



I D E M A N A G E M E N T G R O U P

Code  
Of  
Conduct

### **Our Vision**

To provide exceptional healthcare to seniors through leadership and operating excellence in every aspect of our business.

### **Our Mission**

To be the premiere healthcare management company in the Midwest by exceeding the expectations of our Residents, patients and employees.

### **IMG Cares Help Line & Website**

1-855-241-1904

Available 24 hours/day, 365 days/year

[www.imgcares.ethicspoint.com](http://www.imgcares.ethicspoint.com)

IMG has established a dedicated, toll free compliance and ethics help line and website available to all IMG stakeholders. Any person receiving services, employee, family member, community member, contractor or agent is invited to call the IMG Cares Help Line or utilize our website to ask questions concerning ethical or legal conduct or to report any potentially improper action. All calls and/or reports will be handled as confidentially as possible.

***Retaliation or retribution for expressing concerns will not be tolerated by IMG.***

## **Code of Conduct & Guiding Principles**

**Quality of Care:** *We will deliver appropriate, effective supports and services to our Residents and patients.*

IMG is committed to “Residents First...” and to the provision of supports and services that are appropriate and provided to assure each Resident attains or maintains his or her highest practicable level of well-being.

Resident individuality should be respected. Residents should be included in decisions made about his/her care. Quality supports and services should be provided to all residents without discrimination as to race, color, religion, sex, national origin, disability, sexual orientation, source of payment, age or any other illegal basis.

Supports and services should be provided in a cost effective manner in accordance with recognized standards of professional practice.

Employees who have concerns regarding the support and/or services provided to a Resident are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Fair Treatment of Employees:** *All members of the IMG team should treat one another with respect, dignity and fairness, and be treated the same in return.*

IMG is committed to “...Employees Always.” We believe it is everyone’s responsibility to create and maintain a work environment where everyone is treated with respect and dignity. Diversity in the workplace should be valued. IMG prohibits discrimination in any work-related decision on the basis of race, color, religion, sex, national origin, disability, sexual orientation, age or any other illegal basis. Harassment or abuse of any kind in the workplace is prohibited.

Employees who perceive that inequitable or unfair conduct is occurring in their workplace are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Confidential and Proprietary Information:** *We must protect IMG's confidential and proprietary (company owned) information, including information about the people we serve.*

IMG is committed to safeguarding all information belonging to IMG and to those people we serve.

Confidential information should not be disclosed to any unauthorized person. Reasonable steps should be taken to prevent copying or unauthorized use of copyrighted, trademarked or licensed materials.

Information obtained, developed or produced by IMG and its employees, information supplied by outside consultants or vendors for the benefit of IMG and information about IMG business operations is confidential. This information should not be disclosed to anyone outside the organization. Unless you have specific authorization, do not disclose this information to other IMG employees except on a "need to know" basis and with agreement from the recipient to treat the information as confidential.

Employees who have concerns regarding confidentiality are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Protecting Property and Assets:** *We should use company property and other IMG assets for business purposes only.*

Company property is made available to IMG employees only for authorized IMG business purposes and should not be used for personal reasons. This applies to physical assets such as office equipment, computers, software and supplies, as well as other types of property such as company records, personal information and customer lists. IMG property should not be removed from the company premises, unless it is necessary to do so to perform your job. All IMG employees should maintain and properly care for company property.

Employees who have concerns regarding the use of company property and/or assets are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Conflicts of Interest:** *We should avoid both conflicts of interest and the appearance of a conflict of interest.*

IMG employees, officers and Board Members should not engage in any activities that conflict with the interests of IMG. Conflicting interests can include both financial interests and non-financial relationships with entities that compete or do business with IMG, and include any interests that otherwise could create an *appearance* that the employee's conduct on behalf of IMG might be compromised in some way by the competing interest.

IMG employees and their families are prohibited from soliciting or receiving gifts, loans, entertainment or any other consideration of value from a person or organization that does business with or may want to do business with IMG. And IMG employees and their families should not offer or give gifts that give the appearance of trying to influence any outside party. The only exceptions to this rule are gifts having a value of less than \$100 extended as a business

courtesy or gifts of nominal value given by a person who is supported by IMG. If any employee receives any gift of this nature, he/she must notify his/her supervisor.

Potential conflicts of interest will be disclosed and reviewed annually. All known conflicts of interest must be disclosed immediately.

Employees with concerns about conflicts of interest are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Ethical Business Practices:** *We should display good judgment and high ethical standards in our business decision-making.*

IMG is committed to conducting business with honesty, fairness and integrity. All employees should refrain from deception, fraud and illegal business activity. Acting with integrity is the responsibility of every employee regardless of his/her work location or job assignment.

Employees with concerns about unethical business practices are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Billing Practices:** *IMG employees are responsible for ensuring that billing is accurate and honest at all times.*

IMG will bill only for services actually rendered. Services rendered must be accurately and completely documented to ensure both proper billing and integrity of the database, and they must be based on an accurate and appropriate assessment of the resident's needs. Billing must comply with the requirements of state and federal payers and conform to all third party payer contracts and agreements.

Documentation must be provided for all services rendered. Always follow the principle that if the appropriate documentation has not been provided then the service has not been rendered. Records may be amended to correct an error or complete documentation only in accordance with established procedures – and not for the purpose of covering up errors or obtaining any payment to which we are not entitled.

Bill and cost report data must be retained for periods prescribed by law and by IMG policies. Clinical, administrative or clerical staff involved in the preparation and/or submission of billing or cost report data must be trained in documentation practices. Billing policies and procedures must be written, approved by management, and appropriately updated. These policies and procedures must be available to all employees involved in the creation of charges or billing data.

Employees who suspect that improper billing or documentation is occurring are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Accuracy of Records:** *We are required to prepare and maintain all Resident and company records accurately and retain such records for periods prescribed by law and IMG policies.*

Medical and business records must be accurate and complete. Medical and business records should not contain false or misleading information and should be maintained according to current accepted standards of practice.

Employees with concerns regarding the accuracy of records are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Marketing:** *We should represent IMG services and products fairly and honestly, stressing their value and our capabilities.*

IMG will advertise to inform our communities of the availability and value of our supports and services, to provide educational information regarding rehabilitative services and long term care, to recruit health care personnel and to provide IMG's views on relevant public policy issues.

Employees should be mindful of the trust placed in us by our communities as a source of information about services provided to those individuals who require rehabilitative services and/or long term care services. Advertising should be honest and accurate and, when presenting views on issues, clearly distinguish opinion from factual data.

Advertising should stress our capabilities and the value of the services we provide. Advertising should not disparage or caricature competitors or other groups.

Employees with concerns regarding advertising are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Government Investigations:** *We will cooperate fully with all legitimate government investigations.*

IMG's policy is to comply with all reasonable and lawful requests for information and documents made by federal, state and local government officials. While IMG will comply with these requests, the law does not require disclosure of certain information, which may include, but is not limited to:

- Certain patient or resident information that may be protected by medical record privacy laws.
- Certain quality assurance information compiled by IMG facilities in accordance with federal and state requirements.
- Certain information collected as part of IMG's peer review process to review and evaluate the credentials of healthcare providers furnishing services in IMG facilities.

All questions regarding requests for information and/or documents may be directed to the Chief Operations Officer or the Chief Compliance Officer.

**Special Legal Duties:** *We will compete fairly and in compliance with all anti-trust and other applicable laws.*

Antitrust Laws were created to promote free and open competition. IMG competes fairly and in compliance with all anti-trust laws. Agreements to fix prices, to artificially raise prices, to divide geographic markets, or to boycott another competitor are illegal. Business information such as, potential acquisitions, marketing strategies, etc...should not be disclosed to outside parties.

Advice from senior management officials should be sought before taking any action which may compromise fair market competition or compliance with anti-trust laws. Senior management officials who are contacted concerning anti-trust matters should immediately contact the IMG Chief Compliance Officer.

**Improper Use of Funds:** *We may not use IMG funds for improper or illegal activities such as payments to induce referrals.*

IMG prohibits any payment that may be viewed as a bribe, kickback or inducement. A “bribe” or “kickback” is any payment or gift of value offered with the intent to influence a decision on grounds not directly related to its business merits. Payments or gifts of value given to physicians or other parties to influence the flow of referrals to IMG are inducements and are prohibited.

Employees with concerns regarding the improper use of funds are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

**Health, Safety and the Environment:** *We are required to provide a safe and healthy workplace by observing applicable health and safety laws and regulations and reporting all health or safety concerns.*

IMG’s policy is to comply with all applicable health, safety and environmental laws and regulations. All employees are expected to perform their job duties in a safe and effective manner and to report immediately any unsafe practices or condition within the work place.

Hazardous materials are to be handled in accordance with established control, storage and disposal procedures. Employees who are unaware of the correct procedure for completing an assigned job task safely should immediately seek guidance from his/her supervisor or another IMG resource such as the Administrator or Director of Nursing.

Employees with concerns regarding work place safety are required to immediately alert their supervisor or higher level manager. Additionally, any employee may call the IMG Cares Help Line or report concerns through the IMG compliance and ethics website.

## **False Claims Act**

The False Claims Act 31 U.S.C. sec. 3729-3733, protects the federal government against fraud and abuse. Under the False Claims Act (FCA), anyone who knowingly submits, or causes another person or entity to submit, or knowingly makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or approval of government funds are liable for three times the government's damages plus civil penalties of \$5,500 to \$11,000 per false claim.

The term "knowingly" means that a person:

1. has actual knowledge of the information;
2. acts in deliberate ignorance of the truth or falsity of the information; or
3. acts in reckless disregard of the truth or falsity of the information, and no proof of specific intent to defraud is required.

The FCA contains qui tam, or whistleblower, provisions which allow anyone with evidence of fraud to sue on behalf of the government, in order to recover overpayments of federally funded health care programs. The Department of Justice can investigate and decide whether to join the action. If the government elects not to intervene, the qui tam relator may proceed with the action. The whistleblower may be awarded a percentage of the recovered funds.

## **IMG's commitment to Compliance:**

### Auditing:

IMG will conduct audits of operational and clinical activities according to established policies to identify any areas of improvement. The results of all audits will be reported to the Chief Compliance Officer and reviewed by the Compliance Committee.

### Compliance standards and practices:

IMG will conduct business ethically and in accordance with established standards of practice. IMG will develop and maintain written standards and procedures utilizing current standards of practice in accordance with all applicable laws and statutes.

### Compliance Officer & Committee:

IMG will employ a Chief Compliance Officer and establish a Compliance Committee. The Chief Compliance Officer will answer directly to the President and will with the assistance of the Compliance Committee, oversee and monitor the implementation of IMG's Compliance Program.

### Education & Training:

All IMG employees will receive training on how to perform their jobs in compliance with the standards of the practice and any applicable regulations; and each employee will understand that compliance is a condition of continued employment. This training will occur on a regular basis and as any needs are identified.

### Response to Violations and Disclosure:

IMG is committed to responding appropriately to detected violations through investigation of allegations and the disclosure of incidents to appropriate Government entities.

### Communication:

IMG will establish and maintain effective avenues of communication that promote the discussion of compliance practices, procedures, standards and concerns.

### Enforcement:

IMG will respond promptly to any detected Compliance violations and formulate clear and consistent corrective action plans.



## **How to ask questions or report concerns:**

If you have a question or concern about this Code of Conduct, your supervisor is often the one with the most knowledge and capability to assist you. However, IMG recognizes that there may be times when approaching your supervisor may be uncomfortable. We encourage you to call our IMG Cares Help Line at 1-855-241-1904 (Available 24 hrs/day). Or you may visit our website at: [www.imgcares.ethicspoint.com](http://www.imgcares.ethicspoint.com)

Your call will not be recorded or traced. All calls will be handled as confidentially as possible. ***IMG will not tolerate any retribution or retaliation against anyone who reports a concern.***

The reporting of a concern will not excuse any employee from the consequence of his/her own actions, though IMG views prompt and full disclosure of any concerns as a positive action.

IMG Cares Help Line Number: 1-855-241-1904

Compliance & Ethics Website: [www.imgcares.ethicspoint.com](http://www.imgcares.ethicspoint.com)

Compliance Office Address: IMG - Compliance  
P.O. Box 451  
Brighton, IL 62012