

eMP Billing, Inc.
PO Box 11576
Pensacola, FL 32524-11576
(850) 477-0800 ph
(850) 473-6543 fx

eMP Billing, Inc also referred to as eMP, has a policy of compliance with laws and ethical business practices. Our growth as a company will require all employees to monitor their business activities for compliance with applicable laws and ethical business practices. This document summarizes the EMP Billing, Inc. policies with regard to its Code of Conduct.

The challenge for each of us is to know the criteria for acceptable business behavior as established in our Code of Conduct and to utilize such business practices in our daily work. We should recognize that whether or not the Code covers every specific situation, each of our business relationships should reflect our commitment to honesty, professionalism, integrity and compliance with laws.

You may have questions that are not answered by the Code of Conduct, and if so please consult your supervisor or, if necessary, call the Company's CEO. Additionally, as an employee of eMP Billing, Inc. you have an obligation to report any violation of law or the Code of Conduct to your supervisor or to the Company's Corporate Compliance Officer. Any person making a report has the choice to do so on a confidential basis, without fear of reprisal and with the assurance that the report will be fully investigated. You may contact the President or Corporate Compliance Officer by telephone or in writing.

Your commitment to our Code of Conduct while improving our business will ensure our growth and integrity as a company.

Board of Directors
eMP Billing, Inc.

CODE OF CONDUCT

Summary

This Code of Conduct states the policy of eMP Billing, Inc. of compliance with all federal, state and local laws applying to the Company's business. The Code of Conduct also sets forth the Company's business ethics policy relating to business and commercial activities and conduct of employees that may cause financial injury to the Company or conflict with the business or ethical interests of the Company. All associates must adhere to these policies in all respects.

eMP's policy is to conduct its activities in full compliance with all applicable federal, state and local laws. eMP requires standards of conduct for all employees that ensure that business decisions reflect high ethical standards and are not influenced by financial or business interests that employees may have with third parties or by unauthorized payments or concessions to third parties. The specific areas of law discussed in this Code are:

- A. Antitrust Laws
- B. Laws Concerning Discrimination in Employment
- C. Copyrights and Trademarks
- D. Food, Drug and Medical Device Laws
- E. Political Contributions
- F. False Reporting to Government Agencies
- G. Unauthorized Payments to Obtain Business

The specific areas of business ethics discussed in this Code are:

- A. Unauthorized Commissions and Similar Payments
- B. Conflict of Interest
- C. Industry Standards
- D. Advertising Standards

Reporting and Disclosure of Violations

A principle theme of the Code is the disclosure and reporting of activities which may violate the letter or spirit of the Code. It is important to remember that questions relating to business conduct issues may not have easy answers and that employees can best protect themselves and eMP if questions are analyzed fully and promptly. Therefore, as questions related to law, ethics or business conduct arise, you should first discuss them with your supervisors if you feel it is appropriate or, if you prefer, you may contact the Corporate Compliance Officer directly by telephone at (850) 477-0800 or by first class mail to the Corporate Compliance Officer at PO Box 11576, Pensacola, Fl. 32524. It is important to eMP that all actual and potential violations of law or this Code be fully evaluated by appropriate personnel. Each employee of eMP is expected to report any violation.

eMP has demonstrated its commitment to disclosure and reporting by establishing a Corporate Compliance Officer and committee and taking all measures to ensure confidentiality, and instituting procedures to investigate reports. All communications with your supervisor or the Corporate Compliance Officer will be handled in strict confidence. eMP assures protection against any form of reprisal for reporting actual or suspected violations of the Code and, within the boundaries of the law, protects the confidentiality of anyone reporting information.

Compliance with the Code

eMP competes in different local and state markets. eMP recognizes that at times employees will encounter laws and customs that will vary from state to state. Our policy is to comply with all laws where we do business. In areas where common practices might indicate standards less stringent than our own, employees should follow our standards, as outlined in our Code of Conduct. While the Code sets forth the Company's policies with respect to compliance in these areas, please remember that eMP requires compliance with all laws as well as honesty and ethical behavior in all business dealings.

The Company requires all employees to comply with the Code of Conduct and its underlying policies and practices. Violations, even in the first instance, may result in disciplinary action up to and including dismissal from the employment of eMP, civil liability and criminal prosecution. In addition, no improper or illegal behavior will be justified by a claim that someone ordered it in higher authority. No one, regardless of position, is authorized to direct an employee to commit a wrongful act.

COMPLIANCE WITH LAWS

Antitrust Laws

The U.S. Antitrust laws are intended to eliminate unreasonable restraints of trade, monopolization, price discrimination and unfair trade practices, and thus foster and preserve a competitive economy. It is the Company's belief that such laws have contributed significantly to free markets. Violation of these laws can occur:

1. If you have communication or agreements with competitors on prices, terms, sales policies or customer selection or classification (except for usual credit information) or
2. If you attempt to suggest or agree with a competitor, supplier or customer on how he or she should deal with others.

Violation of these antitrust laws can result in severe penalties to the Company and to individuals who participate in the violation. The Company expects its officers and employees to comply fully with all applicable antitrust laws and with the Company's business ethics policies. In the event any proposed business practice on behalf of the Company presents a possible question under the antitrust laws, you are to consult with your supervisor to assure compliance with these laws.

Discrimination in Employment

Under federal law, and the laws of most states and many counties and cities, it is unlawful to discriminate in the hiring or discharge of employees, or with respect to their compensation, conditions or privileges of employment, on the basis of race, color, religion, sex, national origin, sexual orientation, age, physical or mental disability, or status as a veteran.

EMP is committed to a work environment free of any form of sexual harassment. The Company will not tolerate any conduct that constitutes sexual harassment, whether engaged in by supervisory or non-supervisory personnel.

Copyrights and Trademarks

The unauthorized duplication of copyrighted material, including copyrighted computer software, is a violation of copyright laws and is strictly prohibited.

Environmental Laws

As a good corporate citizen of the communities in which we operate, EMP is committed to a safe environment and sound environmental actions. EMP will comply fully with the spirit as well as the letter of all environmental laws and regulations.

Political Contributions

Federal law regulates and generally prohibits companies from making any direct or indirect contributions or expenditures in connection with any federal election. Similar statutes exist in many states regarding state and local elections. Violations of these laws can subject the Company and responsible individuals to severe penalties. It is the Company's policy to adhere fully to these legal requirements.

False Reporting to Government Agencies

Federal law deems it a crime subject to fine or imprisonment to make any false, fictitious or fraudulent statement to any government agency or, in making such statement, to conceal any material fact. Similar laws exist in many states. The Company's policy is to assure that information it provides to government agencies, whether orally or in writing, is truthful, accurate and complete. The Company and its employees and officers must adhere to this policy.

Unauthorized Payments to Obtain Business

- a Payment of confidential commissions, bonuses, bribes or other types of unofficial remuneration to employees or officials for any purpose is expressly forbidden as a matter of Company policy. Federal and state law also makes such payments illegal.
- b EMP and its employees must also comply with applicable federal and state laws which prohibit providing remuneration to induce the purchase or order of Company services that may be subject to reimbursement or payment by a government agency or other third party. Any employee with questions about laws relating to such remuneration should consult with the Corporate Compliance Officer.

BUSINESS ETHICS POLICY

The goal of the Company's Business Ethics policy is to foster standards of conduct for its officers and employees that will assure that business decisions are influenced by honesty and integrity and not by financial or business interests which officers or employees may have with third parties, or by unauthorized payments or concessions to third parties by officers or employees. It should be noted that a violation of these standards might, in many instances, also be a violation of law.

Unauthorized Commissions and Similar Payments

It is Company policy to obtain business only by use of sales and marketing programs. The making of unauthorized concessions or the giving of unauthorized commissions, rebates, bribes, bonuses or other payments to obtain or retain a private or governmental customer's business or for any other purpose is strictly against Company policy.

Conflict of Interest

Experience has shown that where Company officers or employees have, directly or through a member of their immediate family, a significant financial or business interest in another company competitive with or doing business with the Company, the officer's or employee's efforts on behalf of the Company may be influenced to its detriment. In all instances where a conflict of interest may arise, authorization shall be determined on a case-by-case basis and the granting or denying thereof shall be within the sole discretion of the Company.

Industry Standards

It is the policy of EMP Billing, Inc. to follow all standards set forth in the *Billing Company Compliance Guidance* that was released on November 30, 1998 by the OIG. This is not an all-inclusive document, however, it is a framework from which the Company can monitor its practices. The Company shall maintain the highest industry standards.

Advertising Standards

It is Company policy to advertise, promote, and label its products in a factual and informative manner. In addition, all such communications must be consistent with the requirements of the appropriate federal and state agencies. The Company's publicly disseminated material must not be false, misleading or deceptive.

Commitment to Integrity and Professionalism

eMP's business success is to a great extent the result of its reputation, and future success will be attributable to its continued reputation for honesty and integrity. eMP's reputation is directly attributable to the conduct – past, present and future– of its employees. We must all work to continue improving and reestablishing the Company's reputation. Each and every employee, while acting in the highest ethical manner, should also be making a concerted effort to project a professional attitude and to deal courteously with co-workers, customers and the public at large to help foster a positive image for the Company.

Only through strict adherence to high standards of ethical and professional conduct can eMP Billing, Inc. continue to meet the expectations of our customers and fellow employees.

Certificate of Compliance

Upon employment each employee shall receive a copy of the Code of Conduct, Corporate Compliance and OIG Billing Company Compliance Guidelines. The employee must read the policies. Once the Corporate Compliance Officer has reviewed the policies with the employee and answered any questions, the employee will be presented a Corporate Compliance Certificate. The certificate is to be signed by both the Corporate Compliance Officer and the employee acknowledging the acceptance and understanding of the policies. Any updates or additions to the policies will be provided to each employee. The employee must read and sign a statement of understanding and acceptance. That statement will be returned to the Corporate Compliance Officer to be maintained on the employee's permanent file.

CORPORATE COMPLIANCE

Corporate Compliance Committee and Officers

Corporate Compliance Officer
Corporate Compliance Committee

Andrew Keller
Board of Directors

Corporate Compliance Address

Mailed correspondence:

eMP Billing, Inc.

Attn: Corporate Compliance Officer

P.O. Box 11576

Pensacola, Fl. 32524-11576

Telephone correspondence:

(850) 477-0800

REPORTING OF COMPLAINTS/ALLEGATIONS

All complaints and/or allegations shall be treated in a serious, professional, and confidential manner. Complaints and allegations should be mailed to: Corporate Compliance Officer, eMP Billing, Inc., P.O. Box 11576, Pensacola, Fl. 32524-11576. Complaints that are called in should be placed Monday-Friday from 8:00 AM CST to 5:00 PM CST. Calls should be placed to (850) 473-6541 and request the Corporate Compliance Officer.

Upon receiving a complaint and/or allegation, the Corporate Compliance Officer shall take immediate action. The following steps shall be taken:

- 1 Complaint/allegation shall be documented verbatim if the notice is received via the telephone.
- 2 Assurance shall be given to the reporting party with respect to their protection from retaliation.
- 3 Whether the complaint is received in the form of a written letter or from a telephone conversation, the report shall be held in a confidential manner.
- 4 The Corporate Compliance Officer shall select members to investigate the incident, which would not include any persons listed in the complaint or allegation.
- 5 After a thorough investigation, the facts shall be compared to governing laws and regulations.
- 6 All findings shall be reported back to the Corporate Compliance Officer and then to the Board of Directors.
- 7 If the findings prove that an error has been made on behalf of the Company, the Company shall take immediate corrective action.
- 8 Corrective actions are to be monitored by the Corporate Compliance Officer and reported to the Board of Directors.
- 9 All corrective actions are to be well documented and filed with the initial complaint/allegation.
- 10 After closure has been brought to the incident, a closing report shall be presented to the person filing the complaint/allegation if that person has not remained anonymous.
- 11 All persons involved in the discovery, reporting, and investigation of a complaint shall remain free from reprisal and those persons monitoring the complaint shall hold their comments in confidence.
- 12 Persons who knowingly and willfully do not comply with industry standards that could effect clients and the Company are subject to immediate dismissal.

eMP Billing, Inc. views its' integrity with clients and the government as fundamental to our operations and continued growth. Therefore, all complaints and allegations shall be received and investigated with the seriousness that will ensure our compliance with all governing laws and regulations.

POLICIES AND PROCEDURES

POLICY: EDUCATION AND TRAINING

It is the policy of eMP Billing, Inc. to promote education and training relative to current billing practices and the laws that govern these practices. Upon hire each employee shall review the Company policies and review the Code of Conduct for the Company. All individuals (management, officers, and employees) shall abide by the Code of Conduct. The Company shall promote educational opportunities to heighten the awareness of potential fraud, abuse, and repetitive errors.

New materials and releases of information that would effect the Corporate Compliance Policies shall be made available to all associates as the Company receives them. No less often than annually, staff shall be presented with the most recent copy of the Corporate Compliance Policy, which shall include:

- * The Corporate Code of Conduct
- * Listing of Laws of Compliance
- * Business Ethics Policy
- * Listing of Corporate Compliance Committee and Officers
- * Addresses for correspondence relative to complaints and/or allegations
- * Policy outlining the reporting procedures for all complaints and/or allegations
- * Certificate of Compliance

POLICY: EMPLOYMENT

To ensure the integrity of the Company's billing services, it is the policy of eMP Billing, Inc. to not employ individuals who have been sanctioned by the State and Federal government for billing fraud or abuse. If it is determined after employment that an individual was sanctioned, that individual will be immediately terminated. Any person who knowingly and willingly misrepresents the Company, the client, or any service provided by or for both shall be immediately terminated. There is no tolerance at any level (employee, manager, officer, etc.) relative to fraud and abuse.

POLICY: CODING

The clients of eMP will be responsible for the coding of their services and procedures.

POLICIES AND PROCEDURES

Claim Data, Preparation and Submission

POLICY: COLLECTION OF DATA

Accepted data shall be received from and approved by the Client of eMP. All data received will be entered only after it has been proven that the data is from the client. All correspondence, adjustments, corrections, entries, and any other work done on behalf of the Client shall be done only after a written request is presented to eMP. Collected data will not be modified in any form or fashion without the written prior approval of Client.

POLICY: CONFIDENTIALITY

All Client data is confidential and shall not be released to any parties outside of eMP. Patient information is secured in the computer system and/or on premise files.

POLICY: CLAIM AND DATA SUBMISSION

- * eMP will only bill for items that are actually documented by or on the behalf of Client.
- * eMP will only code medical supplies clearly defined by the manufacturers or Medicare.
- * eMP will in no way up-code, modify, or make any other adjustments to a claim that can not be validated first in writing.
- * eMP will not assume any data to be entered on behalf of Client.
- * eMP shall not knowingly duplicate bill for any client.
- * eMP will only use facility provider numbers in accordance with the approved/appropriate billing services as outlined in the Client's contract.
- * eMP will only bill for services that have been provided by qualified and licensed personnel.

POLICY: SUBMISSION OF CLAIMS

eMP will only submit claims on behalf of Client that have supporting documentation and meet all necessary requirements in order to submit a claim for payment. Claims shall be submitted hardcopy or electronically only as the Client has indicated.

POLICIES AND PROCEDURES

POLICY: NOTIFICATION OF OVERPAYMENTS AND CODING ERRORS

Overpayments or coding errors shall be brought to the attention of the client immediately. Client and/or eMP shall contact the fiscal intermediary as soon as the overpayment or coding error is discovered. Repayment of overpayments shall remain the responsibility of the Client. eMP will follow up on overpayments and coding errors until resolved and the overpayment has been recouped.

POLICY: CLIENT MISCONDUCT

Actions and/or behavior of the client that is determined by eMP to be fraudulent or inappropriate in any manner are to be reported to the President or Corporate Compliance Officer immediately. If it is determined by eMP the client willfully mislead the Company causing any violation of CMS regulations or OIG standards, eMP will notify the appropriate governmental agency and immediately terminate its contractual relationship with the client.

Compliance Concerns and Florida and Federal False Claims Acts (FCA)

It is our policy to provide information to all employees, contractors and agents about the FCA, remedies available under these provisions and how employees and others can use them, and about whistleblower protections available to anyone who claims a violation of the FCA. We also provide notice of the steps we have in place to detect health care fraud, waste, and abuse.

It is our policy to monitor and regularly review and audit the Company's operations to detect possible violations of federal and state laws, including the FCA, in order to detect and prevent fraud, waste and abuse in federal and state health programs. It is the responsibility of each department head and employee to assist in those efforts. Monitoring and auditing systems under our policies include reviews conducted by both internal and external personnel. The monitoring and auditing process examines the systems and processes used to ensure compliance with federal and state health care program laws, rules and guidelines and include random sampling of records and transactions. In addition, we have a system to ensure bills and other documents submitted to federal and state health care programs are accurate. We also do periodic billing reviews, including reviews of credit balances. Finally, we have a system to verify that conditions of coverage for services provided to Medicare and Medicaid beneficiaries are met prior to billing for those services.

DEFINITIONS

The Centers for Medicare and Medicaid Services (CMS) defines “**fraud**” as the intentional deception or misrepresentation that an individual makes, knowing it to be false or does not believe it to be true, knowing that such deception could result in an unauthorized benefit to self or others.

CMS defines “**abuse**” as incidents or practices of providers that are inconsistent with sound medical practice and may result in unnecessary costs, improper payment, or the payment for services that either fail to meet professionally recognized standards of care or are medically unnecessary.

The Federal Government and the State of Florida have enacted criminal and civil laws regarding the submission of false or fraudulent claims for payment to federal, state, and private payors. These laws provide for criminal, civil, and administrative penalties, provide the government authority to investigate and prosecute, and provide anti-retaliation or whistleblower provisions for individuals who make good faith reports of waste, fraud, or abuse.

The FCA and Program Fraud Civil Remedies Acts, applicable State laws and Whistleblower provisions are summarized in the following sections.

The FCA is a statute that imposes civil liability on any person who:

- knowingly presents, or causes to be presented, a false or fraudulent claim, record, or statement for payment or approval,
- conspires to defraud the government by getting a false or fraudulent claim allowed or paid,
- uses a false record or statement to avoid or decrease an obligation to pay the government, and
- other fraudulent acts enumerated in the statute

Knowingly is defined in the FCA to include any person who has actual knowledge of the information, acts in deliberate ignorance of the truth or falsity of the information, or acts in reckless disregard of the truth or falsity of the information, be it due to an assertion or omission. No proof of intent to defraud is required. However, honest or negligent mistakes are not actionable under the FCA.

Claim is defined as any request or demand for property or money, grants, loans, insurance or benefits, when the United States or Florida Governments provide or will reimburse any portion of such monies.

Potential civil liability currently includes penalties of between \$5,500 and \$11,000 per false or fraudulent claim, treble damages and costs of any action brought to recover such penalties or damages.

The Attorney General required to diligently investigate violations of the FCA and may bring civil action. The Attorney General may issue an investigative demand for production of documents, written answers and oral testimony.

The FCA contains **Qui Tam** provisions which allow civil actions to be brought by private persons in the name of the government. Generally, the action may not be brought more than six years after the violation, but in no event more than ten. The government may choose to intervene in the suit and assume primary responsibility for prosecuting, but if not, the private party has the right to conduct the action.

Whistleblower protection is provided by the FCA and protects employees from retaliation when reporting possible violations. Any employee who is discharged, demoted, suspended, threatened, harassed, or discriminated against in terms of employment because of lawful acts conducted in furtherance of a FCA action, may seek reinstatement, twice the amount of back pay plus interest and any other costs, damages and fees.

Examples of a Possible False Claim

1. Making false statements regarding a claim or payment
2. Falsifying information in a medical record
3. Double billing for items or services
4. Billing for services or items not performed or never finished

PROCEDURE

It is the responsibility of all employees, contractors, physicians, residents, family members, consultants, vendors, and agents or anyone else acting on behalf of our organization to follow all laws, regulations and guidelines set forth by our facility and applicable government agencies. If an employee discovers or suspects an event that is similar to one of the examples of a false claim listed above or meets the definition of fraud or abuse or is a violation of the above mentioned corporate compliance program, the employee is encouraged to:

1. Report the incident or suspected violation to his/her immediate supervisor.
2. If the employee does not feel comfortable reporting to his/her direct supervisor, they can report to the owner and/or the Facility Compliance Officer.

An employee is not required to report a possible FCA violation to the company first. A report may be made directly to the United States Department of Justice or applicable State authorities. However, in many instances this facility believes that the use of its internal reporting process is a better option because it allows us to quickly address potential issues. This company encourages our employees to consider first reporting suspected false claims to the owner or your direct supervisor, but the choice is up to the employee.

Neither the owner nor direct supervisor nor any of its employees will retaliate against any employee for informing us or the federal or State government of a possible FCA violation or a possible violation of any other state or federal law. It is a violation of this policy to discourage reporting FCA violations to us or the federal or State government.

Attachment A

It is the policy of eMP Billing, Inc to enforce all policies set forth in this Associate Handbook Supplement, including those applicable to retaliation, using discipline ranging from verbal or written warnings to termination of employment.

I have read the Corporate Compliance Program Plan and I know who to report any issues to.

Signature

Date

Print Name