



COMPLIANCE PLAN
(FORMERLY CLINICAL COMPLIANCE PROGRAM)
FOR FY2027

Effective July 1, 2026 - June 30, 2027

REVIEWED WITH*

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INTRODUCTION

Cornell University (the “University”) is committed to conducting business with the highest ethical standards. All executive officers, trustees, faculty, principal investigators, staff, student employees, contractors, and others (“workforce”) acting on behalf of the university are expected to comply with relevant laws, regulations, policies and procedures, grant, and contract requirements, and all applicable university and professional standards. No unethical practice will be condoned on the grounds that it is "customary" or that it serves worthy or honorable goals.

The University is also committed to ensuring that Weill Cornell Medicine (“WCM”) maintains an effective Compliance Program, consistent with Federal Sentencing Guidelines and the guidance offered by the Office of Inspector General (OIG) and Office of Medicaid Inspector General (OMIG). This includes adherence to the eight key elements of a Compliance Program, with the 8th element described in Title 18, Part 521 of the New York Codes, Rules, and Regulations (NYCRR).

WCM operates an Enterprise Compliance Program (“Program”), which expands beyond traditional clinical and billing compliance to include coordinated oversight across clinical, research, academic, and administrative/support functions. This enterprise-wide approach reflects the evolving regulatory landscape and WCM’s commitment to integrating compliance into all aspects of its operations while maintaining a strong and sustained focus on its core clinical compliance risk areas.

Weill Cornell Medicine’s Compliance Program is designed to create a culture of compliance that promotes the prevention, detection, and correction of conduct that does not comply with applicable federal and state laws, and institutional policies.

As part of the Compliance Program, WCM has appointed a Chief Compliance and Privacy Officer (“CCPO”) and established governance structures, including oversight committees such as the Clinical Compliance Oversight Committee (“CCOC” or Committee) and the Executive Compliance Committee (“ECC”). The Program is operationalized through this Compliance Plan (“Plan”), which outlines the requirements, activities, and oversight mechanisms necessary to support implementation of the eight (8) elements of an effective Compliance Program, including auditing and monitoring activities, education initiatives, investigations, and program assessment/enhancements each fiscal year.

The Plan is designed to outline the elements of WCM’s Compliance Program and describe the procedures for its implementation and operation. It also serves to provide initial and on-going education and training regarding applicable federal and state laws, and institutional policies, to detect, investigate, mitigate, and correct non-compliance, and to apply discipline as appropriate.

The Plan integrates activities across both clinical and non-clinical compliance areas while maintaining a strong focus on core clinical compliance risk areas, including billing, coding, documentation, medical necessity, supervision, and regulatory compliance.

In addition, the Plan is designed to proactively identify compliance risks through routine monitoring and an annual risk assessment. WCM is committed to preventing, detecting, and correcting any identified fraud, waste, and abuse issues. The Plan strives to create a culture that promotes an understanding of and adherence to all applicable federal, state, and local laws and regulations, which includes activities designed to prevent, detect and correct fraud, waste, and abuse.

While maintaining a strong foundation in clinical compliance oversight, the Program has evolved to support enterprise-wide compliance risk management, governance, and operational accountability.

To remain effective, the Compliance Program and Plan are continuously reviewed and updated annually to

meet the changing operational and regulatory landscape.

The Compliance Program is led by the CCPO, who serves as a subject matter resource, and collaborates with WCM workforce members involved in billing activities to ensure accurate billing, correct coding, and proper documentation of professional services. In addition, and pursuant to the WCM policy on Compliance Investigation & Resolution, the CCPO is responsible for investigating and resolving clinical compliance-related issues received via the Cornell Hotline and all other reporting channels.

The CCOC provides direction, oversight, and guidance to the Compliance Program and is responsible for ensuring that corrective actions are taken in response to identified deficiencies and non-compliance.

The ECC provides enterprise-level oversight, coordination, and visibility into compliance risks across clinical and non-clinical domains.

The CCPO also provides quarterly reports to the Audit, Risk, and Compliance Committee of the University's Board of Trustees on the status of the Program, Plan, and its work plan.

Progress against the Plan and work plan, including audit results, investigation trends, regulatory developments, and key compliance metrics, is reported regularly to the CCOC, ECC, Compliance Investigation Advisory Committee (CIAC), senior leadership, and governing bodies, as appropriate.

The Office of Compliance ("OOC"), under the direction of the CCPO, manages the day-to-day operations of the Compliance Program. The OOC is responsible for the creation, annual review and revision of written policies and procedures concerning all related clinical compliance that articulate a commitment to comply with all federal and state laws, and institutional policies and procedures.

The OOC also provides centralized oversight, coordination, and guidance across enterprise-wide compliance areas while operational departments retain responsibility for day-to-day compliance within their respective functional areas.

The OOC staff is comprised of a team of compliance professionals who are experienced in the areas of coding, billing, auditing, investigations, privacy, policies, education, and regulatory compliance activities.

The Compliance Program includes the following eight (8) required elements:

1. Develop and Distribute Written Policies, Procedures and Standards of Conduct
2. Designation of Compliance Officer and Compliance Committee
3. Effective Training and Education
4. Effective Lines of Communication
5. Standards Enforced through Well-Publicized Disciplinary Guidelines
6. Effective system for Auditing, Routine Monitoring, and Identification of Compliance Risks
7. System for Prompt Response to Compliance Issues
8. Policy of Non-Intimidation and Non-Retaliation for Good Faith Participation in the Compliance Program.

Annually, the Plan is reviewed by the General Faculty Committee ("GFC"), Executive Faculty Committee ("EFC"), and the Clinical Affairs/Board of Fellows, and it is approved and adopted by the ECC and CCOC.

The ECC may also review enterprise-wide compliance priorities, emerging risks, and cross-functional compliance initiatives, as appropriate.

The Plan is accessible to the WCM workforce on the internal Compliance website and is also distributed to the Clinical Affairs/Board of Fellows. The Plan is provided to WCM workforce at the time of hire and annually thereafter. Workforce members with questions regarding the Plan are encouraged to contact the OOC.

This Plan supports the Compliance Program and is developed in alignment with the Compliance Program policy (OOC-400.00).

SCOPE

This Plan applies across WCM's enterprise and includes compliance activities spanning clinical and non-clinical departments.

This Plan applies to all affected individuals, including WCM providers, non-practitioner providers ("providers"), and all other workforce members, that engage in billing activities. It applies to all billing activities for professional fees billed under the WCM federal employer tax-ID. Additionally, the principles and practices embodied in the Plan guide the actions of any workforce of affiliated institutions that are involved in any aspect of professional billing, including but not limited to post-graduate trainees.

While the Plan maintains primary focus on clinical billing compliance and related regulatory requirements, it also provide coordination and alignment across WCM's compliance areas.

I. WRITTEN POLICIES, PROCEDURES AND STANDARDS OF CONDUCT

An effective compliance program defines the expected behavior through a statement of conduct, a code of conduct, and documented, dynamic policies and procedures. At WCM, the mission, code of ethical conduct, and core values form the foundation for these policies and procedures. They delineate expected behavior to operationalize the Plan. These policies and procedures support both clinical and enterprise-wide compliance activities and are designed to align with evolving regulatory requirements, operational risks, and institutional priorities.

Detailed and specific policies and procedures are referenced in Appendix C, available on the Compliance website and within WCM's centralized Policy Library and are communicated through various channels to all affected individuals.

Developed and maintained by the OOC, the Plan includes written policies and procedures that:

- Communicate WCM's commitment to comply with all applicable federal, state, and local laws and regulations.
- Provide guidance to implement and operationalize the Plan.
- Outline procedures for reporting compliance issues, including fraud, waste, abuse, and misconduct.
- Establish a policy for non-intimidation and non-retaliation for good faith participation in the compliance program.
- Communicate education and training requirements.
- Provide guidance on auditing, monitoring, and reporting requirements.
- Communicate documentation requirements.

Policy and Procedure Review

The review, approval, and endorsement of institutional policies and certain procedures are supported through WCM's Executive Policy Review Group ("EPRG"), which provides governance and oversight for WCM policy management activities.

Compliance policies and procedures are reviewed annually to ensure they remain current, effective, and aligned

with operational needs. Adherence to policies and procedures is routinely monitored. In addition, newly identified risk areas may prompt the development or revision of policies and procedures. The CCPO regularly reviews these documents to assess their effectiveness.

Communication

Policies and procedures are communicated to WCM workforce within 45 days of hire and annually thereafter. They are available on the internal compliance website **and within WCM's centralized Policy Library**. Additional communication strategies include email notifications, presentations at various meetings, focused trainings and education, and **monthly policy** newsletters.

The CCPO is responsible for ensuring that policies established by the OOC and **reviewed** by the CCOC **and approved by WCM's EPRG** are effectively disseminated to affected individuals. This includes tracking the status of compliance policies, noting revision dates, and ensuring timely and appropriate distribution.

II. DESIGNATED COMPLIANCE OFFICER AND COMPLIANCE COMMITTEE

The **Dean and Provost** for Medical Affairs (the "Dean") has **delegated to the Executive Vice Provost & and Chief Operating Officer (EVP/COO)** responsibility for ensuring implementation and effective management of WCM's Compliance Program.

The Compliance Program is further supported by an enterprise governance structure, including the ECC, which provides cross-functional oversight and facilitates alignment of compliance risks and mitigation strategies across WCM.

The ECC, chaired by the CCPO and WCM's EVP/COO, meets quarterly; while the CCOC, chaired by the Associate Dean of Clinical Compliance, meets monthly. The ECC provides enterprise-level oversight and coordination across compliance domains, while CCOC provides focused oversight of clinical compliance activities and risks. The purpose, authority, duties, and responsibilities of both Committees are detailed in each Charter, see Appendix B.

*The Associate Dean of Clinical Compliance reports to the Senior Associate Dean of Clinical Affairs.

The Committees are responsible for monitoring the Plan and ensuring that appropriate resources are available. It meets at least quarterly to ensure effective oversight and compliance, with performance outcomes based on the work plan presented regularly.

Additional governance and advisory structures support the Program, including committees focused on investigations, privacy, policy governance, and enterprise risk oversight.

The CIAC provides multidisciplinary guidance and coordination related to significant compliance investigations, corrective actions, and cross-functional issue resolution.

Chief Compliance and Privacy Officer (CCPO)

The CCPO, who reports directly to **WCM's EVP/COO, with a dotted-line reporting relationship** to Cornell University Vice President and Chief Risk Officer **(VP/CRO)**, has authority and overall responsibility for the development, implementation, and management of the Compliance Program and Plan. **In addition, the CCPO maintains appropriate access to governing body, ARCC, through the dotted-line report to the VP/CRO.**

Specific duties include, but are not limited to:

- Oversees and monitors the implementation and on-going activities of the Plan, including but not limited to conducting risk assessments to develop an annual work plan.
- Review, revises, and formulates written policies and procedures to guide billing of professional fees services under WCM's tax-id and/or by WCM employed providers.
- Develops, implements, and delivers education and training programs.
- Collaborates with WCM departments, workforce, and research administration personnel to ensure compliance with all applicable federal, state, local, and institutional rules and regulations.
- Develops and implements a monitoring and auditing strategy consistent with the Plan guidelines and objectives.
- Designs, implements, conducts, and manages audits/reviews of documentation, systems, tools for selecting procedure, diagnosis, and other billing codes, physician presence, medical necessity, appropriate supervision, scope of work, consent, credentialing, to determine compliance with applicable rules and regulations or to detect and prevent non-compliance.
- Reviews, and revises the Compliance Program **and Plan** based on risk assessments, industry trends, changes in rules, and regulations.
- Conducts exclusion screening to ensure future and current employees, referring providers, and vendors are monitored monthly for excluded persons in federal and state programs.
- Designs and prepares regular compliance metrics/reports, as indicated in the Plan, and/or directed by the Committee and presents regularly to the CCOC; prepare and present quarterly and annual reports to the governing boards.
- Collaborates with NewYork-Presbyterian Hospital (NYP) and Columbia University Medical College (CUMC) to ensure consistent and compliant billing practices and system workflows.
- Provides additional support as directed by the Associate Dean of Clinical Compliance or requested by the Committee.

The CCPO monitors and reviews **the** compliance program performance through metrics and reports, analysis of business and clinical operations, corrective actions outcomes, and audit trends.

The CCPO also oversees WCM's privacy compliance activities, including privacy investigations, regulatory compliance, breach response, privacy monitoring, education, and related policy oversight.

Clinical Department Compliance Physician Leader and Compliance Liaison

Each clinical department appoints a Compliance Physician Leader and a Compliance Liaison (administrative) to serve as the department resources in the implementation and monitoring of the Plan within their department. The Compliance Liaison has a dual reporting relationship to the CCPO with responsibility for the following:

- Assessment and monitoring the department's documentation and billing claims.
- Implementation of the Plan within department.
- Monitoring of compliance activities, trends, and risk within department.

- Implementation of corrective action plans, as required, in accordance with department written policy.
- Conduct annual review of compliance risks for department and submit action plans to the OOC.
- Ensure compliance with mandatory billing/compliance education requirements.
- Coordinate compliance education and training with the OOC.
- Notify the OOC of new providers prior to their start date or immediately upon awareness.
- Collaborate with OOC to perform an annual department/division specific risk assessment.
- Review audit reports and error cases and provides feedback to the OOC.
- Review vendor arrangements for any external reviews, audits, and coding with the OOC prior to engagement.
- Develops departmental monitoring plans and reporting metrics in collaboration with OOC.
- Track departmental compliance risks and mitigation strategies and report to the OOC at least monthly.
- Meet regularly with the OOC (at least monthly) to discuss monitoring findings and reporting metrics.

The CCPO and compliance staff will have direct access to all necessary documents and information, including, patient records, billing records, payer policies, agreements, and files, needed to review, assess, prevent, and detect compliance with applicable laws, regulations, policies, and guidelines. The CCPO will seek the advice of WCM General Counsel and may retain necessary consultants or experts when necessary.

III. EFFECTIVE TRAINING AND EDUCATION

WCM provides a comprehensive compliance training for its workforce engaged in or that supports professional billing services. The OOC provides education and training options to accommodate the various locations and schedules.

Education and training activities included in the Plan are aligned to identified risk areas and are tailored to workforce member roles and responsibilities, including both clinical and non-clinical functions. In addition, these activities include training related to privacy, security, human subject research, documentation, billing, and other regulatory topics relevant to workforce responsibilities and identified risk areas.

Training Requirements:

General Compliance Education: All WCM workforce members must complete a mandatory general compliance education program within 30 days of employment. This includes training on federal, state, and local laws and regulations, including but not limited to fraud, waste and abuse.

Additional Training for Clinical Providers: New clinical providers must complete additional on-line training titled “Responsible Documentation in the EMR” within 60 days of employment.

Annual Training: All WCM workforce members are required to complete the general compliance education. This training is offered in multiple formats, including written communications (including emails), audio and video conferences, on-line training or mandated in-person lectures, conferences, and seminars. Additional information is posted on the compliance website: <https://compliance.weill.cornell.edu/>

Program Review and Updates:

The OOC reviews the education and training program annually and updates it in response to changes in regulations, laws and/or institutional policies and procedures. The effectiveness of the program is also reviewed annually to ensure it meets compliance needs. As new laws and regulations are introduced, the OOC evaluates the need for program updates.

OOO Responsibilities:

- Acts as the subject matter expert for compliance matters.
- Maintains a tracking system for compliance education and training.
- Communicate required and available training and education to the WCM community.
- Coordinate and collaborate with clinical and administrative departments on compliance education and training.
- Reviews and approves department-based billing compliance education and training materials before they are used.
- Maintains attendance records and compliance documentation in accordance with the WCM records retention policy.

Department Responsibilities:

- Departments must maintain attendance logs and training materials for all department-based compliance education and training.
- Department-based compliance education and training conducted by operational departments must be submitted to the OOC quarterly.
- The OOC or Committee may require additional special or focused compliance education or training for workforce members involved in billing activities.

The OOC maintains the master tracking system for general compliance training to ensure requirements are met. Failure to fulfill education and training requirement may result in disciplinary action and department sanctions.

IV. EFFECTIVE LINES OF COMMUNICATION

WCM has established effective communication channels that are accessible to all WCM workforce members. These channels include an anonymous, confidential hotline for reporting compliance issues and complaints. Various methods are used to ensure that communication channels that are widely known, including email, intranet updates, newsletters, meetings, one-on-one training, and group sessions. WCM fosters a culture of transparency and open communication to support an effective Compliance Program.

Communication Channels:

Communication channels support reporting of compliance, privacy, human subject research, billing, operational, and any other regulatory concerns.

- WCM Internal Compliance Website: The internal compliance website is updated regularly and serve as a central resource, featuring the Plan, Statement of Conduct, Code of Conduct, Policies and Procedures, Education and Training Calendars, Hotline information, FAQs, and guidance for issues and complaints.
- Ethical Conduct & Compliance Hotline Information:
 - Phone: (866)-293-3077
 - Web Reporting Tool: www.hotline.cornell.edu

Resolution and Documentation:

The resolution and disposition of compliance issues and complaints are documented until they are resolved and are then securely filed and maintained. Reporters of compliance complaints and issues are kept confidential.

Reporting Obligation and Documentation:

WCM workforce members have an obligation to report suspected or known compliance violations of applicable law and institutional policies.

Compliance matters should first be directed to the departmental Compliance Leader or Compliance Liaison. These individuals should consult the OOC staff with questions and for compliance guidance. Compliance violations should be reported to the department Chief Administrative Officer and Chairperson (“department leadership”). Department leadership must report violations of applicable law and institutional policy to the CCPO.

WCM workforce members may contact one of the following to report a compliance violation:

- Chief Compliance Officer
- Office of Compliance designated Compliance **Director**/Manager/Lead
- Associate Dean, Clinical Compliance
- Anonymous and Confidential Hotline
- WCM Office of General Counsel (**OGC**)

Compliance violation reporting methods and procedures are reviewed in the initial and annual general compliance education and training, required for all WCM workforce members.

Workforce members who report potential compliance issues in good faith are protected from retaliation or harassment. Concerns about possible retaliation should be reported directly to the Associate Dean of Clinical Compliance, the CCPO, a OOC Director or Manager, or the WCM **OGC**.

V. SYSTEM FOR AUDITING, ROUTINE MONITORING, AND IDENTIFICATION OF COMPLIANCE RISKS

WCM has established a comprehensive compliance program that consist of auditing and monitoring to prevent, detect, and proactively identify compliance risks. Routine monitoring activities are essential for confirming ongoing adherence to the Plan, and results of are reported to the **governing bodies**.

Monitoring and auditing activities are conducted using a risk-based approach and may extend across both clinical and non-clinical domains, including the use of data analytics and system-based monitoring tools to identify trends, anomalies, and emerging risks.

Compliance Reviews

An annual risk assessment is performed to identify risks associated with applicable Federal and State laws. **This compliance risk assessment incorporates input from clinical and non-clinical operational areas and aligns, where appropriate, with Institutional Risk Management (IRM) processes to support enterprise risk visibility and prioritization. Additionally, this risk assessment informs the development of WCM’s annual compliance work plan.**

The OOC conducts routine and risk-based compliance reviews to assess compliance with applicable laws and institutional policies. These reviews may include probe or claims reviews, workforce interviews, policy

effectiveness evaluations, and review of risk mitigation strategies implemented following previous compliance audits.

Findings and recommendations from compliance reviews are documented. If issues of non-compliance are identified, corrective actions may be required.

Compliance Audits

Compliance audits are conducted by the OOC in a formal, structured, and systematic manner. These audits are conducted by personnel who are independent of the department or operational area being audited. Each audit includes objective, scope, methodology, sample, guidelines, findings, and recommendations. All departments with identified compliance risks are subject to compliance audit reviews conducted by the OOC. The OOC ensures that compliance audits and monitoring reviews are conducted and documented in accordance with the Plan. A corrective action plan must be submitted to address any identified risks of potential or confirmed non-compliance.

Independent Review

WCM periodically engages external consultants to perform independent reviews of claims. These reviews may be prospective or retrospective and are conducted to obtain specialty expertise, or to validate the work of the WCM Compliance Auditors. Independent reviews ensure an objective assessment of compliance practices and provide additional assurance of the integrity of the compliance program.

Department/Operations Monitoring

Departments conduct ongoing monitoring to assess the effectiveness of policies, procedures, mitigation strategies, and documentation. These routine compliance monitoring reviews must be documented, and findings, recommendations, and corrective action plans should be submitted in accordance with the Plan.

Departments are required to provide documented findings and corrective action plans based on their monitoring activities. These submissions help ensure that implemented strategies are effective and align with compliance requirements.

Department Coders/Monitors

Departments must ensure that all staff with coding roles maintain valid coding credentials and certifications. The OOC will review and confirm these credentials annually.

Each department must submit a list of coding staff and a current copy of their coding certifications to the OOC. Departments are required to update and provide this information quarterly.

All WCM workforce members are expected to fully cooperate with the OOC and comply with compliance initiatives, institutional policies, and applicable laws and regulations. This includes cooperating with compliance reviews, audits, investigations, access requests, and recommendations. The CCO, Associate Dean of Clinical Compliance, or Committee will evaluate any activities that appear inconsistent with WCM's compliance policies and determine the appropriate actions to address such issues.

VI. SYSTEM FOR PROMPT RESPONSE TO COMPLIANCE ISSUES

WCM has established procedures and systems for promptly detecting, investigating, and responding to

compliance issues. Significant investigations or matters requiring multidisciplinary coordination may be reviewed through the CIAC, as appropriate.

Detection and Investigation

All reported compliance issues will be reviewed and, if deemed appropriate, investigated. If an issue is substantiated, appropriate corrective actions will be taken, which may include notification to the payer, refund of overpayment, and implementing disciplinary action. The CCO shall review findings with relevant parties as appropriate.

WCM workforce members must cooperate fully with the CCPO, OOC, or Associate Dean of Clinical Compliance during investigations. To the extent practical and permissible, inquiry will be kept confidential. However, this Plan does not limit WCM's or any external regulatory organization's authority to conduct investigations.

If a government agency contacts department personnel regarding a compliance matter, the personnel should immediately notify the CCPO or their designee. Departments are also required to notify the OOC of any compliance inquiries requested received, no later than five (5) days upon receipt.

Resolution and Reporting

Compliance investigations are expected to be resolved within thirty (30) days. If a compliance investigation cannot be resolved within this timeframe, the Associate Dean of Clinical Compliance and the Committee will receive updates on the investigation status during their regular meeting.

Internal investigations are conducted with guidance from the WCM's OGC, as needed, and may be conducted under attorney-client privilege when necessary. All investigative documentation will be maintained in the OOC during the investigation. A final report, including the findings, recommendations, and any corrective actions taken, will be documented and securely filed in the OOC.

VII. STANDARDS ENFORCED THROUGH WELL PUBLICIZED DISCIPLINARY GUIDELINES

WCM is committed to enforcing standards of conduct through clear and well-publicized disciplinary guidelines. Workforce members who fail to comply with the Plan, applicable laws, or institutional compliance policies may be subject to disciplinary action.

Disciplinary Guidelines

Documentation and Communication: Standards of Conduct and disciplinary guidelines are documented and made widely available through WCM's policies, education programs, and the WCM internal website. All workforce members are informed that violations of these standards, laws, or policies, or failure to report suspected or confirmed violations, will result in corrective action **through the annual publication of Policy OOC – 400-08 Compliance and Accountability.**

Corrective Action: Disciplinary action may be determined by the relevant department, Committee, or the OOC. The Committee will receive periodic status reports on corrective actions, as appropriate. The OOC will conduct compliance reviews to assess the effectiveness of these corrective actions.

Corrective Action Plans

Each department is required to submit their corrective action plan for addressing non-compliance. These plans are designed to resolve the specific issue and prevent reoccurrence of similar issues. Depending on the nature of the violation, corrective actions may include a) pre-billing review, b) additional group and/or individual training, c) implementation of new templates or procedures, d) refund of overpayment, e) disclosure of the matter to payers, if required, or f) other controls or sanctions, ranging from administrative time to 100% pre-billing claims review.

Disciplinary Measures

Willful disregard of billing standards or a repeated failure to comply with billing requirements, including those outlined in corrective action plans, may be considered misconduct or neglect. This could result in disciplinary measures up to and including termination of employment and dismissal, in accordance with applicable policies and procedures.

Enforcement and Review

The OOC monitors the effectiveness of corrective actions and reviews compliance to ensure that standards are consistently enforced. The outcome of these reviews informs further actions and adjustments to compliance practices.

WCM's approach to discipline is designed to maintain high standards of compliance and integrity, ensuring that all workforce members adhere to the required standards and procedures.

VIII. POLICIES OF NON-INTIMIDATION AND NON-RETALIATION FOR GOOD FAITH PARTICIPATION

WCM is dedicated to ensuring that all workforce members can participate in compliance activities without fear of retaliation or intimidation. This commitment is central to maintaining a culture of integrity and accountability. The policy underscores our commitment to creating a supportive and transparent environment where concerns about compliance can be reported freely and investigated thoroughly.

WCM ensures that individuals who report compliance issues or participate in compliance investigations in good faith are protected from retaliation or intimidation. This includes those who raise concerns about potential violations, assist in investigations, or provide information regarding compliance matters.

The procedures for reporting compliance concerns and participating in investigations are well-publicized and accessible. Workforce members are encouraged to use these mechanisms to report issues without fear of negative consequences. Any concerns or allegations of retaliation or intimidation will be promptly and thoroughly investigated. If retaliation is substantiated, appropriate corrective action will be taken to address and rectify the situation.

To the extent possible and in accordance with legal requirements, the identity of individuals who report compliance issues or participate in investigations will be kept confidential.

WCM provides training on its non-intimidation and non-retaliation policies as part of its general compliance education program. This training reinforces the importance of these policies and ensures that workforce members are aware of their rights and responsibilities. Any instances of retaliation or intimidation should be reported to the CCPO, an OOC Director or Manager, Human Resources, or the WCM OGC.

WCM's non-intimidation and non-retaliation policies are essential to ensuring a transparent and supportive environment where all workforce members feel empowered to contribute to the compliance efforts and uphold the highest standards of ethical behavior.

ANNUAL REVIEW OF THE COMPLIANCE PLAN

The Plan is risk-based and reflects both enterprise-wide and clinical compliance priorities. The Plan is subject to an annual review and revision to ensure its ongoing relevance, effectiveness, and alignment with current regulations and institutional needs. The Plan is reviewed and updated on an annual basis. Updates are made as necessary to reflect changes in regulatory requirements, and institutional policies and procedures. This ensures that the Plan remains flexible and responsive to the evolving compliance landscape.

The compliance work plan is dynamic and continuously refreshed based on new data, including regulatory changes, legal developments, and industry trends. Ongoing risk assessment are conducted throughout the year to identify and evaluate potential risks to WCM. These assessments may result in updates and changes to policies, procedures, and the compliance work plans, to address new or emerging risks effectively.

The CCPO is responsible for preparing quarterly and annual reports of the Compliance Program activities. These reports summarize general compliance efforts, highlight key changes and developments, and outlines the focus areas for the upcoming year. The reports are intended to provide transparency and facilitate informed decision-making about compliance strategies.

The updated Plan is distributed routinely throughout the year. The Plan is provided to workforce following their initial and annual training, focused training when appropriate, and is also available on the internal compliance website: <https://compliance.weill.cornell.edu/compliance>.

This process ensures that all workforce members are kept informed about the latest compliance guidelines and requirements, fostering a culture of continuous improvement and adherence to WCM's Compliance Program.

Compliance Program Evolution

As part of WCM's commitment to maintaining the highest standards of regulatory adherence and operational excellence, there has been a significant expansion of its Compliance Program, effective FY25.

WCM's Compliance Program has evolved from a primarily clinical compliance model to a broader Program that integrates compliance oversight across multiple operational and administrative domains. This strategic enhancement reflects WCM's dedication and commitment to proactively identify and mitigate compliance risks across the broader regulatory environment.

The Compliance Program supports a broader range of areas critical to the success and integrity of our institution. In addition to our existing clinical compliance framework, we are extending oversight to include:

- Research
- Quality & Patient Safety
- Office of Institutional Equity
- Office of Managed Care
- Enrollment
- Office of Diversity & Inclusion
- Human Resources
- Environmental Health/Safety
- Facility Management/Campus Operations
- Finance

This expansion is designed to enhance our ability to manage potential risks associated with these diverse functions, ensure compliance with relevant regulations, and support our organizational goals effectively. The expanded Compliance Program will introduce a new reporting and oversight committee that include key stakeholders from each area of focus.

Phased Approach: The implementation of these changes will be gradual, allowing us to integrate new areas of focus smoothly while maintaining our current compliance standards. We will provide regular updates and training to ensure that all staff are informed and equipped to meet the new requirements.

Compliance Oversight Reporting Framework

As part of WCM's Compliance Program, operational and administrative areas within the scope of the Program are expected to support enterprise-wide compliance oversight through periodic reporting to the ECC, as applicable. This reporting framework is designed to enhance visibility into compliance risks, promote cross-functional collaboration, support proactive risk mitigation, and strengthen first line accountability across the

organization.

Reporting to the ECC includes updates related to:

1. New Policies, Procedures, and Regulatory Developments
 - New or revised laws, regulations, accreditation requirements, or institutional policies
 - Regulatory developments requiring operational or procedural changes
 - Implementation status of significant policy updates
2. Leadership, Operational, and Structural Updates
 - Significant organizational or leadership changes
 - Operational changes affecting compliance oversight or cross-functional collaboration
 - New systems, vendors, services, or operational initiatives that may introduce compliance risk
3. Education and Training Initiatives
 - Required compliance-related education and training activities
 - Targeted training related to identified risks, audits, investigations, or regulatory changes
 - Training completion trends and significant educational initiatives
4. Monitoring and Risk Mitigation Activities
 - Results of internal monitoring, auditing, or first line oversight activities
 - Key risk indicators, trends, or recurring issues
 - Status of corrective action plans and mitigation strategies
5. Significant Issues and Resolutions
 - Significant compliance concerns, investigations, incidents, regulatory inquiries, or operational challenges
 - Issues requiring cross-functional coordination or institutional support
 - Corrective actions, remediation efforts, and lessons learned

The OOC will coordinate the ECC reporting process and may provide standardized templates, reporting expectations, and guidance to support consistency across reporting areas. Departments or operational areas may provide presentation materials and participate in ECC meetings, as appropriate, with advance coordination through the OOC.

References to regulations and other related policies

- OMIG Compliance Program Guidance, Title 18 NYCRR, Part 521 (March 28, 2023)
- New York State Social Services Law §363d
- United States Sentencing Commission, Guidelines Manual, §8B2.1 (2021).
- Compliance Program Guidance for Individual and Small Group Physician Practices, 65 Fed. Reg. 59434 (October 5, 2000).
- Supplemental Compliance Program Guidance for Hospitals, 70 Fed. Reg. 4858 (January 31, 2005)
- University Policy 4.6 – Standards of Ethical Conduct
- University Policy 4.17 – Whistleblower Protection
- WCM OOC-400.00 – Compliance Program
- **WCM OOC-400.01 – Compliance Reporting and Communication**
- WCM OOC-400.08 – Compliance and Accountability
- WCM OOC-400.6 – Non-Intimidation and Non-Retaliation
- WCM OOC-400.4 – Compliance Investigation and Resolution
- WCM OOP-100.01 – Policy on Professionalism

Appendix A

Key Compliance **Work Plan Objectives**

- Conduct an annual risk assessment and internal review process across the organization to identify and prioritize compliance risks associated with professional fee billing and update the compliance risk-based audit work plan.
- Implement the compliance risk-based audit work plan, develop corrective actions in response to results of compliance risk audits performed, and track and report on the implementation of the Risk Assessment Work Plan in order to assess its effectiveness.
- Recruit and/or develop Compliance Workforce to ensure multi-specialty billing compliance responsibilities and opportunities for collaboration are adequately covered and that the OOC is regarded as the Professional Fee Billing subject matter expert. Engage with consultants for outsourcing when gaps are identified in specialty expertise or for special projects or urgent matters, if needed.
- Collaborate with research administration and deliver specific education and training for research related professional fee billing matters. Include research billing in the audit work plan as a high priority risk area.
- Support value-based reimbursement programs (i.e., Accountable Care Organization) by re-establishing an expert team for Risk Adjustment and Hierarchical Conditions Categories (HCC) coding.
- Intensive review and update of current Compliance policies and procedures, and further policy and procedure development as needed.
- Update and expand the compliance education programs with monthly workshops and departmental specific compliance lectures.
- Issue Clinical Compliance Quarterly Reports.
- Implement an Issues Tracking Database to log reports and inquiries related to compliance matter to trend concerns and resolutions; and use as a resource.

Appendix B

Clinical Compliance Oversight Committee Charter

The University and Weill Cornell Medicine are committed to providing world class patient care that is legally compliant. Accurate and legally correct billing are an important part of the medical care provided by the Physician Organization (PO). The President of the University and the Provost for Medical Affairs (the “Dean”) have responsibility for implementing and managing the University’s billing compliance effort. To assist in this effort, the University has established the Weill Cornell Medicine Clinical Compliance Oversight Committee (“CCOC” or “Committee”). The Committee meets regularly under the direction of the Chair, the Weill Cornell Medicine Associate Dean of Clinical Compliance. The Committee reports to the President through the Dean and makes recommendations to the President and Dean for all actions needed.

Purpose: The purpose of the Compliance Program is to create a culture of compliance that promotes prevention, detection, identification, and correction of conduct that does not comply with applicable laws and institutional policies.

1. The CCOC shall oversee the *Clinical Compliance Plan* and related activities across the University. This includes reviewing applicable policies and procedures; compliance of individual departments and providers; OOC risk assessment and work plans; compliance violations, and corrective action plans.
2. The CCOC shall be comprised of the following members:
 - Associate Dean of Clinical Compliance (Chair)
 - Chief Compliance and Privacy Officer
 - Executive Director, Clinical Compliance Officer
 - Director of Compliance Operations
 - Provider members (9)
 - Vice President & Chief Risk Officer (Cornell University)
 - Chief Compliance and Privacy Officer (Cornell University)
 - Chief Audit Executive (Cornell University)
 - Associate Medical Director of Information Services
 - Senior Director, Central Business Office
 - Clinical Department Administrators (1)
 - Associate Vice President, Deputy General Counsel
 - Senior Associate General Counsel
 - Research Members (1)
 - Revenue Cycle Member (1)
 - Chief Research Compliance Officer & Research Integrity Officer
3. 75% attendance is required for all committee members. Less than 75% attendance may result in removal from the Committee. Exceptions may apply and will be considered at the discretion of the Chair.
4. CCOC may invite guests to attend the meeting to present as a subject matter expert (SME) and/or to provide details/advice on a specific compliance issue.
5. CCOC will review and keep current with applicable laws, regulations, and procedures relevant to

the *Clinical Compliance Plan*.

6. CCOC will review and approve the WCM *Clinical Compliance Plan* to ensure consideration of and adherence to current applicable laws and institutional policies and procedures.
7. CCOC will receive an independent review of the *Clinical Compliance Plan* at least every five (5) years, under Counsel guidance.
8. Procedures for CCOC meetings:
 - a. The CCOC will meet at minimum, quarterly.
 - b. The Associate Dean, Clinical Compliance will chair the meetings.
 - c. The meeting agenda and prior meeting minutes will be distributed three days in advance to the committee participants. Appropriate meeting materials should be distributed in advance to allow meeting participants an opportunity to review and comment and/or prepare for discussion.
 - d. Each CCOC member will review the agenda prior to the meeting and will come to the meeting prepared to participate in the Committee meeting.
 - e. If a quorum of six or more members is not present (in person or via teleconference or videoconference), the chair may decide to either postpone the meeting or hold the meeting for informational purposes only (any actions requiring a vote will be tabled).
 - f. Attendance and minutes will be taken at each meeting.
 - i. CCOC members are required to notify the Compliance Office if they will not be in attendance at a CCOC meeting.
 - g. The CCOC will review the status of open investigations, if appropriate, and the Chief Compliance Officer or Associate Dean of Clinical Compliance will present if existing policies were adequate to address.
 - h. Each department that engages in billing or professional services billing activity shall submit an annual billing compliance report/plan in the prescribed format.
 - i. At each meeting, the CCOC will review and discuss the following, as appropriate:
 - i. Summary of any billing compliance related University Ethical Conduct & Compliance Hotline reports and their resolution
 - ii. Government payor inquiries or audit requests and current status
 - iii. Work plan status and any change recommendations
 - iv. New risk register additions and new compliance issues
 - v. Department summary of annual compliance report presentations (September – January)
 - vi. Physician Organization Business Office Updates, Trends, Risk, Credit Balances
 - vii. Billing Compliance Plan Risk Register
 - viii. Significant regulatory changes/updates
 - ix. EpicTogether Updates, Trends, Risk
 - j. Quarterly/semi-annually the CCOC will review:
 - i. Billing Compliance Plan Dashboards
 - ii. Department Quarterly Compliance Reports Summary Trends
 - iii. Physician Organization Business Office Compliance Related Dashboards
 - iv. Billing Compliance Plan Risk Registry/Issues
 - v. Research Compliance Update, Trends, Risk

- k. Annually the CCOC will review:
 - i. Annual Professional Services Billing Compliance risk assessment
 - ii. Quality and Patient Safety Update
 - iii. General Counsel Office Update
 - iv. Compliance Policies and Procedures updates/additions
 - v. Compliance Program and audit work plan
 - vi. Education/training program and communications plan
 - vii. Committee membership
 - viii. A quarterly research compliance update

Executive Compliance Committee (ECC) Charter

Effective: September 2025

Purpose

The University and Weill Cornell Medicine (WCM) are committed to providing world class patient care that is delivered and managed in accordance with ethical and legally compliant standards. The Executive Compliance Committee (“ECC” or the “Committee”) is established to support WCM’s Chief Compliance and Privacy Officer (CCPO) in initiating and overseeing institutional compliance and privacy requirements. The Committee serves as the primary governance body to identify, assess, and mitigate compliance risks across WCM’s academic, clinical, research, and administrative domains. The ECC promotes a culture of integrity, accountability, and ethical conduct consistent with the University and WCM’s policies and applicable laws and regulations.

Scope and Responsibilities

1. Policy Enforcement and Monitoring
2. Compliance Program Effectiveness
 - Alignment with DOJ, OIG, and OMIG guidance on effective compliance programs
 - Oversight of institutional compliance risk assessments
 - Monitoring of investigations, outcomes, and corrective action plans
 - Effectiveness review of education, training and communication
 - Analysis of compliance-related trends, hotline activity, and audit findings
 - Support for quarterly (and annual) reporting to the Audit, Risk, and Compliance Committee of the Board
3. Clinical Compliance
 - Clinical and billing compliance
 - Quality and patient safety
4. Non-Clinical Compliance
 - Privacy and Data Protection (HIPAA, FERPA, NYS Shield Act, and other data governance)
 - Cybersecurity and information technologies services (ITS) risk
 - Finance and Sponsored Programs
 - Human Resources and Office of Faculty Affairs (e.g., faculty discipline, employment compliance)
 - Student Financial Aid compliance (including Title IV compliance)
 - Facilities management and environmental health & safety (OSHA)
 - Managed Care Contracting and Credentialing
5. Conflicts of Interest (COI) and Commitment
 - Research and institutional COI
 - Conflict of commitment and faculty outside activities
 - Nepotism, gifts, and vendor interactions
 - Compliance with Sunshine Act, CME, and IRB-related disclosure requirements

6. Research and International Risk Oversight

- Export controls and sanctions compliance
- Research security, including foreign nationals and laboratory security
- International travel registry and engagements
- U.S. border compliance and restricted party screening

Subcommittees and Working Groups

The ECC may delegate specific oversight responsibilities to subcommittees or working groups.

Current subcommittees include:

- Clinical Compliance Oversight Committee (CCOC) – will become a subcommittee reporting to the ECC. It will continue to meet monthly to oversee clinical billing compliance, and research billing compliance, and quality and safety related concerns.
- Conflicts Advisory Panel
- Privacy and Data Governance
- ISPAC (Cybersecurity and IT Risks)
- Tripartite Legal, Privacy and Compliance Committee

Membership

The ECC will be chaired by the CCPO and Executive Vice Provost - Chief Operating Officer. Membership will include senior leaders and representatives with operational or oversight responsibilities for key compliance areas, including but not limited to:

- Clinical and Billing Compliance (including Research Billing Compliance)
- Conflicts of Interest
- Cornell University Vice President and Chief Risk Officer
- Export Control and Research Security
- Finance and Sponsored Programs
- Facility Management, EHS
- Human Resources
- Information Technology Services / Cybersecurity
- Office of Faculty Affairs
- Office of General Counsel
- Physician Organization Business Office
- Privacy and Data Protection
- Quality & Patient Safety
- Research Compliance and Integrity
- Title IV Compliance (Student Financial Aid)
- Weill Cornell Medicine-Qatar
- Weill Cornell Imaging at NewYork-Presbyterian

Additional members may be invited based on agenda topics or emerging risk areas.

Meetings and Reporting

- a. The ECC will meet quarterly or more frequently as needed. The Chair may convene ad hoc sessions for time-sensitive matters.
- b. If a quorum of six or more members is not present (in person or via teleconference or videoconference), the chair may decide to either postpone the meeting or hold the meeting for informational purposes only (any actions requiring a vote will be tabled).
- c. Attendance and minutes will be taken at each meeting.
 - i. ECC members are required to notify the CCPO if they will not attend an ECC meeting.
- d. The ECC will provide oversight, advice, and direction to institutional leadership and the CCPO. Key summaries and risk updates will be incorporated into quarterly reports to the Audit, Risk, and Compliance Committee of the Board.

Review and Revision

This Charter shall be reviewed annually by the CCPO and the ECC. Any amendments will be subject to ECC approval and, where appropriate, communicated to institutional leadership.

Appendix C

Compliance Program – Policies & Procedures

COMPLIANCE PROGRAM GUIDANCE
OOO-400.00 Compliance Program Annual Compliance Program
OGC-110.01 Antitrust Compliance Policy
OOO-400.04 Compliance Investigation and Resolution Process
OOO-400.02 Compliance Risk Assessment
OOO-400.10 Self-Disclosure of Non-Compliance & Repayment
OOO-400.09 Detecting and Preventing Fraud, Waste, and Abuse
1.07 Department Compliance Report Requirements
OOO-400.06 Non-Intimidation and Non-Retaliation Policy
OOO-400.07 Policy Management
OOO-400.08 Compliance and Accountability
OOO-400.01 Compliance Reporting and Communication
OOO-400.03 Compliance Education and Training
OOO-400.02 Compliance Risk Assessment
AUDITING & MONITORING
OOO-400.14 Compliance Auditing and Monitoring
2.03 Exclusion Screening of Federal and State Exclusion Lists
BILLING, CODING & DOCUMENTATION
OOO-400.50 Annual Code Updates
OOO-400.52 Clinical Documentation: Co-Surgery Cases
OOO-400.53 Clinical Documentation: Assistant Surgery Cases
OOO-400.54 Clinical Documentation: Overlapping Surgery Cases
OOO-400.55 Clinical Documentation: Surgery/Procedure Note Core Documentation Requirements
OOO-400.51 Clinical Documentation: Timely Completion of Medical Record Entries
3.08 Clinical Fellows Billing Policy
OOO-400.59 Telehealth Documentation Requirement

OOC-400.60 Medicare Opt Out Regulations and Billing Requirements
OOC- 400.61 Copy & Paste Restriction in the EMR
OOC-400.62 Place of Service Requirements

RESERCH BILLING COMPLIANCE
OOC-400.70 Research Billing Compliance Audit Program
4.02 Research Billing Compliance Handbook
OOC-400-71 Clinical Documentation Core Requirements in Clinical Research Services
REPORTING
Annual Risk Assessment and Work Plans
Annual Clinical Compliance Updates: • Board of Fellows, Clinical Affairs • General Faculty Council (GFC) • Executive Faculty Council (EFC) • Audit, Risk, and Compliance Committee (ARCC) – Board of Trustees (also Quarterly)
Compliance Audit Results (Provider)
Compliance Audit Reports (Department – Clinical Compliance)
Compliance Audit Reports (Department – Research Billing Compliance)
Department Annual and Quarterly Reports – Clinical Compliance and Research Billing Compliance
Monthly Compliance Metrics
Memorandum on Probe Review
Memorandum on Non-Coding Review
Memorandum on Research Billing Compliance Review of Coverage Analysis
EDUCATION
Annual Compliance Training (new and will be launched in FY27)
Monthly General Compliance and Physician at Teaching Hospital (PATH) Lecture
Bi-Monthly Leaders & Liaisons Meeting
Responsible Documentation in the Electronic Medical Record