



**HEARTLAND DERMATOLOGY AND SKIN CANCER
CENTER**

**COMPLIANCE PLAN
and
CODE OF CONDUCT**

1.1. Introduction	Page 2
1.2. Scope Of The Compliance Plan.....	Page 3
1.3. Compliance Program Oversight.....	Page 3
1.4. Code of Conduct and Written Policies and Procedures.....	Page 5
1.4.1.Code of Conduct.....	Page 5
1.4.2.Written Policies and Procedures.....	Page 5
1.5. Training and Education.....	Page 5
1.6. Effective Lines of Communication.....	Page 6
1.6.1.Reporting Suspected Violations.....	Page 6
1.7. Auditing and Monitoring.....	Page 7
1.8. Enforcement of Disciplinary Policies.....	Page 7
1.9. Responding to Offenses and Developing Corrective Action.....	Page 8
1.10. Conclusion	
1.11. Section Two- Code of Conduct	
1.12. Introduction.....	Page 9
1.12.1. Lighthouse Compliance Hotline.....	Page 9
1.13. Our Mission.....	Page 10
1.14. Legal Compliance.....	Page 11
1.14.1. Licensure and Certification.....	Page 11
1.14.2. Antitrust.....	Page 11
1.14.3. Fraud and Abuse.....	Page 11
1.14.4. The False Claims Act.....	Page 12
1.14.5. Stark Law.....	Page 12
1.14.6. Anti-Kickback Statue.....	Page 12
1.14.7. Reporting Fraud and Abuse.....	Page 13
1.14.8. Whistleblower Protection.....	Page 13
1.14.9. Discrimination.....	Page 13
1.14.10. OSHA.....	Page 13

1.14.11.	ADA/ADAAA.....	Page 13
1.14.12.	Taxes.....	Page 13
1.15.	Business Ethics.....	Page 14
1.16.	Management Responsibilities	Page 14
1.17.	Business Relationships.....	Page 14
1.17.1.	Disclosure of Financial Interest.....	Page 14
1.17.2.	Business Inducements.....	Page 14
1.18.	Conflict of Interest.....	Page 14
1.18.1.1.	Financial Practices.....	Page 15
1.18.1.2.	Agreements with Outside Providers.....	Page 15
1.18.1.3.	Honest Communication.....	Page 15
1.19.	Confidentiality.....	Page 15
1.19.1.1.	Patient Information.....	Page 16
1.19.1.2.	Proprietary Information.....	Page 16
1.19.1.3.	Misappropriation of Proprietary Information.....	Page 16
1.19.1.4.	Personal Information.....	Page 16
1.20.	Administration of the Code of Conduct.....	Page 17

INTRODUCTION

Heartland Dermatology and Skin Cancer Center, PA (“Heartland”) provides high-quality comprehensive medical, surgical, and cosmetic dermatology services that are patient-centered, convenient, and accessible. Heartland serves Western and Central Kansas with offices in Salina, Hays, Great Bend, Newton, Dodge City, Concordia, McPherson, Wichita, and El Dorado. Heartland is committed to providing ethical services in compliance with applicable laws and regulations. Heartland has developed this Compliance Program to assist all employees, officers, directors, contractors, and vendors in fulfilling our commitment to ethical and compliant practice.

The Compliance Program is based upon the seven basic elements of an effective healthcare compliance program established by the U.S. Department of Health and Human Services’ Office of the Inspector General (“OIG”):

- **Implementing a Code of Conduct and written policies and procedures;**
- **Designating a Compliance Officer and Compliance Committee;**
- **Developing and implementing education and training for staff and contractors relating to the Program;**
- **Establishing and maintaining open lines of communication for reporting compliance concerns;**
- **Auditing and monitoring of Heartland’s adherence to the Program’s policies and procedures;**
- **Enforcing disciplinary measures for violations of the Program; and**
- **Responding to detected problems and undertaking corrective action.**

These elements form the core of the Compliance Program, which is administered by the Compliance Officer with oversight by the Chief Executive Officer (“CEO”) and Management Team. Heartland’s Compliance Program and its Code of Conduct apply to all Heartland employees (whether in patient care, administrative, or managerial positions), officers, directors, contractors, and vendors as well as other individual and entities that perform work on its behalf.

The Compliance Program is designed to meet the following goals:

- Demonstrate our commitment to honest, ethical behavior to ourselves and our community.
- Identify and prevent criminal, illegal, and unethical conduct.
- Improve the quality, efficiency, and consistency of services.
- Create a centralized source for distributing information on changes in federal, state, and local laws and governmental and third-party payor guidelines.
- Develop a system that encourages open and honest discussions of potential compliance issues, and places on employees a duty to report potential problems.
- Develop procedures that allow for the prompt, thorough investigation of alleged misconduct.
- Initiate immediate, appropriate, and decisive correction action plans.

- Through early detection and intervention, minimize the loss to government and private payors from false and erroneous claims and thereby reduce Heartland's exposure to civil damages and penalties, sanctions, and other administrative remedies.

Heartland intends to prevent any instances of improper conduct. Prevention activities noted in this Compliance Program include the establishment of standards of behavior, communicating these standards through awareness and training, and assessing risk to the organization on an ongoing basis. However, because errors can occur even with the best of intentions, Heartland must also have processes in place to detect problems. These processes include mechanisms for reporting problems and monitoring and auditing especially high-risk areas. Once problems are identified, the Compliance Program establishes processes for following up on these issues and accountability for their resolution, including the development of corrective action plans. These corrective action plans can include re-education and disciplinary action. In total, the Compliance Program promotes a supportive environment for Heartland and its employees and contractors to perform our business in a legal and ethical manner.

SCOPE OF THE COMPLIANCE PROGRAM

The Compliance Program applies to all Heartland employees, officers, directors, contractors, and vendors at all Heartland offices and affiliates.

COMPLIANCE PROGRAM OVERSIGHT

Compliance Officer. Heartland's Management Team of Directors ("Management Team") has appointed a Compliance Officer to oversee the development, implementation, and monitoring of the Compliance Program. The authority that is granted to the Compliance Officer is subject to ultimate oversight by the Management Team, which may from time to time expand, reduce, or alter the authority. The Compliance Officer will submit status reports to the CEO and Management Team on a quarterly basis and at any time deemed necessary. The Compliance Officer shall have direct access to outside legal counsel for compliance concerns, and shall confer with or engage outside legal counsel as necessary and when additional expertise is required to competently evaluate and comply with legal requirements, including the requirement to report and return overpayments. The designation of the Compliance Officer in no way relieves others of the responsibility to comply with all policies and procedures and to report instances of non-compliance. The Compliance Officer maintains an "open door" policy to facilitate access.

The Compliance Officer has the following responsibilities:

1. Overseeing and monitoring the development, implementation, and monitoring of the day-to-day compliance activities of Heartland's Compliance Program;
2. Reporting to Heartland's CEO and Management Team on the Compliance Program no less than quarterly, including an annual report on the effectiveness and other operational aspects of the Compliance Program;
3. Chairing Heartland's compliance committee;

4. Developing and implementing the Code of Conduct and Compliance Program policies, procedures and practices designed to ensure compliance with applicable obligations, including requirements imposed by government healthcare programs;
5. Periodically reviewing and revising the Compliance Program as needed in light of changes in Heartland's needs and applicable federal and state statutes, rules, regulations, and requirements of government healthcare programs;
6. Developing, coordinating, and participating in an effective education and training program on the Compliance Program and its policies, including appropriate introductory training for new employees and ongoing training for all employees;
7. Developing effective lines of communication, including the potential establishment and management of a compliance hotline, and maintaining appropriate documentation of reports of non-compliance;
8. Ensuring the uniform enforcement of standards through well-publicized disciplinary guidelines;
9. Coordinating with the appropriate departments to ensure that no employee, medical staff member, or independent contractor appears on the OIG List of Excluded Individuals/Entities and the General Services Administration ("GSA") list of debarred contractors;
10. Conducting periodic risk assessments and response plans;
11. Conducting internal monitoring and auditing;
12. In consultation with outside legal counsel, investigating and acting on matters related to compliance, including the flexibility to design and coordinate internal investigations and any resulting corrective action;
13. In consultation with outside legal counsel, ensuring the proper reporting of violations or potential violations to the duly authorized enforcement agencies as appropriate or required;
14. Developing policies and procedures designed to encourage employees to report compliance concerns without fear of retaliation; and
15. Monitoring the performance of the Compliance Program and related activities on a continuing basis and taking appropriate steps to improve its effectiveness.

In order to maintain the Compliance Officer's independence and to protect the Compliance Officer from threats of retaliation, the Management Team must be involved and must give consent to any disciplinary action taken against the Compliance Officer, up to and including termination.

Compliance Committee. Heartland has established an internal Compliance Committee to assist the Compliance Officer in the development, implementation, and monitoring of the Compliance Program. The Compliance Committee is comprised of CEO and Management Team. The Compliance Committee shall meet quarterly or more often, if necessary. The Compliance Committee will coordinate with the Compliance Officer in making compliance-related reports to the CEO and Management Team.

Information Privacy and Security Officers. Heartland has designated a Privacy Officer, who is responsible for safeguarding the use and disclosure of patients' protected health information ("PHI") in accordance with Heartland's HIPAA Privacy and Security Policies ("HIPAA Policies"), and overseeing the implementation and enforcement of these HIPAA Policies. Heartland has designated a Security Officer, who is responsible for the security of electronic protected health information ("EPHI"). The Security Officer is responsible for overseeing Heartland's Information Systems and carrying out other duties related to HIPAA security requirements, as set forth in Heartland's HIPAA Policies.

CODE OF CONDUCT AND WRITTEN POLICIES AND PROCEDURES

Heartland has developed a Code of Conduct and written policies and procedures to address applicable areas of concern, including financial arrangements, healthcare compliance, and confidentiality of patient information.

Code of Conduct. Heartland's Code of Conduct describes Heartland's values, standards, and expectations that apply to all parts of its operations. It provides guidance to all Heartland employees, officers, directors, contractors, and vendors and assists Heartland in carrying out its daily activities within appropriate ethical, legal, and regulatory standards. The Code of Conduct is a critical component of the overall Compliance Program and is designed to ensure that Heartland meets its ethical standards and complies with federal and state laws, rules, and standards of the federal and state healthcare programs.

Heartland has high expectations and standards. Each employee, officers, directors, contractors, and vendors must review and observe the Code of Conduct to ensure that conduct and actions are consistent with Heartland's commitment to excellence. Violations of the Code of Conduct are serious matters that can lead to disciplinary actions, including termination of employment.

Written Policies and Procedures. To further establish Heartland's values, standards, and expectations, Heartland has developed policies and procedures under the direction of the Compliance Officer, which directs the operation of the Compliance Program. These policies and procedures provide additional guidance on the elements of the Compliance Program and address subjects where guidance in addition to the Code of Conduct is needed. The compliance policies and procedures are reviewed periodically, but no less than on a yearly basis. The Compliance Committee assists in assessing the Heartland's compliance policies and procedures

TRAINING AND EDUCATION

Heartland is committed to the proper training and education of all Heartland employees and contractors who provide clinical services. This training and education are critical to the effectiveness of the Heartland's Compliance Program. The Compliance Officer shall in consultation with the Compliance Committee, develop a comprehensive communication and training plan based upon risk areas identified through his/her auditing and monitoring functions. The Compliance Officer is responsible for ensuring that general compliance training and education

is provided to the Management Team and all employees and independent contractors who provide clinical services.

Compliance training will communicate the requirements of the Program, including the Code of Conduct and applicable statutory, regulatory, or contractual requirements. Training also will include information on the potential consequences of any failure to achieve and maintain compliance with the Compliance Program, and the range of disciplinary actions that may be taken in the event of a failure to comply with the Compliance Program. In order to encourage compliance, Heartland requires all employees to participate in compliance training as part of initial orientation and periodic training sessions—conducted at least annually or more often, if needed—that generally address compliance issues. In addition to the general training, as appropriate, Heartland will also require employees to participate in specialized training addressing those compliance issues specifically related to job functions. Training documentation of all compliance training and education is maintained by the Compliance Officer and the Learning Management System (LMS).

EFFECTIVE LINES OF COMMUNICATION

Heartland strongly encourages all employees to seek guidance on any question or issue concerning any information related to the Compliance Program or related policies and procedures. When an employee has a question about compliance, the question should first be addressed to the employee's immediate supervisor. If an employee does not feel comfortable discussing a matter with his/her immediate supervisor or feels that his/her question(s) or concern(s) have not been properly addressed by the supervisor or another person in the chain of command, the employee should always contact the Compliance Officer directly. No concern is too small or unimportant if an employee thinks that the concern in any way implicates Heartland's compliance with internal policies or applicable laws or regulations. Employees should not discuss a matter with someone who may have been involved in the suspected violation.

To ensure that Heartland is made aware of potential compliance concerns when they arise, the Compliance Officer has an "open door" policy. Employees are encouraged to ask questions regarding compliance and ethical issues. All potential compliance concerns are tracked in a confidential manner—to the extent possible subject to any limitations imposed by law and the nature of the investigation—and routinely monitored and documented.

Reporting Suspected Violations. Heartland is committed to establishing an environment that encourages and allows employees to ask questions and make reports easily and safely. Employees may ask questions or make reports regarding compliance issues in the following ways:

- **Report to a Supervisor.** An employee may contact his or her immediate supervisor to raise any compliance question or concern or to report any suspected or known violations of the Code of Conduct or related policies and procedures. The supervisor will respond promptly and/or refer the question or concern to the Compliance Officer.
- **Report to the Compliance Officer.** An employee may meet with, call, or email the Compliance Officer.

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Employees will not be penalized in any way for reporting concerns in good faith. Heartland will not engage in or tolerate retaliation against individuals who report suspected wrongdoing. However, employees should know that self-reporting may not insulate them from appropriate discipline.

AUDITING AND MONITORING

An ongoing evaluation process involving thorough monitoring and regular reporting to the, CEO and Management Team is critical to a successful compliance program. Periodic internal, and, as appropriate, external, audits will be performed in high-risk areas or areas of potential concern, as identified internally or by an outside entity that relate to Heartland's operations. If any deviations are noted, an investigation will be performed. Prompt steps will be taken to correct any problems and to report and repay any overpayments.

The Compliance Officer tracks and performs follow-up on all findings and corrective action plans from auditing and monitoring activities. Findings identified during these activities that may impact the activities for other operational departments are communicated to other members of management to ensure that similar processes are reviewed for potential errors of the same nature.

ENFORCEMENT OF DISCIPLINARY POLICIES

Adherence to the Compliance Program is expected of all employees, officers, directors, contractors, and vendors, is a material condition of employment, and failure to adhere to the Compliance Program may result in disciplinary action. Heartland employees and contractors may be disciplined for any violation of the Code of Conduct and related compliance policies and procedures, including failure to participate in training, report known violations, or cooperate with investigations. Heartland's policies outline those activities resulting in disciplinary action. This disciplinary action may be up to and including termination or removal from a company contract.

Employees are advised that certain behaviors will not be tolerated in the workplace, and they may be terminated without going through progressive discipline. All instances are reviewed on a case-by-case basis with consistent disciplinary action intended. Factors considered in determining the actual disciplinary action taken are degree of intent, the extent to which the behavior was contrary to express language of the Code of Conduct or policies, the egregiousness of the behavior, amount of financial harm, the employee's history with the practice, or whether the wrongdoing was a single incident or repeated incidents over a period of time.

Employment of and Contracting with, Ineligible Persons. Heartland has procedures in place to verify references and credentials in order to prevent the employment of, and contracting with, ineligible persons. These procedures include a reasonable and prudent background investigation and a check of the OIG's List of Excluded Individuals/Entities and the GSA's Excluded Parties List prior to hire/contracting.

Heartland also conducts a monthly review to determine if an employee or contractor has become ineligible since the prior check. Each employee is required to disclose whether they have become sanctioned, or if they are charged with a state or federal offense related to any government contract or healthcare program or if they are proposed for exclusion. Periodic reviews are conducted by Heartland to ensure that these procedures are being followed.

RESPONDING TO OFFENSES AND DEVELOPING CORRECTIVE ACTION

All employees who are aware of a violation of the Code of Conduct, the Compliance Program, or related policies, or applicable legal requirements are responsible for reporting that information immediately to their supervisor or the Compliance Officer. Supervisors who receive such reports must notify the Compliance Officer immediately.

When an alleged violation of the Code of Conduct is reported, Heartland shall take prompt and appropriate action in accordance with the law and regulations and otherwise consistent with good business practice. The Compliance Officer will be responsible for evaluating the report to determine what type of response is appropriate, and how rapidly the response should be implemented. As necessary, the Compliance Officer may consult with outside legal counsel.

The Compliance Officer will strive to maintain the integrity and confidentiality of the report and all related communications, to the extent possible subject to any limitations imposed by law and the nature of the investigation. Employees involved in an investigation of a possible violation of the Code of Conduct or related policies and procedures should not discuss or disclose any related information to anyone outside of the investigative process. There should be no external communication without the prior written approval of the Compliance Officer. Employees should notify the Compliance Officer promptly if they are approached by any individual who is not affiliated with the investigation or Heartland concerning a matter under investigation or an allegation of misconduct by Heartland or any officer, director, or employee.

The Compliance Officer will conduct the investigation and will be responsible for maintaining all documentation related to the matter. If the violation is substantiated, Heartland shall determine whether the violation demonstrates a problem that requires remedial or corrective action. Such corrective action may include, but not be limited to, providing revised public disclosures, retraining Heartland employees, modifying Heartland policies and procedures, improving monitoring of compliance under existing procedures, and other action necessary to detect similar non-compliant conduct and prevent it from occurring in the future. Such corrective action shall be documented, as appropriate. If the violation involved the receipt of overpayments by Heartland, Heartland will report and refund such overpayments within the time period established by law.

CONCLUSION

This document provides the framework of Heartland's Compliance Program. A compliance program is dynamic, involving not only multiple policies, procedures, and programmatic activities, but also the commitment of the Management Team and senior management, and the support of all employees, contractors, affiliates, and vendors to make the program effective. Recognizing that compliance is a dynamic concept, the Compliance Program is periodically assessed to identify areas for improvement. Modifications will be made to policies and procedures to address any changes in, or interpretations of, applicable laws, regulations, and other government guidance.

CODE OF CONDUCT

Heartland Dermatology and Skin Cancer Center, PA ("*Heartland*") is committed to providing quality healthcare services in compliance with applicable laws and regulations. Heartland has developed this Code of Conduct, as part of its compliance program, to evidence this commitment and set forth Heartland's Principles and Standards for all employees as they specifically relate to Heartland's compliance efforts pursuant to federal laws, rules, and standards of the federal and state healthcare programs.

As employees, it is important that we conduct ourselves in an ethical and legal matter. These principles articulate the policies of Heartland and the standards are intended to provide additional guidance to persons functioning in patient care, managerial or administrative capacities. This Code of Conduct shall be distributed to all employees. The Heartland Compliance Officer shall also be an additional resource to coordinate Heartland's compliance efforts and assist employees with questions about this Code of Conduct.

The Code of Conduct will be updated as necessary, and Heartland will distribute any change or update by posting the updated version on the company intranet, or by sending each employee an individual copy by e-mail. While Heartland will generally attempt to communicate changes concurrent with/or prior to the implementation of such changes, Heartland reserves the right to modify, amend or alter the Code of Conduct without notice to any person or employee.

There are a number of federal and state laws and rules governing our business and conduct. Heartland's Principles and Standards are designed to call employees' attention to appropriate practices, and assist in detecting and preventing violations of law. This Code of Conduct also provides a summary of certain policies adopted by Heartland to meet its commitment to ethical and legal conduct. These policies apply to all employees of Heartland and are not intended to be all inclusive.

We encourage our employees to report all violations, suspected violations, questionable practices to his/her immediate supervisor, to the Compliance Officer, or via

Lighthouse Compliance Hotline:

Website: www.lighthouse-services.com

Email: reports@lighthouse-services.com

Phone: English 855-900-0067 / Spanish 800-216-1288

This Code of Conduct has been adopted by the Heartland Management Team to protect and promote practice-wide integrity and to enhance Heartland's ability to achieve its mission

OUR MISSION

Our mission at *Heartland Dermatology and Skin Cancer Center* is to set the standard for excellence in dermatologic care throughout the Heartland by delivering high-quality comprehensive medical, surgical, and cosmetic services that are patient-centered, convenient, and accessible. Our patients are our top priority and are the “why” behind what we do.

As such, we are committed to providing every patient with the highest quality service delivered in a compassionate manner and conducting our business with integrity. All Heartland management and employees must act with integrity and observe the highest ethical standards of business conduct in all dealings with patients, suppliers, employees, competitors, and anyone else with whom employees and management contact in the course of performing their duties. Employees and management are responsible for ensuring that their attitude, behavior and activity are consistent with the Code of Conduct.

The Code of Conduct is designed to demonstrate Heartland’s commitment to providing quality healthcare in accordance with all applicable laws, regulations, and business ethics.

LEGAL COMPLIANCE

Heartland will strive to ensure that all activity by or on behalf of the practice is in compliance with applicable federal and state laws, and regulations, including requirements for Medicare, Medicaid or other government funded healthcare programs. All employees of Heartland are expected to support the professional corporation in its commitment.

The following legal compliance standards are intended to provide guidance to management and employees to assist them in their obligation to comply with applicable laws. These standards are neither exclusive nor complete. Employees are required to comply with all applicable laws, whether or not specifically addressed in this Code of Conduct. If questions regarding the existence of, interpretation or application of any law arise, they should be directed to Heartland’s Compliance Officer, who shall refer legal issues to outside legal counsel, where appropriate.

Licensure and Certification.

All employees must comply with licensure and certification laws applicable to their practice and services provided at Heartland. Heartland operates its facilities in accordance with all applicable laws and regulations.

Antitrust.

All employees must comply with applicable antitrust and similar laws which regulate competition. Examples of conduct prohibited by the laws include: (1) agreements to fix prices, bid rigging, collusion (including price sharing) with competitors; (2) boycotts, certain exclusive dealing and price discrimination agreements; and (3) unfair trade practices including bribery, misappropriation of trade

secrets, deception, intimidation and similar unfair practices. Heartland employees in managerial or administrative positions are expected to seek advice from the Compliance Officer, who shall refer issues to outside legal counsel when confronted with business decisions involving a risk of violation of the antitrust laws.

Fraud and Abuse.

Heartland expects its employees to refrain from conduct which may violate any applicable fraud and abuse laws. These laws prohibit, among other things, (1) direct, indirect or disguised payments in exchange for referrals; (2) the submission of false, fictitious or fraudulent claims to any government entity, including claims for services not rendered, claims which characterize the service differently than the service actually rendered, or claims which do not otherwise comply with applicable program or contractual requirements; and (3) making false representations to any person or entity in order to gain or retain participation in a program or to obtain payment for any service.

The False Claims Act

The Civil False *Claims Act* (FCA) is a federal law that covers fraud involving any government-funded program, including the Medicare and Medicaid programs. The FCA establishes liability for any person who knowingly presents or causes to be presented a false or fraudulent claim to the U.S. government for payment. Billing twice for the same service, billing a higher level of service than that provided, unbundling charges when bundling is required and billing for equipment or supplies that were never provided or were not medically necessary are all examples of false claims.

One of the unique aspects of the FCA is the “qui tam” provision, commonly referred to as the “whistleblower” provision. This provision allows a private person with knowledge of a false claim to bring a civil action on behalf of the United States Government. The purpose of bringing the qui tam suit is to recover the funds paid by the Government as a result of the false claims. The FCA also contains a provision that protects a whistleblower from retaliation by his employer for filing a claim. In addition to the FCA, various states also have false claims laws.

If you encounter any billing situation that you believe is improper (whether intentional or unintentional), you have a duty to act and immediately report your concerns to your supervisor or the Compliance Officer.

Stark Law, 42 U.S.C. § 1395nn(a)

The Stark Law prohibits physicians from referring a patient to an entity for the furnishing of designated health services (“DHS”)¹ that are otherwise reimbursable by Medicare and/or

¹ For purposes of the Stark Law, DHS include the following: (1) clinical laboratory services, (2) physical therapy services, (3) occupational therapy services and speech-language pathology services, (4) radiology and certain other imaging services, (5) radiation therapy services and supplies, (6) durable medical equipment and supplies, (7) parenteral and enteral nutrients, equipment and supplies, (8) prosthetics, orthotics, prosthetic devices, and

Medicaid, if the physician—or his or her immediate family member—has a financial relationship with such entity, unless a specific exception is met. A financial relationship includes both compensation arrangements, and ownership or investment interests. Heartland employees in managerial or administrative positions are expected to seek advice from our Compliance Officer, who shall refer issues to outside legal counsel when confronted with business decisions involving a risk of violation of the self-referral and compensation laws.

Anti-Kickback Statute, 42 U.S.C. § 1320a-7b(b)

The federal Anti-Kickback Statute makes it a criminal felony offense for anyone to knowingly and willfully offer, pay, solicit, or receive anything of value directly or indirectly, in cash or in kind, in return for or to induce (1) patient referrals, or (2) the purchasing, leasing, ordering, or arranging for or recommending purchasing, leasing, or ordering items or services, for which payment may be made in whole or in part by any federal or state healthcare program (e.g., Medicare, Medicaid, and TRICARE). Safe harbors are available to shield certain conduct. Violation of the Anti-Kickback Statute can result in civil and/or criminal liability.

Reporting Fraud and Abuse.

Any employee who suspects a fraud and abuse issue is required to promptly report it to their supervisor. If the employee is not comfortable reporting the issue to their supervisor, the employee may report it to the Compliance Officer or through other means in accordance with Heartland's Compliance Plan and any and all written compliance policies. Violations of the law or Heartland policies and procedures may result in disciplinary action, up to and including dismissal.

Whistleblower Protection.

An employee who reports suspected fraud and abuse shall be protected from retaliation.

Discrimination.

Heartland believes that the fair and equitable treatment of employees, patients and other persons is critical to fulfilling its vision and goals. It is the policy of Heartland to treat patients without regard to the race, color, religion, sex, ethnic origin, age or disability of such person, or any other classification prohibited by law. It is a policy of Heartland to recruit, hire, train, promote, assign, transfer, layoff, recall and terminate employees based on their own ability, achievement, experience and conduct without regard to race, color, religion, sex, ethnic origin, age or disability, or any other classification prohibited by law. No form of harassment or discrimination on the basis of sex, race, color, disability, age, religion or ethnic origin or disability or any other classification prohibited by law will be permitted. Every allegation of harassment or discrimination will be promptly investigated.

OSHA.

All employees must comply with Heartland's OSHA Policy Manual.

supplies, (9) home health services, (10) outpatient prescription drugs, and (11) inpatient and outpatient hospital services.

ADA/ADAAA.

Heartland and its employees shall not discriminate against any patient, employee, applicant, or other individual with a disability. Heartland and its employees will comply with The Americans with Disabilities Act (ADA) and the Americans with Disabilities Amendments Act (ADAAA). These federal laws require employers with 15 or more employees to not discriminate against applicants and individuals with disabilities and, when needed, to provide reasonable accommodations to applicants and employees who are qualified for a job, with or without reasonable accommodations, so that they may perform the essential job duties of the position. It also prohibits discrimination on the basis of disability for goods and services provided to Heartland patients. Each allegation of discrimination will be promptly investigated.

Taxes.

Heartland and its employees will accurately report payments to appropriate taxing authorities, and will file tax returns and other information in a manner consistent with applicable laws.

BUSINESS ETHICS

In furtherance of Heartland's commitment to the highest standards of business ethics and integrity, employees shall strive to accurately and honestly represent Heartland and shall strive not to engage in any activity or scheme intended to defraud anyone of money, property or honest services. Furthermore, any Heartland employee aware of any potential violation shall have an obligation to report such potential wrongdoing.

The standards set forth below are designed to provide guidance to ensure that Heartland's business activities reflect the high standards of business ethics and integrity.

Management Responsibilities -Ethical Leadership.

Managers and supervisors at every level are expected to take responsibility for the actions of their employees. Accordingly, managers are expected to make sure that their employees understand and apply the ethical standards set out in this Code of Conduct. To do so, they must listen to their employees' questions and act on their concerns. Leadership also requires setting a personal example of high ethical job performance. It is up to managers, supervisors, etc. to set the tone for their department and Heartland.

Business Ethics.

Employees shall perform their duties in good faith and to the best of their ability, and shall not obtain any improper personal benefit by virtue of their relationship with Heartland.

Business Relationships.

Employees shall not engage in any business practice intended to unlawfully obtain favorable treatment or business from any government entity, physician, vendor, or any other party in a position to provide such treatment or business.

Disclosure of Financial Interest

Employees shall disclose to the Compliance Officer any financial interest, ownership interest or any other relationship they (or their immediate family) have with Heartland's vendors or competitors.

Business Inducements

Employees shall not seek to gain any advantage through the improper use of payments, business courtesies or other inducements.

Conflicts of Interest.

Employees are prohibited from engaging in any business activity or practice that conflicts with the interests of Heartland or its patients. No employee shall perform work or render services for any competitor or for any organization with which Heartland does business or seeks to do business with Heartland, without required pre-approval.

Financial Practices.

Purchases, payments, and other transactions must be authorized by the appropriate person(s) (usually management), be supported by adequate documentation, and be accurately and completely recorded in the books and records of Heartland. Heartland and its employees shall follow legal requirements, generally accepted accounting practices and standards in preparing and completing the financial books, records, and reports. All financial reports, cost reports, accounting records, research reports, expense reports, timesheets and other documents must accurately and clearly represent facts or the true nature of a transaction.

Heartland and all employees will accurately bill for services and items, including supplies and equipment, provided. All claims submitted to Medicare, Medicaid, or other entities must contain truthful information, be supported by adequate documentation, and reflect the services rendered and the items provided.

Agreements with Outside Providers.

Heartland's commitment to integrity and quality in all aspects of its operations extend to situations when services are provided by outside providers or contractors. Outside providers and contractors are required to adhere to the laws, regulations and guidelines pertinent to the services or items provided and if appropriate, to be in compliance with Heartland's applicable policies and procedures. To ensure that arrangements with outside providers are appropriate, most arrangements must be documented in a written contract which must be approved by Heartland's Corporate Officer.

Honest Communication.

Heartland requires candor and honesty from its employees in the performance of their responsibilities and in communication with Heartland's Compliance Officer. No employee shall make false or misleading statements to any patient, person or entity doing business with Heartland about other patients, persons or entities doing business or competing with Heartland or about the products or services of Heartland.

CONFIDENTIALITY

Heartland employees shall strive to maintain the confidentiality of patients and other confidential information in accordance with applicable legal and ethical standards.

Heartland and its employees are in possession of and have access to a broad variety of confidential, sensitive and proprietary information, the inappropriate release of which could be injurious to individuals, Heartland's business partners and Heartland itself. Every employee has an obligation to actively protect and safeguard confidential, sensitive and proprietary information in a manner designed to prevent the unauthorized disclosure of information.

Patient Information.

All employees have an obligation to maintain the confidentiality of patient information in accordance with all applicable laws and regulations. Employees shall refrain from revealing any personal or confidential information concerning patients unless authorized by law. If questions arise regarding an obligation to maintain the confidentiality of information or the appropriateness of releasing information, employees should seek guidance from Heartland's management team or Heartland's Compliance Officer.

Proprietary Information.

Information, ideas and intellectual property assets of Heartland are important to its success. Information pertaining to Heartland's competitive position or business strategies, payment and reimbursement information, and information relating to negotiations with employees or third parties should be protected and shared only with employees having a need to know such information in order to perform their job responsibilities. Employees should exercise care to ensure that intellectual property rights, including patents, trademarks, copyrights and software is carefully maintained and managed to preserve and protect its value.

Misappropriation of Proprietary Information.

Heartland employees shall not misappropriate confidential or proprietary information belonging to another person or entity nor utilize any publication, document, computer program, information or product in violation of a third party's interest in such product. All Heartland employees are responsible to ensure they do not improperly copy, for their own use, documents or computer programs in violation of applicable copyright laws or licensing agreements. Employees shall not utilize confidential business information obtained from competitors, including customer's lists, price lists, contracts or other information in violation of a covenant not to compete, prior employment agreements, or in any other manner likely to provide an unfair competitive advantage to Heartland.

Personnel Information.

Salary, benefits and other personal information relating to employees shall be treated as confidential. Personnel files, payroll information, disciplinary matters and similar information shall be maintained in a manner designed to ensure confidentiality in accordance with applicable laws. Employees will exercise due care to prevent the release or sharing of information beyond those persons who may need such information to fulfill their job function.

ADMINISTRATION OF THIS CODE OF CONDUCT

Heartland expects each person to whom this Code of Conduct applies, to abide by the Principles and Standards set forth herein and to conduct the business and affairs of Heartland in a manner consistent with the general statement of principles set forth herein.

Failure to abide by this Code of Conduct or the guidelines for behavior which the Code of Conduct represents may lead to disciplinary action. For alleged violations of the Code of Conduct, Heartland will weigh relevant facts and circumstances, including, but not limited to, the extent to which the behavior was contrary to the express language or general intent of the Code of Conduct, the egregiousness of the behavior, the employee's history with the practice and other factors which Heartland deems relevant. Discipline for failure to abide by the Code of Conduct may, in Heartland's discretion, ranging from verbal correction to dismissal.

Nothing in this Code of Conduct is intended to nor shall be construed as providing any additional employment or contract rights to employees or other persons.

If you have questions on this Code of Conduct, please contact your supervisor or the Compliance Officer.

ACKNOWLEDGMENT FORM

The Code of Conduct and Compliance Plan describes important information about Heartland Dermatology and Skin Cancer Center and my employment. I understand that I should consult my supervisor or the Compliance Officer regarding any questions not answered in this Code of Conduct or if I do not understand anything set forth herein.

Since the information and policies described here are necessarily subject to change, I acknowledge that revisions to the Code of Conduct may occur. I understand that revised information may supersede, modify, or eliminate existing policies.

I hereby acknowledge that this Code of Conduct replaces, revises and supersedes any and all prior Code of Conduct or other prior written or oral understandings or agreements between the parties hereto.

I have received the Code of Conduct, and I understand that it is my sole responsibility to read and comply with the policies contained in this Code of Conduct.

Employee's Signature

Date

Employee's Name (Typed or Printed)