



PROCEDURES FOR REPORTING FRAUDULENT OR DISHONEST CONDUCT
("WHISTLEBLOWER POLICY")

PURPOSE

Community Access, Inc. ("CA") expects all of its directors, officers, current and former employees, consultants, contractors, business partners, and volunteers who provide substantial services to CA, (each, a "Protected Person") to practice honesty and integrity in fulfilling their responsibilities and to comply with all laws, rules, regulations and adopted policies. The objectives of this Whistleblower Policy are to encourage good faith participation in CA's compliance program and to enable Protected Persons, without fear of retaliation or intimidation, to report potential compliance issues in good faith regarding suspected unethical and/or illegal conduct or practices on a confidential and, if desired, anonymous basis so that CA can address and correct inappropriate conduct and actions. This policy applies to all Protected Persons.

Notwithstanding anything contained herein to the contrary, this Whistleblower Policy is not an employment contract and does not modify the employment relationship between CA and its employees, nor does it change the fact that employees of CA are employees at will. Nothing contained herein is intended to provide any Protected Person with any additional rights or causes of action, other than those provided by law.

REPORTING RESPONSIBILITY

It is the responsibility of all Protected Persons to investigate and report in good faith any concerns they reasonably believe may (1) violate any law, local ordinance, executive order, judicial and administrative decision, ruling and order, or regulation; or (2) violate CA's adopted policies and procedures, including its Compliance Program (each such potential violation, a "Concern"), in accordance with this Whistleblower Policy. Protected persons also must cooperate or participate in the investigation of Concerns and participate in self-evaluations, audits, and or remedial actions, including reporting to the appropriate government agencies.

Examples of Concerns covered by this Policy include, but are not limited to:

- violation of applicable Federal, state, or local laws or regulations;
- payment of bribes or kickbacks;
- forgery or unauthorized alteration of documents;
- unauthorized alteration or manipulation of computer files;
- fraudulent financial reporting;

- pursuit of a benefit or advantage in violation of CA's Conflict of Interest Policy;
- theft, embezzlement, or misuse of CA's resources, such as funds, supplies or other assets;
- retaliation for allegations of a violation of any law or executive order
- authorizing or receiving compensation for goods not received or services not performed; and
- authorizing or receiving compensation for hours not worked.

REPORTING PROCESS

Protected Persons should report any Concern as soon as practicable by one or more of the following:

- **Discussing the concern with their manager or supervisor.** If an employee, contractor or other agent reports a concern to his or her supervisor or manager, that supervisor or manager shall report the concern to the Director of QI, Compliance and Data Analytics or Compliance Officer.
- **Contacting the Quality Improvement Department directly.**

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- **Accessing Community Access's Confidential Misconduct Reporting Line.** This option is available 24 hours/ day 365 days/year. The Hotline is operated by Lighthouse Services, an impartial third-party vendor, that offers comprehensive, confidential, and anonymous reporting services through a variety of contact methods. When an anonymous report is made to the Misconduct Hotline, Lighthouse notifies the Compliance Officer. If a report made to the Compliance Hotline requires it, the Director of QI, Compliance and Data Analytics or Compliance Officer will begin an investigation or pass the information along to the appropriate department of Community Access for follow-up. If a reporter chooses to identify themselves when making a report, their identity will be kept confidential to the extent it is possible to do so.

Lighthouse's Confidential Misconduct Reporting Line:

(646)722-9398

Lighthouse's Hotline via E-mail:

reports@lighthouse-service.com (must include "Community Access" in the report)

Lighthouse's Hotline via Fax:

(215)689-3885 (must include "Community Access" in the report)

- **Reporting Directly to a Public Body.** A Protected Person is not required to notify Community Access of such concern where: (a) there is an imminent and serious danger to the public health or safety; (b) the individual reasonably believes that reporting to Community Access would result in a destruction of evidence or other concealment of the activity, policy or practice; (c) such activity, policy or practice could reasonably be expected to lead to the endangering the welfare of a minor; (d) the individual reasonably believes that reporting to Community Access would result in physical harm to the Protected Person or any other person; or (e) the individual reasonably believes that Community Access is aware of the activity policy or practice and will not correct such activity, policy or practice.

If a Protected Person believes the Director of QI, Compliance and Data Analytics or Compliance Officer is not responding within a reasonable amount of time, the individual should contact the Chief Executive Officer. If the Protected Person feels that Community Access is not addressing his or her concerns, the individual retains the right to report their concern to the appropriate government agencies or public body.

The Director of QI, Compliance and Data Analytics or Compliance Officer shall acknowledge receipt of each Concern within five (5) business days, unless such Concern was reported anonymously. If a Protected Person reports a Concern to his or her supervisor or manager, that supervisor or manager shall report the Concern to either the Director of QI, Compliance and Data Analytics or the Compliance Officer. The Director of QI, Compliance and Data Analytics shall advise the Compliance Committee and CEO of all reported Concerns. The Director of QI, Compliance and Data Analytics shall also advise the Finance & Audit Committee (“Audit Committee”) of any Concern regarding corporate accounting practices, internal controls, or auditing (“Accounting Concerns”).

If the Concern involves any act of theft, embezzlement, forgery, or fraud, either the Director of QI, Compliance and Data Analytics or Compliance Officer shall report it to the Chief Financial Officer for purposes of notifying CA’s insurance carrier. If the Concern involves false claims with respect to Medicare, Medicaid, or any other federal or New York State health care program, either the Director of QI, Compliance and Data Analytics or Compliance Officer shall inform officials of the United States and New York State responsible for investigating such false claims within 30 days of the report of such Concern.

ACTING IN GOOD FAITH

In reporting a Concern, a Protected Person must act in good faith or have reasonable grounds for believing that the information disclosed may indicate a violation of law, rule, regulation and/or ethical standards. Whistleblowers must be cautious to avoid allegations made with reckless disregard for their truth or falsity (“Baseless Allegations”). Protected Persons who make Baseless Allegations may be subject to institutional disciplinary action and/or legal claims by the persons accused of such conduct.

HANDLING OF REPORTED CONCERNS

The Director of QI, Compliance and Data Analytics or Compliance Officer shall oversee the investigation of a reported Concern, other than an Accounting Concern, and will be assisted by internal personnel

(including Human Resources) and external resources (including legal counsel) as necessary and appropriate. If an individual has a Concern regarding the Director of QI, Compliance and Data Analytics or the Compliance Officer, the individual may raise the Concern to the Chief Executive Officer, who will designate a new investigator for the allegation if necessary.

The Finance & Audit Committee shall investigate and address all Accounting Concerns. The Director of QI, Compliance and Data Analytics or Compliance Officer shall immediately notify the Audit Committee of any Concern that may constitute an Accounting Concern and shall work with the committee until its resolution. The Finance & Audit Committee shall evaluate whether a Concern constitutes an Accounting Concern and, if so, shall promptly determine what professional assistance, if any, it needs in order to conduct an investigation. The Finance & Audit Committee shall be free in its sole discretion to engage outside auditors, counsel or other experts to assist in the investigation and in the analysis of results. The Finance & Audit Committee and CA management shall take appropriate corrective action if warranted by the investigation.

REPORTING AND RECORDKEEPING

The Director of QI, Compliance and Data Analytics shall advise the CEO and Board Compliance Committee of all reported Concerns and shall advise the Finance & Audit Committee of any Accounting Concerns. The Governance Committee shall inform the Board of any reports of Accounting Concerns and may inform the Board of reports of other Concerns as it deems advisable.

CA will retain, on a strictly confidential basis and consistent with CA's record retention policies, all records relating to any reported Concern and to the investigation and resolution thereof. All such records are confidential to CA and shall be treated as privileged and confidential.

ADDITIONAL RESPONSIBILITIES OF MANAGERS AND SUPERVISORS

If a manager or supervisor knows of a Concern, the manager or supervisor must promptly report such Concern to the Director of QI, Compliance and Data Analytics or Compliance Officer. In addition, managers and supervisors are responsible for maintaining a system of management controls, which detect and deter fraudulent or dishonest conduct. Failure by a manager or supervisor to establish management controls or report misconduct within the scope of this policy may result in adverse personnel action against the manager or supervisor, up to and including dismissal. The Director of QI, Compliance and Data Analytics or Compliance Officer is available to assist management in establishing management systems and recognizing improper conduct.

Managers and supervisors should take reasonable care in dealing with suspected misconduct to avoid: (1) Baseless Allegations; (2) premature notice to persons suspected of misconduct and/or disclosure of suspected misconduct to others not involved with the investigation; and (3) violations of a person's rights under law.

Accordingly, a manager or supervisor faced with suspected misconduct:

- should not contact the person suspected to further investigate the matter or demand restitution;

- should not discuss the case with anyone other than the Director of QI, Compliance and Data Analytics or Compliance Officer or outside legal counsel;
- should direct all inquiries from any attorney retained by the suspected individual to CA's legal counsel; and
- should direct all inquiries from the media to the Chief Development Officer, or in the event that the Chief Development Officer is unavailable, to outside legal counsel.

CONFIDENTIALITY

Community Access takes seriously its responsibility to enforce this Whistleblower Policy and therefore encourages any person reporting a Concern to identify himself or herself so as to facilitate any resulting investigation. Notwithstanding the foregoing, in reporting a Concern, a Protected Person may request that such report be treated in a confidential manner (including that Community Access take reasonable steps to ensure that the identity of the reporting person remains anonymous). Concerns may also be reported on an anonymous basis. Reports of Concerns shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. CA shall keep the whistleblower's identity confidential, unless: (1) the Protected Person agrees to be identified; (2) identification is necessary to allow CA or law enforcement officials to investigate or respond effectively to the report; (3) identification is required by law; or (4) the person accused of misconduct is entitled to the information as a matter of legal right in disciplinary proceedings.

NO RETALIATION

No Protected Person who in good faith reports a Concern to Community Access or to the appropriate oversight government agencies shall suffer intimidation, harassment, retaliation, discrimination or adverse employment consequence because of such report. Whistleblowers who believe that they have been retaliated against are encouraged to file a written complaint with the Director of QI, Compliance and Data Analytics or Compliance Officer. A proven complaint of retaliation shall result in a proper remedy for the whistleblower and the initiation of disciplinary action, up to and including dismissal, against the retaliating person.

No Protected Person who commences a false claims action under the Federal False Claims Act (31 U.S.C. §§ 3729-3733) or the New York State False Claims Act (State Finance Law §§ 187-194) shall be discharged, demoted, suspended, threatened, harassed or in any other manner discriminated against.

This protection from retaliation and/or intimidation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

DISTRIBUTION

CA shall distribute this Whistleblower Policy to all Protected Persons.

For Quality Improvement/ Compliance Purposes:

Effective date: 9/19/2022

Revised Date: 9/19/2022, 8/12/2026

Reviewed Date: 7/17/2025,4/14/2026