

<b>TITLE: GOVERNANCE POLICIES: VITAS COMPLIANCE POLICY AND CODE OF ETHICAL AND LEGAL CONDUCT</b>	<b>POLICY NUMBER: 1:04 1 of 4</b>
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**POLICY**

It is the policy of VITAS to seek to assure that its operations are conducted in full compliance with all applicable federal, state, and local laws and regulations regarding health regulatory matters. VITAS does not, and will not, condone any activities or practices that violate such laws and regulations, including, without limitation:

1. the payment of any improper remuneration to any present or prospective customers, suppliers, contractors (including physicians, hospitals and nursing facilities) or third party payors of VITAS in return for, or to induce, payments or the referral of business from such persons.
2. any billing practices that are not true, fair and correct and in compliance with all applicable laws, regulations and policies; and
3. the admission or recertification of any patients who do not comply with applicable criteria.

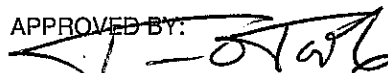
VITAS employees and agents must know that hospice services will only be reimbursed if ordered, certified, covered, provided and are reasonable and necessary for the patient, given his or her clinical condition. VITAS will only seek reimbursement for services it has reason to believe are reasonable and necessary for the palliative care and management of the terminal illness, and were ordered by a physician or other appropriately licensed individual.

**OBJECTIVE(S)**

To ensure VITAS operations are conducted in full compliance with all applicable federal, state, and local laws and regulations regarding health regulatory matters.

**CODE OF ETHICAL AND LEGAL CONDUCT**


To implement the VITAS Compliance Policy, VITAS has adopted a Code of Ethical and Legal Conduct. The purposes and objectives of this Code are to:

APPROVED BY: 	TITLE: CEO	DATE ORIGINATED: 9/28/95	DATE OF LAST REVISION: 09/21/2005
APPROVED BY:	TITLE: General Manager	DATE:	

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1. Document, establish and communicate standards and policies of ethical and legal conduct to be complied with by all VITAS employees, representatives and agents;
  2. Instruct VITAS employees, representatives and agents to report issues and concerns to VITAS management, the VITAS Compliance Officer and/or the VITAS Compliance Hotline; and
  3. Prevent, through early detection and reporting, variation from laws, regulations and VITAS standards and policies.
- The Code of Ethical and Legal Conduct contains the following overall standards of conduct, which are the responsibility of each VITAS employee:
1. To observe the tenets of the VITAS Compliance Policy in the performance of his or her duties.
  2. To familiarize himself or herself with sound business practices and procedures that are consistent with the VITAS Compliance Policy, including such operating policies and procedures as may be developed in furtherance of the VITAS Compliance Policy, and to adhere to such practices and procedures.
  3. To participate actively in all applicable education and training programs associated with the VITAS Compliance Policy. VITAS shall produce and retain attendance records of each VITAS employee's attendance and participation in such programs.
  4. To consult on a timely basis with the Compliance Officer regarding any questions as to the interpretation or potential applicability of the VITAS Compliance Policy or Code of Ethical and Legal Conduct.
  5. To report promptly apparent and actual violations of the VITAS Compliance Policy or Code of Ethical and Legal Conduct to the Compliance Officer and/or the VITAS Compliance Committee.

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6. To otherwise support the purposes of the VITAS Compliance Policy.

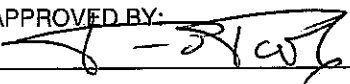
The Code of Ethical and Legal Conduct also contains detailed Standards of Conduct which shall be adhered to by all VITAS employees, representatives and agents. These Standards include: Standard of Legal Conduct, Standard of Conduct with Regard to Relationships with Healthcare Providers, Clinical Standards, and Business Standards. The Code of Ethical and Legal Conduct also provides guidance to VITAS employees regarding the communication of ethical and legal issues while performing their job.

A full copy of the most recent version of the Code of Ethical and Legal Conduct can be obtained by contacting the Human Resources Department, or by accessing the HIPAA/Compliance Link on the VITAS I-Net.

**VITAS COMPLIANCE COMMITTEE**

This is a corporate committee which has responsibility for, among other things, reviewing existing compliance procedures, establishing new procedures, overseeing the development and implementation of effective systems for monitoring compliance with such procedures, including employee training and education, and developing and finalizing a cohesive compliance program for VITAS. The Compliance Officer has responsibility for, among other things, assessing the effectiveness of the VITAS Compliance Policy and Code of Ethical and Legal Conduct, the compliance procedures, overseeing the implementation of the compliance program, and for implementing the directives of the VITAS Compliance Committee.

Failure to comply with the VITAS Compliance Policy and Code of Ethical and Legal Conduct, as well as other elements of VITAS' compliance program, is a form of employee misconduct. Accordingly, an employee's promotion and adherence to the Compliance Policy and/or Code of Ethical and Legal Conduct, as well as other elements of VITAS' compliance program, shall be a factor in evaluating his or her performance. If it is determined that an employee has acted in violation of the VITAS Compliance Policy Code of Ethical and Legal Conduct, or compliance program, the employee will be subject to disciplinary action up to and including termination.

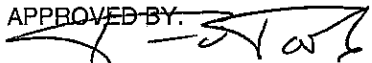
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It is incumbent upon managers and supervisors to uphold, promote and instruct subordinates regarding the VITAS Compliance Policy, Code of Ethical and Legal Conduct, and other elements of the compliance program. As a result, managers will be subject to disciplinary action up to and including termination, for failure to adequately instruct other subordinates or failure to detect noncompliance with applicable policies and legal requirements.

**MONITORING AND AUDITING**

In an effort to assist in implementing and assuring ongoing adherence to the VITAS Compliance Policy and Code of Ethical and Legal Conduct, VITAS, through various means such as its Internal Survey Process, Quality Assurance Program, investigations of alleged noncompliance reported to the VITAS Compliance Hotline or otherwise, and through other methods, will continually monitor and evaluate adherence to the VITAS Compliance Program.

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