General Compliance & Fraud, Waste, and Abuse (FWA) Compliance Manual

Fraud, Waste and Abuse Policy Form: Instructions and Confirmation

This document contains instructions for creating your pharmacy's FWA Policies and Procedures Manual. After confirming that you have read and understand the process, you will then be able to fill out a form that will be used to create your Manual.

1. After reading these instructions, check the box to the left of "I have read and understand the instructions and will now fill out the form." This will be the attestation that you have read the instructions and filled out the form to create your Fraud, Waste and Abuse Policies and Procedures Manual Policy Form.
2. Fill in all the blanks that apply to your operation (location, compliance officer, etc.). This information will populate to the appropriate places throughout the document on page 2.
3. When you are confident that all pertinent information has been filled out in the form, click **"FILE"** then "**SAVE AS"** This will start the process of creating your Fraud, Waste and Abuse Policies and Procedures. **(Caution: this could take 2 to 5 minutes—please be patient).**
4. After saving your manual, click on the **"Print"** button at the top and print out your customized Fraud, Waste and Abuse Policies and Procedures Manual. **(Caution: the document is 41 pages long—so be sure you have plenty of paper in your printer).**

☑ I have read and understand the instructions and will now fill out the form.

General Compliance & Fraud, Waste, and Abuse (FWA) Compliance Manual

Please fill in the fields below to auto-populate (customize) your Fraud, Waste, and Abuse Policy with the information that relates to the administrative roles and responsibilities for this manual.

Pharmacy Name: Neighbor Care Pharmacy Inc

NCPDP Number: 3324009

Pharmacy Address: 2315 65 Street

Pharmacy City: Brooklyn

Pharmacy State: NY

Pharmacy Zip Code: 11204

Pharmacy Manager Name (First, Last): Joseph Lasker

Pharmacy Manager Phone: 7183364772

Pharmacy Manager Email: neighborcarerx@gmail.com

Compliance Officer Name (First, Last): Joseph Lasker

Compliance Officer Phone: 7183364772

Compliance Officer Email: neighborcarerx@gmail.com

Pharmacy Regional Manager Name (First, Last) *: N/A

Optional: only complete if your pharmacy is a chain that has upper regional management

Pharmacy Regional Manager Phone

Pharmacy Regional Manager Email

Compliance Hotline Number 7183364772

Owner Name Joseph Lasker

Approval Date: 11/01/2022

Effective Date: 11/01/2022

General Compliance & Fraud, Waste, and Abuse (FWA) Compliance Manual

Disclaimer: This Compliance Manual is intended to serve as a guide to implementing effective general compliance and Fraud, Waste and Abuse policies and procedures. Each pharmacy will need to adapt this manual to fit its specific staffing, technological, and operational needs. The policies, procedures and staff training described in this manual must be customized and incorporated into Neighbor Care Pharmacy Inc 'S daily operations in order to comply with CMS regulations and applicable 3rd party payor contractual obligations. Additionally, this Manual must be disseminated to all of Neighbor Care Pharmacy Inc 'S workforce members. Arete Pharmacy Network does not make any warranties regarding the completeness, accuracy or reliability of the information contained within this Manual. Any action you take based upon the information contained herein is strictly at your own risk, and Arete Pharmacy Network will not be liable for any losses and/or damages in connection with the use of this Manual.

Disclaimer: This Manual is intended for internal use only. Any unauthorized copying, alteration, distribution, transmission, performance, display or other use of this materially – other than for the purpose stated herein – is expressly prohibited.

Neighbor Care Pharmacy Inc 'S General Compliance & Fraud, Waste, & Abuse (FWA) Policy Overview

The Centers for Medicare and Medicaid (CMS) requires that plan sponsors administering a Medicare Advantage Program (MAPD) or Part D Prescription Drug Plan (PDP) implement a compliance program that meets the requirements set forth in 42 C.F.R. §422.503(b)(4)(vi) and 42 C.F.R. §423.504(b)(4)(vi). Further, CMS makes clear that these program requirements apply to FDRs to whom the plan sponsor has delegated administrative or health care service functions relating to the sponsor's Medicare Part C and D contracts. Accordingly, because Neighbor Care Pharmacy Inc furnishes health care services on behalf of a plan sponsor it must implement an effective compliance program, which must include measures to prevent, detect, and correct Part C or D program noncompliance as well as fraud, waste, and abuse (FWA).

The compliance program must, at a minimum, include the following core requirements:

1. Written Policies, Procedures, and Standards of Conduct;
2. Compliance Officer, Compliance Committee and High-Level Oversight;
3. Effective Training and Education;
4. Effective Lines of Communication;
5. Well Publicized Disciplinary Standards;
6. Effective System for Routine Monitoring and Identification of Compliance Risks; and
7. Procedures and System for Prompt Response to Compliance Issues.

To be effective, the compliance program must be fully implemented, tailored to Neighbor Care Pharmacy Inc's specific needs, and Neighbor Care Pharmacy Inc must allocate adequate resources to the program. A compliance program will not be effective unless sponsors devote adequate resources to the program. Adequate resources include those that are sufficient to do the following:

1. Promote and enforce its Standards of Conduct
2. Promote and enforce its compliance program;
3. Effectively train and educate its governing body members, employees and FDRs;
4. Effectively establish lines of communication within itself and between itself and its FDRs;
5. Oversee FDR compliance with Medicare Part C and D requirements;
6. Establish and implement an effective system for routine auditing and monitoring;
7. Identify and promptly respond to risks and findings.

Compliance Officer Duties & Designation Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that Neighbor Care Pharmacy Inc is compliant with the core requirement that it appoint a Compliance Officer.

All Neighbor Care Pharmacy Inc staff are responsible for complying with this Policy.

II. DETAILED POLICY STATEMENT

1. Neighbor Care Pharmacy Inc 'S Governing Body must appoint an individual to serve as the General Compliance and FWA Compliance Officer.
2. The Compliance Officer will develop and implement Neighbor Care Pharmacy Inc 'S General Compliance and FWA Compliance Program.
3. The Compliance Officer and the Compliance Committee must periodically report directly to the governing body on the activities and status of the compliance program, including issues identified, investigated, and resolved by the compliance program.
4. The Compliance Officer should have the authority to:
    - Interview or delegate the responsibility to interview Neighbor Care Pharmacy Inc 's employees and other relevant individuals regarding compliance issues;
    - Review company contracts and other documents pertinent to the Medicare program;
    - Review or delegate the responsibility to review the submission of data to CMS to ensure that it is accurate and in compliance with CMS reporting requirements;
    - Independently seek advice from legal counsel;
    - Report potential FWA to CMS, its designee or law enforcement;
    - Conduct and/or direct audits and investigations of any FDRs;
    - Conduct and/or direct audits of any area or function involved with Medicare Parts C or D plans; and
    - Recommend policy, procedure, and process changes.

III. RESPONSIBILITY

1. Neighbor Care Pharmacy Inc 'S ownership is responsible for appointing the FWA Compliance Officer.
2. This Policy is to be implemented and maintained by the FWA Compliance Officer.
3. The Governing Body is responsible for filing the General Compliance and FWA Compliance Officer role in the event that the position becomes vacant.

4. All Neighbor Care Pharmacy Inc staff must comply with this Policy.

IV. DOCUMENTATION

1. Neighbor Care Pharmacy Inc must document the appointment of the FWA Compliance Officer by executing "Neighbor Care Pharmacy Inc'S Designated FWA Compliance Officer" form and attaching it to the employment file of the appointed individual. The documentation must be retained for at least 10 years.

V. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the General Compliance/ FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

Neighbor Care Pharmacy Inc ’S Designated FWA Compliance Officer

The following individual has been designated as the Compliance Officer for Neighbor Care Pharmacy Inc:

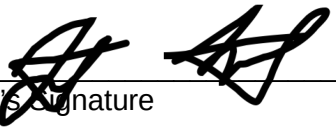
Joseph Lasker

Compliance Officer

The Compliance Officer is responsible for overseeing the development, implementation and maintenance of Neighbor Care Pharmacy Inc ’S FWA General Compliance and FWA Program. A non-exhaustive list of the responsibilities under this role includes:

- Implementing and maintaining Neighbor Care Pharmacy Inc ’S General Compliance/FWA Compliance Program
- Ensuring that all employees receive proper training regarding Neighbor Care Pharmacy Inc ’S General Compliance/FWA Compliance Program
- Serving as the designated contact person to whom employees can report general compliance and FWA concerns
- Ensuring that Neighbor Care Pharmacy Inc remains current with Medicare Part C & D contracts and requirements
- Performing assessments to ensure overall compliance
- Working with CMS and their Contractors
- Reporting to Neighbor Care Pharmacy Inc ownership

Compliance Officer’s Signature — 11/01/2022 — Date



Owner’s Signature — 11/01/2022 — Date

Joseph Lasker — 11/01/2022

Owner’s Printed Name — Date

HIPAA Compliance Committee Duties Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that Neighbor Care Pharmacy Inc is compliant with the core requirement that it create and maintain a Compliance Committee.

All Neighbor Care Pharmacy Inc staff are responsible for complying with this Policy.

II. DETAILED POLICY STATEMENT

1. Neighbor Care Pharmacy Inc must establish and maintain a General Compliance/FWA Compliance Committee.
2. The Governing Body is responsible for forming the Compliance Committee. At a minimum, the Committee must be comprised of the Compliance Officer and management.
3. The Compliance Committee serves to advise the Compliance Officer.
4. The Committee – and the Compliance Officer - is accountable to, and must provide regular reports to, Neighbor Care Pharmacy Inc'S governing body (i.e., the board of directors or the individual owner, as the case may be) and its senior most leader regarding ongoing activities and the status of the compliance program, including issues identified, investigated, and resolved by the compliance program.
5. Duties of the compliance committee may include, but are not limited to:
    - Meeting at least on a quarterly basis, or more frequently as necessary to enable reasonable oversight of the compliance program;
    - Developing strategies to promote compliance and the detection of any potential violations;
    - Reviewing and approving Compliance and FWA training, and ensuring that training and education are effective and appropriately completed;
    - Assisting with the creation and implementation of the compliance risk assessment and of the compliance monitoring and auditing work plan;
    - Assisting in the creation, implementation and monitoring of effective corrective actions;
    - Developing innovative ways to implement appropriate corrective and preventative action;
    - Reviewing effectiveness of the system of internal controls designed to ensure compliance with Medicare regulations in daily operations;
    - Supporting the Compliance Officer's needs for sufficient staff and resources to carry out his/her duties;

- Ensuring that Neighbor Care Pharmacy Inc has appropriate, up-to-date compliance policies and procedures;
- Ensuring that Neighbor Care Pharmacy Inc has a system for employees to ask compliance questions and report potential instances of Medicare program non-compliance and potential FWA confidentially or anonymously (if desired) without fear of retaliation;
- Ensuring that Neighbor Care Pharmacy Inc has a method for enrollees to report potential FWA;
- Reviewing and addressing reports of monitoring and auditing of areas in which Neighbor Care Pharmacy Inc is at risk for program noncompliance or potential FWA and ensuring that corrective action plans are implemented and monitored for effectiveness; and
- Providing regular and ad hoc reports on the status of compliance with recommendations to Neighbor Care Pharmacy Inc 'S governing body.

III. RESPONSIBILITY

1. The Compliance Officer is responsible for implementing and maintaining this Policy.
2. Whenever a seat on the Compliance Committee becomes available, the Governing Body must work to immediately fill it.
3. All Neighbor Care Pharmacy Inc staff must comply with this Policy.

IV. DOCUMENTATION

1. Neighbor Care Pharmacy Inc should document who it appoints to serve on the Compliance Committee and the documentation must be retained for at least 10 years.

V. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the General Compliance/ FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

HIPAA Governing Body Duties Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that Neighbor Care Pharmacy Inc is compliant with the core requirement that it create and maintain a Governing Body.

All Neighbor Care Pharmacy Inc staff is responsible for complying with this Policy.

II. DETAILED POLICY STATEMENT

Requirements

1. Neighbor Care Pharmacy Inc must establish and maintain a Governing Body.
2. The Governing Body must receive training and education as to the structure and operation of the compliance program.
3. The Governing Body should be knowledgeable about compliance risks and strategies, should understand the measurements of the outcome, and should be able to gauge effectiveness of the compliance program.
4. The Governing Body must maintain reasonable oversight of the compliance program. Reasonable oversight includes, but is not limited to, the following:
    - Approving the Standards of Conduct (this should be performed governing body and not a committee);
      Understanding the compliance program structure;
    - Remaining informed about the compliance program outcomes, including results of internal and external audits;
    - Remaining informed about governmental compliance enforcement activity such as Notices of Non-Compliance, Warning Letters and/or more formal sanctions;
    - Receiving regularly scheduled, periodic updates from the Compliance Officer and Compliance Committee; and
    - Reviewing the results of performance and effectiveness assessments of the compliance program.
5. The following are examples of activities in which the Governing Body, may wish to have involvement:
    - Development, implementation and annual review of compliance policies and procedures;
    - Approval of compliance policies and procedures;
    - Review and approval of compliance and FWA training;
    - Review and approval of compliance risk assessment;

- Review of internal and external audit work plans and audit results;
- Review and approval of corrective action plans resulting from audits;
- Review and approval of appointment of the Compliance Officer;
- Review and approval of performance goals for the Compliance Officer;
- Evaluation of the senior management team's commitment to ethics and the compliance program; and
- Review of dashboards, scorecards, self-assessment tools, etc., that reveal compliance issues.

6. The Governing Body should collect and review measurable evidence that the compliance program is detecting and correcting Medicare program noncompliance on a timely basis. It is a best practice for the governing body to be provided with data showing that the program has reduced the risks of program noncompliance and FWA. Some indicators of an effective compliance program are:

    - Use of quantitative measurement tools (e.g., scorecards, dashboard reports, key performance indicators) to report, and track and compare over time, compliance with key Medicare Parts C and D operations such as enrollment, appeals and grievances, prescription drug benefit administration;
    - Use of monitoring to track and review open/closed corrective action plans, Notices of Non-Compliance, warning letters, CMS sanctions, marketing material approval rates, training completion/pass rates, etc.;
    - Implementation of new or updated Medicare requirements (e.g., tracking HPMS memo from receipt to implementation) including monitoring or auditing and quality control measures to confirm appropriate and timely implementation;
    - Increase or decrease in number and/or severity of complaints from employees or beneficiaries through customer service calls or the Complaint Tracking Module (CTM), marketing misrepresentations, Parts A and B issues, etc.;
    - Timely response to reported noncompliance and potential FWA, and effective resolution (i.e., non-recurring issues);
    - Consistent, timely and appropriate disciplinary action; and
    - Detection of noncompliance and FWA issues through monitoring and auditing:
        - **o** Whether root cause was determined and corrective action appropriately and timely implemented and tested for effectiveness; and
        - **o** Detection of FWA trends and schemes via daily claims reviews, outlier reports, pharmacy audits, etc.

7. Neighbor Care Pharmacy Inc must ensure that CMS is able to validate, through review of Governing Body meeting minutes or other documentation, the active engagement of the Governing Body in the oversight of the Medicare Compliance Program.

III. RESPONSIBILITY

1. The Compliance Officer is responsible for implementing and maintaining this Policy.
2. Whenever a seat on the Compliance Committee becomes available, the Governing Body must work to immediately fill it.
3. All Neighbor Care Pharmacy Inc staff must comply with this Policy.

IV. DOCUMENTATION

1. Neighbor Care Pharmacy Inc must document the Governing Body's meeting minutes. The documentation must be retained for at least 10 years.

V. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the General Compliance/ FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

Staff Responsibilities Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that all staff understand their responsibilities as they relate to Neighbor Care Pharmacy Inc 'S General Compliance/FWA Program.

This Policy is applicable to all Neighbor Care Pharmacy Inc staff.

II. DETAILED POLICY STATEMENT

1. All staff are responsible for complying with Neighbor Care Pharmacy Inc 'S General Compliance Program, as well as any other applicable federal and state laws, and Neighbor Care Pharmacy Inc policies and procedures.

2. All staff must report suspected violations of the General Compliance Program, HIPAA Compliance Program, other applicable laws and regulations, or any 3rd party payor program requirements to the Compliance Officer. Failure to report suspected violations may result in disciplinary action.

3. All staff must report cases in which another staff member or contractor (or subcontractor) has been excluded from participation in government health care programs.

4. All staff must refrain from retaliating against, and/or intimidating, an individual for reporting suspected violations of Neighbor Care Pharmacy Inc 'S compliance programs, 3rd party payor program requirements, or any other applicable law or regulation.

5. All staff must participate in Neighbor Care Pharmacy Inc 'S General Compliance training within 90 days of hire and annually thereafter.

6. All staff evaluations will include an assessment of how well each staff member has adhered to Neighbor Care Pharmacy Inc 'S compliance programs and its applicable policies and procedures. Further, any violations of Neighbor Care Pharmacy Inc 'S compliance programs will result in disciplinary action.

III. RESPONSIBILITY

1. The Compliance Officer is responsible for implementing and maintaining this Policy.

2. All Neighbor Care Pharmacy Inc staff must comply with this Policy.

IV. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

Standards of Conduct Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that Neighbor Care Pharmacy Inc is compliant with the core requirement that it have Standards of Conduct in place.

This Policy is applicable to all Neighbor Care Pharmacy Inc staff.

II. DETAILED POLICY STATEMENT

1. Neighbor Care Pharmacy Inc staff must provide all services in accord with high ethical and professional standards. At all times, Neighbor Care Pharmacy Inc staff must treat patients, co-workers, and others professionally and with honesty, fairness, dignity and respect.

2. Neighbor Care Pharmacy Inc staff shall comply with all applicable Neighbor Care Pharmacy Inc policies and procedures, and with all applicable laws and regulations.

3. Neighbor Care Pharmacy Inc staff shall not discriminate against other Neighbor Care Pharmacy Inc staff, patients, or others on the basis of race, color, sex, religion, age, national origin, ancestry, disability, or sexual orientation.

4. Federal and state laws generally prohibit paying, offering or receiving anything of value to induce referrals for healthcare business. The language “anything of value” is intentionally broad and has been found to pertain to gifts, professional courtesies, and other similar arrangements. Accordingly, Neighbor Care Pharmacy Inc personnel shall not offer, solicit, pay or accept anything of value in exchange for healthcare referrals without first receiving approval from the Compliance Officer.

5. Federal and state laws can dictate contracts, agreements, and other financial relationships with physicians, practitioners, vendors and other referral sources. Consequently, Neighbor Care Pharmacy Inc staff are barred from entering into contractual obligations or financial arrangements with physician’s or their family members, or any other vendor without the consent of Neighbor Care Pharmacy Inc ’S Compliance Officer.

6. To the extent that Neighbor Care Pharmacy Inc has a contract or other financial relationship with an outside physician or a member of the physician’s family, Neighbor Care Pharmacy Inc staff must refrain from billing Medicare unless the Compliance Officer otherwise dictates.

7. Inducements to Medicare, Medicaid, or other government beneficiaries may violate applicable law. Neighbor Care Pharmacy Inc staff shall not waive or discount government beneficiary co-pays unless such discount complies with Neighbor Care Pharmacy Inc ’s charity care policy. Neighbor Care Pharmacy Inc staff must refrain from offering any other discount, gift, etc. to a government beneficiary unless approved to do so by the Compliance Officer.

8. Neighbor Care Pharmacy Inc staff must refrain from accepting gifts or other tokens of appreciation from vendors and patients unless the Compliance Officer grants approval. Receiving gifts from patients and vendors might violate federal and or state law.

9. Neighbor Care Pharmacy Inc staff must refrain from engaging in fraudulent billing practices. Under no circumstances may a staff member bill a plan sponsor for goods or services that it did not actually supply.

10. Neighbor Care Pharmacy Inc must hold its vendors to the same standards to which it holds itself. This means that it must refrain from contracting with vendors who do not have policies and procedures in place to comply with applicable state and federal laws and regulations.

11. Neighbor Care Pharmacy Inc is bound to protect personally identifiable health information per HIPAA requirements. Accordingly, staff must never disclose patient information to unauthorized individuals. If a staff member is unsure whether it is ok to disclose specific information then he/she must consult the Compliance Officer prior to the release of said information. Further, whenever disclosure is appropriate, staff members must still make sure that the use or disclosure is consistent with HIPAA's minimum necessary standard.

12. All staff are obligated to report suspected or actual violations of law or regulations, or of Neighbor Care Pharmacy Inc 'S compliance program policies and procedures promptly. Failure to do so might lead to monetary penalties for Neighbor Care Pharmacy Inc and the applicable staff member. Consistent with Neighbor Care Pharmacy Inc 'S non-retaliation policy, no staff member will be disciplined or terminated for reporting suspected or actual compliance violations.

III. DOCUMENTATION

1. Neighbor Care Pharmacy Inc must document that each staff member has received and reviewed its Standards of Conduct (and all other policies and procedures pertaining to Neighbor Care Pharmacy Inc 'S compliance programs) by having them sign the Standards of Conduct Acknowledgement form. This acknowledgement must be completed within 90 days of hire and annually thereafter. Neighbor Care Pharmacy Inc is responsible for maintaining the executed staff acknowledgement form for a period of no less than 10 years.

IV. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

Neighbor Care Pharmacy Inc STAFF ACKNOWLEDGEMENT OF GENERAL STANDARDS OF CONDUCT

Staff Member Name: _____

I hereby acknowledge that I have received and reviewed Neighbor Care Pharmacy Inc's Standards of Conduct, as well as all other policies and procedures pertaining to Neighbor Care Pharmacy Inc'S Compliance Programs. I have had the opportunity to ask the Compliance Officer any questions that I may have had, and I agree to comply with Neighbor Care Pharmacy Inc'S Standards of Conduct Policy. Further, I understand that any violation of the Standards of Conduct Policy might result in disciplinary action, including, but not limited to, termination of employment.

_____ _____

Staff Member Date

_____ _____

Compliance Officer Date

Exclusion List Verification Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that Neighbor Care Pharmacy Inc is compliant with the core requirement that it regularly conduct exclusion list checks.

This Policy is applicable to all Neighbor Care Pharmacy Inc staff.

II. DETAILED POLICY STATEMENT

1. The Compliance Officer must conduct, prior to hiring/contracting and at least monthly thereafter, a review to confirm that no staff, governing body member, contractors, or subcontractors that are involved in the provision of Medicare services and products (and as otherwise required by payors) are on the OIG LEIE or GSA/SAM Exclusion Lists.

2. All such reviews must be documented by the Compliance Officer using the Medicare Exclusion List Verification Form.

3. If a staff member's name appears on one of the exclusion lists then the Compliance Officer must work with Neighbor Care Pharmacy Inc 'S ownership to self-report the issue to the OIG. For more information regarding this process, or to self-report, please use the following link:

   https://oig.hhs.gov/compliance/self-disclosure-info/protocol.asp

4. Where a staff member appears on an exclusion list, Neighbor Care Pharmacy Inc must take immediate action to remove the staff member from any activities that involve the provision of CMS services. Neighbor Care Pharmacy Inc must also prevent the staff member from providing services to payor groups in instances in which the group prohibits the provision of services by those individuals who appear on one of the exclusion lists. In instances in which it is impossible to fully limit a staff member's ability to provide such services, Neighbor Care Pharmacy Inc must assess whether termination of employment is necessary.

III. DOCUMENTATION

1. The Exclusion List Verification Form must be documented, and the documentation must be retained for a period of 10 years.

IV. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

Exclusion List Verification Form

Employee Name	Verification Date	False/ Positive	Verification Date	False/ Positive	Verification Date	False/ Positive	Verification Date	False/ Positive

Conflict of Interest Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that Neighbor Care Pharmacy Inc and its staff maintain ethical business practices through ensuring that conflicts of interest do not compromise the integrity of Neighbor Care Pharmacy Inc 'S operations.

This Policy is applicable to all Neighbor Care Pharmacy Inc staff.

II. DETAILED POLICY STATEMENT

1. A Conflict of Interest (COI) can be actual or apparent. An actual COI means that the COI is currently in existence as determined by the Offeror's or Contractor's Compliance Officer and/or as determined by CMS. This form of COI will require avoidance, neutralization or mitigation acceptable to CMS. An apparent COI means that the COI on first observation appears to be an actual or potential COI, but may or may not be after analysis. Even if the apparent COI is determined to be non-existent, this perception may still require further explanation.

   Further, a COI might involve Neighbor Care Pharmacy Inc as an organization, or it might pertain to a staff member or governing body member thereof. CMS states that an organizational COI means that because of other activities or relationships with other persons, a person is unable, or potentially unable, to render impartial assistance or advice to the Government, or the person's objectivity in performing the contract work is, or might be, otherwise impaired, or a person has an unfair competitive advantage. A personal COI is a situation in which a person has a financial interest, personal activity, or relationship that could impair the person's ability to act impartially and in the best interest of the Government when performing under this contract.

2. At all times, Neighbor Care Pharmacy Inc and its staff will diligently work to ensure that it maintains a workplace that is void of conflicts of interest.

3. At the time of hire and annually thereafter, the Compliance Officer will ensure that all staff members involved in the provision of healthcare services to CMS patients (and as required by payor groups) attest that they have no conflicts of interest as it relates to the delivery of health care services.

4. The attestation must be documented on the Conflict of Interest Attestation Form.

5. If a staff member believes that he/she or another staff member has an apparent COI then said staff member must notify the Compliance Officer of the potential conflict. The Compliance Officer then must conduct a review of the situation in order to assess whether a true conflict exists. Such a review must include notifying ownership of the potential COI, conducting and documenting an investigation to determine whether a COI is in fact present, prohibiting the staff member from providing healthcare services to CMS patients in the event that they are found to have a COI, making a determination as to whether it is appropriate to sanction the staff member for failure to bring the potential COI to the attention of the Compliance Officer, and appropriately screening the staff member in order to avoid a COI.

6. In instances in which a COI or potential COI occurs, the Compliance Officer must timely screen the staff member in order to assess whether the individual needs to recuse themselves from providing healthcare services. In the event of an actual COI, the Compliance Officer must then determine whether the staff member is capable of performing certain job duties, or whether the conflict will limit the staff member from fulfilling their job duties. Where the COI limits the ability of the staff member to perform their duties, then Neighbor Care Pharmacy Inc will terminate said staff member.

7. The Compliance Officer must document the screening process.

III. DOCUMENTATION

1. All documentation required under this Policy must be retained for a period of at least 10 years.

IV. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

Conflict of Interest Attestation

I acknowledge that I have read and understand Neighbor Care Pharmacy Inc'S conflict of interest policy. At this time, I do not have any conflict of interests. If at any time during the course of my employment, I become aware of, or suspect that, myself or another staff member has a COI then I agree to immediately report such information to Neighbor Care Pharmacy Inc'S Compliance Officer.

_____ _____

Staff Member Date

_____ _____

Compliance Officer Date

Employee Licensure Verification Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that all Neighbor Care Pharmacy Inc staff are appropriately licensed.

This Policy is applicable to all Neighbor Care Pharmacy Inc staff.

II. DETAILED POLICY STATEMENT

1. Neighbor Care Pharmacy Inc shall not employ any individual who is not appropriately licensed under applicable State Regulations and any other applicable rules and regulations.
2. During the interview process, the Compliance Officer must verify that all potential staff members are appropriately licensed per State Regulations and as otherwise required. Proper verification must include obtaining a copy of the prospective employee's licenses and then verifying the accuracy and truthfulness of the information contained therein.
3. The licenses should be retained in the staff member's employee file, as well as documented on the License Verification Form.
4. Approximately 30 days before the expiration of a staff member's licensure, the Compliance Officer must request, and the staff member must supply, a copy of their renewed licensure. The Compliance Officer must then add the updated licensure to the staff member's employee file as well as update the License Verification Form.
5. In the event that a staff member's license expires, is revoked, or otherwise becomes invalid, then Neighbor Care Pharmacy Inc must immediately prevent the staff member from providing healthcare services. Further, if the lapse in licensure is not cured within a reasonable time as determined by Neighbor Care Pharmacy Inc, then staff member's employment must be terminated.

III. DOCUMENTATION

1. All documentation required under this Policy must be retained for a period of at least 10 years.

IV. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

License and Certification Verification Form

Employee Name	License Type	License Issuer	License Number	Expiration Date

Auditing & Monitoring Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that Neighbor Care Pharmacy Inc is compliant with the core requirement that it have effective systems in place to routinely monitor and identify compliance risks.

This Policy is applicable to all Neighbor Care Pharmacy Inc staff.

II. DETAILED POLICY STATEMENT

1. Compliance Officer/Committee Responsibilities. The Compliance Officer with the help of the Compliance Committee must establish appropriate procedures for ensuring the ongoing monitoring and auditing of Neighbor Care Pharmacy Inc 'S operations in order to ensure compliance with Medicare, Medicaid or other Federal health care programs, regulations, sub-regulatory guidelines, contractual agreements, applicable federal and state laws, as well as internal policies and procedures to protect against Medicare, Medicaid or other Federal government health care programs non-compliance and potential FWA.

2. Methods. The Compliance Officer and Compliance Committee shall work with together to identify the appropriate monitoring and auditing processes. The process must begin with a risk assessment. The risk assessment must take into account all Medicare (Medicaid or other federal healthcare programs) business operational areas. Each operational area must be assessed for the types and levels of risks the area presents to the Medicare [federal government health care] program and to the Neighbor Care Pharmacy Inc. Factors that Neighbor Care Pharmacy Inc may consider in determining the risks associated with each area include, but are not limited to:

    - Size of department;
    - Complexity of work;
    - Amount of training that has taken place;
    - Past compliance issues; and
    - Budget

Risks identified by the risk assessment must be ranked to determine which risk areas will have the greatest impact on the sponsor, and the Neighbor Care Pharmacy Inc must prioritize the monitoring and auditing strategy accordingly.

Risks change and evolve with changes in the law, regulations, CMS requirements and operational matters. Therefore, there must be ongoing review of potential risks of noncompliance and FWA and a periodic re-evaluation of the accuracy of the Neighbor Care Pharmacy Inc 's baseline assessments. Risk areas identified through CMS audits and oversight, as well as through the Neighbor Care Pharmacy Inc 's own monitoring, audits and investigations are priority risks.

Once completed, the risk assessment will help the Compliance Officer and Committee to identify those areas in which Neighbor Care Pharmacy Inc is most vulnerable to non-compliance and

FWA issues. With this knowledge Neighbor Care Pharmacy Inc will be better able to develop a mandatory monitoring and audit work plan. Predicated on the results of the risk assessment, the work plan may include:

- The audits to be performed;
- Audit schedules, including start and end dates
- Announced or unannounced audits;
- Audit methodology;
- Necessary resources;
- Types of Audit: desk or onsite;
- Person(s) responsible;
- Final audit report due date to Compliance Officer; and
- Follow up activities from findings.

To be effective, the work plan must include a process for responding to all monitoring and auditing results and for conducting follow-up reviews of areas found to be non-compliant to determine if the implemented corrective actions have fully addressed the underlying problems.

3. Audit Schedule & Methodology. The Compliance Officer/Committee must work together to establish a work plan that contains a schedule which lists all of Neighbor Care Pharmacy Inc 'S monitoring and auditing activities for the calendar year. Neighbor Care Pharmacy Inc must conduct audits on at least a quarterly basis. At the conclusion of an audit, Neighbor Care Pharmacy Inc should prepare a standard audit report that includes items such as:

    - Audit Objectives;
    - Scope and Methodology;
    - Findings:
        - Condition;
        - Criteria;
        - Cause;
        - Effect; and
    - Recommendations

In developing the types of audits to include in the work plan, Neighbor Care Pharmacy Inc must:

- Determine which risk areas will most likely affect Neighbor Care Pharmacy Inc, and prioritize
  the monitoring and audit strategy accordingly;
- Assess compliance with internal processes and procedures;
- Examine the performance of the compliance program, including a review of training, OIG/GSA exclusion list screenings, evidence of employee receipt of Standards of Conduct and conflict of interest disclosures/attestations; and
- Conduct follow up review by auditing, monitoring or otherwise of areas previously found non-compliant to determine if the implemented corrective actions have fully addressed the underlying problem.

CMS encourages plan sponsors to obtain a summary of pharmacy audit work plans and audit results. Accordingly, Neighbor Care Pharmacy Inc should be prepared to share its audit results. CMS notes that the sponsor should receive pharmacy reports that pertain to areas such as:

- Payment Reports that detail the amount paid by both the sponsor and the enrollee; in addition, payment reports identifying the provider, the enrollee and a description of the drug (including dosage and amount) or service provided. These reports should be used to identify over and under payments, duplicate payments, timely payments, and pricing aberrances, and to help verify correct pricing;

- Drug Utilization Reports that identify the number of prescriptions filled by a particular enrollee and in particular, numbers of prescriptions filled for suspect classes of drugs, such as narcotics, to identify possible therapeutic abuse or illegal activity by an enrollee. Enrollees with an abnormal number of prescriptions or prescription patterns for certain drugs should be identified in reports. Likewise, Drug Utilization Management reports from FDRs may be a useful tool in identifying FWA;

- Provider Utilization Reports that identify the number and types of visits and services submitted for payment to identify possible spikes and/or irregularities such as a provider submitting claims for services that would not normally be performed by the provider's specialty;

- Prescribing and Referral Patterns by Physician Reports that identify the number of prescriptions and referrals written by a particular provider and typically focus on a class or particular type of drug, such as narcotics, or a specific type of DME, such as scooters. These reports should be generated to identify possible prescriber and referral/provider, pharmacy fraud and DME fraud; and

- Geographic ZIP Reports that identify possible doctor shopping schemes or script mills by comparing the geographic location (ZIP code) of the patient to the location of the provider that wrote the prescription and should include the location of the dispensing pharmacy. These reports should generate information on those enrollees who obtain multiple prescriptions from providers located more than the normal distance traveled for care (for example, 30 miles)."Normal distance" should take into account where the enrollee resides (i.e., enrollees in rural areas would typically have longer trips to a doctor or pharmacy than enrollees living in urban areas).

4. Complying with CMS Audits. CMS or its designee has the right to audit Neighbor Care Pharmacy Inc 'S records. When presented with such a request, Neighbor Care Pharmacy Inc should comply. Failure to do so may result in a referral of Neighbor Care Pharmacy Inc to law enforcement and/or implementation of other corrective actions, including intermediate sanctioning in line with 42 C.F.R. Subpart O.

III. DOCMENTATION

1. Neighbor Care Pharmacy Inc should track and document compliance efforts. Accordingly, risk assessments and audit reports should be retained for a period of 10 years.

IV. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

General Compliance & FWA Training/Education Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that Neighbor Care Pharmacy Inc is compliant with the core requirement that it create and maintain an effective training and education program. The program must specifically address general compliance and FWA. The detailed policy statement of this Policy outlines the specific requirements that must be met.

All Neighbor Care Pharmacy Inc staff is responsible for complying with this Policy.

II. DETAILED POLICY STATEMENT

General Compliance Program Requirements

1. Neighbor Care Pharmacy Inc must implement, establish, and provide effective training and education for all staff members.

2. The training and education must occur on at least an annual basis, and be made a part of the orientation process for all new hires (including part-time employees and volunteers).

3. All new hires, must, at a minimum, receive general compliance training within 90 days of hire, and annually thereafter. The following are examples of how Neighbor Care Pharmacy Inc may satisfy the general compliance training requirements: classroom training; online training modules; or an attestation that employees have read and received the plan sponsor's Standards of Conduct and/or compliance policies and procedures.

4. The following are examples of topics the general compliance training program should communicate:

    - A description of the compliance program, including a review of compliance policies and procedures, the Standards of Conduct, and Neighbor Care Pharmacy Inc 's commitment to business ethics and compliance with all Medicare program requirements;

    - An overview of how to ask compliance questions, request compliance clarification or report suspected or detected noncompliance. Training should emphasize confidentiality, anonymity, and non-retaliation for compliance related questions or reports of suspected or detected non-compliance or potential FWA;

    - The requirement to report to Neighbor Care Pharmacy Inc actual or suspected Medicare program non-compliance or potential FWA;

    - Examples of reportable non-compliance that an employee might observe;

    - A review of the disciplinary guidelines for non-compliant or fraudulent behavior. The guidelines will communicate how such behavior can result in mandatory re-training and may result in disciplinary action, including possible

termination when such behavior is serious or repeated or when knowledge of a possible violation is not reported;

- Attendance and participation in Compliance and FWA training programs as a condition of continued employment and a criterion to be included in employee evaluations;
- A review of policies related to contracting with the government, such as the laws addressing gifts and gratuities for government employees;
- A review of potential conflicts of interest and Neighbor Care Pharmacy Inc's system for disclosure of conflicts of interest;
- An overview of HIPAA/HITECH, the CMS Data Use Agreement (if applicable), and the importance of maintaining the confidentiality of personal health information;
- An overview of the monitoring and auditing process; and
- A review of the laws that govern employee conduct in the Medicare program.

5. Neighbor Care Pharmacy Inc should review and update, if necessary, its general compliance training whenever there are material changes in regulations, policy or guidance, and at least annually.
6. Neighbor Care Pharmacy Inc must be able to demonstrate that its employees have fulfilled these training requirements as applicable. Examples of proof of training may include copies of sign-in sheets, employee attestations and electronic certifications from the employees taking and completing the training.
7. Neighbor Care Pharmacy Inc is accountable for maintaining records for a period of 10 years of the time, attendance, topic, certificates of completion (if applicable), and test scores of any tests administered to their employees, and must require FDRs to maintain records of the training of the FDRs' employees.

FWA Compliance Program Requirements

1. Neighbor Care Pharmacy Inc 'S employees (including temporary workers and volunteers) and governing body members who have involvement in the administration or delivery of Part D benefits must, at a minimum, receive FWA training within 90 days of hire and annually thereafter.
2. Best practices dictate that Neighbor Care Pharmacy Inc should provide additional/specialized training on issues providing FWA risk based on the individual's job function. Such additional training is appropriate under the following circumstances:
    - upon appointment to a new job function;
    - when requirements change;
    - when employees are found to be noncompliant;
    - as a corrective action to address a noncompliance issue; and
    - when an employee works in an area implicated in past FWA.

3. Topics that should be addressed in FWA training include, but are not limited to, the following:

    - Laws and regulations related to MA and Part D FWA (i.e., False Claims Act, Anti-Kickback statute, HIPAA/HITECH, etc.);
    - Obligations of FDRs to have appropriate policies and procedures to address FWA;
    - Processes for Neighbor Care Pharmacy Inc and FDR employees to report suspected FWA to the Neighbor Care Pharmacy Inc (or, as to FDR employees, either to Neighbor Care Pharmacy Inc directly or to their employers who then must report it to Neighbor Care Pharmacy Inc);
    - Protections for Neighbor Care Pharmacy Inc and FDR employees who report suspected FWA; and
    - Types of FWA that can occur in the settings in which Neighbor Care Pharmacy Inc and FDR employees work.

4. Neighbor Care Pharmacy Inc must be able to demonstrate that its employees have fulfilled these training requirements as applicable. Examples of proof of training may include copies of sign-in sheets, employee attestations and electronic certifications from the employees taking and completing the training.

5. Neighbor Care Pharmacy Inc is accountable for maintaining records for a period of 10 years of the time, attendance, topic, certificates of completion (if applicable), and test scores of any tests administered to their employees.

    Note: Neighbor Care Pharmacy Inc is considered an FDR (first tier, downstream, or related entity) by CMS. Effective, January 1, 2019 CMS no longer requires FDRs to complete the training programs mentioned in this Policy. Nonetheless, CMS has stated that it will not interfere with private contractual obligations. Accordingly, even though Neighbor Care Pharmacy Inc is not required to comply these training requirements by law, it might be required to comply with them through its agreement with a particular plan sponsor/PBM. Consequently, it is best practice to implement and maintain the procedures outlined in this Policy, and Neighbor Care Pharmacy Inc should always review all relevant contractual provisions, pharmacies manuals, etc., to ensure that it remains compliant with any contractual obligations that it might have in relation to a particular plan sponsor/PBM.

III. RESPONSIBILITY

1. The Compliance Officer is responsible for implementing and maintaining this Policy.
2. All Neighbor Care Pharmacy Inc staff must comply with this Policy.

IV. DOCMENTATION

1. Neighbor Care Pharmacy Inc is accountable for maintaining training records for a period of 10 years. The records must contain the time, attendance, topic, certificates of completion (if applicable), and test scores of any tests administered to its staff members.

V. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at _____ or neighborcarerx@gmail.com.

General Compliance and FWA Training Certificate of Completion

I, _____, as a staff member of PHAMRACY did complete my General Compliance and FWA training requirements on:

_____

Date/time

Topics covered:

Test results (if applicable):

_____

Signature of Staff member

_____

Signature of Compliance Officer

FWA Effective Communication Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

The purpose of this Policy is to ensure that Neighbor Care Pharmacy Inc is compliant with the core requirement that it create and maintain effective lines of communication among the Compliance Officer, employees, and governing body.

All Neighbor Care Pharmacy Inc staff are responsible for complying with this Policy.

II. DETAILED POLICY STATEMENT

1. Questions. Neighbor Care Pharmacy Inc staff must consult the Compliance Officer, members of the Compliance Committee, or their supervisor if they have questions regarding an applicable law, regulation, third-party payor program requirement, or Neighbor Care Pharmacy Inc policy or procedure. Important questions and responses should be documented and dated and, if appropriate, shared with other Neighbor Care Pharmacy Inc staff so that policies and procedures can be amended and/or created to reflect necessary changes or clarifications.

2. Reporting suspected violations. Neighbor Care Pharmacy Inc staff are required to report suspected violations of the Compliance Program, any law/regulation, or third-party payor program requirement that pertains to Neighbor Care Pharmacy Inc 'S Compliance Program. Staff must promptly report such instances to ensure that Neighbor Care Pharmacy Inc timely responds to suspected compliance concerns. Neighbor Care Pharmacy Inc has made the following options available for staff members to report suspected violations:

    - Staff may report suspected violations directly to the Compliance Officer; or
    - Staff may report suspected s anonymously through utilizing Neighbor Care Pharmacy Inc 'S "compliance lock box".

3. If a staff member ever feels that his/her concerns are not being properly addressed, then said individual must bring their concerns to the attention of Neighbor Care Pharmacy Inc 'S Compliance Committee or Governing Body.

4. Once a compliance compliant is received, the Compliance Officer must promptly investigate the matter, and in accord with Neighbor Care Pharmacy Inc 'S policies and procedures, assess whether any corrective action is necessary.

5. Neighbor Care Pharmacy Inc is committed to fostering an environment which encourages reporting suspected compliance incidents. Accordingly, it is Neighbor Care Pharmacy Inc 'S policy that no staff member will face retaliation from Neighbor Care Pharmacy Inc for reporting suspected incidents, even in those instances in which such reports are found to be uncorroborated.

6. In responding to staff's compliance questions or reports of suspected noncompliance or potential FWA, Neighbor Care Pharmacy Inc must ensure that it has a system in place to receive, record, respond, and track such matters appropriately.

7. Neighbor Care Pharmacy Inc must publicize throughout its facility, the methods available for reporting compliance or FWA concerns. In addition, Neighbor Care Pharmacy Inc must publicize its non-retaliation policy. Appropriate methods for publicizing this information includes: using posters, printing the information on mouse-pads or key cards, or any other method that prominently displays the information so that it can be viewed by all staff members.

8. To the extent practicable, Neighbor Care Pharmacy Inc shall maintain the confidentiality of all staff members who report suspected compliance violations; however, disclosures might be necessary to comply with court orders or as otherwise required by law.

9. If the Compliance Officer receives a Fraud Alert, Advisory Bulletin or other publication from CMS, the OIG, or other government entity that may implicate practices at Neighbor Care Pharmacy Inc, then the Compliance Officer must immediately investigate. If, through investigation, the Compliance Officer determines that the fraud alert does implicate the practices of Neighbor Care Pharmacy Inc, then the Compliance Officer must prepare a report to share with the Compliance Committee and Governing Body, as well as work with the appropriate staff members to ensure that corrective action is taken.

III. RESPONSIBILITY

1. The Compliance Officer is responsible for implementing and maintaining this Policy.

2. All Neighbor Care Pharmacy Inc staff must comply with this Policy.

IV. DOCUMENTATION

1. Neighbor Care Pharmacy Inc must maintain all records, reports, and supporting documentation required under this Policy for a period of 10 years.

V. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com.

FWA Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

Neighbor Care Pharmacy Inc is committed to preventing, detecting, and reporting instances of fraud, waste, and abuse. Accordingly, Neighbor Care Pharmacy Inc has developed this Policy.

All Neighbor Care Pharmacy Inc staff are responsible for complying with this Policy.

II. DEFINITIONS

Fraud is knowingly and willfully executing, or attempting to execute, a scheme or artifice to defraud any health care benefit program or to obtain, by means of false or fraudulent pretenses, representations, or promises, any of the money or property owned by, or under the custody or control of, any health care benefit program.

Waste includes practices that, directly or indirectly, result in unnecessary costs to the Medicare Program, such as overusing services. Waste is generally not considered to be caused by criminally negligent actions but rather by the misuse of resources.

Abuse includes actions that may, directly or indirectly, result in unnecessary costs to the Medicare Program. Abuse involves paying for items or services when there is no legal entitlement to that payment, and the provider has not knowingly or intentionally misrepresented facts to obtain payment.

III. DETAILED POLICY STATEMENT

1. Neighbor Care Pharmacy Inc is committed to preventing, identifying, and reporting instances of FWA.
2. More specifically, Neighbor Care Pharmacy Inc, its subsidiaries, directors, and associates, and contractors are expressly prohibited from:
    a. presenting a claim for payment under the Medicaid or Medicare programs knowing that such claim is false or fraudulent;
    b. presenting a claim for payment under the Medicaid or Medicare programs knowing that the person receiving a Medicaid or Medicare benefit or payment is not authorized or is not eligible for such benefit;
    c. making or using a false record or statement to obtain payment from a Medicaid or Medicare program while knowing that such record or statement is false;
    d. making or using a record or statement to conceal, avoid or decrease an obligation to make a payment to a Medicaid or Medicare program, knowing that such record or statement is false; or

e. knowingly making a claim under the Medicaid or Medicare program for a service or product that was not provided;

f. engaging in any activity or behavior that could give rise to the appearance or suspicion of impropriety. Such as:

i. all forms of bribery, kickbacks, and corruption. Note: This includes making payments, or offering, promising, giving or authorizing others to give anything of value, either directly or indirectly, to any party for illegal activity or to gain an unfair or improper business advantage, or to acquire or retain business, expedite the performance of acts which we may be entitled, or secure any other favorable action.

ii. giving anything of value to public officials as an inducement to have a proposed law or regulation enacted, defeated, or, in the instance of an enacted law or regulation, violated. Note: Many government entities have rules that limit or restrict the acceptance of gifts, travel and entertainment by government employees. You must consult with your supervisor and the Compliance Officer for gift giving guidelines for your region before giving gifts, entertainment or anything else of value to a government official.

g. Those violating the laws addressed in policy, in addition to civil monetary and criminal penalties, and are also subject disciplinary actions up to and including termination of employment.

3. Consistent with its other policies and procedures Neighbor Care Pharmacy Inc staff are obligated to report suspected or actual incidents of FWA. Failure to report will lead to disciplinary action.

4. All Neighbor Care Pharmacy Inc staff must familiarize themselves with certain laws and regulations that pertain to Medicare Advantage and Part D FWA. Namely, staff must ensure familiarity with the False Claims Act, Anti-kickback statute, STARK/Physician Referral Law, Beneficiary Inducement Statute, HIPAA/Hi-Tech, among others. As part of Neighbor Care Pharmacy Inc 's Compliance Program, personnel shall receive training on these laws, which are summarized below.

a. **Anti-Kickback Statute:**

Neighbor Care Pharmacy Inc nor any of its employees shall engage in any activity in violation of the Anti-Kickback Statute, such as: Offering, soliciting, accepting, or attempting to accept anything of value (directly or indirectly, overtly or covertly, in cash or in kind) to or from an entity or person to induce that person to purchase services from or refer a beneficiary to Neighbor Care Pharmacy Inc.

b. **Anti-Trust Laws:**

i. Practices that may implicate antitrust laws include agreements or understandings among competitors to: (1) fix, stabilize or control prices or salaries; (2) divide or allocate customers, products, services, markets or territories; (3) collectively refuse to deal (group boycott)

certain customers or suppliers; or (4) agree not to engage in the manufacture or sale of or to limit production or sale of any product or line.

ii. No employee shall engage in any discussion, agreement, or understanding with any competitor with respect to any of the above-mentioned items. This prohibition not only includes proposed price changes but any deviations from price, as well as any form of price stabilization.

c. **False Claims Act:**

i. Neighbor Care Pharmacy Inc nor any of its employees shall engage in any activity in violation of the False Claims Act, such as:

- Knowingly presenting or causing to be presented, a false claim, record or statement for payment by federally funded health care programs;
- Knowingly making, using or causing to be made or used a false record or statement material to a false or fraudulent claim;
- Conspiring to commit a violation of any of the provisions of the False Claims Act.

ii. For purposes of the False Claims Act, a "claim" includes any request or demand for money that is submitted to the Federal government or its contractors and subcontractors, such as:

- Billing for services or procedures that have not been performed;
- Submitting false information about the services performed or the charges for services performed;
- Violation of another law. For example, a claim was submitted appropriately but the service was the result of an illegal remuneration schemes (i.e., Neighbor Care Pharmacy Inc is offered, or paid, or solicits, or receives something of value in exchange for directing patients to particular plans, for steering patients from one drug to another, or for persuading a prescriber to write a script for one drug over another)
- Shorting prescription drugs (i.e., providing less than the prescribed quantity while billing for the full amount)
- Dispensing expired or adulterated prescription drugs: Pharmacies dispense drugs that are expired, or have not been stored or handled in accordance with manufacturer and FDA requirements.
- TrOOP manipulation: When a Neighbor Care Pharmacy Inc manipulates

TrOOP to either push a beneficiary through the coverage gap, so the beneficiary can reach catastrophic coverage before they are eligible, or manipulates TrOOP to keep a beneficiary in the coverage gap so that catastrophic coverage is never realized.

- Failure to offer negotiated prices: Occurs when Neighbor Care Pharmacy Inc does not offer a beneficiary the negotiated price of a Part D drug.

d. **Federal Program Fraud Civil Remedies Act/ Health Care Fraud Statute:**

Neighbor Care Pharmacy Inc nor any of its employees shall engage in any activity in violation of Federal Program Fraud Civil Remedies Act or the Health Care Fraud Statute, such as deliberately submitting false statements or claims to federal agencies or submitting such claims in deliberate ignorance or reckless disregard of their truth or falsity.

e. **Health Information Portability and Accountability Act of 1996 (HIPAA)**

Neighbor Care Pharmacy Inc shall comply with HIPAA, established, among other things, standards for certain electronic transactions and minimum privacy and security requirements for individually identifiable health information to reduce chances of misuse of the information for fraudulent purposes and to reduce the risk of identity theft.

f. **Beneficiary Inducement Statute/ Civil Monetary Penalties (CMP) Law**

Neighbor Care Pharmacy Inc nor any of its employees shall engage in any activity in violation of the beneficiary inducement provisions of the Civil Monetary Penalties (CMP) Law such as, providing free or discounted items or services to a Medicare or Medicaid beneficiary that are likely to influence the beneficiary to seek Medicare or Medicaid-reimbursable services from a particular provider

g. **Stark**

Neighbor Care Pharmacy Inc shall not engage in any activity in violation of the Stark Law, such as submitting to the federal health care programs any claims of beneficiaries who were referred pursuant to contracts and/or financial arrangements that were designed to induce referrals in violation of the Stark Law or other similar federal or state statute or regulations.

5. To externally report actual or suspected occurrences of FWA, Neighbor Care Pharmacy Inc should contact the following:

HHS Office of Inspector General:
Phone: 1-800-HHS-TIPS (1-800-447-8477) or TTY 1-800-377-4950
Fax: 1-800-223-8164
Email: HHSTips@oig.hhs.gov
Online: Forms.OIG.hhs.gov/hotlineoperations/index.aspx

For Medicare Parts C and D:
Investigations Medicare Drug Integrity Contractor (I MEDIC) at 1-877-7SafeRx (1-877-772-3379)
For all other Federal health care programs:
CMS Hotline at 1-800-MEDICARE (1-800-633-4227) or TTY 1-877-486-2048
Medicare beneficiary website: Medicare.gov/forms-help-and-resources/report-fraud-and-abuse/help-fight-medicare-fraud

6. Additional information regarding FWA and Neighbor Care Pharmacy Inc 'S policies and procedures pertaining to it, can be found by completing Neighbor Care Pharmacy Inc 'S mandatory FWA training module, and by reaching out to Neighbor Care Pharmacy Inc 'S Compliance Officer when questions arise.

IV. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com .

Sanctions Policy

Neighbor Care Pharmacy Inc

I. PURPOSE AND APPLICABILITY

Neighbor Care Pharmacy Inc does non-compliance or unethical behavior. Accordingly, Neighbor Care Pharmacy Inc has developed this Policy to ensure that any staff member who commits FWA or otherwise violates Neighbor Care Pharmacy Inc 'S compliance policies and procedures, is disciplined appropriately.

All Neighbor Care Pharmacy Inc staff are responsible for complying with this Policy.

II. DETAILED POLICY STATEMENT

1. All Neighbor Care Pharmacy Inc staff are expected to report compliance issues including noncompliant, or unethical or illegal behavior. Failure to report suspected or actual compliance issues will result in disciplinary action up to, and including, termination of employment.

2. Examples of unethical or illegal behavior include but are not limited to the following:

    - Billing for services or procedures that have not been performed
    - Submitting false or misleading information about services rendered
    - Failing to comply with regulatory requirements
    - Shorting prescription drugs (i.e., providing less than the prescribed quantity while billing for the full amount)
    - Forging or altering a prescription
    - Refilling prescriptions in error
    - Engaging in illegal remuneration schemes (i.e., Neighbor Care Pharmacy Inc is offered, or paid, or solicits, or receives something of value in exchange for directing patients to particular plans, for steering patients from one drug to another, or for persuading a prescriber to write a script for one drug over another)
    - Failing to collect applicable copays and deductibles

3. Any staff member who is found to have committed FWA or otherwise violated any compliance policy or procedure of Neighbor Care Pharmacy Inc will be disciplined.

4. The Compliance Officer is responsible for ensuring that this Policy is timely, consistently, and effectively enforced whenever a noncompliance or unethical behavior is discovered.

5. The Compliance Officer in conjunction with the Compliance Committee and Governing Body are responsible for establishing and implementing disciplinary actions that are appropriate based on the seriousness of the committed offense.

6. To encourage good faith participation in the compliance program, Neighbor Care Pharmacy Inc must publicize its disciplinary standards. Appropriate methods of publicity include: disseminating newsletters; regularly addressing disciplinary standards and policies at all staff meetings; conducting general compliance training; posting relevant information to Neighbor Care Pharmacy Inc 'S intranet site; or displaying relevant information in staff breakrooms.

III. RESPONSIBILITY

1. The Compliance Officer is responsible for implementing and maintaining this Policy.

2. All Neighbor Care Pharmacy Inc staff must comply with this Policy.

IV. DOCUMENTATION

1. All disciplinary records must be maintained for a period of 10 years and must capture the date that the violation was reported, a description of the violation, the date of the investigation, a summary of the findings, and the resulting disciplinary action taken and the date on which it was taken.

V. GETTING HELP

For questions about this policy, or to escalate an issue, please contact the FWA Compliance Officer at 7183364772 or neighborcarerx@gmail.com .