

United Audit Systems, Inc.
Code of Professional Conduct

Updated 05/01/2005

Introduction

This Code of Professional Conduct ("Code") provides information about the policies and procedures of United Audit Systems, Inc. ("UASI" or, the "Company") regarding compliance with federal, state and local laws and serves as a reference guide regarding UASI's expectations of each employee in the context of professionalism and ethical behavior. More specifically, the Code sets forth the standards which all employees are expected to meet in light of UASI's zero tolerance policy toward fraud and abuse in the context of health care programs, government and commercial.

A board of directors governs and establishes the policies of the Company (the "Board"). The Board shall be ultimately responsible for supervising the work of the Chief Compliance Officer and other members of the Company's management in the implementation, maintenance and modification of this Code and, the Company's Compliance Program. Accordingly, the Board will (1) consult with whatever advisors it deems appropriate in matters relating to the Compliance Program; (2) receive reports not less than annually from the Chief Compliance Officer concerning the Company's adherence to the Compliance Program; and (3) take whatever actions are appropriate and necessary to ensure that the Company conducts its activities in compliance with the requirements of the law and sound business ethics.

Pursuant to and limited by the scope of the Board's authorization, the Chief Compliance Officer shall be responsible for the day-to-day responsibilities associated with supervising the implementation and enforcement of the Code and the Compliance Program. All communications with the Board pertaining to the Code and the Compliance Program and any other questions concerning the Company's policies and procedures should be directed to the Chief Compliance Officer who shall provide or obtain the official interpretation of the Board.

The following policies are in effect as of the 24th day of April, 1998. Such policies will be amended or changed from time to time by the Board or by authorized acts of the Chief Compliance Officer. When you receive amendments or changes, please attach them to this Code for your future reference. You will be receiving additional materials, training, advice and assistance from a member of management in connection with this Code. Compliance with federal, state and local laws is very important to us and our business, and, therefore, it is necessary that all employees adhere to this Code. Failure to do so may, if the Company chooses, lead to termination of employment.

Mission Statement

We are committed to the effective implementation of the Code and Compliance Program in order to ensure that all levels of personnel within the Company consistently comply with applicable laws relating to its business activities. Our mission is to establish a business culture within the Company that promotes self-monitoring, detection and resolution of all improper practices. Accordingly, we provide a copy of the Code to each employee and we shall continually update, provide training sessions pertaining to, monitor compliance with, and strictly and uniformly enforce the Code in order to deter, detect and correct improper conduct.

A more specific purpose of the Code and Compliance Program shall be to effectively identify, correct and prevent inaccurate, abusive or fraudulent billing practices upon government or commercial health care programs and all other payors by either (i) employees of UASI or (ii) the health care providers we advise and assist in the submission of claims to such programs. UASI is dedicated to working closely with its clients to understand their billing procedures and to search continually, in a proactive manner, for ways to improve such procedures and ensure compliance with applicable laws.

Chief Compliance Officer

The Chief Compliance Officer (the "CCO") shall oversee and monitor the Company's Compliance Program on a day-to-day basis in order to ensure that it is properly and effectively implemented. Accordingly, the CCO shall perform the following functions in order to facilitate the Compliance Program: (i) continually analyze the Company's business, industry environment and legal requirements with which it must comply; (ii) regularly assess existing policies and procedures which are relevant to applicable legal requirements; (iii) update the Code to promote more effective compliance with such requirements; (iv) recommend and monitor the development of internal systems of control necessary to achieve compliance with such requirements; (v) perform background checks on new and current employees; (vi) continually review and update training programs; (vii) solicit, evaluate and respond to complaints and problems pertaining to the Code and Compliance Program; and (viii) enforce the policies of the Code and Compliance Program.

The CCO shall have direct access to the Board and the CEO. The CCO shall report to the Board on a periodic basis, and at least annually, on the status and effectiveness of the Company's Compliance Program. In addition, the CCO shall independently review each business decision which may materially affect the Company's compliance with applicable laws relating to its business activities. To permit objective review and analysis of the Compliance Program, the CCO shall remain independent from the Company's Comptroller.

Compliance Program

Compliance with the policies described below is a condition of your employment with the Company. If you should have any questions pertaining to, or require further clarification on, the following compliance policies, you are responsible for bringing all such inquiries to the immediate attention of your manager or the CCO. It is never appropriate to merely guess. Your questions and our responses to your questions shall be documented and, if appropriate, shall be shared anonymously with other staff so that standards, policies and procedures may be updated to reflect changes and clarifications.

Ethical Standards. UASI values its reputation for adherence to the highest of moral and ethical standards. Every client deserves to be treated with integrity, fairness, and professionalism. Each employee is a reflection of the organization and must avoid situations or activities which might compromise the integrity or reputation of UASI.

Billing (Coding). All claims for items or services submitted to government or commercial health care programs or other payors must be accurate and correctly identify the items or services ordered by the physician (or other individual authorized by law to order such items or services). As a matter of policy, coding personnel must take the following precautions:

1. Ensure that the code used in the submission of each claim accurately describes the item or service provided. Selecting a code to determine reimbursement when such code is not the most appropriate descriptor of the service constitutes a false claim.
2. Direct any and all questions pertaining to code selections to authorized, on-site technical experts or the CCO. Never submit a claim for reimbursement without obtaining authorization from one of the above-mentioned parties if you have any doubt as to the appropriate code selection.
3. Support those claims which must be accompanied by diagnostic information to establish the existence of medical necessity with information supplied by the ordering physician only. You are required to accurately translate narrative diagnoses obtained from the physician to codes and, in the event that the physician has failed to provide such information, contact the ordering physician to obtain the diagnostic information. Remember, the enforcement authorities take the position that if a service or procedure is not documented, it has not been provided. Communicate to the ordering physician how very important it is to have adequate supporting documentation. You are prohibited from: (1) using diagnostic information provided by the physician from earlier dates of service but not documented in the current encounter record; (2) using "cheat sheets" that provide diagnostic information that has triggered reimbursement in the past; (3) using any type of automated system which inserts diagnosis codes without receipt of diagnostic information from the physician; or (4) making your own determination for claims submission purposes.
4. Submit claims for items and services that were both ordered and provided only. If an order that is subject to multiple interpretations is received, you are required to check with the ordering physician to determine the exact specifications of the order before submitting a claim for reimbursement. Submitting a claim for an item or service that the physician did not order constitutes a false claim.
5. Support any late entries or marginal notes in the medical record with explanatory documentation. In the event the physician has failed to provide such information, contact the ordering physician to obtain the supporting information.

6. Create and maintain all records required by federal, state and local law to be so maintained. More specifically, all contracts, books, documents or records relating to the nature and extent of costs which have been billed to government or commercial health care programs and other payors, either (i) pursuant to coding procedures performed by UASI or (ii) by some other entity and, in turn, audited by UASI, must be maintained for future internal audits and reviews and, upon request, be made available to the Secretary of Health and Human Services and/or the Comptroller General of the Government Accounting Office or their authorized representatives, for a period of four (4) years after such coding or auditing services have been provided.
7. Document and retain a record of all inquiries issued to, and responses received from, any third party for information on which you intend to rely. More specifically, document and retain a record of any requests issued to, and responses received from, the government or commercial health care programs and all other payors to interpret a particular law, regulation or rule.
8. Attend all training programs instituted by the Company to inform you of and reinforce prior instruction regarding the requirements of essential laws and company policies.
9. Undertake a reasonable inquiry into suspicious patterns, such as significant growth in a particular area, which may indicate that a provider or a particular physician may be ordering unnecessary services and items or that the Company has in some way caused an error. Report such a pattern to the CCO immediately so that any actual or potential problems may be remedied or prevented.
10. Comply with Federal and State laws and contractual agreements regarding the confidentiality of patient information.

Billing (Medical Audit). A process to determine whether data in a provider's health record, and/or by appropriate and referenced medical policies, documents or support services listed on a provider's bill. Providers conduct such audit either through an internal control process or by hiring an external audit firm. (These audits can be conducted on a retrospective or concurrent basis.) Third-party payors conduct billing audits through their employees or their agents. (Known as chart audit or charge review.)

- Concurrent Audit: A billing audit conducted **before** the issuance of an interim or final bill.
- Retrospective Audit: A billing audit conducted **after** the issuance of an interim or final billing.

1. Audit personnel work with a variety of healthcare personnel. Audit personnel should always conduct themselves in an acceptable, professional manner and adhere to ethical standards, confidentiality requirements, and objectivity. Audit personnel should completely document their findings and problems.
2. All unsupported or unbilled charges identified during the course of an audit must be documented in the audit report. The Company's audit personnel should not be placed in a situation, through their remuneration, benefits, contingency fees or other instructions that would call their findings into question. The Company's compensation of audit personnel should be structured so that it does not create any incentives to produce questionable audit findings. Providers or payors who encounter an individual who appears to be involved in a conflict of interest should contact the appropriate management (CCO) of UASI.
3. Billing audits require documentation or review of a patient's health record and other similar medical/clinical documentation. Health records exist primarily to ensure continuity of care for a patient; therefore, the use of a patient's health record for an audit must be secondary to its use in patient care.
4. Audit personnel should conduct audits at a provider's site unless otherwise agreed. On-site audits prevent unnecessary photocopying of the health records and better ensure confidentiality of records.
5. All parties to a billing audit must comply with Federal and State laws and contractual agreements regarding the confidentiality of patient information.
6. Verification of charges will include the investigation of whether or not services were delivered by the institution in compliance with the physician's plan of treatment (in appropriate situations, professional staff may provide supplies or follow procedures that are in accordance with established institutional policies. Procedures include items that are specifically documented in a record and that are referenced in medical or clinical policies. All such policies should be reviewed, approved, and documented as required by the Joint Commission on Accreditation of Healthcare Organizations or other accreditation agencies. Policies should be available for review by the auditor.) Services are documented in health or other appropriate records as having been rendered to the patient and charges are reported on the bill accurately.

7. Audit personnel may have to review a number of other documents to determine valid charges such as the hospital Charge Description Master (CDM) that was valid when the services were rendered to the patient. The health record documents clinical data on diagnosis, treatments and outcomes. It was not designed to be a billing document. A patient health record generally documents pertinent information related to care. The health record may not back up each individual charge in the patient's bill. Other signed documentation for services provided to the patient may exist within the provider's ancillary departments in the form of department treatment logs, daily charge records, individual service/order tickets, and other documents. Audit personnel must recognize that these sources of information are accepted as reasonable evidence that the services ordered by the physician were actually provided to the patient.
8. Create and maintain all records required by federal, state and local law to be so maintained. More specifically, all contracts, books, documents or records relating to the nature and extent of costs which have been billed to government or commercial health care programs and other payors, either (i) pursuant to auditing procedures performed by UASI or (ii) by some other entity and, in turn, audited by UASI, must be maintained for future internal audits and reviews and, upon request, be made available to the Secretary of Health and Human Services and/or the Comptroller General of the Government Accounting Office or their authorized representatives, for a period of four (4) years after such auditing services have been provided.
9. Document and retain a record of all inquiries issued to, and responses received from, any third party for information on which you intend to rely. More specifically, document and retain a record of any requests issued to, and responses received from, the government or commercial health care programs and all other payors to interpret a particular law, regulation or rule.
10. Audit personnel must attend all training programs instituted by the company to inform them of and reinforce prior instruction regarding the requirements of essential laws and company policy.
11. Audit personnel must undertake a reasonable inquiry into suspicious patterns, such as significant growth in a particular area, which may indicate that a provider or particular physician may be ordering unnecessary services and items, or that the company has in some way caused an error. Audit personnel must report such a pattern to the CCO immediately so that any actual or potential problems may be remedied or prevented.

Giving and Receiving of Gifts or Gratuities. No employee shall, directly or indirectly, accept any compensation, gratuity, or gift from any vendor, supplier, service organization, or other person having a business association with the Company that has a nominal value greater than \$50 per year.

Non-Disclosure of Trade Secrets and Confidential Information. Each employee receives training, materials, advice and assistance from UASI. This information is very important to our business and, therefore, must be kept secret. This type of information is called trade secret or confidential information. It includes all of our unique business methods, operating techniques, "know how," computer programs created or customized for us, business plans, business ideas and prospects, customer lists, price schedules and lists, forms, training material, job orders, candidate and employee data base information, which we have developed through substantial expenditures of time, effort, and money.

All employees must follow the security measures that are set up for protecting trade secrets and confidential information. No employee can take any materials, documents or computer disks, or copies of them, containing trade secrets or confidential information, from the premises, unless he/she has obtained prior permission from his/her supervisor. An employee may not copy documents unless they are necessary for his/her work. An employee's duty to keep the information and documents confidential continues even after the employee leaves his/her employment with us.

When an employee leaves his/her job with us, whether by resignation or termination, he/she must return all of property of UASI, including any documents and copies thereof, with trade secret or confidential information which is in his/her possession.

Equal Opportunity Employment. UASI recruits, selects and retains capable, well-qualified employees for all areas on the basis of qualifications, without regard to race, color, religion, sex, national origin, age, veteran status, or disability. Every effort must be made to ensure equal opportunity for all employees in all areas of employment including recruitment, selection, promotion, compensation, training, benefits, and all other privileges, terms, or conditions of employment.

Harassment. UASI will not tolerate harassment of its employees in any way. The term "harassment" includes, but is not limited to, slurs, jokes, or other verbal or physical conduct relating to an individual's race, color, sex, religion, national origin, citizenship, age, or disability.

Sexual Harassment. It is the policy of UASI that all employees are allowed to work in an environment free from sexual harassment. The Company will not permit the sexual harassment of any employee, current or prospective, by any other employee, supervisor, candidate, client, or vendor. Sexual harassment is defined as any unwelcome sexual advance, request for sexual favors, or other verbal or physical behavior of a sexual nature occurring on the job.

Alcohol Use and Substance Abuse. It is the policy of UASI to provide a drug-free working environment that is conducive to efficient and productive work standards. This policy prohibits the use, possession, sale, distribution, or being under the influence of alcoholic beverages or illegal drugs (including the presence of detectable levels of identifiable trace quantities) on company or client premises during working hours, while otherwise representing UASI at a client location, or driving any vehicle for company business.

For the purpose of this policy, “alcohol” is any beverage that may be legally sold and consumed and has an alcohol content in excess of 3% by volume. For the purpose of this policy, “drug” means any substance other than alcohol that can alter a person’s mood, perception, coordination, judgment or response. An “illegal” drug is any drug or controlled substance (except those prescribed by a licensed medical practitioner for current use) whose sale or possession is illegal.

Employees may be required to submit to alcohol and/or drug testing if there is reasonable suspicion to believe the employee has violated this policy or is under the influence of alcohol or drugs. Employees who refuse alcohol or drug testing in these circumstances will be subject to disciplinary action up to and including termination.

Communication. UASI information resources (facsimile machines, e-mail, computers, Internet access, and voice mail) are company property and may not be used or disseminated outside of UASI without prior management approval. To ensure the confidentiality, integrity, and availability of such assets UASI must impose certain responsibilities upon the users of these assets.

Use of UASI information resources for illegal or improper activities of any kind, including unauthorized use of UASI property is prohibited. Utilizing UASI information resources for personal or non-business related uses is prohibited.

Because UASI information resources are UASI property and to be used for UASI business, UASI reserves the right to monitor, retrieve and/or review any communications or files created or maintained by its employees.

UASI reserves the right to terminate any offending activity, or take any other actions reasonably deemed by UASI to be appropriate. UASI does and will cooperate with all judicial and law enforcement organizations.

Software Code of Ethics

Unauthorized duplication of copyrighted computer software violates the law and is contrary to our organization’s standards of conduct. We disapprove of such copying and recognize the following principles as a basis for preventing its occurrences:

- We will neither engage in nor tolerate the making or using of unauthorized software copies under any circumstances.

- We will provide legally acquired software to meet the legitimate software needs in a timely fashion and in sufficient quantities for all our computers.
- We will comply with all license or purchase terms regulating the use of any software we acquire or use.
- We will enforce strong internal controls to prevent the making or using of unauthorized software copies, including effective measures to verify compliance with these standards and appropriate disciplinary measures for violation of these standards.

Reinforcement of Compliance Program and Training Programs

The Company believes that most employees are quite conscientious about their job performance and that a satisfactory level of compliance with applicable laws and company policies can be achieved by effectively communicating and explaining such laws and policies, and reinforcing the procedures related thereto.

Upon accepting an offer of employment with UASI, a new employee must read this Code and sign the acknowledgment before engaging in any official acts as an employee. Within two weeks of initiating employment, the CCO or the new employee's supervisor will discuss the contents and requirements of this Code with him or her. At the end of the new employee's initial ninety (90) days of employment, his or her compliance with applicable laws and company policies will be assessed and a decision made on whether employment shall be continued. Every employee must repeat the procedure of reading this Code and signing in acknowledgment that he or she has so read the document at such times as the Company deems it necessary, which in no event shall be less than once in each fiscal year.

Every employee must participate in training programs instituted by the Company as a condition of his or her employment. The training programs are designed to ensure that employees are aware of and kept current on all applicable laws, regulations, and standards of business conduct which they are expected to follow and to apprise them of the consequences both to them and to the Company which will ensue from any violation of such requirements. Records shall be maintained certifying personnel in attendance.

Monitoring Compliance

On an ongoing basis, the Company will review billing policies and procedures and other general business practices to ensure compliance with applicable laws and the Code. The CCO shall generate and maintain compliance reports from such ongoing monitoring, and shall submit such reports to the Board on a periodic basis, and at least annually. In addition, the Company shall retain an independent professional organization, such as an accounting or law firm, to review on an annual basis the billing policies, procedures and practices of the Company to ensure that government health care programs, commercial programs and all other payors are billed appropriately for services which are rendered as claimed.

Any material deficiencies will be remedied within sixty (60) days of identification by the Company, if practicable, or within a reasonable period of time in the exercise of due diligence. If the CCO determines that the integrity of a review or investigation of misconduct may be at stake due to the presence of employees under investigation, the CCO may remove such employees from their current work activity and take any steps reasonably necessary to prevent the destruction of documents or other relevant evidence until the investigation is completed.

Reporting Potential Fraud or Abuse

It is the responsibility of every employee in UASI to abide by applicable laws and regulations and support UASI's compliance efforts.

All employees are required to report their good faith belief of any violation of the Code and Compliance Program or applicable laws and regulations. UASI, at the request of the employee, will provide such anonymity to the employee(s) who report as is possible under the circumstances in the judgment of UASI, consistent with its obligations to investigate employee concerns and take necessary corrective action. There shall be no retaliation in the terms and conditions of employment as a result of such reporting.

Employees will report their good faith belief of violations of the Compliance Program or applicable laws or regulations (1) either orally or in writing to their manager; (2) by calling Holly Saylor, Chief Compliance Officer at 800-526-0594, ext.4105; or (3) by mailing their written concern to Holly Saylor, Chief Compliance Officer, United Audit Systems, Inc., 360 Gest Street, Cincinnati, Ohio, 45203.

All reported incidents will be investigated as soon as possible and precautionary measures may be taken to prevent aggravation of the situation or additional incidents. Questioning the individual(s) reporting the incident is an important part of any investigation, and the following questions are generally applicable: (i) was the employee properly supervised? (ii) was the employee adequately trained in compliance policies and procedures? (iii) what action(s) could have prevented the incident or minimized its effect? (iv) has corrective action been recommended in the past and not adopted? and (v) where did the Compliance Program fail?

Although the CCO shall conduct the initial investigation, the immediate supervisor and any employee whose duties are similar to the subject employee(s) may be required to assist. Depending on the severity, the amount of evidence accumulated and the number of employees involved, more people may be assigned to the investigation.

The dual purpose of the investigation is to discipline wrongful conduct and to prevent recurrences of the same nature. Any wrongful acts revealed by this investigation shall be recorded, disciplinary action shall be taken when necessary, corrective measures shall be implemented and the details of the incident and its resolution shall be reported to employees. A copy of such report shall become a part of the investigation records and shall be kept on file for four (4) years.

Employee Discipline

The policies contained herein will be strictly and uniformly enforced. Without altering the Company's right to terminate any employee with or without cause, each employee must understand that compliance with these policies is a condition of employment with the Company.

If an employee is not meeting the performance standards of this Code, he or she will be verbally counseled and the manner in which his or her performance is expected to improve shall be explained at that time. Documentation of all counseling shall be maintained. Should the deficiency persist, the employee's supervisor may, at his or her discretion, place the employee on a probationary period of thirty (30) days or more. Occasionally, the performance improvement process will fail to achieve an acceptable improvement, and the employee may be terminated during or prior to the termination of the probationary period.

None of the attempts to help an employee (performance evaluations, counseling, warnings, etc.) should be construed as a requirement or limitation on the Company's rights or obligations. Any disciplinary action will be determined and taken at the Company's discretion, depending on the seriousness of the incident, the circumstances involved, the employee's past work record, and other relevant factors. If an employee's performance, actions or infractions are severe, the Company may suspend or immediately terminate the employee.

Managerial Responsibilities

The promotion of and adherence to this Code and the Compliance Program shall be an element of each supervisor's performance evaluations. The Company maintains an annual certification requirement pursuant to which all supervisors at every level in the Company must attest that they personally have (a) discussed with each employee under his/her direct supervision the content and application of the Code; (b) informed each such employee that abiding by the Code is a condition of employment; and (c) informed each such employee that the Company will take appropriate disciplinary action, including termination, for violation of the principles and practices set forth in this Code or applicable laws and regulations. A supervisor may be subject to disciplinary procedures for failing to adequately instruct his/her subordinates or for failing to detect noncompliance with applicable policies and legal requirements where reasonable diligence on his/her part would have led to the discovery of such problems or violations.

Confidentiality - Privacy

The nature of our work and our clients' right to confidentiality must be carefully observed. Information about our internal practices or our client's internal practices must be kept strictly confidential. Conversations with clients should be conducted in a manner to protect their privacy. It is a breach of confidentiality to reveal to anyone outside of the Company any information about a client or the Company's internal practices unless you are directed to do so by the CCO.

In addition, as a Business Associate to covered entities it is the responsibility of each employee to comply with the United Audit Systems, Inc. Policy Manual Regarding Uses and Disclosures of Protected Health Information.

United Audit Systems, Inc.

Employee Acknowledgment Statement

I acknowledge receipt of the Code of Professional Conduct and I agree to abide by the policies and procedures set out as a condition of my employment at United Audit Systems, Inc. ("UASI").

I further acknowledge that I accept responsibility for this copy of the UASI Code of Professional Conduct, and that I understand that the Code of Professional Conduct and regularly distributed updates thereto must be maintained at my workstation.

Employee Name:
(Please print)

Employee Signature:

Date:
