside or outside Liberty Resources.
- Agency information shall not be removed from Liberty Resources property without permission from a supervisor or management staff with proper authority over the information.

TERMINATION OF EMPLOYMENT

- Upon termination of employment with Liberty Resources, you must return all Agency property including, but not limited to, copies of documents, notes, and other records containing confidential information; computer; computer drives/storage devices; mobile phone; employee ID badge; keys and credit cards.
- You may not use any confidential information gained from your employment with Liberty Resources for your or another company's benefit. You may not take copies of any reports, documents or any other property belonging to Liberty Resources.

INFORMATION SECURITY

- You are responsible for properly using information stored and produced by all of Liberty Resources' information systems.
- Computers, Internet access, email, or other office communications systems are intended for business-related purposes.
- Do not share your system passwords and credentials with or allow another person to access the computer or computer programs with your password.

FAIR DEALING

As an employee, contractor, agent, subcontractor and independent contractor, it is important to recognize that 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.



Fair Dealing guidelines for employees, contractors, agents, subcontractors and independent contractors:

KICKBACKS, REBATE AND REFERRAL FEES

- Under the federal Anti-Kickback Statute, it is illegal for any employee or contractor to knowingly and willfully solicit, receive, offer or pay anything of value to another person in return for the referral of a client, or in return for the purchasing, leasing, ordering or arranging for any item or service reimbursed by a federal health care program such as Medicaid or Medicare. Penalties for violating the Anti-Kickback Statute include imprisonment, criminal fines, civil monetary penalties and exclusion from government health care programs. A similar New York law prohibits the exchange of remuneration for referrals for items or services covered by the state's Medicaid program.

GIFTS AND GRATUITIES AND ENTERTAINMENT

- You may not solicit or accept money, gifts, gratuity or any other personal benefits or favors of any kind from providers, contractors, producers, accounts, or people we serve and 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

- Liberty Resources shall assure that 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 not be excessive in terms of industry practice.

IMPROPER USE OF FUNDS OR ASSETS

- Use of Liberty Resources' 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 shall report this immediately to your supervisor, management staff or the Compliance Officer.

FEDERAL AND STATE PROGRAMS

- Liberty Resources is committed to complying with all federal and state laws and regulations that govern its activities. Policies and procedures, the Compliance Program and this 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 Agency.

GOVERNMENTAL INVESTIGATIONS

- There may be times that the Agency is asked to cooperate with an investigation by a federal or state governmental agency, or to respond to a request for information. A request must be formally addressed to the Agency or an individual within the Agency. Employees, contractors, agents, subcontractors and independent contractors shall report any requests for information to the Compliance Officer immediately.



POLITICAL ACTIVITIES AND CONTRIBUTIONS

Liberty Resources is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. This status generally requires Liberty Resources to engage in only those activities that are within its approved charitable purpose. The Agency is prohibited from engaging in any political campaign activities and a “substantial” amount of lobbying.

Political activities and Contributions guidelines for Employees, contractors, agents, subcontractors and independent contractors:

- Liberty Resources’ funds and resources, including your work time, shall not be used for political contributions or activities.
- You shall not act as a representative of Liberty Resources in any political campaign activity. In expressing your personal political views or support or opposition of a candidate for public office, it must be clear that you are expressing your personal view, support or opposition as an individual and not a representative of the Agency.
- Laws and regulations prohibit a “substantial” amount of lobbying. There are allowances for Liberty Resources to advocate its position on public issues. To assure that the Agency does not violate any laws or regulations, or risk losing its tax-exempt status, you must seek prior approval from the Compliance Officer before engaging in any lobbying activities. The Compliance 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

Liberty Resources 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, disability, or other protected characteristics. All employees and contractors shall exhibit and promote respect, integrity, trust and teamwork in the workplace and must comply with this policy prohibiting discrimination and harassment in all facets of the Agency’s work.

Employment Environment guidelines for Employees, contractors, agents, subcontractors and independent contractors:

- All employees, contractors, agents, subcontractors and independent contractors shall support Liberty Resources’ commitment to a safe and professional work environment and to demonstrate appropriate behavior in the workplace.
- You are responsible for understanding Liberty Resources’ policy prohibiting discrimination and sexual harassment. You should consult with an appropriate supervisor or management staff if you have questions about your right to a workplace free from unlawful harassment or discrimination or if you have questions about your duty to avoid discrimination and harassment.

SEEKING GUIDANCE AND REPORTING VIOLATIONS

Employees, contractors, agents, subcontractors and independent contractors should report any actual or suspected violations of this Code of Conduct, any applicable law, regulation, executive/administrative



order, or any Agency policy and procedure to their immediate supervisor, director, vice president, human resources, quality assurance or the Compliance Officer. Supervisors are required to report all actual or suspected employee or contractor reports of violations of the code of conduct to the Compliance Officer.

A Compliance Hotline is also available for confidential or anonymous reporting of such issues. **The Compliance Hotline number is 315-425-1004, ext. 1290.**

Actual or suspected violations of this Code of Conduct or applicable law or regulation, shall be promptly referred to the Compliance Officer. Steps will be taken to protect confidentiality and anonymity, when appropriate and warranted. Liberty Resources will not tolerate any form of retaliation against a person who makes a reasonable report in accordance with this Code of Conduct.

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

CORRECTIVE ACTION AND/OR DISCIPLINE

Employees, contractors, agents, subcontractors and independent contractors who violates or knowingly fails to report a violation of this Code of Conduct, applicable law or regulation, Agency 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 surrounding circumstances.

YOUR RESPONSIBILITIES

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

