

## **Standards of Conduct**

IRC wishes to create a work environment that promotes job satisfaction, respect, responsibility, integrity, and value for our employees, clients, customers, and other stakeholders. We all share in the responsibility of improving the quality of our work environment. By deciding to work here, you agree to follow IRC's Rules and Standards of Conduct.

While it is impossible to list everything that could be considered misconduct in the workplace, what is outlined here is a list of common-sense infractions that could result in discipline, up to and including immediate termination of employment. It is the policy of the Company to comply with all applicable federal, state, local laws, and regulations. Every employee will voluntarily assume the obligations of honor and integrity as set forth by the Company. We will not accept conduct which limits, restricts or interferes with our ability to respond to the needs of our Company, patients or clients. The Company has a zero-tolerance policy for abuse and neglect.

### **Standards of Conduct**

The behavior of our employees at work is a direct reflection of IRC and affects the efficiency and success of our business. Our work rules set forth Standards of Conduct that will provide a safe and efficient place to work and enable you to be a productive and effective member of our team.

The following offenses may result in corrective action, up to and including termination of employment:

1. Failure to comply with the Company's Handbook including, but not limited to, Company policies, procedures, practices or rules.
2. Unsatisfactory work performance including, but not limited to; failure to complete work assignments, or poor performance of work assignments.
3. Noncompliance including, but not limited to, your refusal to follow Company policies, procedures, practices or rules or your refusal to carry out your manager's instructions.
4. Threatening physical harm or directing abusive or obscene language to any member of management, co-worker, customer, patient, or vendor.
5. Unauthorized disclosure of patient records, information, or other PHI.
6. Refusing to cooperate in the investigation of any allegation of discrimination, harassment, retaliation, accident, felony, theft or other misconduct.
7. Unauthorized, inappropriate or excessive use of; or failure to keep Company property and equipment in good working order or to take reasonable precautions to guard against theft or damage. This offense includes willful or deliberate damage to Company property or equipment, gross negligence in using, maintaining or securing it, failing to report or misrepresenting the circumstances that result in loss or damage to property or equipment.
8. Dishonesty of any kind including, but not limited to embezzlement, misuse, neglect or theft of Company funds, property or equipment or that of any co-worker, customer, patient or vendor. The offense includes the failure to report such conduct, including conduct you observed.
9. Falsification of work-related records or reports including, but not limited to, employment applications, time records, reports, expense report submissions or billing and payment records.
10. Engaging in outside employment or other outside activities which interfere with your job performance, are competitive with the products or services offered by the Company, or

otherwise violate Company policy. This offense includes the use of any working time or use of Company equipment, technology, resources, materials or supplies to perform such work.

11. Violation of Company safety rules, practices and accident policies or engaging in any act of misconduct that jeopardizes the health and safety of patients or employees. Failure to immediately report any accident, injury, illness, or unsafe conditions, defective equipment or damage to Company property.
12. Provoking or engaging in a fight or other altercation on Company property or while performing Company work, off premises.
13. Possession, storage, transfer, display or use of firearms, weapons, fireworks, explosives of any kind or dangerous or inflammable substances while on Company premises or while performing Company work off premises.
14. Use, possession, purchase, sale, distribution, dispensation or presence in your system of illegal drugs or alcohol (as defined in the Company's Drug-Free Workplace policy) on Company premises, during working hours or while on Company business, including your failure to submit to a requested drug test or any other violation of this policy.
15. Reporting or returning to work intoxicated or under the influence of drugs; and/or failure to submit to a requested drug and/or alcohol test.
16. Unkempt appearance and/or failure to wear appropriate professional attire or uniform, as job requires.
17. Failure to render prompt, professional, courteous and honest service to patients, family members and clients.
18. Frequent or chronic unexcused absenteeism, failure to report absence, or other violations of the Company's Attendance policy.
19. Failure to maintain a standard level of productivity and quality.
20. Failure to provide an adequate or honest verification of an injury, illness or disability.
21. Off-duty conduct that detrimentally affects your job duties, work assignments or deadlines.
22. Commission of any crime on Company property, during working hours or while on Company business, or any other behavior or offense which could have an adverse impact on the Company's business, reputation or relationships with its clients, referral sources, vendors, independent contractors, or employees.
23. Smoking in prohibited areas, including the use of e-cigarettes.
24. Working overtime without the permission of your manager, if you are a non-exempt employee.

In addition to the general Standards of Conduct above, that describe issues related to typical work environments, as a healthcare company with extremely high level of compliance expectations, IRC has also developed more specific items targeted to our clinical providers.

An essential element in the way we provide care is IRC's Compliance Program. Our Standards of Conduct are the foundation of that Compliance Program and reflects our culture in how we will treat patients, co-workers and business partners. Compliance is everyone's responsibility and we expect all employees and business partners to attest to their commitment to follow the principles outlined in IRC's Standards of Conduct.

Though the Standards of Conduct is not a detailed explanation of each and every process necessary to provide the care we aim to provide, it does outline IRC's commitment to legal and ethical practices. Most of our providers are Board Certified or eligible for Board Certification. We participate in the Merit-Based Incentive Payment System (MIPS), part of the Quality Payment Program from the Department of Health and Human Services.

Each year, you will be asked to attest to your acceptance and understanding of the Standards of Conduct. By attesting to follow the Standards of Conduct, you agree to support the Compliance Program and report any potential mistakes or wrongdoing to the proper authority, including IRC's Compliance Officer or placing a compliance report through the [TellUs Confidential Reporting Link](#). IRC does not condone retaliation against those who report potential non-compliance issues in good faith.

We appreciate your commitment to IRC's Standards of Conduct and the Compliance Program. Please utilize the [TellUs Confidential Reporting Link](#) to report any compliance-related concerns. If you have a general question regarding IRC's Compliance Program, please contact your manager or IRC's Compliance Officer.

Nothing in this policy is intended to limit your rights under the National Labor Relations Act, or to modify the at-will employment status where at-will is not prohibited by state law.

### **Standards of Conduct - Clinical Providers**

The purpose of IRC's Standards of Conduct are to establish ethical and legal principles which we commit to follow as we strive to provide treatment to patients with Physical Medicine and Rehabilitation needs.

IRC is dedicated to ethical and legal business practices. All IRC clinical providers and staff are expected to acknowledge, and have an ethical obligation to comply with IRC's Compliance Program; of which this Standards of Conduct form a key element.

All clinical providers and staff must disclose if any of the following are applicable and must notify IRC's Compliance Officer of any changes to the information below:

- Pending criminal investigations or convictions;
- Exclusions from any federal healthcare program;
- Sanctions by any federal healthcare programs
- Any licensing or certifying board disciplinary actions;
- Any conflicts of interest or potential conflicts of interest.
- All clinical providers are responsible for keeping documentation of professional credentials accurate. Documentation can be uploaded to the Company portals or emailed to Human Resources;
- All clinical providers and staff will participate in compliance training, including HIPAA and all Company policies and procedures. Any concerns about actual or suspected compliance violations, other violations of federal or state laws, rules, regulations or guidelines; or violations of Practice policies or procedures, must be reported to IRC's Compliance Officer or reported through the Compliance Hotline. IRC will not discriminate in any way against anyone having made such a report.
- All clinical providers will follow IRC policies and procedures including reporting any unsafe areas, devices, or activities at IRC work premises to the IRC Compliance Officer or through the [TellUs Confidential Reporting Link](#).
- All clinical providers will follow Facility policies and procedures. We recommend reporting any unsafe areas, devices, or activities to the Facility Administrator.
- All clinical providers will protect Company-provided electronic devices that contain any IRC confidential information or patient information. This should include precautions such as locking,

password protecting devices, using fingerprint/face recognition access, not sharing in log-in information, using firewalls, FileVaults, etc.

- All clinical providers must immediately report any loss of equipment or potential compromise of Protected Health Information (PHI) to IRC's Compliance Officer.

All clinical providers agree:

- To appropriately document the diagnoses, treatments, services and supplies provided to patients in a legible, complete and timely fashion;
- To not bill for any item or service not rendered;
- To select codes for diagnosis and services rendered, based on current CPT codes, ICD-10 codes, and in accordance with written guidance or policies of the Centers for Medicare & Medicaid Services (CMS) or other payers;
- To use the ICD-10-PCS procedure coding system and ICD-10-CM diagnosis system (or other applicable date as determined by the Department of Health & Human Services);
- To submit only those claims for items and services rendered that are reasonable and medically necessary based on clinical standards or payer policies;
- To not submit claims for non-covered services as if covered;
- To not misuse provider identification numbers;
- To protect the confidentiality of all Protected Health Information (PHI) as well as information about fellow providers and IRC staff members;
- To not be party to any alteration or falsification of records, including indicating provider presence or performance of services rendered without provider supervision or participation;
- To verify (with Facility or billing company, if applicable) primary and secondary insurance status prior to claims submission;
- To regularly review billing reports for billing errors that may result in duplicate payments or overpayments;
- To not unbundle components of a services or report a level of service other than that supported by the documented service provided;
- To use modifiers according to current coding and payer guidelines;
- To not pay or accept payment to induce the referral of a patient in violation of the federal or state anti-kickback statutes;
- To not knowingly have an ownership or compensation relationship that violates the Stark Law (provider self-referral statute);
- To not solicit gifts or tips from patients or accept anything of value that may influence decision-making;

Given the broad range of legal and contractual requirements that affect the daily activities of IRC, these Standards of Conduct cannot address all risk areas. Questions regarding legal or ethical concerns should be addressed to IRC's Compliance Officer.