



Policy No. CO-114
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Category/Section: Compliance
Manual: Corporate

POLICY: Reporting Illegal or Unethical Conduct

POLICY SUMMARY/INTENT: Critical Nurse Staffing, LLC (“CNSCares” or “Company”) is committed to complying with all applicable laws and regulations, including those designed to prevent and deter fraud, waste and abuse. CNSCares strives to maintain a culture that promotes compliance and ethical conduct and that facilitates open communication about any compliance-related questions or concerns. CNSCares has adopted this policy to outline the guidelines for Personnel to report, in good faith, any known or suspected compliance concerns, policy or ethical violations, or other activity that may be inconsistent with any provisions of CNSCares policies and procedures, including but not limited to CNSCares Policy No. CO-101 (Business Code of Conduct) and CNSCares Policy No. CO-111 (Fraud, Waste and Abuse Compliance Plan), or that which a Personnel member believes may otherwise violate any law, regulation, policy, or ethical guideline, and to ensure that those making reports in good faith are free from retaliation.

Any Personnel member who observes or otherwise becomes aware of illegal or unethical conduct in connection with any aspect of CNSCares’ business (including but not limited to the documenting, coding, or billing for services, equipment, or supplies; patient care; potentially misleading or inaccurate financial practices; violations of CNSCares policies and procedures; any potential or actual fraud, theft or embezzlement; improper use or destruction of information or records; safety/health violations; discriminatory or abusive practices; and unauthorized use or disclosure of confidential information) should promptly report it in accordance with the procedures set forth in this policy so that an investigation can be conducted and appropriate action and remediation taken.

DEFINITIONS:

Good Faith: A report of conduct defined in this policy, which the Personnel member making the report has reasonable cause to believe is true, or has the potential or likelihood to be true, and is made without malice or consideration of personal benefit.

Independent Contractor: A self-employed person or entity contracted to perform work for, or provide services to, another entity as a non-employee.

Personnel: Any team member, student, physician, independent contractor or other third-party who conducts business on behalf of the Company, whether they are paid or not.

Senior Leadership Team: Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Chief Information Officer, Chief Compliance Officer, Chief Revenue Officer and Chief Human Resources Officer of CNSCares.

Team Member: Any employed individual who performs any service for the Company (excludes volunteers, vendors and independent contractors). The term “Team Member” is used by the Company to mean “employee”.

POLICY:

A. Reporting Obligation and Procedures

1. It is the obligation of CNSCares Personnel members to immediately report in Good Faith any potentially illegal or unethical conduct as defined in this policy. The act of making allegations maliciously, recklessly, or with the knowledge that the allegations are false is a serious disciplinary offense and shall result in corrective action up to and including termination of

employment.

2. If any Personnel member becomes aware of or suspects illegal or unethical conduct or a violation of CNSCares policies, there are different reporting avenues available to them.
 - a. Concerns can be brought directly to the Chief Compliance Officer (or her designee) or the Vice President of Human Resources. If either of those team members is unresponsive, Personnel members may report their concerns directly to another member of the Senior Leadership Team.
 - b. Concerns can be brought to the attention of an immediate supervisor. However, if a supervisor is unresponsive to a reported concern, or if a Personnel member is uncomfortable discussing concerns with his or her supervisor, the Personnel member should report concerns directly to the Company's Chief Compliance Officer (or her designee) or the Company's Vice President of Human Resources or use the compliance and ethics hotline.
 - c. Reports can be made by telephone using the toll-free compliance and ethics hotline by calling 833-827-4406 and leaving a recorded message regarding the possible compliance issue. Reports may also be submitted via email to compliance@cnscares.com. Personnel members have the option to report anonymously using the compliance telephone hotline.
3. In all cases, the report must be directed to an individual who is not involved in the potential illegal or unethical conduct or violation of law, rules, regulations, or ethical guidelines.
4. A Personnel member submitting a report pursuant to this policy should include in the report enough facts (who, what, when, where, how) relating to the conduct at issue to allow the Company to follow up and investigate the report. Generally, reports should include all supporting or corroborating information known to the reporting individual.
5. Any supervisor receiving a complaint that raises a potential compliance issue must immediately report the concern to the Company's Chief Compliance Officer (or her designee). The Chief Compliance Officer holds the authority to make final determinations as to whether reported concerns meet the definition of compliance-related concerns under this policy. Concerns that do not raise a potential compliance concern may be referred to the appropriate departmental representative for further investigation and remediation by the applicable department.

B. Self-Reporting

1. Self-reporting is encouraged. Any Personnel member who self-reports his or her own wrongdoing or violation of law will be given due consideration with regard to any corrective action that may be taken.

C. Identification of Reporter

1. CNSCares will make all reasonable efforts to protect the identity of any individual who utilizes the hotline and requests that such reports be treated as anonymous. However, while CNSCares offers the opportunity to report compliance concerns anonymously, the Company's ability to carry out an effective investigation and communicate results thereof may be improved if the investigator(s) can seek clarification and additional information from the reporting individual. Reporting individuals can take this into consideration when considering whether to report anonymously.

D. Confidentiality and Limitations

1. CNSCares will use all reasonable efforts to investigate a report by a Personnel member as discreetly as possible and maintain confidentiality to the extent possible under the circumstances. The identity of the reporting Personnel member (if the report is not made anonymously) will be conveyed to other CNSCares personnel or counsel retained by



CNSCares only on a need-to-know basis to facilitate an investigation and respond to the reported concerns.

E. Investigation

1. Following receipt of a compliance-related report, the Company's Chief Compliance Officer (or her designee) will initiate an investigation into the alleged improper conduct to determine the nature, scope, and duration of wrongdoing, if any. CNSCares investigates all reports of wrongdoing that are made in Good Faith.
 - a. Except when reported anonymously, a Personnel member who reports improper or illegal conduct is required to participate in any investigation relating to such report.
 - b. Any Personnel member who is involved in any capacity in an investigation of potential misconduct must not discuss or disclose any information relating to the investigation (or the conduct that is the subject of the investigation) to anyone outside of the investigation unless instructed by compliance or as required by law.

F. Corrective Action

1. If improper conduct is identified, CNSCares will develop a plan for corrective action that is appropriate given the nature and extent of the violation.

G. Non-Retaliation

1. Retaliation in any form against anyone who makes a Good Faith report under this policy or cooperates in an investigation of potential compliance issues is strictly prohibited. If any Personnel member believes that he or she has been retaliated against, such individual should report it immediately, using any of the reporting methods referenced in this policy.

H. Violations of Policy

1. CNSCares' commitment to compliance and ethical conduct depends on all Company personnel complying with this policy. Any Personnel member who violates this policy will be subject to corrective action, up to and including termination of employment.
2. Any individual who intentionally reports malicious and/or false allegations or otherwise abuses the reporting process, or who takes retaliatory action against an individual who reports in accordance with this policy, shall be subject to corrective action, up to and including termination.

APPLICABLE STANDARDS OR REGULATORY REQUIREMENTS:

REFERENCES: CNSCares Policy No. CO-101 (Business Code of Conduct), CNSCares Policy No. CO-111 (Fraud, Waste and Abuse Compliance Plan)

APPROVED BY: Policy Committee

APPROVED/EFFECTIVE DATE: 12/7/2018

REVIEW FREQUENCY: Annually

REVIEWED/REVISION: 4/3/2019, 5/22/2020, 4/8/2021, 4/14/2022, 5/13/2022, 4/10/2023, 4/10/2024, 11/22/2024, 5/2/2025