

Code of Ethics and Business Conduct

Akron Children's Hospital

Our Mission, Our Promises and Our Vision

Our Mission

Akron Children's Hospital is dedicated to improving the health of children through outstanding quality patient care, education, advocacy, community service and discovery.

Our Promises

- Treat others as they would like to be treated.
- Treat every child as we would our own.
- Turn no child away for any reason.

Our Vision

Akron Children's Hospital is committed to remaining an independent, community-governed, integrated health care system. Akron Children's will be the region's preeminent provider and a preferred collaborative partner for high quality and efficient pediatric care.

A Message from Our CEO

Akron Children's Hospital's Compliance and Privacy Program was developed to assist employees, medical staff, contractors and others as they work with the many laws, rules and regulations that govern health care. As a health care organization, we are accountable to many, including our patients, our community, state and federal governments, payers and each other. This Code of Ethics and Business Conduct serves as one resource for you and as the foundation of our Compliance and Privacy Program.

The focus of this Code is to help you do the right thing as you fulfill our mission of improving the health of children and holding each other and the organization accountable. The effectiveness and success of the Compliance and Privacy Program will require your commitment and engagement. The Compliance and Privacy team has my complete support and is a trusted partner to help us put our Mission, Vision and Promises into action.

Christopher Gessner, President and CEO

Your Guide to Ethical Conduct in the Workplace

Among other things, Akron Children's Code of Ethics and Business Conduct communicates the organization's commitment to compliance and business ethics as well as the expectation that individuals associated with or acting on behalf of Akron Children's do so in a manner consistent with this commitment. This Code of Ethics and Business Conduct has been designed to define Akron Children's

Ethics and Compliance & Privacy program and assist employees in carrying out their daily activities within appropriate ethical and legal standards. These obligations apply to relationships with patients, physicians, third-party payers, subcontractors, independent contractors, vendors, consultants, volunteers and one another.

Ethical conduct simply means doing the right thing. This booklet will help you make ethically sound decisions, comply with federal and state laws and regulations, and uphold Akron Children's policies and standards. All employees, medical staff and others covered by this Code of Ethics and Business Conduct should act with absolute integrity and expect the same from those whom they work.

Read this guide carefully. This Code applies to all employees and medical staff, as well as certain non-employed positions identified by our board of directors. It is very important that you understand your responsibility to act ethically and legally at all times and to report any suspected violations.

Your commitment to our values will help us uphold our reputation for honesty and integrity. By making a personal commitment to these values, we can continue to provide high quality, compassionate care to meet the health care needs of the patients, families, and communities we serve.

When something doesn't feel right, whether it's a billing discrepancy, a concern about patient care, or an inappropriate workplace interaction, Akron Children's wants to hear about it. Creating a culture where people feel safe raising concerns is essential to delivering exceptional care. To strengthen that culture, our Compliance Hotline, an independent third-party operator and a fully anonymous reporting option, is available 24 hours a day, 7 days a week by phone at (844) 738-1443 or online at www.reportanissue.com/akronchildrens.

You may also contact the Akron Children's Compliance Department directly at Compliance@akronchildrens.org or you can visit the Compliance and Privacy site on myKidsnet, found under Departments; Legal/Risk/Compliance Department, for more information.

Ethics, Compliance and Privacy

Complying with Laws and Regulations

Akron Children's Hospital complies with the laws and regulations that govern our industry. Health care is a highly regulated industry with numerous laws applying to the work we do. You are responsible for knowing and complying with laws that relate to the performance of your job, whether or not they are specifically addressed in this Code of Ethics and Business Conduct. The following are examples of laws or regulations that impact Akron Children's. If you have questions or concerns regarding how we are complying with these laws and regulations, please contact the compliance and privacy department.

Anti-Kickback Statute [42 U.S.C. § 1320a-7b(b)] (AKS)

In some industries, it is acceptable to reward those who refer business to you. However, in the federal and state health care programs, paying for referrals is a crime. AKS prohibits asking for or receiving anything of value in exchange for referrals of federal health care program business (e.g. Medicare, Medicaid, TriCare, Children's Health Insurance Program (CHIP)). State payers and many commercial

payers also enforce elements of this law. Health care anti-kickback laws provide important safeguards and safe harbors and it's our responsibility to understand and uphold these laws.

Exclusion Statute [42 U.S.C. § 1320a-7]

The government maintains a list of individuals/companies that are excluded from participating in federal health care programs. There are numerous reasons why individuals/companies are excluded; some examples are convictions of criminal offenses, patient abuse, fraud, and defaulting on school loans. No payment from any federal health care program will be made for items or services provided by excluded individuals/companies. Akron Children's cannot employ, contract with, or have any services provided by an excluded individual/company.

Akron Children's screens its workforce, medical staff, vendors and contractors against federal and state exclusion databases upon hire or engagement and on an ongoing basis. You must notify the compliance department immediately if you are excluded, debarred, suspended, or become the subject of a proceeding that could result in exclusion, or if you become aware that any other individual or entity associated with Akron Children's is in that position.

False Claims Act [31 U.S.C. §§ 3729-3733] [18 U.S.C. § 287]

The False Claims Act has both a civil and criminal aspect and protects the government from being overcharged or sold inferior, unnecessary or nonexistent goods or services. It is illegal to submit claims for payment to government payers that you know or should know are false or fraudulent. Additionally, state laws and insurance regulations or policies provide for penalties and fines for claims that we know or should know are false or fraudulent.

If you discover an error in a claim that has already been submitted, contact your supervisor, the compliance department or the compliance hotline.

Reporting promptly matters. Federal law [42 U.S.C. § 1320a-7k(d)] requires that an identified overpayment from a federal health care program be reported and returned within 60 days of identification. An overpayment retained beyond that period may itself become a False Claims Act violation. Do not attempt to resolve a suspected overpayment on your own; report it so that the obligation can be assessed and the deadline met.

Financial Arrangements with Physicians

All financial arrangements with physicians or other referral sources must be reviewed by the legal department prior to entering such arrangements. All financial arrangements with physicians or other referral sources must be necessary for legitimate business purposes, set forth in writing at fair market value, and signed by all parties involved. These arrangements may also be reviewed by other members of the Executive Leadership Team as appropriate, for compliance with applicable federal and state laws and regulations as well as Joint Commission standards.

Health Care Fraud, Waste and Abuse

Health care fraud includes obtaining a benefit through intentional misrepresentation or concealment of material facts. Waste includes incurring unnecessary costs as a result of deficient management,

practices or controls. Abuse includes excessively or improperly using government resources. Akron Children's complies with all federal and state regulations to properly ensure the preparation and submission of accurate and complete claims. Akron Children's does not submit false, fraudulent or misleading information to the government or any third-party payer to obtain payment for a service. Akron Children's prohibits any employee, representative or subcontractor from knowingly presenting or causing to be presented claims for payment that are false, fictitious or fraudulent. All subcontractors that perform billing or coding services must have the appropriate skills, training, quality assurance processes, necessary procedures, and knowledge of federal and state regulations to ensure that all billings are correct.

Health Insurance Portability and Accountability Act (HIPAA)

HIPAA regulations, which protect the privacy and security of patient information, apply to all interactions with patient information. Patients have the right to expect that their medical information will remain confidential. Under HIPAA regulations and health operating policies, if you have access to patient information, you need to be thoroughly familiar with HIPAA regulations and Akron Children's policies and procedures. You must not access or disclose any personal or confidential patient information unless you have a legitimate job-related reason or patient care purpose.

Our patients trust that we will protect the information provided to us including their health information and personal data such as Social Security numbers. Sometimes our coworkers become our patients, and when this occurs, we afford them the same privacy rights as every other patient.

Physician Self-Referral Law [42 U.S.C. § 1395nn]

The Physician Self-Referral Law, commonly referred to as the Stark Law, prohibits physicians from referring Medicare patients to receive "designated health services" payable by government payers from entities with which the physician or an immediate family member has a financial relationship, unless an exception applies. Financial relationships include both ownership/investment interests and compensation arrangements.

Tax Exempt Requirements

Akron Children's is a charitable, tax-exempt entity. Tax-exempt entities provide community benefits that include health care services, medical training, education, research and community outreach activities. Akron Children's also provides significant free and discounted care to indigent patients and participates in federal and state medical assistance programs. Akron Children's has a legal and ethical obligation to act in compliance with applicable laws, to engage in activities in furtherance of its charitable purpose and to ensure that its resources are used in a manner that furthers the public good, rather than the private or personal interest of any individual or entity. All pension and benefit plans must conform to the Internal Revenue Code, the Employee Retirement Income Security Act (ERISA) and other applicable laws.

Compliance Obligations

Accounting and Financial Responsibility

Akron Children's is committed to the highest standards of business ethics and integrity, and to maintaining the integrity and accuracy of its books, records and accounts. This requires every employee to record and report information accurately and honestly, including accurate reporting of time worked, business expenses incurred, revenues and costs, and other business-related activities. Akron Children's records must accurately reflect the assets, liabilities, revenues and expenses of Akron Children's. All company records are subject to audit, and financial records are to be maintained in accordance with generally accepted accounting principles, as well as with all applicable federal, state and local laws. As Akron Children's receives reimbursement under government programs, it is required to submit reports to government agencies on the costs of our operations.

Accurate Records

Accurate, reliable records are essential for meeting the financial and legal obligations of Akron Children's. Every employee is responsible for the integrity and accuracy of our organization's documents and records, not only to comply with regulatory and legal requirements as well as Akron Children's policies but also to ensure that records are available to defend our business practices and actions. No one may alter or falsify information on any record or document.

Auditing and Monitoring

Akron Children's will use internal and external audits and/or other evaluation techniques to monitor our compliance with laws and regulations and identify risk areas. Audit results are forwarded quarterly to the Enterprise Risk and Compliance Committee of the board of directors. From audit reports, processes will be modified and improved as necessary to prevent and detect violations.

Billing Practices

Akron Children's will comply with all laws and regulations pertaining to the preparation and submission of claims for services rendered. Services rendered must be accurately documented and coded to ensure the accuracy of billing and the integrity of supporting documentation. Claims and supporting documentation must comply with requirements of government and commercial payers and to the terms of any payer contracts. Clinical, administrative and clerical staff involved in the preparation and/or submission of claims data must be trained in coding and documentation requirements. Billing policies and procedures must be in writing, approved by management and appropriately updated, and must be made available to all employees involved in the billing preparation and submission process. Employees who suspect that improper billing or documentation is occurring should immediately alert their supervisor, higher level management or the compliance and privacy department.

Copyright Laws

Akron Children's employees and representatives shall not reproduce any copyrighted materials without the express permission of the copyright holder. Copying copyrighted works, even for internal distribution, can lead to substantial organizational and personal liability for copyright infringement. Copyrighted works include, but are not limited to, printed articles from publications, magazines, books, television and radio programs, videotapes, musical performances, photographs, training materials, manuals, documentation, surveys, software programs and databases. In general, the laws that apply to

printed materials are also applicable to all other media, including visual and electronic media such as diskettes, CD-ROM, DVD, and web pages.

Conflicts of Interest

A conflict of interest may occur if your personal interests or outside activities influence or appear to influence your ability to make objective decisions in the course of your job responsibilities. A conflict of interest may also exist if the demands of any outside activities hinder or distract you from performing your job or influence you to use Akron Children's resources for other than Akron Children's purposes. If you have questions on whether an outside activity might constitute a conflict of interest, seek guidance from the Children's policy regarding conflicts of interest, your supervisor or the compliance or legal department.

Individuals in positions designated by Akron Children's must complete a conflict of interest disclosure upon hire or appointment and annually thereafter, and must update that disclosure promptly when circumstances change. Disclosure is required whether or not you believe an actual conflict exists. A disclosed relationship can almost always be managed; an undisclosed one rarely can.

Conduct Affecting Akron Children's Reputation

Akron Children's reputation is built on the trust of the children and families we serve, and that trust is the foundation of our ability to fulfill our mission. Every person covered by this Code shares responsibility for protecting it.

You are expected to conduct yourself, in the workplace and in any other setting where you might be identified with or acting on behalf of Akron Children's, in a manner that does not damage the organization's reputation or the public's confidence in the care we provide. Conduct that may result in corrective action up to and including termination of employment, removal from the medical staff, or termination of a contract or volunteer relationship includes, but is not limited to:

- Publishing, posting or transmitting content that disparages or demeans patients, families, colleagues, or the organization, or that a reasonable person would find degrading, harassing, threatening or discriminatory.
- Disclosing confidential, proprietary or patient information, in any forum, including content from which a patient could reasonably be identified.
- Making statements on behalf of Akron Children's, or in a manner that could reasonably be understood as speaking for Akron Children's, without authorization.
- Using Akron Children's name, logo, uniform, badge, credentials or facilities in connection with personal, commercial or promotional activity without approval.
- Engaging in criminal conduct, dishonesty, or conduct evidencing unfitness for a position of trust with children, whether or not the conduct occurs during working hours.

Off-duty conduct is addressed by this section only where it bears a demonstrable connection to Akron Children's, to the safety of patients or colleagues, or to your fitness to perform your role. This section does not restrict your right to engage in lawful off-duty activity, to speak as a private citizen on matters of public concern, to discuss wages, hours or working conditions with others, to participate in lawful

union activity, or to report suspected misconduct to Akron Children's or to any government agency. Nothing in this section may be applied to discourage or penalize activity protected by the Non-Retaliation section of this Code or by applicable law.

Corrective action under this section will be determined on the facts of each matter, taking into account the seriousness of the conduct, the degree of harm or potential harm to patients, colleagues or the organization, whether the conduct was intentional, the individual's record, and whether the individual self-reported. Serious conduct may result in immediate termination without prior progressive steps.

Emergency Treatment

Under the Emergency Medical Treatment and Labor Act (EMTALA) [42 U.S.C. § 1395dd], any patient who comes to one of our emergency departments or our campuses requesting examination or treatment for an emergency medical condition or in the prudent layperson's opinion, appears to be in need of emergency treatment, is entitled to, and shall be provided with, an appropriate medical screening examination. This exam will be performed by a qualified medical practitioner regardless of the patient's ability to pay for the services. If it is determined that an emergency medical condition exists, Akron Children's shall provide treatment to stabilize the emergency medical condition, or provide an appropriate transfer to another medical facility in accordance with emergency department policies and procedures. Emergency medical treatment should not be delayed in order to inquire about the patient's method of payment, or to seek authorization from the patient's insurance carrier for screening or stabilization services.

Detailed requirements for medical screening, stabilization, transfer, on-call coverage and related documentation are set out in Akron Children's EMTALA Policy #12057, available on myKidsnet. If you have questions about how these requirements apply to a particular situation, contact your supervisor, the emergency department leadership, the legal department, or the compliance and privacy department.

Environmental Practices

Akron Children's is committed to protecting our natural environment and resources. All employees should take care in handling, treating and disposing of hazardous substances and waste and must comply with applicable environmental laws and regulations.

Fraudulent or Illegal Activities

Employees shall not conduct any fraudulent or illegal activities involving Children's, its subsidiaries or affiliates or their resources, its patients, employees, vendors, any party with which Akron Children's conducts business or its medical staff. Management personnel should be aware of the potential for fraudulent or illegal activities in their department and are responsible for reporting suspected wrongdoing.

Gifts and Gratuities

Employees shall refrain from accepting or giving gifts, gratuities, loans or favors of any kind from or to any individual or entity doing business or seeking to do business with Akron Children's. For guidance on

relationships between Akron Children's and persons or entities who are in a position to refer business to Akron Children's or to accept referrals from Akron Children's, refer to the Business Courtesies and Gifts Interaction Policy #1300 on myKidsnet or contact your immediate supervisor, human resources or the compliance department.

Government Inquiries and Investigations

Akron Children's is committed to complying fully with the law and cooperates with any reasonable demand made by a government representative. If any employee receives an inquiry, subpoena or other legal document regarding Akron Children's business, whether at home or in the workplace, from any governmental agency, the employee must notify his or her supervisor and a member of the legal department immediately. During a government investigation, inquiry or inspection, you must never conceal, destroy or alter any documents, lie, or make misleading statements to the government representative. You may not cause another employee to provide inaccurate information or obstruct, mislead or delay the communication of information or records relating to a possible violation of law.

Akron Children's periodically receives inquiries from government agencies regarding our organization's business. These inquiries may take the form of letters, telephone calls or personal contacts. It is Akron Children's policy to comply with all applicable laws and to cooperate with any reasonable and lawful requests for information from the authorities. However, in doing so, the legal rights of Akron Children's, its employees and patients must be preserved and protected. Therefore, it is imperative that employees follow Akron Children's procedures regarding inquiries and requests for information. Contact your immediate supervisor, the director, risk management, the legal department or the compliance department for guidance on responding to inquiries.

Health and Safety

Akron Children's is committed to protecting the health and safety of its employees and to complying with federal, state and local health and safety laws and regulations. Employees are responsible for the prevention of accidents to themselves, co-workers, patients and their families, and to the public, and are required to comply with Akron Children's safety rules that are set forth in organizational safety manuals. Employees are required to bring to their supervisor's attention any unsafe acts or hazardous conditions in the workplace.

Mandatory Reporting of Suspected Child Abuse or Neglect

Ohio law [Ohio Revised Code § 2151.421] designates health care professionals and many other Akron Children's roles as mandated reporters. If, acting in your official or professional capacity, you know or have reasonable cause to suspect that a child has suffered or faces a threat of abuse or neglect, you must report immediately to the appropriate public children services agency or law enforcement, and notify your supervisor and the social work department in accordance with Akron Children's policy.

The duty to report belongs to the individual who forms the suspicion. It is not satisfied by telling a supervisor alone, and it is not conditioned on anyone else agreeing with your assessment. A report is required on reasonable suspicion; you are not expected to investigate or to be certain. Akron Children's will not retaliate against anyone who reports in good faith, and failure to report when required may carry criminal liability as well as corrective action.

Intellectual Property and Proprietary Information

Confidential and proprietary information regarding Children's and personal information regarding employees, contractors and medical staff members may not be disclosed absent authorization. This includes, but is not limited to, personnel records and employee lists, departmental reports, pricing and cost data, supplier information, financial data, service contracts, strategic plans and marketing practices.

Information and ideas of Akron Children's are important to our success. Information pertaining to our competitive position or business strategies, payment and reimbursement information, research and information relating to negotiations with our workforce or third parties should be protected and shared only with those that need to know such information in order to perform their job responsibilities. This type of information may only be disclosed to other parties internally or externally with the specific authorization of Akron Children's executive leadership. Information received in confidence is not to be used for personal gain.

Legal Compliance

Akron Children's is committed to complying with all laws governing our business. Failure to comply can have serious consequences for the organization and limit our ability to fulfill our mission. Akron Children's must comply with numerous and complex laws, including those designed to enhance competition, those designed to deter fraud and abuse in the provision of health care services, the Medicare/Medicaid Conditions of Participation, laws relating to our tax-exempt status, licensing laws, labor laws and environmental laws.

Marketing

Akron Children's may use advertising to inform the community of the availability and value of our services and products and to inform the public of our organization's views on public policy issues related to health care. Akron Children's is perceived by the community as a reliable, authoritative source of information on medical care and the health care system. We should remain mindful of the trust the public places in us to provide accurate, balanced information. Advertising should be honest and accurate, and when presenting views on issues, clearly distinguish opinion from factual data. Additionally, advertising should not disparage, demean or caricature competitors or patients and should not exploit patient or consumer fears as a key motivating factor.

Medical Education

Akron Children's conducts training programs, including residency and fellowship programs, in accordance with applicable requirements for supervision, billing and evaluation of trainees. The attending physician or supervisor has both an ethical and legal responsibility for the overall care of the individual patient and for the supervision of the trainees involved in patient care and clinical research activities. The supervisory staff, including attending physicians, must ensure that the level of responsibility given to a trainee is appropriate based on each trainee's skills and ability, and that the documentation of such supervision is consistent with all applicable requirements.

Political Activities

Employees are encouraged to participate in the electoral process at all levels of government by voting and by supporting candidates and issues of their choice. However, in participating in political activities, Akron Children's employees must make sure their activities are not viewed as activities taken on behalf of Akron Children's and may not contribute any of Akron Children's resources to any political activity or otherwise act in violation of applicable law. Directors, officers and employees may personally participate in and contribute to political organizations or campaigns as individuals, not as representatives of Akron Children's, and must use their own funds.

Purchasing

High standards of personal conduct and business ethics are expected of employees involved in the purchasing of equipment, supplies and services. This also applies to employees who may influence purchasing decisions or relationships. Purchasing includes identifying a need, deciding whether to purchase, developing negotiating positions, preparing solicitation documents, maintaining bidders' lists, evaluating proposals, negotiating terms, preparing, awarding and executing, and administering contracts and related activities. Employees involved in purchasing must avoid conduct that would create a conflict of interest or the appearance of a conflict of interest with vendors, contractors, consultants or suppliers.

Research

Akron Children's is committed to responsible conduct of research and investing in educational programs that prepare researchers, staff and students. Research undertaken by our physicians and professional staff is conducted within legal and ethical standards. We are committed to research integrity in disseminating appropriate, valid scientific results in accordance with applicable regulations and guidelines. All human subject research proposals must be approved by the Institutional Review Board (IRB) that has oversight responsibility for the research project. Any employee or physician engaging in human subject research must do so in conjunction with IRB approval and consistent with Akron Children's policies and procedures governing human subject research. Research misconduct is not tolerated. Researchers who falsify or change results, copy results from other studies without performing or citing the applicable research, fail to identify and deal appropriately with conflict of interest, fail to strictly follow study protocol, fail to actively protect the rights of research subjects, or who proceed without IRB approval will be appropriately investigated and sanctioned as necessary. Physicians participating in research activities involving human subjects are expected to fully inform patients of their rights and responsibilities related to participating in the research or clinical trial. All personnel applying for or performing research of any type are responsible for maintaining the highest ethical standards in any written or oral communications regarding their research projects as well as following appropriate research regulations and guidelines. As in all record keeping, our policy is to submit only true, accurate, appropriate and complete costs related to research grants.

Social Media at Children's

Akron Children's Social Media Policy sets forth rules and guidelines for the access and use of social media for employees both on and off duty. The policy is intended to ensure compliance with legal and regulatory restrictions, and privacy and confidentiality laws and agreements. Social media can take many forms including discussion forums, message boards, blogs, wikis, podcasts, pictures and videos. Some examples include but are not limited to Facebook, Instagram, X (formerly Twitter), TikTok,

YouTube, LinkedIn and similar platforms. Employees should never post patient information or photographs to a website, social media site or public forum, even if the patient is not identified. Employees shall not take or transmit photographs of patients except as required for patient care and within the scope of our policies. If you have any questions about using social media, seek guidance from the Social Media Policy available on myKidsnet, human resources, marketing/public relations, the compliance department or the legal department.

Use of Organizational Resources

Akron Children's assets are to be maintained and used for business related purposes. Unauthorized use, taking or borrowing of Akron Children's equipment, supplies, materials or services is prohibited. Personal use of any Akron Children's asset without prior supervisory approval is prohibited. Unauthorized removal of Akron Children's property and unauthorized or inappropriate use of Akron Children's supplies, equipment and/or services are offenses that may result in immediate termination. Community or charitable use of Akron Children's resources must be approved in advance by a supervisor. Use of Akron Children's assets for personal financial gain is not permitted.

All software used in connection with Akron Children's business must be properly licensed and used in accordance with that license.

Employment Practices

Equal Opportunity

Akron Children's will take affirmative action to employ positive business and human resources practices designed to ensure the full realization of equal employment opportunity for employees without regard to race, color, age, religion, sex, national origin, sexual orientation, disability, veteran's status, marital status, gender identity or an individual's membership in any other legally protected class.

Drug and Alcohol-Free Work Environment

To protect the interests of our fellow employees and patients, we are committed to an alcohol- and drug-free work environment. All employees must report for work free of any influence of alcohol and illegal drugs. Reporting to work under the influence of any illegal drug or alcohol, having an illegal drug in your system, or using, possessing or selling illegal drugs while on Akron Children's work time or on Children's premises may result in referral for rehabilitation or progressive discipline up to and including termination.

Non-Retaliation

Employees, medical staff members and others providing services at Akron Children's have an affirmative duty and responsibility to report perceived misconduct, including actual or potential violations of laws, regulations, policies, procedures or Akron Children's Code of Ethics and Business Conduct. No retaliation or progressive discipline will be taken against any Akron Children's employee or others who report in good faith a suspected violation. Anyone who deliberately makes a false accusation with the purpose of harming or retaliating against another employee will be subject to progressive discipline. Employees may report incidences of suspected non-compliance anonymously using the Compliance Hotline.

These protections are reinforced by law. The federal False Claims Act [31 U.S.C. § 3730(h)] and Ohio's whistleblower statute [Ohio Revised Code § 4113.52] prohibit retaliation against individuals who report suspected violations or participate in an investigation. Nothing in this Code, in any Akron Children's policy, or in any agreement you may sign limits your right to report a concern directly to a government agency, to respond truthfully to a government inquiry, or to participate in a government investigation, and you are not required to notify Akron Children's before doing so.

External Reporting Resources

Akron Children's encourages you to raise concerns internally first, through your supervisor, the compliance department, or the confidential Compliance Hotline at 844-738-1443, so that they can be reviewed and addressed promptly. You are not required to do so. You may report suspected fraud, waste or abuse involving Medicaid, Medicare or any other government health care program directly to any of the agencies below, at any time, and you do not need to notify Akron Children's before or after making a report. Most of these agencies accept anonymous reports. The protections described in the Non-Retaliation section of this Code apply equally to reports made to these agencies.

State of Ohio

Ohio Department of Medicaid

Phone: 614-466-0722

Online: medicaid.ohio.gov, under Report Suspected Fraud

Ohio Attorney General, Medicaid Fraud Control Unit

Phone: 800-282-0515

Online: www.ohioattorneygeneral.gov/reportmedicaidfraud

Ohio Auditor of State

Phone: 866-FRAUD-OH (866-372-8364)

Online: ohioauditor.gov

Email: fraudohio@ohioauditor.gov

Federal

U.S. Department of Health and Human Services, Office of Inspector General

Phone: 800-HHS-TIPS (800-447-8477)

Online: oig.hhs.gov/fraud/

Progressive Discipline

Akron Children's will not tolerate conduct that has the potential to impair our status as a provider of quality, reliable and honest health care services. When misconduct is identified and substantiated, Akron Children's will take necessary and appropriate corrective and remedial action. Failure to comply

with our compliance standards, policies and procedures, our Code of Ethics and Business Conduct, or federal or state laws will subject the employee to progressive discipline. In addition, employees who engage in unlawful conduct may be subject to prosecution by federal, state or local law enforcement agencies. Managers are accountable for their own failure to comply and for the noncompliance of their reporting staff. An employee would be in violation of the Compliance Program or this Code whether their involvement in misconduct was direct or indirect, by their action or failure to act. Thus, an employee who assists another in violating the Compliance Program or has knowledge of and fails to report a violation may be subject to progressive discipline.

Disciplinary action may include coaching, additional training, a written warning, suspension, reassignment, loss of privileges, termination of employment, removal from the medical staff, or termination of a contract or volunteer relationship. Where conduct causes or threatens harm to a patient, to a colleague, or to Akron Children's reputation, corrective action may begin at any step, including immediate termination. Akron Children's may also refer matters to licensing boards, accrediting bodies, or law enforcement where required or appropriate.

Training and Education

As a condition of employment, every Akron Children's employee, provider and volunteer is required to receive initial and annual ongoing compliance training and education using a variety of instructional methods. Training includes a review of federal and state fraud and abuse laws, as well as Akron Children's standards, policies and procedures relating to corporate compliance. All employees are given an explanation of their obligation to actively participate in the program, including the duty to report suspected violations.

Workplace Harassment

Akron Children's is committed to maintaining a work environment free from harassment. We will not tolerate any form of unlawful workplace harassment by or against its employees and other agents, including, but not limited to, harassment based on sex, race, religion, color, age, gender, genetic information, sexual orientation, gender identity, marital status, national origin, physical disability, political affiliation or veteran or military status. All employees and agents, and all contracted third parties, are expected to refrain from any communication or other behavior that could be interpreted as unlawful harassment or discrimination.

Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, or verbal or physical conduct of a sexual nature. Other prohibited unlawful harassment includes verbal or non-verbal communication and behaviors that interfere with work performance, create an abusive or hostile work environment or otherwise adversely affect an individual's employment opportunities.

Harassment of any sort must be immediately reported to a department leader, any human resources representative, Akron Children's chief legal officer or any member of Akron Children's legal department.

Workplace Violence

Any form of workplace violence is prohibited. Aggressive and violent behavior includes intimidation, bullying, verbal or physical threats, harassment, stalking and abuse directed at any Akron Children's

employee, patient or patient's family member, or possession of weapons on hospital/organization property.

As part of our commitment to workplace safety, we prohibit employees from possessing firearms and other weapons, which includes guns, knives or swords, explosive devices or other dangerous materials on Akron Children's premises or any property controlled by Akron Children's, including parking lots, Akron Children's owned vehicles or on property where Akron Children's business is conducted or at Akron Children's sponsored functions. Employees who observe or experience any form of potential or actual workplace violence should immediately report the incident to their supervisor, the public safety department, human resources, a member of management, or the legal department.

Compliance with this Code and Responsibilities

To carry out Akron Children's commitment to integrity and compliance with this Code of Ethics and Business Conduct, the following responsibilities apply:

Compliance Committees

The Executive Compliance Committee has been established to oversee and support the compliance department. The committee comprises representatives from the administration, human resources, finance and legal, research, inpatient hospital services and provider practices and ambulatory sites.

The Enterprise Risk and Compliance Committee of the Board of Directors oversees and supports the compliance function of the hospital.

Compliance Department

The Vice President of Corporate Compliance and Internal Audit serves as Akron Children's designated Compliance Officer and Privacy Officer. The Vice President, supported by the compliance leadership team, is responsible for ensuring Akron Children's compliance with Medicare, Medicaid and all federal and state laws, regulations/rules, administrative directions and determinations, and acceptable practices. In that capacity, the compliance department will:

- Identify potential areas of vulnerability and risk and develop systems that prevent fraud and abuse
- Develop and conduct organization-wide compliance educational sessions
- Institute and maintain an effective compliance communication program which includes an anonymous hotline reporting system
- Develop and modify compliance program systems and procedures to verify and assess compliance efforts
- Coordinate internal investigations of all possible non-compliance, including collaborating with other departments to direct compliance issues to the appropriate existing channels for investigation and resolution
- Represent Akron Children's on compliance issues to external parties

- Maintain all compliance-related files and records
- Distribute information to Akron Children's employees and other agents relating to changes in relevant laws and regulations

Compliance Investigations

The compliance department is charged with reviewing compliance and privacy-related concerns and allegations that are detected by or reported to the department through any of the reporting mechanisms. Examples of issues that may be investigated by compliance include:

- Allegations of charging for services not provided to patients
- Allegations of upcoding, which is knowingly assigning an inaccurate billing code that will result in higher reimbursement
- Allegations of attending physicians not following federal and state regulations regarding supervision of resident physicians in training
- Allegations of procedures being performed that are not medically necessary
- Allegations of falsification of documentation
- Allegations of non-job-related access or disclosure of patient information

Employees, medical staff members and others providing services at Akron Children's are required to cooperate fully with compliance and privacy investigations and reviews. Noncooperation may be grounds for disciplinary action up to and including termination.

Employees

Each employee must demonstrate a commitment to compliance with the Code of Ethics and Business Conduct and with legal and regulatory requirements relevant to their job duties. Each employee will:

- Read, understand and abide by the Code of Ethics and Business Conduct
- Seek advice from appropriate Akron Children's sources if uncertain about the meaning or application of the Code of Ethics and Business Conduct
- Understand and comply with laws and regulations applicable to their duties
- Follow Akron Children's policies and procedures
- Contribute to a workplace environment that is conducive to and encourages compliance with the Code of Ethics and Business Conduct
- Maintain sensitivity to alleged, actual or suspected illegal, unethical or improper conduct by a vendor, consultant or any other person or organization with whom Akron Children's has a relationship and report such conduct to appropriate Akron Children's personnel or the confidential Compliance Hotline by phone at (844) 738-1443 or online at www.reportanissue.com/akronchildrens.

Every employee has an individual responsibility for reporting any activity by any colleague, physician, subcontractor or vendor that appears to violate applicable laws, rules, regulations, Akron Children's

policies and procedures or this Code. Employees may do so by contacting their supervisor, the compliance and department or the confidential Compliance Hotline by phone at (844) 738-1443 or online at www.reportanissue.com/akronchildrens.

Management

In addition to their responsibilities as employees, Akron Children's officers, supervisors and managers are encouraged to:

- Encourage employees under their supervision to read and understand the Code of Ethics and Business Conduct and its requirements
- Discuss with employees their affirmative duty to report actual or suspected violations, and the procedures and mechanisms available to them for reporting these concerns
- Maintain a workplace environment that prevents retaliation or reprisals against any employee reporting actual or suspected Code of Ethics and Business Conduct violations

Commonly Asked Questions and Answers

Q: How do I know I am on ethical "thin ice"?

A: If you are worried about whether your actions will be discovered, if you feel a sense of uneasiness about what you are doing, or if you are rationalizing your activities on any basis (such as the belief that "everyone does it") you are probably on ethical "thin ice." Stop, step back and consider what you are doing, get advice and modify your conduct accordingly.

Q: My supervisor directed me to do something that I believe is against Akron Children's policy and, perhaps the law. I don't want to do something improper, but I'm afraid if I don't do as I'm told, I may lose my job. What should I do?

A: Do not risk your job or the organization's future by taking part in improper activity. Consider discussing the request with your supervisor to be sure you understand the facts and that he or she is aware of your concern. If you cannot comfortably discuss the situation with your supervisor or cannot resolve your concern at this level, approach a more senior manager. Other resources that may be used are the compliance, legal, human resources and risk management departments. The confidential Compliance Hotline is another alternative that may be used.

Q: If I report something suspicious, will I get into trouble if my suspicion turns out to be wrong?

A: As long as you honestly have a concern, our policy prohibits your being reprimanded or disciplined. As an Akron Children's employee, you have a responsibility to report suspected problems. In fact, employees may be subject to corrective action if they have knowledge of potential wrongdoing and do not report it to their supervisor or compliance. The only time employees will be disciplined for reporting misconduct is if they knowingly or intentionally report something they know to be false or misleading.

Q: I occasionally have difficulty completing a claim because I can't find documentation in the medical record to support the claim, like the physician's order for a test or notes that the service was provided.

Can I go ahead and file the claim and let the physician know we need some additional information in the medical record?

A: No. You should inform your supervisor that you do not have the information necessary to prepare the claim. Submitting a claim without required supporting documentation may violate federal and/or state law and payer requirements. Claims should be submitted only when all supporting documentation is complete.

Q: I have knowledge of inaccurate billing procedures in a nearby department related to the use of codes that bring higher reimbursement rates. Though I don't work in this area, should I do anything about this?

A: Federal and state laws prohibit the submission of false information to obtain payment for health care services. If you have reason to believe that procedures or diagnoses are being improperly coded, you should promptly report your suspicions to your supervisor, the compliance department or the Compliance Hotline so the matter can be reviewed, and corrective action taken.

Q: I work in the health information management department. A physician called and asked me to change a diagnosis because he had received a complaint from a patient about the insurance reimbursement. Is it all right for me to make the change in the medical record?

A: No. Corrections to medical records may only be made by the individual who made the original record. Corrections to the medical record must be signed and dated. Original information may not be deleted or rendered illegible.

Q: A patient comes to the emergency department during the day for a possible ear infection. The patient has insurance that requires the condition to be serious before they should use the emergency department for care. I'm concerned that insurance will not pay for the visit. Should we still see the patient?

A: Yes. We must provide patients who seek treatment for emergency medical conditions with appropriate medical screening and stabilize all emergency conditions regardless of the patient's insurance and/or his or her ability to pay.

Q: If a reporter is at Akron Children's asking questions, how should an employee respond?

A: Akron Children's public relations department is responsible for responding to media inquiries. If you are approached by the media and asked to give information regarding Akron Children's or its patients, refer the individual to public relations. This practice will ensure consistency and accuracy of the information while safeguarding confidential and other sensitive information about patients.

Q: If I see an employee intentionally misusing or damaging Akron Children's property, what should I do?

A: We each have an obligation to treat Akron Children's property and equipment with care and respect. This includes reporting any damage or malfunction of Akron Children's property to appropriate Akron Children's personnel. If you are aware of anyone intentionally or negligently damaging Akron Children's property or equipment, report your observations to your supervisor, the compliance department or to the Compliance Hotline.

Q: I have a friend who works at another hospital. We often get together and share stories about work. Is this wrong?

A: Certain types of information would be inappropriate to discuss with someone working for a competitor. Discussions that would breach patient confidentiality or share Akron Children's proprietary information (prices, costs, expenses, business terms, business policies and plans, etc.) must be avoided.

Q: In appreciation for our business, a vendor occasionally invites me to dinner or other entertainment activity. Is it appropriate for me to accept the invitation?

A: Extending or accepting business courtesies may raise legal and ethical issues. Such activities can be undertaken only when they comport with Akron Children's policies. Contact your supervisor, the legal department or the compliance department to discuss specific situations.

Q: What should I do if an FBI agent comes to my home and asks to talk to me about activities of my department?

A: You have the right to speak with a government investigator and Akron Children's will not infringe upon this right. You should be aware that you also have the right to consult an attorney before answering any questions and to have an attorney present during questioning. You also have the right to request the discussion take place at your work location.

Q: What should I do if a physician asks me to provide payment or compensation in exchange for referrals to Akron Children's?

A: Requesting a "kickback" for referrals is illegal and entering into such an arrangement would subject Children's, the physician and anyone involved in the arrangement to substantial risk. You should promptly report the situation to your supervisor, senior manager or the compliance department.

Q: Someone in my department loaded borrowed software onto his computer. I know that it didn't come from the information services department. What should I do?

A: You should remind the employee that it is illegal to use software without having purchased it. It could result not only in corrective action from Akron Children's, but also financial penalties from the software company. Installation of licensed software should be done by information services. If the employee ignores your warning, report the situation to your supervisor or manager or the compliance department.

Q: If a patient or parent posts something on social media, can I comment?

A: In most cases, no, you should not comment on a patient, parent or other individual's post on social media. If the post is an Akron Children's approved post on its website, you can like it but not add anything to the post. By adding additional commentary, you may inadvertently include patient information not authorized for you to share which could lead to a HIPAA violation or breach.

Q: If someone posts a comment about me as their provider, can I respond either to thank them or to correct any errors?

A: No, providers should not respond to criticism or praise offered by parents or others on social media. Any response could lead to a HIPAA violation or breach.

Q: A former employee has asked me as their supervisor to post a recommendation on LinkedIn, may I do that?

A: Requests of this kind are addressed by the Social Media Policy #10069 and by Human Resources Policy #5033, Release of Confidential Employee Information. Review both before responding, and contact Human Resources with questions about a specific request.

Acknowledgement

My signature on this form acknowledges that I have received and agree to read and abide by the Akron Children's Code of Ethics and Business Conduct.

I agree to comply fully with the standards in the Code of Ethics and Business Conduct and understand that compliance with these standards is a condition of my employment or affiliation with Akron Children's. I also understand it is my responsibility to report any violations or suspected violations of the Code as described in the reporting section of this booklet.

I certify that I am not barred from taking part in federal or state-funded health care programs; and I agree to inform the compliance department immediately if this occurs while I am associated with Akron Children's Hospital or its affiliates.

I also acknowledge that the Code of Ethics and Business Conduct does not, in any way, constitute an employment contract or assurance of continued employment. Akron Children's reserves the right to revise the Code of Ethics and Business Conduct.

At the time of signature, I am not aware of any possible violations of the Code.

Name (please print)

Department / Company (if applicable)

Signature

Date

Signature: Vanesha Coggins
Vanesha Coggins (Sep 28, 2026 16:01:15 EDT)

Email: vcoggins@akronchildrens.org

Signature: Kim Moses
Kim Moses (Sep 29, 2026 11:33:59 EDT)

Email: kmoses2@akronchildrens.org