

Willow Brook Christian Communities Standards of Conduct

A. Relationships with Willow Brook's Healthcare Partners

Resident Rights

We treat our residents, with respect and dignity and provide service and care that is both necessary and appropriate. No distinction is made in the admission, transfer, discharge or care of individuals on the basis of race, creed, religion, national origin, gender, sexual orientation, source of payment, or disability. Clinical care is provided based on identified healthcare needs, not on financial criteria, and no treatment or action is undertaken without the informed consent of the patient or an authorized representative. Residents of Willow Brook's licensed healthcare centers are provided with a written statement of rights which conforms to all applicable laws.

Employees involved in resident care are expected to know and comply with all applicable laws and regulations and Willow Brook policies and procedures governing their particular program.

Personal Health Information

Willow Brook collects personal health information about residents to provide the appropriate care. Willow Brook realizes the sensitive nature of this information, and is committed to safeguarding residents' privacy. Willow Brook's policies and procedures on privacy and security of personal health information include the following rules:

- Do not discuss personal health information in public areas such as elevators or dining areas.
- Limit release of personal health information to the minimum reasonably necessary for the purpose of the disclosure.
- Do not disclose personal health information without an appropriate consent or authorization signed by the resident or the legal authority. In an emergency situation, the resident's consent may not be required when a healthcare provider treating the resident requests information, but the name and affiliation of the person requesting the information must be confirmed and documented in the medical record.
- Honor any restrictions on uses or disclosure of information placed by the patient.
- Make sure personal health information stored in Willow Brook's computer systems is properly secured.
- Be familiar with and comply with the special confidentiality rules governing the disclosure of HIV/AIDS status and mental health substance abuse treatment.

Affiliated Healthcare Providers – Anti-Kickback and Referral Statutes

Federal and state laws prohibit any form of kickback, bribe, or rebate, either directly or indirectly, in cash or in kind, to induce the purchase or referral of goods, services or items paid for by Medicare or Medicaid. In order to ensure that Willow Brook does not violate these laws, it is essential that everyone comply with the following rules:

We do not pay for referrals. We do not pay or offer to pay, directly or indirectly, anyone – employees, physicians, hospitals, community groups – for referring residents to our programs and facilities, or enter into relationships with healthcare providers on the basis of the volume or value of referrals. We accept referrals and admissions based solely on the referring entity’s independent clinical decision of the individual’s needs and our ability to render the needed services. Take care in structuring relationships with physicians and other healthcare providers so as not to create a situation whereby Willow Brook appears to be offering to pay an improper inducement to those who may be in a position to refer or influence the referral of individuals to our programs and facilities, and properly document relationships with referral sources.

We do not accept payment for referrals that we make. Do not solicit or accept anything of value in exchange for referring our residents to a healthcare provider. Referrals are to be made solely on the basis of the resident’s needs for clinical and social services. The volume or value of referrals that the provider has made or may make to our programs and facilities plays no part in the decision-making process.

We comply with self-referral laws. Self-referral laws prohibit a physician from referring a resident for certain types of health services to an entity with which the physician or members of his or her immediate family has a financial relationship. Physicians employed or affiliated with Willow Brook are prohibited from referring our residents to an entity in which they or their immediate family members have a financial interest unless one of the law’s exceptions applies to the arrangement.

Violations of these laws may subject both Willow Brook and the individual involved to civil and criminal penalties and exclusion from government-funded healthcare programs.

Government and Private Payors

Coding and Billing for Services

Willow Brook is committed to providing only those medical services that are properly authorized by a physician or other qualified healthcare provider and that are reasonable and necessary for the resident’s care. Anything more may amount to medically unnecessary “over utilization” and result in inflated billing to the resident and to private and governmental third party payors.

We are equally committed to accurately billing the services we render based on adequate documentation of medical necessity and the actual care rendered. It is prohibited for any Willow

Brook employee or agent to knowingly present false, fictitious, or fraudulent claims for payment, to misrepresent the type or level of service rendered, “default” to a particular billing code, upcode or inappropriately bundle services. We will promptly return to payors any payments which we determine do not conform to our policies and applicable laws.

All individuals who provide billing information and accounting department employees who prepare or submit billing statements must comply with all applicable laws, rules and regulations and our policies. Outside companies may be retained to perform billing or coding services only if they have the necessary skills, quality assurance processes, systems and appropriate procedures to ensure that billings for government and commercial insurance programs are accurate and complete and comply with applicable laws and regulations and Willow Brook’s policies and procedures for the prevention of fraud and abuse.

Since an erroneous bill could subject Willow Brook to monetary penalties and other sanctions, do not hesitate to report any billing error or suspicion of a billing impropriety to a supervisor or the Compliance Officer.

Cost Reports

As healthcare providers, our business involves reimbursement under government programs which require submission of certain reports of our costs of operations. Willow Brook complies with all federal and state laws and regulations relating to cost reports, which define what costs are allowable and describe the appropriate methodologies to claim reimbursement for the cost of services provided to program beneficiaries. Given the complexity of this area, all issues related to the completion and settlement of cost reports must be coordinated with the director of finance.

B. Business Relationships and Practices

Relationships with Vendors and Suppliers

Willow Brook is committed to employing the highest ethical standards in its relationships with vendors and suppliers with respect to source selection, negotiation, determination of contract awards and administration of purchasing activities. All vendors and suppliers are to be selected solely on the basis of objective criteria (quality, service, price, delivery capability, and technical excellence); personal relationships and friendships play no part in the selection process. If an item or service has a value of more than \$500, our competitive bidding policy must be followed. Acceptance of bribes or kickbacks is strictly prohibited. We will not knowingly contract or do business with a vendor that has been excluded from a government-funded healthcare program. As a healthcare provider, we must be careful not to accept anything from a vendor that might influence a professional judgment to use the vendor’s goods or services. For example, goods or services offered by a pharmaceutical company or medical equipment supplier for free or priced below-market, or awards, discounts, and prizes may be treated as an illegal “kickback” even if given as part of the vendor’s promotional program. Employees with purchasing responsibilities

should familiarize themselves with the rules and exceptions that govern this area.

Gifts from Vendors and Service Providers:

If you are in a position to make purchases or handle (or influence) decisions on vendors or service providers for Willow Brook, you are prohibited from accepting anything of value from a provider, except, perhaps, a token gift at the holidays, items such as pens and notepads, or an occasional business lunch. This exclusion includes, but is not limited to:

- Bribes and kickbacks of any sort
- Cash
- Discounts on products or services that are not passed on to Willow Brook
- Tangible gifts of any sort (except items such as those noted above)
- Sports and entertainment tickets
- Trips
- Use of vacation accommodations

One exception: Gifts may be accepted on Willow Brook's behalf if the gift will be used to provide a giveaway to staff or residents in a fair and impartial manner. The vendor should be made aware of this intended use of their gift, and the development department should be notified.

Gifts from Residents:

You may not solicit or accept tips or gifts from residents, their families, or others. This includes tips for servers and staff in Willow Brook restaurants. You may, however, accept wedding or baby gifts, or small token gifts at the holidays (such as a tin of cookies) from residents or resident family members.

Conflicts of Interest

It is the responsibility and duty of each representative to avoid any perceived or actual conflict of interest in dealing with suppliers, residents and all other entities on behalf of Willow Brook. No representative may use his or her position with Willow Brook or any information confidential or proprietary to Willow Brook, to their personal advantage or in a manner that creates a conflict of interest or the appearance of a conflict of interest. Each representative is required to fully disclose all personal and outside interests that may affect or be affected by Willow Brook's operations or by decisions that the representative makes on Willow Brook's behalf. Each actual or potential conflict of interest that is disclosed by a representative will be examined and appropriate measures will be put into place to maintain the balance between ensuring fair and honest deliberations and encouraging participation of qualified representatives in the operations of Willow Brook.

The following activities would normally be considered a conflict of interest and should be

avoided. When they exist they should be fully disclosed:

- Direct supervision of or responsibility for the performance evaluations, pay, or benefits of any close relative.
- Selling anything to Willow Brook or buying anything from Willow Brook (except pursuant to any normal program of disposal of surplus Willow Brook property, which is offered to all representatives in general).
- Any outside activity that is so substantial that it may interfere with the representative's ability to devote appropriate time and attention to his or her responsibilities with Willow Brook.
- Any agreements between Willow Brook and suppliers of products or services or any organization in which a representative or a member of the representative's family have an interest or which might result in the representative or the representative's family member's personal gain.

All potential conflicts must be promptly disclosed to Willow Brook consistent with the Conflict of Interest Policy on at least an annual basis. Notwithstanding the foregoing, in the absence of a substantial and continuing conflict of interest, a representative may engage in outside activities provided that the outside activity has been disclosed to and approved by Willow Brook, and provided further that the representative excuses him- or herself from participating in the consideration or decision of any matter related to the outside activity.

A conflict of interest may arise if a representative's outside activities or personal interests influence or appear to influence the ability to make objective decisions, or the demands of a representative's outside activities hinder or distract from job performance.

Anyone with a direct (e.g., owner, partner, officer, director, licensee, or agent) or indirect (e.g., through an immediate family member, which includes a spouse or significant other, parent, child, sibling, or in-laws of any of them) financial or ownership interest in an entity which sells or provides goods, services or facilities to or competes with Willow Brook must disclose the relationship and refrain from participating in a transaction with Willow Brook without obtaining approval of the CEO or board president. (A representative need not disclose ownership of publicly-traded stock so long as the combined holdings of the representative and her or his immediate family members do not exceed five percent of the outstanding shares).

For more information and guidance on what may constitute a conflict of interest, contact the Compliance Officer or the CEO.

Antitrust

Antitrust is a body of federal and state laws designed to create a level playing field in the marketplace and to promote fair competition. It is against the law for competitors to agree or act in such a way as to restrict competition, fix prices or otherwise control the marketplace. These

laws could be violated by discussing with a competitor (e.g., another retirement community, nursing home or assisted living provider) such topics as pricing, how rates are set, the terms of supplier relationships, salaries, allocation of markets or agreeing with a competitor to refuse to deal with a supplier. Since violations of antitrust laws may have serious consequences for the individual as well as Willow Brook, be alert to potential situations where it may not be appropriate to participate in discussions regarding prohibited subjects. For example, at professional and trade association meetings, do not discuss with peers the division of patient referrals, geographic areas, marketing strategies, salaries, or the circumstances under which business will be conducted with suppliers, insurance companies, or patients. If a competitor raises a prohibited subject, end the conversation immediately. If minutes are being kept, document your refusal to participate in the conversation by requesting that your objection be reflected in the minutes, and notify the Compliance Officer of the incident.

Marketing/Advertising and Public Relations

Marketing and advertising are used to educate the public, increase awareness of services, and recruit employees. All marketing and advertising materials must be truthful, fully informative and non-deceptive, and accurately describe our services and programs. In order to ensure that no incorrect information is disseminated, please coordinate all marketing and advertising materials with and direct all media requests to the director of community relations.

C. Regulatory Compliance

Conditions of Medicare and Medicaid Participation

Substantial portions of the population Willow Brook serves are beneficiaries of the Medicare and Medicaid programs. These programs are governed by complicated laws and regulations which impose strict requirements on providers. It is essential that each Willow Brook program and facility which provides services to Medicare and Medicaid beneficiaries fully comply with the laws and regulations applicable to it, including, without limitation, types of services to be provided, staffing requirements, record-keeping and documentation, medical supervision, physical plant, equipment, and sanitary conditions. Employees are responsible for being familiar with the Conditions of Participation for their particular program or facility.

Certificate of Need/Licensure and Accreditation

Willow Brook's programs and facilities comply with all state licensing rules and regulations, including Ohio's Certificate of Need laws regulating change or acquisition of nursing home licenses. Employees whose responsibilities involve regulatory review should be familiar with the regulations governing their areas and stay current of new developments.

Prescription Drugs and Controlled Substances

Some employees routinely have access to prescription drugs, controlled substances, and other medical supplies. In accordance with federal, state and local laws, it is strictly prohibited to divert prescription drugs and controlled substances to unauthorized individuals, to administer them without proper orders, to distribute adulterated, misbranded, mislabeled or expired drugs or devices or to fail to report significant adverse events. If you become aware of a potential lapse in security or the improper diversion of drugs, report the incident immediately to your manager/supervisor or the Compliance Officer.

Representatives that have responsibility for or access to prescription drugs, controlled substances, hypodermic needles, drug samples, and other regulated pharmaceuticals must:

- Distribute and handle pharmaceutical products consistent with applicable federal, state and local laws and internal policies and procedures at all times when performing their assigned responsibilities. These laws and internal policies and procedures include prohibitions against diverting any prescription drug or controlled substance, including a drug sample, in any amount for any reason to an unauthorized individual or entity.
- Ensure that adulterated, misbranded, mislabeled, expired, or diverted pharmaceuticals are not distributed in violation of federal, state and local laws for which civil and/or criminal penalties may be imposed on individual violators as well as on Willow Brook.
- Limit access to controlled substances only to authorized and properly licensed representatives.
- Inform her or his supervisor and the Compliance Officer concerning any known or suspected violations of law or internal policies and procedures involving controlled substances, pharmaceuticals, and prescription drugs within the Willow Brook work environment.
- Familiarize themselves with the laws and policies and procedures that apply to controlled substances, pharmaceuticals, and prescription drugs.
- Ensure that controlled substances, pharmaceuticals, and prescription drugs are used only for resident care and only under the direction of a licensed physician.
- Inform his or her supervisor or the Compliance Officer of any known or suspected incidents involving an improper access, usage, or distribution of controlled substances, pharmaceuticals, and prescription drugs.

Environmental Compliance

Improper handling and disposal of hazardous and medical waste can result in serious health hazards and is detrimental to the environment. It is Willow Brook's policy to comply with applicable environmental laws and regulations and to operate all sites with the necessary permits, approvals and controls. Employees whose duties include handling, transporting, packaging, and disposing of biomedical and hazardous waste and material, including blood and blood products, tissue, sharps, and radioactive materials, must be familiar with applicable policies and procedures. In order to ensure that we meet our legal and ethical obligations, alert a supervisor

or the Compliance Officer immediately to any situation regarding the discharge of a hazardous substance, improper disposal of medical waste, or a condition which may be potentially damaging to the environment.

Educational Affiliations

Relationships with educational institutions which wish to send students to our facilities and programs for internships must be embodied in written agreements which define both parties' roles and specify that Willow Brook retains responsibility for the quality of resident care.

Tax Exempt Status; Private Inurement

Willow Brook is exempt from taxation by federal, state and local governments. To maintain this exemption, Willow Brook must operate for the benefit of the community and must avoid what the tax law calls "private inurement" and "private benefit"; that is, the operation of a tax-exempt facility for the benefit of private individuals or entities. None of Willow Brook's assets or income may be used to benefit a private individual and all activities of Willow Brook must serve a public rather than a private interest. For example, all non-exempt individuals or entities must pay fair market value for the use of Willow Brook's services or property and no non-exempt individual or entity may utilize Willow Brook's premises for private activities.

Since violations of these regulations can jeopardize Willow Brook's tax-exempt status and subject the individuals involved to financial penalties, direct any questions to the accounting department. If a question remains, legal counsel should be engaged.

Fund Raising

Willow Brook relies on contributions from donors to support its activities. Since charitable contributions from vendors may raise federal and state anti-kickback concerns, vendors' proposed donations should be reviewed with legal counsel. It is important that vendors that offer contributions are not led to believe, either directly or indirectly, that the contribution will influence a professional decision to use the vendor's services. In no event may a contribution be solicited or accepted from an individual as a precondition to admission or continued stay at a Willow Brook facility or program. All donations received must be deposited promptly into Willow Brook's accounts.

D. Business Information and Information Systems

Financial Reporting and Records

Willow Brook must properly account for revenues, expenses, assets, and liabilities, and comply with all tax and financial reporting requirements. Willow Brook's records must reflect transactions accurately and completely, not omit any material information, and conform to generally accepted accounting principles. It is strictly prohibited to establish an undisclosed or

unrecorded corporate account, use any account to mislead or conceal a corporate resource, or falsify, alter or tamper with financial records. Payments to third parties must be supported by adequate documentation, made by checks issued by the accounting department and promptly and properly recorded in Willow Brook's books.

Accuracy, Retention and Disposal of Books and Records

Since our records serve as a basis for patient treatment decisions, a compilation of goods and services rendered for billing purposes, and as a record of historical courses of treatment, it is mandatory that they be accurately completed and maintained. Changes to medical records may be made only by authorized individuals, in accordance with our policies. Records are to be retained for the periods required by law and our policies and, if they deal with matters which are the subject of a lawsuit or investigation, until the matter has been finally determined. Employees who handle records as part of their job duties should be familiar with Willow Brook's health information and records management policy.

Confidential Information

Information about our strategies, operations, residents, and personnel is confidential and should be protected. Do not disclose confidential information to anyone outside Willow Brook or your department unless the individuals have a legitimate need to know and have agreed to maintain the confidentiality of the information. Healthcare personnel are responsible for protecting their passwords to medical information systems from unauthorized individuals, and employees with access to computer systems for properly securing confidential information. Under no circumstances may a staff member use confidential information for his or her own benefit, even after leaving Willow Brook.

It is equally important to honor the confidential information of third parties. Do not seek out such information if doing so would require someone to violate a confidentiality agreement with a prior employer. If the third party is willing to release the confidential information, make sure the terms of its use have been embodied in a written agreement.

More specifically, confidential information may include, but is not limited to:

- All financial information concerning Willow Brook and its residents, patients and clients;
- Personnel and payroll records;
- Information that could help others commit fraud or sabotage, or misuse Willow Brook's services, or damage Willow Brook's business;
- Information, ideas or data developed or obtained by Willow Brook, such as marketing and sales information, marketplace assessments, data on residents, patients and clients, business management systems, and other confidential information relating to the business of Willow Brook;
- Information not generally known to the public upon which the goodwill, welfare and competitive ability of Willow Brook depends, information regarding service plans and

- design, marketing and sales plans, computer hardware, software, computer systems and programs, processing techniques and generated outputs;
- Information concerning Willow Brook's business plans;

Representatives with such information are required to:

- Keep confidential all Willow Brook proprietary information that becomes known to them in the course of performing their assigned responsibilities both during and after the representative's association with Willow Brook, except as required by appropriate court order;
- Obtain proper management authorization for disclosure of proprietary information before disclosing such information to unauthorized fellow representatives or to persons or entities outside of Willow Brook;
- Sign a confidentiality statement as a condition of employment or affiliation with Willow Brook.

Electronic Media

All communication systems, including e-mail, Internet access, and voice mail, are the property of Willow Brook, and are to be used for business purposes only. Be aware that communications over Willow Brook's communications systems are not private and may be monitored by Willow Brook. Make sure that confidential information, including resident-specific information, sent through the Internet is encrypted to maintain confidentiality and complies with all applicable laws, including HIPAA requirements.

It is prohibited to use Willow Brook's communication systems to post, store, transmit, download or distribute material that is threatening, knowingly or intentionally false, obscene, harassing, or gives rise to a criminal offense or civil liability, or to send chain letters, personal broadcast messages, copyrighted documents not authorized for reproduction, or to conduct a job search or open misaddressed mail.

Software Information

Computer software is protected by copyright laws and in some instances by patent or trade secret laws. To protect Willow Brook from trademark infringement actions, do not use a software program or database owned by a third party unless a license agreement governing its use has been approved by the IT director. Once you receive the software, comply with the terms of the license agreement governing its use and do not copy or distribute the program. Make sure that any software you purchase for a home computer is not copied into work done for Willow Brook or installed into an office computer. Forward all requests for new software or upgrades to the IT department.

E. Workplace Conduct and Employment Practices

Employment Practices

Willow Brook is committed to providing equal opportunity to all, without regard to race, creed, color, religion, age, sex, marital or veteran's status, genetic predisposition, sexual orientation, disability or national origin or ethnicity, and to maintaining a work environment which treats each person with fairness, respect and dignity. Harassment in any form, including sexual harassment, discrimination based on the diverse characteristic or cultural backgrounds of employees will not be tolerated.

Sexual Harassment/Discrimination

Each of us has the right to work in an environment free of harassment and to be treated with professional respect and courtesy. Harassment in any form or discrimination based on the diverse characteristics or cultural backgrounds of our employees will not be tolerated. Degrading or humiliating jokes, slurs, intimidation and verbal or physical conduct of a sexual nature that interferes with an individual's work performance or creates a hostile or offensive environment has no place at Willow Brook. Retaliatory action against a worker who complains of sexual harassment, or discrimination on the basis of race, creed, color religion, age, sex, sexual orientation, marital or veteran's status, genetic predisposition, sexual orientation, disability, national origin or ethnicity, and for residents' source of payment for services, is prohibited. If any form of harassment or discrimination is experienced or observed, report it to the Human Resources Department or the Compliance Officer promptly.

Workplace Violence

Willow Brook will not allow any form of workplace violence. Fighting, stalking, violations of restraining orders, hate crimes or threats of violence, whether directed at co-workers, residents, clients, or visitors, are strictly prohibited. Anyone who reports to work with guns, knives or other weapons is subject to immediate dismissal. If you observe or experience any form of workplace violence, report the incident immediately to the Human Resources Department, and in cases of immediate threat, call 911.

Employees with Disabilities

Willow Brook complies with all applicable laws and regulations governing employment of individuals with physical and mental disabilities. Discrimination against an individual with a disability with respect to any offer, term or condition of employment is prohibited, and reasonable accommodations will be made to the known physical and mental disabilities of otherwise qualified individuals.

Health and Safety

Willow Brook recognizes its obligation to maintain and promote workplace safety, and has developed policies to protect everyone from potential workplace hazards. If a dangerous situation or condition is observed, advise management or the Compliance Officer.

Health and safety laws and policies and procedures governing the work environment are designed to protect the well-being of all persons at risk in the work environment, including staff, vendors, guests, and residents. Accordingly, representatives are required to:

- Follow all federal, state and local laws governing health and safety;
- Become familiar with laws, policies and procedures that apply to the performance of work-related duties and responsibilities;
- Inform management or the Compliance Officer of any known or suspected violations of law or internal policies and procedures involving health and safety in the work environment;
- Follow instructions given by an authorized representative during an emergency or drill involving health and safety.

Substance and Alcohol Abuse

All employees are expected to be free of the influence of alcohol and illegal drugs when performing their duties. If a worker reports to work under the influence, has an illegal drug in his or her system, abuses prescription drugs or possesses or sells illegal drugs while on Willow Brook's property, is subject to immediate dismissal. Willow Brook reserves the right to use drug testing as a means of enforcing this policy.

Labor and Employee Relations Matters

Willow Brook strives to comply with all applicable wage and hour laws and other statutes regulating the employer-employee relationship. Willow Brook will not interfere with or retaliate against workers for exercising their rights under union organizing laws.

Immigration

Federal law prohibits employers from hiring anyone who does not have proper authorization to work in the United States. All job candidates must present documentation of their eligibility to work. Questions on immigration issues should be referred to Human Resources.

License and Certification Renewals; Employee Assessments

Employees and independent contractors in positions which require professional licenses, certifications or other credentials are responsible for maintaining the current status of their credentials and must comply with federal and state requirements applicable to their respective disciplines. No one, including independent contractors, may work without valid, current licenses or credentials. Employees who provide patient care will be reviewed in alternate years to assure

their continued compliance.

Exclusion Check Policy

(See Appendix A)

Proper Use of Willow Brook's Assets

Each employee is responsible for preserving Willow Brook's assets, including time, materials, supplies, equipment and information, and for using Willow Brook's assets for business-related purposes. Occasional personal use of copying facilities or telephones, where the cost to Willow Brook is insignificant, is permitted. Any use, however, of Willow Brook's name, tax-exemption number, materials or confidential information for personal use or personal financial gain unrelated to company business is prohibited, nor may an employee use his or her position or information learned on the job to acquire, either directly or indirectly, any property (e.g., real property or patent rights) in which Willow Brook has an interest.

Lobbying and Political Activities

Willow Brook is prohibited by federal law from contributing funds or resources to political candidates or officeholders and from reimbursing employees for their personal contributions to political campaigns. Therefore, staff members may not use company time or resources to support political activities. Unless a staff member is requested to represent Willow Brook before legislative or other governmental bodies, care should be taken to avoid giving the impression that a staff member is speaking on behalf of Willow Brook and to clearly label any communications as personal views and not Willow Brook's. If an employee is contacted by the media regarding Willow Brook position on a public issue, they should be referred to the Community Relations Director or CEO.

Government Investigations and Inquiries

It is Willow Brook's policy to cooperate with all governmental investigations and requests for documents. However, since unauthorized disclosures have potentially serious consequences, it is vital that such cooperation be on a coordinated basis and coordinated with legal counsel.

If a staff member receives a subpoena or governmental request for information regarding Willow Brook business, legal counsel should be contacted immediately. Do not release any information or documents until counsel has been consulted. An employee contacted by a government investigator has the right to decline to speak to the investigator without the presence of an attorney. The CEO should be notified immediately. Notification will ensure that Willow Brook is institutionally aware of the inquiry and can properly respond.

A Representative must never do any of the following during or in anticipation of a government

investigation:

- Destroy Willow Brook documents in anticipation of a request for those documents from a government agency or court;
- Alter Willow Brook documents or records;
- Lie or make misleading statements to governmental investigators during any investigation. Federal statute makes it illegal to make false statements to investigators under any circumstances;
- Pressure anyone to hide information from governmental investigators, or to provide false or misleading information; or
- Retaliate in any manner against any employee for cooperating in an investigation.

To ensure that government agencies are provided with the information to which they are entitled on a timely basis and, at the same time, to prevent improper disclosure, it is imperative that the CEO and/or the Compliance Officer are contacted as promptly as possible after a representative has received a request for information from a government agency. In addition, the following protocol must be followed concerning a request for information from any government agency:

- Obtain the name and Willow Brook affiliation of all persons requesting access to information before any access is allowed;
- Maintain a written record of each document to which access is given;
- Keep a detailed record of all telephone contacts made, including the name and affiliation of the parties to each conversation, the information requested and the response given during the conversation; and
- Do not provide information to any government agent until proper identification has been presented.