

The Rogosin Institute

Site: All Locations

Number: RI F140

Page 1 of 5

TITLE: Antifraud Program: Incident Identification, Reporting & Investigation

POLICY:

The Rogosin Institute ("Rogosin") is committed to conducting business with integrity and in accordance with applicable Federal, State and local laws and regulations. It is the mission of the Antifraud Program to prevent, detect, and investigate fraudulent, wasteful or abusive activities/practices within Rogosin operations and related to Federal, State, and local health care programs.

Any person found to have engaged in fraudulent, wasteful or abusive activities/practices may be subject to corrective action up to and including termination of employment or business relationship.

Upon review of the facts and circumstances, Rogosin may refer the matter to outside agencies for criminal prosecution or administrative action and seek appropriate remedies to recover any losses or damages incurred. The Chief Compliance Officer and General Counsel will jointly determine whether, when, and how a reported incident will be referred to outside agencies.

PURPOSE:

The Antifraud Program ("Program") establishes mechanisms for preventing, detecting, and investigating fraudulent activities. This policy outlines the Program's strategy for identification and monitoring of potential fraud, and sets forth procedures for reporting and addressing suspected fraud.

APPLICABILITY:

All Workforce Members

DEFINITIONS:

Workforce Members refers to Rogosin employees, affiliated medical college and University personnel, temporary agency personnel, vendors/contractors, volunteers.

Fraud is the intentional deception or misrepresentation that an individual knows to be false or does not believe to be true and makes, knowing that the deception could result in some unauthorized benefit to himself/herself or some other person. There are many types of fraud, but they all share the aspect of intent as opposed to something that occurs due to an error.

Waste refers to the thoughtless or careless expenditure, mismanagement, or abuse of resources to the detriment of the organization or U.S. government. It includes practices that, directly or indirectly, result in unnecessary costs, such as

overutilization of services.

Abuse involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary medical or business practice given the facts and circumstances. Abuse also includes misuse of authority or position for personal financial interests, or those of an immediate or close family member or business associate.

For the purposes of this policy, fraud, waste, and abuse will be collectively referred to as "FWA".

PROCEDURE:

1. Responsibilities

A. Office of Corporate Compliance:

The Office of Corporate Compliance ("Compliance") will be the lead department to administer the Antifraud Program, which includes: (a) education and awareness, (b) risk assessments, (c) continuous auditing and monitoring, (d) investigations, and (e) periodic reports to Senior Management and the Audit, Enterprise Risk and Corporate Compliance Committee of the Board. Compliance will provide regular reports to Executive Management and the Audit, Enterprise Risk and Compliance Committee of the Board regarding any significant incidents or trends of fraud, waste or abuse.

B. Workforce Members:

Every person conducting business on behalf of Rogosin must act with the highest degree of integrity and uphold their obligation to comply with applicable Federal, State and local laws, regulations and Rogosin policies. Any known or suspected FWA must be immediately reported to Compliance. Incidents or actions that should be reported include, but are not limited to:

- 1) Any dishonest or fraudulent act
- 2) Forgery, falsification or alteration of any document or account belonging to Rogosin (checks, promissory notes, time sheets, expense reports, independent contractor agreements, purchase orders, budgets, cost reports, claims, etc.)
- 3) Theft or misappropriation of funds, securities, supplies, or any other asset
- 4) Authorizing or receiving payments for goods not received or services not performed or other expenses not incurred
- 5) Submission of a false or fraudulent claim to seek higher reimbursement
- 6) Authorizing or receiving payment for hours not worked
- 7) Fraud or abuse committed by vendors or other third parties against the Hospital
- 8) Destruction or unauthorized removal of business, financial or medical

records

Workforce members have an affirmative responsibility to participate and cooperate in good faith with any fraud related inquiry or investigation.

C. Management

Management is responsible for setting the tone from the top related to ethical conduct and for fostering an anti-fraud culture.

Each member of the management team should be familiar with the types of FWA that could occur within his or her area of responsibility through a mechanism such as a risk assessment. Appropriate oversight, ongoing review of processes, and reasonable controls must be established to prevent and/or detect such activity.

Managers must educate staff on the types of FWA and schemes that may be perpetrated respective to their department/business function. Staff should also be aware of events or transactions that may be an indicator of FWA.

Managers in charge of the department that experienced potential FWA must not undertake their own review and must immediately report the incident to Compliance.

2. Reporting Suspected FWA

Incidents of known or suspected FWA must be reported, in good faith and timely, to the Office of Corporate Compliance at (212) 746-1466, via the Compliance Helpline (888) 304-4435, or via the Compliance Helpline online portal at ri.ethicspoint.com. Reports to the Helpline may be made anonymously.

3. Investigation of Suspected FWA

- A. Compliance will oversee investigations of suspected FWA by engaging all appropriate departments that may collaborate in the investigations, including, but not limited to, Security, Human Resources, Finance, and Legal as necessary (collectively, the "Investigation Team"). In some circumstances, the investigation will be led and overseen by the Office of Legal Affairs instead of Compliance.
- B. The Investigation Team will be responsible for:
 - i. Review of pertinent information, including but not limited to, reporter or witness reports, data from Rogosin systems or other external systems relevant to the investigation, medical record information, billing records, security records (including requesting the preservation of any relevant security CCTV footage), and any other pertinent information.

- ii. Identification and interview of subject(s) relevant to the investigation.
 - iii. Concluding whether the alleged FWA claims can be substantiated.
- C. FWA investigations will be conducted in accordance with applicable laws and policies.
- D. All reports and investigatory activities will be handled in a confidential manner.
- E. As part of the investigation, The Investigation Team shall have:
- i. Unfettered access to all relevant records and premises; and
 - ii. Consistent with applicable laws and other policies, the authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, computers, and other storage facilities on the premises.
- F. During the investigation, if sufficient evidence of impropriety is found, Compliance will promptly inform the Office of Legal Affairs and Senior Management, as appropriate.
- G. Once the investigation is complete, findings will be reported to the General Counsel, appropriate Senior Management and, in the case of significant instances as determined by the Compliance Officer, to the Audit, Enterprise Risk and Corporate Compliance Committee of the Board of Trustees.
- H. Significant incidents, as determined by the Compliance Officer, or trends of FWA will be presented and discussed at the Corporate Compliance Committee. The Corporate Compliance Committee can assist and/or provide guidance on mitigating any of the risks brought to its attention.

4. Corrective Actions Related to FWA

- A. Management will be responsible for instituting corrective action to address any weaknesses in processes or controls identified during the investigation. In addition, Management, in concert with Human Resources, will be responsible for corrective action of employees in accordance with policy, if such action is warranted.
- B. Compliance, in coordination with the Office of Legal Affairs and any other appropriate department, will work to effectuate any appropriate corrective action on non-employed workforce members (i.e., vendors or University employed personnel), up to and including termination of employment, contract or privileges as a result of fraudulent activities.
- C. Unless required by law, investigation results should not be disclosed or

discussed with anyone other than those who have a legitimate need to know. The Chief Compliance Officer and General Counsel will jointly determine whether an external referral of an incident to the police, District

Attorney or responsible regulatory agency is necessary or appropriate.

REFERENCES:

18 NYCRR Part 521-1, 521-3

NY Soc Serv L § 363-D

Anti-Kickback Statute under 42 U.S.C. § 1320a-7b

False Claims Act [31 U.S.C. § § 3729-3733]

Deficit Reduction Act of 2005 §6032

Physician Self-Referral Law [42 U.S.C. § 1395nn]

Civil Monetary Penalties Law [42 U.S.C. § 1320a-7a]

Exclusion Statute [42 U.S.C. § 1320a-7]

RESPONSIBILITY:

Corporate Compliance

POLICY DATES:

Issued: July 2010

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Reviewed: May 2014; June 2016; June 2018; July 2022, **February 2025**