



COMPLIANCE PLAN

When Kids Play is a provider of Home Healthcare services. When Kids Play provides Home Health to a varied population of clients and patients between the ages of 0 and 20. When Kids Play is a provider of services with several different payer sources and under many different programs. Patient's in many of the programs are provided those services via Federally-funded medical programs such as Medicaid, CBA, MDCP and other insurance payers. At the time that When Kids Play provides services to our patient's we agree to follow the rules and regulations of the government that apply to these programs.

It is the intent of When Kids Play to utilize the Ethics and Compliance Program Plan to provide guidance regarding compliance, ethics, and conduct to all employees and contractors of When Kids Play. The Ethics and Compliance program contains several parts: The Ethics and Compliance Program Plan and the Code of Conduct. These Policies have been prepared to provide a resource for managers, employees, and contractors of When Kids Play.

Policy

It is the policy of When Kids Play to:

Be educated in the regulations and standards governing our industry

Obey regulations, laws, and standards

Conduct business ethically

Participants in the Ethics and Compliance Program Plan

This Ethics and Compliance Program Plan, policies, procedures and concepts apply to all When Kids Play employees, associated providers, subcontractors, vendors, and patients.

Commitment

When Kids Play has an ongoing commitment to ensuring that its affairs are conducted in accordance with applicable law, standards, and sound ethical business practices.

Compliance is challenging because the regulatory requirements are complex and ever changing. To further our commitment to compliance and to protect our employees and

patients, When Kids Play has developed our Ethics and Compliance Program to make sure we address those regulatory issues and standards likely to be of most consequence to our operations and patient care.

Expectation of the Participants

Each of us are personally accountable for our individual decisions and actions. We must all follow a course of conduct that preserves and enhances When Kids Play's reputation of honesty and integrity. It is critical that we understand the laws, company policies, and contractual obligations that apply to our specific area of service. We should never misuse our authority, whether for personal interests or to the detriment of When Kids Play.

Purpose of the When Kids Play Ethics and Compliance Program

The Program is designed, implemented, and maintained:

To establish a culture that promotes prevention, detection, and resolution of instances of conduct that do not conform to laws, standards, and ethical business practices.

To communicate and demonstrate the corporate commitment to compliance.

To establish monitoring and benchmarks that will ingrain compliance as part of the woven fabric of When Kids Play.

To guide management and employees in efficient management and operations.

To provide ethical leadership and install systems to facilitate ethical and legal conduct.

To improve the quality of care for our patients.

To provide information, guidance, and education regarding ethics, regulatory requirement, and standard of practice.

The Program has the following key elements:

Written practice and ethical standards promoting and ethical culture; policies, and procedures.

Director of Corporate Ethics and Compliance.

Ethics and Compliance Committee responsible for implementing and maintaining the Program who report to the President and the Board of Directors.

Appropriate education and training.

Reporting channels to field questions, concerns, and to report complaints; anonymously if preferred, and without fear of retaliation. These mechanisms include e-mails and voicemail.

Participants may voice their concerns or complaints to the following address:

Attention: Corporate Ethics and Compliance Department
Or to the following e-mail address: lbrown@whenkidsplay.com
Or to the following number: 817-704-0425

Participants who report concerns or complaints shall be protected from any and all retaliation.

Publicize guidelines and enforce standards

Audit and Monitor

Risk Assessment: Assess risks and use data to create an effective program

Employ detection, corrective action and prevention

(Reference: Expectations from the US Sentencing Guidelines, Healthcare Compliance Association 7 elements, COSO Risk Management and Deficit Reduction Act.)

The When Kids Play Ethics and Compliance Program as described in the document is intended to establish a pattern for legal compliance by our Owners, Managers, employees, providers, vendors and patients. It is not intended to set forth all of the programs, policies and practices of When Kids Play that are set up to maintain compliance. When Kids Play already maintains compliance practices and those practices continue to be a part of the Company's overall compliance efforts.

SCOPE

This Plan shall apply to Federal and State regulations (as applicable) , Clinical Standards of Practice, Coding Rules, Accounting and Billing standards, Fair Labor Laws, Legal concepts, and good judgment of daily business practices.

ADMINISTRATIVE RESPONSIBILITY

Review and amend the Ethics and Compliance Program Plan.

Develop methods to ensure that When Kids Play employees are aware of and understand the Ethics and Compliance Program Plan, the Code of conduct, Policies, and standards.

Assist in developing and delivering educational and training programs.

Formulate appropriate policies to guide billing.

Work with the Board and Executive Management to develop plans for implementing When Kids Play policies.

Coordinate audits of medical charts and associated billing.

Investigate instances of suspected compliance issues and develop appropriate corrective actions.

Prepare and Annual Ethics and Compliance Review and prepare proposed revisions to the Ethics and Compliance Program Plan.

Provide other assistance as directed by the Board and the Executive Management team.

CORPORATE ETHICS AND COMPLIANCE COMMITTEE

To further its commitment and to facilitate an active Ethics and Compliance Program, When Kids Play has established an Ethics and Compliance Committee. The Ethics and Compliance Committee shall establish and maintain oversight of the When Kids Play Ethics and Compliance program activities. Any actual or perceived violations detected by the Director of Corporate Ethics and Compliance shall be immediately communicated to this Committee. Specific oversight for the Committee includes:

Conducting/directing investigations.

Serving as an appeals mechanism for alleged compliance issues.

Defining When Kids Play ethics and compliance policies and recommending changes to the bylaws as necessary.

Standardizing ethics and compliance policies across the organization.

Enforce or recommend action for policy violations.

Developing the mechanism for measuring the effectiveness of specific ethics and compliance initiatives.

Approving the audit methodology of the Ethics and Compliance program.

COMPLIANCE COMMITTEE MEMBERS

To assist the Director of Ethics and Corporate Compliance in the development and implementation of compliance efforts the Ethics and Compliance Committee has been formed. The Director of Corporate Ethics and Compliance shall chair the Committee. The Ethics and Compliance Committee will consist of :

The Director of Ethics and Compliance (Chair)

President

COO

Vice President/CFO

Others as determined by the Committee

POLICY GUIDELINES

Code of Conduct

When Kids Play has adopted a Code of Conduct to guide all employees in their business activities. This Code reflects common sense and ethical behavior.

Billing Principle:

All claims shall be submitted accurately and the submission of false claims shall be avoided.

The policy of When Kids Play is to bill only for services actually provided. When Kids Play realizes that certain special billing requirements may apply to some government-

sponsored programs or to other providers; any such requirements must be followed. In selecting codes to describe services rendered healthcare professionals, and billing personnel are to select codes that they believe, in good faith, correspond to services actually rendered, as documented in the medical record. When Kids Play health professionals, and billing personnel have a collective responsibility to be knowledgeable about the meaning of the codes applicable to their area of practice, including relevant directives from billing authorities. When Kids Play recognizes the importance of maintaining accurate patient accounts in accordance with applicable requirements. When Kids Play professionals and billing personnel should never submit an invoice or a claim that is known to contain inaccurate information concerning the service provided, the charges, the identity of the provider, the date of service, the place of service, or the identity of the patient. Payments that are received in error will be refunded. When in doubt about how to bill a particular service, including the proper code to use, no claim should be submitted until appropriate guidance is obtained from Compliance leaders. The resolution of any such billing questions should be documented in writing. It is the responsibility of the When Kids Play health professional to ensure that appropriate documentation supports the bill being submitted.

Business Relationships

There are a variety of Federal statutes that govern the business relationships of healthcare providers such as When Kids Play. It is the responsibility of When Kids Play employees which are responsible for business relationships with persons or organizations outside of the Agency, to take steps to ensure that those relationships comply with all applicable legal requirements

EDUCATION AND TRAINING

The Director of Ethics and Compliance shall be responsible for ensuring that When Kids Play policies are disseminated to all locations. This will be accomplished via e-mail and Website. It will be the responsibility of the Agency Administrators and Clinical Supervisor to ensure that the employees implement and demonstrate an understanding of these policies. All training materials directed to billing or other regulatory compliance issues will be submitted to the Director of Ethics and Compliance for review prior to distribution. All personnel up to and including the Board of Directors are required to participate in training about compliance issues. Methodologies for the dissemination of information include, but are not limited to: bulletins, professional education, memos, audio and videotapes, lectures at meetings, corporate meetings and applicable articles of interest.

PREVENTION AND DETECTION OF FRAUD

When Kids Play shall be vigilant in its efforts to recognize and prevent fraud, which is simply defined as possessing knowledge with the willful intent to deceive.

The Office of the Inspector General is the enforcement arm of the federal government. It investigates and sanctions improper conduct. It also publishes findings of its audits through special alerts:

Special Fraud Alerts serve to point out the prevalence of certain types of healthcare fraud, including:

Cost report fraud;

Billing for excessive services

Use of unlicensed or untrained staff;

Falsified plans of care;

Forged Physician signatures on plans of care;

Kickbacks that the OIG has uncovered.

The submitting of claims to Part B of Medicare for medical supplies and equipment that are not medically necessary;

Submitting claims for items that are not provided as claimed;

Double billings; and

Paying or receiving kickbacks in exchange for Medicare or Medicaid Referrals

In the early 2000s, June Gibbs Brown, HHS Inspector General, directed regulators to refocus their efforts on assisting providers to achieve compliance. Helping providers achieve compliance is a paradigm shift in philosophy.

It is philosophy that we are all in this together to deliver excellent care, meet requirements, and prevent fraud and abuse. Those of us in healthcare are called to higher duties than employees in other industries. First, we take care of patients. Second, we have the ability to detect and prevent fraud and abuse.

The Ethics and Compliance Director/Committee will participate in training employees in prevent of Fraud, Abuse, and Waste.

MONITORING

Under the direction of the Ethics and Compliance Director/Committee, an audit of medical records, personnel files, corresponding bills, and other documents along with patient and employee interviews shall be conducted periodically and reviewed for compliance. These audits and interviews will be conducted at least annually. The Agency may, after consultation with legal counsel, engage external compliance experts to review records. If any of these reviews identify billing issues or irregularities, the Director of Ethics and Compliance shall report to the Compliance Committee and proceed accordingly.

QUALITY ASSURANCE, PROCESS IMPROVEMENT

The Ethics and Compliance Director/Committee shall quantify and analyze audit data and then benchmark and report the findings. It shall make recommendations to improve compliance, quality, business efficiency, and effectiveness.

REPORTING COMPLIANCE ISSUES

As a general matter, questions should be presented initially to your supervisor. The training materials will inform employees that they may report concerns or any activity that they believe to be inconsistent with Agency policies, the Code, or legal requirements directly to the Director of Ethics and Compliance, to a designated e-mail address, or via first class mail.

The materials will explain how to report violations and how to contact the Director of Ethics and Compliance and the Compliance Committee. Employees, who in good faith report possible compliance issues, should not be subjected to retaliation or harassment as a result of the report. All concerns about possible retaliation or harassment should be reported to the Ethics and Compliance Director/Committee.

The Committee shall maintain a record of each submission, including the date of the acknowledgement and actions taken. The Director of Ethics and Compliance will review all submissions received and will determine along with the Committee, as appropriate, all means of investigating and addressing any submissions. All Submissions will remain confidential as necessary under the circumstances.

If you submit a concern, complaint, or violation with your contact information, the Director of Ethics and Compliance or a member of the Committee will follow-up with you.

If you submit a concern, complaint, or violation without your contact information, the Director of Ethics and Compliance or a member of the Committee will investigate to the fullest extent possible, given the information provided. If the submission provided to the hotline contains insufficient information to permit a meaningful investigation, the log will contain an explanation as to why no investigation was undertaken.

Participants may voice their concerns or complaints to the following address:

When Kids Play 1169 N. Burleson Blvd Ste: 107-225 Burleson TX 76028

Attn: Ethics and Compliance Director/Committee

Or to the following email: sbrown@whenkidsplay.com

Or to the following hotline number: 817-495-7233

Again any retaliation against an employee who, in good faith reports a suspected violation is prohibited.

Please report any retaliation claims to the Ethics and Compliance Director/Committee.

INVESTIGATING COMPLAINT ISSUES

Whenever conduct inconsistent with When Kids Play policies and procedures, or

applicable laws, rules, and regulations is reported, the Director of Ethics and Compliance along with the Committee will determine if there is reasonable cause to believe that a material compliance issue may exist. Responsibility for conducting the review will be decided on a case-by-case basis by the Director of Ethics and Compliance and the Committee as appropriate.

The results of the inquiry will be confidential and made available to the Committee and their advisors, as necessary. When Kids Play employees shall cooperate fully with any inquiries and investigations. To the most practical and appropriate extent, efforts should be made to maintain the confidentiality of such inquiries and the information gathered.

CORRECTIVE ACTION PLANS

Whenever a compliance issue has been identified, the Director of Ethics and Compliance shall have the responsibility and authority to take or direct appropriate action to address that issue. In developing a corrective action plan, the Director of Ethics and Compliance may obtain guidance from the Committee, legal Counsel, or other personnel as necessary. All corrective action plans shall be set forth in writing and conveyed to the Ethics and Compliance Committee.

Corrective clinical, billing, or business related action, should be designed to ensure not only that the specific issue is addressed but also that similar problems do not occur in other areas or departments. For example, corrective action may require that billing is handled in a designated way, that billing responsibility is reassigned, that certain training take place, restrictions are imposed on billing by health professionals, repayment is made, or that the matter is disclosed externally.

If it appears that certain individuals have engaged in practices that raise compliance concerns, the corrective action plan should identify actions that will be taken to limit non-compliant outcomes.

Corrective action may include recommendations that a sanction or disciplinary action is imposed. Moreover, if the Director of Ethics and Compliance believes that any non-compliance has been willful, that belief, and the basis for it, should be reported to the Ethics and Compliance Committee. Employees and agents who have engaged in willful misconduct will be subject to disciplinary action up to and including termination.