



CORPORATE COMPLIANCE PROGRAM

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I. POLICY STATEMENT

Preventing and detecting health care fraud and abuse activities is an important fiduciary responsibility of the Board of Directors, management team members and all employees. Huther-Doyle is committed to comply with all federal and state standards. Similarly, protecting the right of our clients to receive high quality, effective programs and services is core to the agency Mission.

As such, Huther-Doyle has adopted a Corporate Compliance Program, effective January 2006, to help ensure that the organization maintains a high level of honesty and ethical behavior in all aspects of its delivery of services and relations with clients, third party payers, employees, agents, and independent contractors. The Agency also has a comprehensive Risk Management Plan, which was approved by the Corporate Board of Directors.

Our intent is to reasonably design, implement and enforce a Corporate Compliance Program that will disclose, prevent and detect misconduct. All staff, employees, officers, board members, agents, and independent contractors are expected to understand and adhere to this Compliance Program.

II. CODE OF CONDUCT

All employees and board members shall comply with the Code of Conduct herein. In addition, all employees who are licensed, credentialed or certified shall also comply with the Code of Ethics promulgated by their respective professional organizations, as outlined in the Employee Handbook and Risk Management Plan.

- Assets -All assets of the organization shall be used solely for the benefit and purpose of the organization.
- Billing -Claims shall only be submitted for services that the organization has reason to believe are reasonable and necessary and that were authorized by an individual with authority to do so. Documentation to support billing claims shall be maintained for ten years.
- Gifts and Gratuities -Loans to or from any individual or business (other than recognized financial institutions) that furnish or receive supplies or services to Huther-Doyle are prohibited.
- Cash and Bank Accounts -All internal control procedures shall be adhered to at all times.
- Confidential Information -All persons associated with the organization shall respect the confidential nature of client and organization information and shall refrain from disclosing or discussing issues of a confidential nature, except as permitted by CFR42, part 2 federal regulations and/or HIPAA.
- Information obtained through employment or association with Huther-Doyle must not be used to benefit other employees or organizations.
- Conflict of Interest -All persons associated with the organization shall annually disclose any potential conflict of interest and refrain from any activity that represents an unfair business advantage by virtue of their business interest or employment with Huther-Doyle. Employees may hold a second job in addition to employment with Huther-Doyle Pursuant to procedures outlined in the Employee Manual.
- Financial Reports -Expense reports, reimbursement requests, financial statements and cost reports shall be completed thoroughly and accurately.
- Financing/Loan Agreements -The organization shall maintain a familiarity with the terms, conditions and covenants contained in any financing/loan agreements and shall refrain from engaging in any activity in direct conflict or breach of these terms, conditions or covenants.
- Non-Discrimination -All persons associated with the organization shall adhere to the non-discrimination policies outlined in the Employee Manual.
- Grants -All individuals associated with an organizational sponsored Grant shall conduct their activity in accordance with the grant guidelines. All grant funds shall be used only in accordance with the grant approval with documentation to support all grant activity.
- Tax Exemption -The organization shall not engage in any prohibited activity that violates or could result in a challenge of its tax exemption status.

III. OVERSIGHT RESPONSIBILITY

A. The responsibility of overseeing and coordinating the Huther-Doyle Corporate Compliance Program will rest with a Compliance Officer or Officers, appointed by the President/CEO and reporting to the President and Board of Directors.

B. The duties and responsibilities of the Compliance Officer(s) shall be as follows:

1. Ensure that the organization takes steps to effectively communicate its code of compliance and program procedures to all staff and agents. Ensure there is a training program that presents the elements of the Compliance Program and ensures that all employees and management are knowledgeable of and able to comply with pertinent federal and New York State standards.

2. Ensure that the organization takes reasonable steps to achieve compliance with its standards by utilizing monitoring and auditing systems reasonably designed to detect misconduct by its employees and agents.

3. Investigate any detected or reported incidents of possible misconduct under the direction and supervision of legal counsel.

4. Report any and all compliance activity to the President at least semi-annually and to the Board of Directors at least annually.

5. Assist the President and Board of Directors in establishing methods to improve the organization's efficiency and quality of services and to reduce the facility's vulnerability to fraud, abuse, and waste.

6. Delegate appropriate levels of monitoring and review of systems to other staff and/or outside agencies to promote effectiveness, efficiency, and to avoid any potential conflicts of interest.

7. Annually review and revise, as necessary, the Compliance Program in light of changes in the needs of the organization, and in the law and policies and procedures of government and private payer health plans.

8. Ensure that independent contractors and agents that furnish services to the organization are aware of the requirements of the Compliance Program.

9. Encourage employees to report suspected fraud and other improprieties without fear of retaliation.

10. Review and consider any and all Special Fraud Alerts issued by the Office of Inspector General that relate to the organization. Assist management in ceasing or correcting conduct criticized in such Alerts or taking reasonable action to prevent such conduct from occurring in the future.

11. Assist management in coordinating internal compliance review and monitoring activities, including annual or periodic reviews of departments.

C. Outside legal counsel shall be required to render all legal opinions, advise the Compliance Officer on developments and changes in laws, regulations and policies that affect the Compliance Program; review and approve the Compliance Program and any revisions; and advise on any enforcement or discipline pertaining to reports of misconduct.

IV. COMMUNICATION AND TRAINING

A. All management staff will have a training session to ensure that they understand and appreciate all aspects of the Compliance Program, including the risks of noncompliance. Initial training will be completed by within six (6) months of the date of adoption of this Program.

B. All staff shall receive a written explanation of the Compliance Program, including notification of how and where they can receive more extensive information and details on the program.

C. A description of the Compliance Program shall be included in all new employees' orientation training packets. The employee handbook will include a section on the Compliance Program.

D. Compliance Program information shall be posted on the employee bulletin board to assist communication of policy and procedures of program, as well as the Compliance Hotline number for reporting concerns of misconduct.

E. Annual review of, and training in, the Compliance Program shall be included in Huther-Doyle's mandatory in-services for all staff.

F. Personnel may seek clarification directly from the Compliance Officer. Questions and responses shall be documented, if appropriate, and policies and procedures shall be updated and improved to reflect any changes or clarifications.

V. MONITORING AND AUDITING

A. All staff shall be aware of Code of Conduct expectations of the organization and report any suspected violations to reasonably ensure that all activities are in compliance with the organization's Code of Conduct standards and procedures.

B. The organization shall have an annual financial audit conducted by certified public accountants, hired by the Corporate Board, to examine, on a test basis, evidence supporting the proper handling and reporting of amounts and disclosures relating to financial activity of the organization.

C. The organization shall conduct and document annual reviews of business and contractual agreement relationships to reasonably ensure that activities are in compliance with the organization's Code of Conduct standards and procedures.

D. The organization shall maintain a disclosure listing of all individuals associated with the organization who have identified outside party interests that represent potential conflicts of interest.

E. The organization shall conduct an annual review of compliance with regards to the terms, conditions and covenants contained in the organization's financing/loan agreements.

F. The organization shall conduct and document an annual review of its billing practices to reasonably ensure that all activities are in compliance with the organization's Code of Conduct standard and procedures.

VI. REPORTING AND RESPONSE SYSTEM

All employees of the organization have a duty to report suspected misconduct, anonymously if they choose, and without any fear of retaliation or breach of confidentiality.

1. Individuals may approach the Compliance Officer directly to report suspected misconduct.
2. Individuals may submit, in writing, reports of suspected misconduct anonymously to the Compliance Officer.
3. Individuals may report suspected misconduct by phone or voice mail by contacting the Compliance Officer's voice mail.
4. Employees may report suspected misconduct directly to the New York State Office of Alcoholism & Substance Abuse Services and/or New York State Department of Health And New York State Attorney General directly.

The Compliance Officer shall initially and promptly review the report and, through the President/CEO, direct any concerns to legal counsel for opinions, advice and direction on any further investigation, enforcement or discipline.

Reports of misconduct that do not warrant further investigation or review with legal counsel shall be clearly documented as to why no further investigation was undertaken.

The Compliance Officer shall coordinate policy and procedure modifications with respect to correcting and preventing further misconduct of a similar type as a result of a misconduct investigation.

The Compliance Officer shall maintain a log that records reports, including the nature of any investigation and its results. Such information shall be included in reports to the President and Board of Directors.

VII. ENFORCEMENT AND DISCIPLINE

The organization's Code of Conduct shall be consistently enforced through appropriate discipline mechanisms, including discipline of individuals for failure to report misconduct.

1. Disciplinary procedures for abuse of the organization's Corporate Compliance Program and Code of Conduct standards will follow the guidelines under existing personnel policies of the organization and may result in immediate discharge.

2. Grievance procedures for opportunities to respond to allegations or evidence of misconduct will follow the guidelines under existing personnel policies of the organization.

3. Disciplinary measures that are appropriate shall be determined on a case-by-case basis and should involve the advice of legal counsel.

4. Disciplinary measures and procedures may involve consideration and direction from outside third parties (i.e. governmental agency, law enforcement agency), including fines, reimbursement of funds, criminal prosecution and imprisonment.

5. The Compliance Officer shall consult with the President, and legal counsel if necessary, to determine whether it is necessary and/or appropriate to report possible misconduct to third parties, including but not limited to the New York State Office of Alcoholism and Substance Abuse Services, New York State Health Department, law enforcement agencies, and the New York State Attorney General.

Risk Management Plan

Brett Sobieraski, Board Chair

Approved: September 26, 2006

Robert R. Lebman, President/CEO

Revised: January 6, 2010; August 4, 2011

Reviewed: December 4, 2013

Risk Management Program for Huther-Doyle Memorial Institute, Inc.

Risk Management Philosophy

Huther-Doyle Memorial Institute, Inc. aspires to operate in a way that protects the health, safety and security of clients, staff members and volunteers while upholding the organization's mission and safeguarding assets needed for mission-critical programs and activities.

Risk Management Goals

Huther-Doyle Memorial Institute, Inc. seeks to involve appropriate personnel at all levels of the organization in the identification of risks and creation of practical strategies in order to make certain that the organization's approach to risk management considers diverse perspectives and staff understand their roles and responsibilities in protecting the mission and assets of the organization.

General Safety Principles

- Huther-Doyle Memorial Institute, Inc. strives at all times to operate in compliance with local, state, and federal laws and regulations.
- Huther-Doyle Memorial Institute, Inc. adheres to the policies and standards of the New York State Office of Alcoholism and Substance Abuse Services in matters related to the health safety, and well being of service recipients.
- All adults involved in Huther-Doyle Memorial Institute, Inc. bear responsibility for the health, safety, and security of service recipients. This is a primary responsibility of the Board of Directors, CEO and program staff.
- Safety and risk management activities are multi-faceted and include:
 - Thoughtful screening, selection and training of staff and interns.
 - Creating and enforcing policies, standards, guidelines, and procedures as guides for planning.
 - Maintaining safe and secure facilities.
 - Establishing procedures to be followed in the event of an emergency.
 - Maintaining clear communications channels.
- Huther-Doyle Memorial Institute, Inc. purchases insurance coverage as a financing mechanism for certain risks, but recognizes that insurance is not a substitute for vigilance in planning and implementing programs.

Responsibility for Risk Management

Board of Directors

- Sets risk management goals, adopts annual operating objectives and budget with risk management included.
- Adopts any capital budget with risk management in mind.
- Reviews operational reports to determine compliance and future priorities.
- Ensures compliance with policies and standards imposed by regulatory and licensing agencies.
- Adopts and establishes policies and standards.
- Reviews the organization's insurance program periodically.
- Reviews the organization's risk management plan annually.

Legal Counsel for the Organization

- Serves as advisor to the board of directors in legal matters, making referrals to specialists on an as needed basis.
- Advises senior staff on the contracts, agreements, forms, etc.; reviews contracts on an as needed basis.

President and CEO

- Assigns staff to design and carry out safety and risk management activities.
- Assigns staff to perform annual review of the safety and risk management activities.

- Executes contracts for the organization.
- Keeps the board apprised of emerging threats and opportunities facing the organization.

Governance Structure

Articles of Incorporation

Huther-Doyle Memorial Institute is incorporated in the State of New York as a 501[c] (3) not-for-profit corporation. Principal offices are in Monroe County, New York.

Bylaws

Huther-Doyle operates under by-laws adopted by the Board of Directors and on file in the corporate offices.

Indemnification of Board Members

Huther-Doyle indemnifies Directors who operate within the requirements of due diligence and maintains Directors and Officers liability insurance on behalf of volunteer Board members.

Conflict of Interest Policy

The board adopted the conflict of interest policy in 2002. Every year each board member completes and signs a disclosure statement declaring any known conflicts and agreeing to comply with the policy. These annual statements are gathered in January of each year.

Board Operations

Huther-Doyle has created a Board Manual that contains key policies and expectations of the Board.

Board Development

The Board of Huther-Doyle Memorial Institute, Inc. strives to enhance the ability of its members to govern the organization by providing training for Board members. Periodically the Board will assess the educational needs of the members and offer training, support or assistance as needed.

Board Assessment

To become a more effective Board, the Board members of Huther-Doyle Memorial Institute, Inc. will conduct a self-assessment at least once every three years. The Board will use the self-assessment as a tool to improve its performance and energize the organization to achieve its mission.

Board Recruitment and Nomination

Huther-Doyle Memorial Institute, Inc. strives to have a diverse and qualified Board with people who bring the skills, qualities, and expertise needed to lead and govern the organization in accomplishing its mission.

Board Minutes

The Board is committed to having the minutes accurately reflect the actions of the Board. The minutes are stored with other corporate documents to protect them from harm or loss.

Risk Financing Strategy

To safeguard the assets and resources of Huther-Doyle Memorial Institute, Inc., the organization will purchase insurance for those insurable risks of major importance to mission-critical operations and the financial health of the organization. It is the Vice-President/CFO's responsibility to oversee the organization's insurance program and provide an annual insurance report to the Board.

Human Resources

Written Employment Policies

Huther-Doyle Memorial Institute, Inc. has adopted a number of critical employment policies, which are contained in the Employee Handbook. The Handbook is distributed to all incoming staff on their first day of employment and employees are required to acknowledge receipt of the Handbook and an agreement to abide by the policies therein. It is also maintained on the agency internal server for easy employee access. It is the organization's policy to review the Handbook carefully prior to taking any disciplinary action against an employee to ensure that the organization's policies have been followed. Employees who have questions or concerns about any of the policies contained in the Handbook are encouraged to speak with their direct supervisor or the Director of Human Resources. Management of Huther-Doyle reviews and updates its Employee Handbook annually to ensure policies comply with state and federal regulations.

Communicating Policy Changes

All new policies are communicated in writing to staff through the use of memos and other appropriate policy documents. In addition, new policies are incorporated in the policy manual when that manual is updated periodically.

Use of Position/Job Descriptions

Huther-Doyle Memorial Institute, Inc. has developed job descriptions for all paid positions in the organization. These documents are finalized before the recruitment process begins.

Employee Orientation

Each supervisor at Huther-Doyle Memorial Institute, Inc. is responsible for designing and conducting an appropriate orientation session for their new hires. The orientation must take place within the first week of employment. A typical orientation includes review of key policies, introduction to software programs and hardware programs that will be used by the employee, introduction to other staff and key volunteers, and a review of the supervisor's expectations and reporting requirements.

Staff Supervision

Supervisors are required to provide a minimum of monthly supervision and to maintain written documentation of all supervisory sessions.

Performance Appraisal Process

Huther-Doyle requires written annual performance appraisals for all employees. At the time of the appraisal, performance goals for the coming year are established.

Interpersonal Relationships

To protect our clients, Huther-Doyle Memorial Institute, Inc. has established guidelines for activities, programs and services it will pursue (e.g. staff may not transport patients of the opposite gender unless in a group setting; observed drug tests must be conducted by a staff member of the same gender as the client; pre-operation Transgender patients use rest room in Intake for urine screens; post-operation patients use rest room of gender they have assumed). Deviation from these guidelines may create unacceptable risks and endanger our purpose and mission. All personnel should be committed to following these guidelines and work to meet the needs of our clients.

Position Descriptions

Huther-Doyle has developed job descriptions for all positions. These establish minimum qualifications and outline duties and responsibilities.

Applications

Huther-Doyle Memorial Institute, Inc. uses an application form for paid and intern positions.

Interview Guide

Huther-Doyle Memorial Institute, Inc. uses an interview guide as a strategy for managing the risks associated with interviewing prospective staff and volunteers. All personnel involved in interviewing have been trained on the principles contained in the guide.

Reference Checks

Huther-Doyle Memorial Institute, Inc.'s screening process includes checking references for finalists for paid and non-paid positions. These checks comply with the requirements of the New York State Justice Center.

Criminal History Background Checks

Huther-Doyle will conduct criminal background checks on applicants for positions within the Agency, including fingerprinting as required by state law.

Programs and Services

A detailed description of agency programs and services is contained in the Agency Operating Manual.

Client Safety

The agency is committed to providing clients with a safe and healthy environment. Weapons are banned from the premises, and routine inspections of facilities are made to identify any potential safety hazards.

Staff Code of Conduct

I understand that my active participation in Huther-Doyle Memorial Institute, Inc.'s program is important to the success of my involvement and the organization's efforts. Therefore I agree to abide by the following rules for my participation.

- I understand that my consistent participation is important and I will honor my time and service commitment.
- I will respect the rights, dignity and worth of all people involved within the program. I will be a positive role model for the clients with which I have contact.
- I understand that the relationship between the clients and me is important and I will not include other people in our activities, including members of the client's family, without written consent.
- I understand that my role as an employee is a matter of trust and will not pursue any activities with the client(s) outside the confines of the organization's program.
- I understand that I may learn personal information about others that I will keep confidential.
- I will not engage in activities that pose a serious risk of injury to myself and others, including but not limited to, use of alcohol or drugs (illegal or that impair my ability to perform my duties), or smoking in restricted areas.
- I will refrain from any form of personal abuse towards others, including verbal, physical and emotional abuse.
- I will not engage in any inappropriate contact or relationship with a client or other participant of the organization's programs.
- I will be alert to any form of abuse from other sources directed toward clients.
- I will not buy gifts nor give money to any client. Whenever in doubt of the appropriateness of a modest gift I will check with the organization.
- I will maintain regular contact with my supervisor by responding promptly to any calls, letters, or other means of communication. I also understand that the organization may request a meeting to discuss my participation and I will respond promptly.
- I understand that if a problem arises between the client and/or the client's family or caregiver, I will inform my supervisor immediately.

- I understand the importance of ending my involvement with the organization properly therefore I will participate in the organization's exit or termination procedures.
- I agree to follow all established rules and guidelines of the organization
- I have read and agree to abide by the Huther-Doyle Memorial Institute, Inc.'s Code of Conduct. I understand that if I violate this Code of Conduct I will be subject to a range of consequences, up to and including being prohibited from participating in any activities or programs of the organization.

Signature _____

Date _____

Client Code of Conduct

- I understand as a participant in the Huther-Doyle Memorial Institute, Inc.'s program that I am responsible for my behavior.
- I will act in ways that bring respect to me and other participants within the program.
- I will not use bad language, swear, insult or fight with other people. I will refrain from any form of personal abuse towards others, including verbal, physical and emotional abuse.
- I will not engage in any inappropriate contact or relationship with any other participant in the organization's programs.
- I will participate actively in the program.
- I will try new activities and learn new skills to the best of my ability.
- I will not ask to include my friends, brothers, sisters, or other family members in program activities unless they are so invited.
- I will inform my family or caregivers of my program activities.
- I will be on time and dressed appropriately for all program activities.
- I will let the organization know if my plans change and I am unable to keep an appointment or participate in an activity.
- I will not expect the staff to buy me gifts, give me money or take me on expensive outings.
- I will keep contact with the agency's staff by responding to phone calls, letters and other means of communicating promptly.
- If a problem develops, I will immediately talk to my family or caregiver and/or a representative from the agency about it.
- If a problem develops within my family or other circumstances occur that affects my participation in the program, I will contact the agency.
- I agree to follow all established rules and guidelines of the agency.

I have read and agree to abide by the Huther-Doyle Memorial Institute, Inc.'s Code of Conduct. I understand that if I violate this Code of Conduct I will subject to a range of consequences, up to and including being prohibited from participating in any activities or programs of the agency.

Signature _____ Date _____

Emergency Procedures

To ensure the safety of our clients, Huther-Doyle Memorial Institute, Inc. has established an emergency action plan. The emergency action plan is a way for Huther-Doyle Memorial Institute, Inc. to prepare and plan for various emergencies. All personnel are responsible for knowing and following the plan. Each facility must schedule and hold emergency drills to test the plan and ensure its readiness in the event of an emergency.

Facilities Access

Huther-Doyle Memorial Institute, Inc. has adopted a policy requiring central check-in for all unscreened personnel and visitors to the organization's facilities and premises. Once checked-in, all visitors must be escorted on the premises. Visitors must sign a confidentiality disclosure form, which is kept on file in administrative offices.

Huther-Doyle Memorial Institute, Inc. has adopted a standard of progressive discipline for clinical non-compliance. Individuals who threaten or commit violence against others or who bring/use chemicals on the premises are immediately discharged from the program.

Training and Supervision

Huther-Doyle Memorial Institute, Inc. provides mandatory staff training annually on: safety, infectious disease management, universal precautions and HIV as part of its emergency preparedness planning.

Financial Management

Financial Responsibilities and Objectives

It is the responsibility of the Board of Directors to formulate financial policies and review the operations and activities of Huther-Doyle Memorial Institute, Inc. on a periodic basis. The Board delegates this oversight responsibility to the Finance Committee, of which the Treasurer is the Chair. The CFO of the organization acts as the primary fiscal agent, with responsibility for implementing all financial management policies and procedures on a day-to-day basis. The CFO may delegate to qualified professional staff responsibility for managing various aspects of financial management.

The financial management objectives of Huther-Doyle Memorial Institute, Inc. are to:

- preserve and protect financial assets needed for mission critical activities;
- exercise appropriate care in the handling of incoming funds and disbursement of outgoing funds;
- strive for transparency and accountability in fiscal operations.

Budgeting Process

The CEO, CFO and Treasurer (Finance Committee Chair) shall be responsible for developing and presenting to the Finance Committee a proposed budget for the upcoming fiscal year no less than 45 days prior to the beginning of the new fiscal year. The Finance Committee shall review and approve the budget and present it to the board within 30 days prior to the beginning of the new fiscal year. The budget shall contain detailed projections for revenues and expenditures as well as cash flows.

Financial Statements

The CFO is to prepare monthly Financial Statements, on a modified accrual basis, that are in general accord with national accounting standards and practices. Financial statements, indicating profit/loss and including a balance sheet are to be submitted to the Board of Directors on a monthly basis.

Internal Controls

Huther-Doyle Memorial Institute, Inc. has adopted a number of internal control measures as part of an overall effort to safeguard financial assets. These controls include:

- A policy requiring that all incoming checks are immediately stamped with a restrictive endorsement indicating "for deposit only"
- A detailed log of all incoming checks and cash is maintained and reconciled with deposit slips and monthly bank statements
- All cash and checks are deposited the same business day if possible, and no later than the next business day

In addition, and to the extent possible given its size and circumstances, the organization strives to segregate the following duties so that a single staff member isn't required to perform two or more of the following incompatible functions:

- Authorizing the purchase of goods and services;
- Preparing a purchase order to purchase goods;
- Receiving goods or validating the performance of services;
- Approving the payment of accounts payable for goods and services received;
- Recording the liability for accounts payable;
- Preparing and signing checks to pay the respective accounts payable;
- Forwarding payments to the payee.

Audit

It is the policy of Huther-Doyle Memorial Institute, Inc. to engage the services of a reputable, independent CPA firm to conduct an annual audit of the organization's financial statements. The audit is required to be completed within six months of the end of each fiscal year. The audit firm is selected by and reports to the organization's Audit and Finance Committee. A representative of the audit firm is requested to make an annual presentation to the Board of Directors as part of the report by the Audit Committee.

Investment Policy

The Audit & Finance Committee is responsible for developing an investment policy for Board approval. The Policy is to be reviewed on a biannual basis.

Fundraising and Public Relations Risks

Gift Acceptance Policy

1. Huther-Doyle Memorial Institute, Inc. solicits and accepts gifts that are consistent with its mission.
2. Donations will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, within limitations outlined in the Board-approved Gift Acceptance Policy.
3. In the course of its regular fundraising activities, Huther-Doyle Memorial Institute, Inc. will accept donations of money, real property, personal property, stock, and in-kind services.
4. Certain types of gifts must be reviewed prior to acceptance due to the special liabilities they may pose for Huther-Doyle Memorial Institute, Inc.. Examples of gifts which will be subject to review include gifts of real property, gifts of personal property, and gifts of securities.

Monitoring Restricted Gifts Policy

Funds received by Huther-Doyle Memorial Institute, Inc. for restricted purposes will be tracked in accordance with generally accepted fund accounting principles specified by the Industry Audit Guide for the American Institute of Certified Public Accountants. External reports required by donors and grantors will be prepared according to the donor's or grantor's specifications. The CFO is responsible for tracking grant funds and the Director of Development is responsible for coordinating the preparation of periodic reports due to funders.

Policy Concerning Fundraising Campaigns and Activities

The development office at Huther-Doyle Memorial Institute, Inc. is responsible for overseeing and coordinating all fundraising conducted on the organization's behalf. Examples of fundraising activities include capital campaigns, grant-seeking, solicitation of corporate donations and sponsorships, special event sales and sponsorships, charitable auctions, and cultivation of individual donors. The development office must give its approval to any proposed fundraising activity or program prior to launch. The development office will establish and implement a protocol for recording, tracking and acknowledging contributions from all campaigns.

Facility Risks

Facility Needs

Huther-Doyle Memorial Institute, Inc. strives to maximize the value and use of our facilities to address the needs of our clients, the community, and the organization.

Facility Design

Huther-Doyle Memorial Institute, Inc. is committed to providing a safe environment for its clients and staff through the appropriate use of its premises whether owned, leased or borrowed. The organization strives to construct or modify each property to most efficiently and effectively provide services to our clients while meeting all required codes and regulations.

To ensure the safety of our operations the members of the Huther-Doyle Safety Committee inspect facilities on a regular basis to ensure compliance with regulations, accreditation standards, and our own principles.

Preventive Maintenance

Huther-Doyle reports any hazardous condition identified in one of its facilities to the facility landlord within twenty-four hours of first notice. Daily monitoring occurs to ensure action is taken to correct the problem.

Facility Rental/Lease Policy

Huther-Doyle Memorial Institute, Inc. does not rent/lease its facilities to outside groups.

Policy Concerning Invitees

Huther-Doyle Memorial Institute, Inc. is committed to providing a safe environment to all individuals attending meetings or non-program activities on our premises and reports all potential hazards to the facility owners immediately upon identification. In instances where Huther-Doyle rents, leases or uses facilities of another organization, there will be a formal, written lease or document establishing fees and laying out responsibilities for maintenance and security. Huther-Doyle does not hold events in private residences.

Emergency Planning Policy

It is the policy of Huther-Doyle Memorial Institute, Inc. to promote good health, well being and occupational safety for its employees, volunteers and service recipients. Emergency situations require the participation of all staff. Everyone must be familiar with emergency operations. Certain responsibilities are defined to ensure smooth operations. The emergency plan must be readily available, posted in a prominent location, and reviewed annually by the organization's senior management.

Technology and Information Management

Technology Policy

Huther-Doyle Memorial Institute, Inc.'s information and office technology systems (networks, software, computers, telephones, printers, copiers, etc.) are tools provided to employees and interns to enhance productivity and performance on the job. Limited non-business use is permitted when on personal time (e.g. during lunch hour or after work), however Agency provided phones are not to be used as an employee's sole telephone in place of their own landline or cell phone. Regardless of the type of use, employees must not have any expectation of privacy to data, information or files that are created, stored or used on Huther-Doyle Memorial Institute, Inc.'s systems. The President/CEO or his/her designee reserves the right to access the employee's computer or files at any time. Staff is expected to use good judgment in their use of Huther-Doyle Memorial Institute, Inc.'s information and office technology systems, especially electronic mail. Access to all systems, including electronic mail and the Internet, is a privilege, not a right.

Examples of inappropriate uses of technology include, but are not limited to:

- Any violation of law or government regulation
- Any unauthorized access to computer systems or networks
- Any use promoting disrespect for an individual, discrimination, or any use constituting a personal attack, including ethnic jokes or slurs
- Viewing, copying or transmitting material with sexual or profane content
- Transmitting harassing or soliciting messages
- Transmitting unsolicited advertising
- Using copyrighted material without permission or legal rights
- Any use for personal financial gain, or in a manner creating a potential conflict of interest for the employee or Huther-Doyle Memorial Institute, Inc.
- Defamatory, inflammatory or derogatory statements about individuals, companies or their products
- Any use that constitutes a waste of Huther-Doyle Memorial Institute, Inc.'s resources, including network resources
- Sending or forwarding chain letters
- Any use of network systems for recreational games or other recreational purposes
- Any use that involves corruption or destruction of data, including knowingly launching a virus, worm or other malicious software

The failure to use good judgment or the abuse of the organization's policies may result in suspension of privileges or disciplinary action. If any employee discovers he or she has unintentionally violated this policy, that employee should notify his or her supervisor immediately.

Policy Concerning the Use of Wireless Communications Devices

It is the policy of Huther-Doyle Memorial Institute, Inc. to emphasize its commitment to the safe operation of all motor vehicles used by its employees while on organization business. Accordingly, we discourage the use of wireless communications devices (hereinafter "WCDs) for business purposes while driving motor vehicles. The use of any WCD in violation of any federal, state or local laws or regulations is prohibited. Any employees who are found to be in violation of this policy will be subject to discipline, up to and including termination of employment.

Safeguarding Equipment and Systems

The agency Information Technology Director maintains a set of policies and procedures designed to protect agency electronic information (including the use of back-up technology) and data restoration in case of a hardware failure. The Information technology Director has established policies designed to protect the physical security of agency equipment.

Access Security

Huther-Doyle Memorial Institute, Inc. maintains numerous files containing personal data, financial information, and other confidential or proprietary information. These files may be in paper or electronic form. The IT Director will limit access to certain files based upon individuals' responsibilities and job tasks. Confidential documents will be secured in locked filing cabinets. Any employee whose work requires access to confidential documents should ensure that files are returned to their secure location. Persons who knowingly obtain unauthorized access to confidential information will be subject to discipline, up to and including termination. All incoming employees will be required to execute a Privacy Policy concerning access to and use of confidential information prior to being given access to any confidential information.

Huther-Doyle Memorial Institute's IT Director is responsible for assigning and monitoring the use of passwords for the access of electronic information.

Systems Backup The IT Director is responsible for ensuring daily back up of all agency systems. Back up tapes are to

be secured in a safe environment, under the custodial care of the IT Director.

Disaster Recovery Plan

Information technology is critical to Huther-Doyle Memorial Institute, Inc.'s ability to provide its programs and services. As a key component of our operations, the IT Director is responsible for establishing a disaster recovery plan for our network and computer operations. All employees and volunteers will support this staff person in developing, maintaining and testing the plan. All personnel involved with the disaster response must be familiar with the plan and their assigned roles and responsibilities.

Managing Internet and World Wide Web Risks

Internet Security

Due to the critical nature of our information systems and network, we will implement the most stringent yet appropriate security measures to protect our information. The IT Director is responsible for devising and implementing our security protocols. The failure of staff to follow these security protocols may result in suspension of privileges or disciplinary action, up to and including termination. The Agency has adopted a Social Media Policy that applies to all employees.

Huther-Doyle Memorial Institute's IT Director is responsible for monitoring the functionality of the agency web site on a routine basis.

Web Site Content

To maintain the integrity of the organization's Web site, the IT Assistant in conjunction with a marketing consultant will oversee the content and look and feel of the site. This position is responsible for ensuring that content meets the organization's quality standards and due diligence has been completed to ensure that the organization is within its rights to use any material it posts.

As part of its work to protect the reputation and legal interests of the organization, Huther-Doyle Memorial Institute, Inc. will post the following Web site disclaimer effective January 1, 2007:

Web Site Disclaimer

All materials posted on this site are subject to copyrights owned by Huther-Doyle Memorial Institute, Inc. or other individuals or entities. Any reproduction, retransmission, or republication of all or part of any document found on this site is expressly prohibited, unless Huther-Doyle Memorial Institute, Inc. or the copyright owner of the material has expressly granted its prior written consent to so reproduce, retransmit or republish the material. All other rights reserved.

The names, trademarks, service marks and logos of Huther-Doyle Memorial Institute, Inc. appearing on this site may not be used in any advertising or publicity, or otherwise to indicate the organization's sponsorship of or affiliation with any product or service, without the organization's prior express written permission.

Although this Web site features links to other sites, Huther-Doyle Memorial Institute, Inc. takes no responsibility for the content or information contained on those sites, as we do not exercise editorial or other control over these sites.

This Web site provides information and services in furtherance of our mission. We make no representations about the suitability or accuracy of the information on this site for any purpose.

If you see any objectionable, inaccurate or improperly functioning content or features on this site, please contact Omar Henderson, Director of Information Technology at 585-325-5100 as soon as possible.

Web Privacy

Huther-Doyle does not collect any data or information via its web site.

Transportation

Only authorized operators are allowed to drive agency vehicles. Individuals must be trained and certified prior to using a vehicle and must possess a valid New York State operator's license.

Huther-Doyle Memorial Institute, Inc. is committed to providing a safe environment for its staff and clients. To achieve this goal, anyone driving on behalf of the organization must be approved. All approved drivers must possess a valid driver's license, acceptable driving record, and adequate personal automobile insurance.

Driver Training

Huther-Doyle Memorial Institute, Inc. recognizes the importance of training its drivers. All approved drivers must attend a driver orientation course prior to being permitted to drive for the organization. In addition, all approved drivers must participate in ongoing driver training programs as scheduled by the organization from time to time.

Persons who drive on Huther-Doyle's behalf are subject to oversight by their direct supervisor. As part of the regular performance review process, driver performance will be assessed annually and continuing eligibility to drive will be verified. This verification will include review of a current Motor Vehicle Report (MVR) to ensure that the driver meets the organization's minimum eligibility requirements, and review of the complaint log to determine if any corrective action is required.

Vehicle Selection

It is the policy of Huther-Doyle Memorial Institute, Inc. to carefully select all vehicles used on the agency's behalf. The selection of new vehicles begins with an analysis of the intended use/purpose of the vehicle and continues with research on the safety of the proposed vehicle. Prior to purchasing a new vehicle the organization verifies information on crash test ratings and rollover risk published by the National Highway Transportation and Safety Administration (NHTSA) at www.safercar.gov. Any purchased or borrowed vehicle used on the organization's behalf must contain basic safety equipment such as air bags, seat belts for all occupants and anti-lock brakes.

For purchased vehicles the organization seeks:

- Are light in color
- Contain day time running lights—lights that turn on automatically when the vehicle is switched on

Vehicle Maintenance

Huther-Doyle Memorial Institute, Inc. has assigned responsibility to a regular staff member who ensures that all agency-owned vehicles are maintained and repaired. The vehicle supervisor oversees maintenance and repair procedures, such as:

- *Mileage and maintenance log.* Each vehicle contains a logbook for drivers to record each trip, including the driver, purpose, and miles driven. The book should also document any maintenance or repairs performed.
- *Pre-trip inspection.* The driver completes a short pre-trip inspection form before using the vehicle. Drivers are instructed to refer any problems to the vehicle supervisor. The supervisor also inspects vehicles periodically.
- *Routine maintenance.* The vehicle supervisor schedules and documents the routine maintenance of all vehicles (oil changes, tire rotation and replacement, fluids checked).
- *Maintenance or repair requests.* Drivers are instructed concerning the proper way to report maintenance and repair needs (flat tire, broken seat belt).

Accident Procedures

Persons authorized to drive for Huther-Doyle Memorial Institute, Inc. have been trained to follow the following procedure if they are involved in an accident while driving any vehicle for the organization:

- Tend to any medical needs. Call the police or ask a bystander to contact the police.
- Do not discuss the accident or admit fault to any other driver involved or bystander.
- Record the name, address and driver's license number of the other involved drivers, using the Vehicle Accident Form in the vehicle glove box.
- Record the license plate and make of the car on the Vehicle Accident Form.
- Record the police report number, police officer's badge number and time, date and place of accident on the Vehicle Accident Form.
- Record the names and addresses of any witnesses.
- Submit the completed Vehicle Accident Form to your supervisor prior to the close of business on the next business day.

Crisis Management

Emergency Response Policy

Huther-Doyle Memorial Institute, Inc. has adopted an Emergency Response policy whose purpose is to provide direction to the stakeholders of the organization in the wake of an emergency that may threaten the mission of the organization and the safety of its personnel and clients. The CEO is responsible for managing the organization's emergency response in accordance with the following priorities:

- to save lives;
- to protect health and to provide for the safety and health of all responders;
- to protect property and infrastructure;
- to protect the environment; and
- to restore the principle functions of the organization.

Business Continuity Planning Policy

The Huther-Doyle Memorial Institute, Inc. requires a business continuity plan to ensure that it is prepared to continue serving the community even if normal business operations are interrupted. Senior management will appoint the members of the team that will lead the development of a BCP and be responsible for developing strategies for crisis communication, financing a business interruption incident and for implementing mitigation strategies. The BCP will:

- contain a Business Impact Analysis
- address all essential functions within the organization
- be based on the identified, essential functions
- incorporate specific protocols, some of which will need to be created at the governance level
- be tested at regular intervals, at least annually.

Internal Distribution Policy for BCP Policies and Procedures

All pertinent policies and procedures needed to ensure that services are provided during a business interruption will be provided electronically to all senior managers on an annual basis. It is up to these managers to educate their respective staffs about their role in supporting the business continuity plan.

Vital Information Backup Policy

Huther-Doyle Memorial Institute, Inc. will develop backup procedures for protecting and preserving paper-only records and documents; electronic documents and data; and staff status availability and notification, including emergency contact information.

Crisis Communications Policy

The Huther-Doyle Memorial Institute, Inc. is committed to taking a preemptive approach to public relations crises, using disclosure whenever possible as the preferred strategy for preventing or minimizing a crisis. No one is authorized to speak to the news media during a crisis without clearance from the President/CEO. The President/CEO or his or her designee will be responsible for developing crisis communication strategies.

When a crisis unfolds, the President/CEO's designee will gather and verify information about the crisis, and with the executive director will assess the severity of the matter and determine how information is to be released, who should speak for the organization (unless a spokesperson has been named and trained) and who is to be notified.

In case of an emergency requiring evacuation, posted evacuation routes and procedures are to be followed.

Special Accommodations

Evacuation of the building shall be by the nearest ramped exist (if accessible) or another exit by those persons working or receiving services on the ground level. Those persons located on an upper floor or a lower level accessible only by an elevator or stairway shall proceed to the designated evacuation area and wait until an assigned person can assist them.

Volunteer Risks and Risk Management Strategies

Priority Volunteer Risks

Huther-Doyle generally does not engage volunteers for clinical service delivery but may use volunteer services for fundraising and clerical duties.

Addressing Risks Through Recruitment, Screening and Selection

Volunteers and Interns are screened using the same process as prospective employees.

Volunteers and Interns are supervised using the same procedures as employed staff.

Intern Dismissal

Volunteers or Interns who violate agency polices or procedures are terminated.

Insurance Program for Huther-Doyle Memorial Institute, Inc.

The agency purchases professional liability, and general business insurance in consultation with insurance professionals, who analyze the risks and potential losses that need to be protected. The CEO and CFO review insurance needs on an annual basis.

Insurance Advisors

Huther-Doyle Memorial Institute, Inc. seeks an array of services from its insurance advisors. These services include, but are not limited to:

- advising and assisting the organization purchase adequate insurance coverage at an appropriate price;
- assisting the organization report claims and acting as the organization's advocate in negotiations with carriers;
- providing premium and loss reports on a periodic basis;
- providing contract review for insurance implications;

- delivering loss-control assistance and services;
- providing appropriate educational resources, for example, training sessions for employees, volunteers and the board of directors;
- keeping the organization abreast of critical developments in the insurance industry.

It is the policy of Huther-Doyle Memorial Institute, Inc. to evaluate the performance of any and all insurance advisors (agents or consultants) on an annual basis and seek competitive bids for these services no less than every five years. The incumbent advisor will be invited to participate in the bidding process as long as their current performance meets the minimum requirements of the organization.

Huther-Doyle Memorial Institute retained the services of First Niagara (aka Hatch Leonard) in 2004.

**HUTHER-DOYLE
DISASTER PLAN**

August 13, 2009

January 2, 2013

**Approved By: Robert R. Lebman
President/CEO**

I. THE OBJECTIVES OF THIS DISASTER PLAN ARE:

- ❖ To assure the safety of clients and staff in situations where hazardous situations exist and normal operations of the agency cannot be carried out;
- ❖ To assure that provisions are made for the protection of the agency's paper and data records; and
- ❖ To assure that an Emergency Action Team is identified and its responsibilities are clearly delineated and understood.

NOTE: Procedures outlined in this Plan apply to all sites operated by Huther-Doyle.

II. CLASSIFICATION OF DISASTERS:

A. Disasters limiting access to or exit from the building, grounds or immediate area.

- ❖ Weather, including: Natural Disaster, Hurricane, Tornado, High Winds, Flood, Snow/Ice
- ❖ Riot/Civil Disturbance
- ❖ Roadway Problems
- ❖ Public Transportation Breakdown

B. Disasters related to utilities/services

- ❖ Utility Failure, including: HVAC, Electrical System, Telephones/Computers
- ❖ Mechanical Failure
- ❖ Water Main Break

C. Disasters related to the immediate environment

- ❖ Gas Leak
- ❖ Fire/Explosion
- ❖ Lightning Strike
- ❖ Bomb Threat
- ❖ Hostage Situation
- ❖ Toxic/Hazardous Chemical Spill

D. Other

- ❖ Any other situation that would significantly disrupt the operation of Huther-Doyle services.

III. GENERAL DISASTER PROCEDURES:

A. Evaluate

When a real or potential disaster is identified, the Emergency Disaster Action Team with the guidance of the Chief Coordinator, evaluates the situation and activates the appropriate specific disaster plan.

B. Take Control:

From the time a disaster is declared, the Emergency Disaster Team is in total control of the situation. The Chief Coordinator, Back-up Coordinator or their designees as defined, will make all the decisions regarding the activation and cessation of the disaster plan.

C. Ensure Backup:

If, for any reason, the Chief Coordinator or Back-up Coordinator is not available during an emergency situation, the highest ranking staff member available will assume that role, and if other members of the Team are absent, will select alternate staff members to fill in.

D. Internal Notification:

The Back-up Coordinator or highest ranking available staff member will notify the Chief Coordinator of the disaster situation.

E. Media Notification:

Any official notification to, or discussions with, the media and legal counsel will be handled by the Chief Coordinator or Back-up Coordinator. The media will be notified of closing or limitation of services, as appropriate.

F. Each program site will have emergency lighting that includes:

- ❖ Flashlights/batteries
- ❖ Emergency lighting sufficient to illuminate hallways and stairwells

G. Review:

The Huther-Doyle Disaster Plan will be reviewed annually by the Quality Assurance Committee.

H. Disaster Drills:

- ❖ Fire drills will be conducted monthly
- ❖ Results will be documented and submitted to the Management Committee
- ❖ Other disaster classification plan testing will be done as determined by the Chief Coordinator

I. Telephone Trees:

Telephone trees will be maintained and kept current by the Human Resources Department. The Emergency Disaster Team will review these periodically to ensure appropriate updates are made.

IV. EMERGENCY DISASTER ACTION TEAM:

- Chief CoordinatorPresident/CEO**
- Back-up CoordinatorEmergency Disaster Team Chair**
- Medical CoordinatorHighest ranking Medical Staff on site**
- Administrative Services CoordinatorAdministrative Services Director**
- Clinical Services CoordinatorVice President Programs & Services**
- PrivacyQuality Improvement Director**
- SecurityIT Director**
- Billing CoordinatorDirector of Client Accounts**
- Personnel CoordinatorDirector of Human Resources**

V. EMERGENCY DISASTER ACTION TEAM RESPONSIBILITIES:

A. Chief Coordinator

1. Maintains:
 - A] Master list of designated Team members, names/addresses/home phone number
 - B] Telephone Tree, provided by Human Resources Director
 - C] Master file of emergency procedures by type
2. Ensures copies of above items, appropriately secured, are available in key locations, including the homes of all Disaster Team Members
3. When notified or made aware of an emergency, **immediately sets the appropriate plan into action**
4. Staffs the “Emergency Communications Center” and coordinates all aspects of the plan
5. Coordinates the activities of *outside agencies* as indicated:
 - Fire
 - Police
 - Emergency Services (medical)
6. Communicates with Management Team

B. Back-up Coordinator

1. In case of a disaster, immediately reports to the designated Emergency Communication Center
2. Performs duties as required, under the direction of the Chief Coordinator, or functions as Chief Coordinator, if required
3. Develops/implements plans for protecting/salvaging paper and electronic records

C. Medical Coordinator

1. Oversees all medical aspects of an emergency, including: appropriate procedures for each type of emergency and implementing plans as indicated
2. Coordinates outside medical services as required
3. Directs medics if immediate medical attention is required
4. Maintains portable medical supplies kits at all sites

D. Administrative Services Coordinator

1. Develops/implements plans for telephone system/messaging, communications, supplies that are not medical in nature

E. Clinical Services Coordinator

1. Determines what programs and/or services can be continued and implements plan to ensure those services are not interrupted

F. Privacy Coordinator

1. Ensures client confidentiality is maintained, unless there is a threat to safety or Security or a crime has been committed

G. Security Coordinator

1. Develops and implements a plan to ensure data back-up is in place
2. Ensures integrity of agency data systems

H. Billing Coordinator

1. To the extent possible, ensures agency billing continues or is re-initiated as quickly as possible

I. Human Resources Coordinator

1. Responds to any staff questions and/or concerns
2. Processes any appropriate disability, insurance or compensation claims related to the emergency

VI. EMERGENCY COMMUNICATIONS CENTER:

An emergency communications center will be established whenever necessary, during an emergency. This center will function as an information clearinghouse and command center. Wherever possible, all aspects of the disaster plan will directed and monitored from this site.

Location of "Designated Emergency Communication Center"

Non-evacuation Emergency	Office of the President/CEO
Back-up	Office of the IT Director
Evacuation of East Avenue	Office of the Huther Hall Site Supervisor

VII. EVACUATION:

A. General

1. Once a potential or actual disaster has been identified, the Chief Coordinator **activates** the disaster plan
2. The Chief Coordinator opens the Emergency Communications Center
3. The Chief Coordinator notifies the Emergency Disaster Team members
4. Administrative offices are **secured**. If necessary records are loaded for transport and clients are prepared for evacuation. Head counts are taken at each site.
5. If necessary, physical evacuation of the site(s) is started. If complete evacuation is not required, clients and staff may be assigned to other locations in the building or on the grounds.
6. Evacuated sites are given a final "walk through" inspection
7. In case of a total evacuation of any licensed site, OASAS must be immediately notified.
8. Any client records transported off site must be secured per OASAS regulations

B. Evacuation Process

1. Chief Coordinator will:
 - Declare the need for emergency evacuation
 - Notify program directors and facilities' staff and OASAS
 - Contact required police, fire and/or medical support

- Arrange contact with the media, as indicated, in accord with Board policy
- Have evacuated facilities secured by Administrative Services

VIII. LIMITED OPERATIONS:

A. Limited Operations Overview

The Chief Coordinator will determine when it is appropriate to put the agency or any of its facilities on limited operations status. This will normally be the result of inclement weather. If any staff member is unable to get to work, any staff member already onsite may be required to remain until replacements are available.

1. Chief Coordinator will:

- Notify supervisors to initiate the telephone tree to notify staff
- Have the media notified
- Determine when operations will return to normal status

2. Program Directors will:

- Evaluate special needs
- Assure adequate staffing to maintain operations

3. Clinical Staff will:

- As appropriate, contact clients to reschedule sessions
- Provide clinical services to clients on-site

B. Limited Operations – Programming

During weather and facility-wide emergencies (utility failure), outpatient services will be suspended at the affected facility. However, staff and clients may be assigned to other licensed sites for all or part of the time the facility is under limited operations

C. Limited Operations – Staff Notification

It is the policy of Huther-Doyle that staff that can safely report to the facility during limited operations is required to do so. Staff on duty during these periods may be asked to remain on site until other staff can replace them. These decisions will be made by the highest ranking staff member on site or the highest ranking administrator reached by telephone

IX. DISASTER PROCEDURES:

A. Fire/Explosion Emergency

When the fire alarm sounds:

1. Receptionist will:

- Secure reception area, locking up any daily receipts
- Take staff and client sign-in sheets out of the facility

2. Safety Committee Monitors will:

- Ensure that everyone evacuates the facility; close all doors

3. Safety Committee Chair or designee will:

- Take head count and account for any missing staff/clients

4. Back-up Coordinator will:

- Assess status of damage and activate appropriate disaster plan – evacuation; closing or partial closing of facility; continue normal operations with

appropriate clean-up action taken

B. Utility Failure

1. Administrative Services Coordinator will:
 - Determine the source of the problem and potential disruption. If the failure constitutes an emergency (i.e. the facility will have to be closed or services significantly restricted), contacts the Chief Coordinator
2. Chief Coordinator will:
 - Activate appropriate disaster plan – evacuation; operating with limited Services, whichever applies
 - If applicable, notify designated radio stations to announce closing or limited services

C. Natural Disaster

Defined as:

Earthquake
Flood
Snow/Ice
Wind

1. Back-up Coordinator will:
 - Assess damage/potential danger and activate the appropriate disaster plan: evacuation, limited operations, etc.
 - Ensure that any dangerous or potentially dangerous area is cordoned off

D. Hazardous Materials

1. Person who discovers problems will:
 - Block off area and contact Back-up Coordinator or highest ranking staff Member
2. Chief Coordinator will:
 - Contact 911 and follow directions
 - Activate appropriate disaster procedure, as indicated: evacuation, limited operations, etc.
 - If the situation indicates immediate danger to facility occupants, initiates evacuation in manner of a fire and then assesses longer-term needs and acts accordingly

E. Emergencies Affecting Roadways and/or Transportation

1. Chief Coordinator will:
 - Asses situation by observation, media reports and activate appropriate Emergency situation
 - Mobilize Emergency Disaster Team if needed
2. Emergency Action Team will:
 - Decide if programming should be suspended; if so, will notify media and staff via telephone tree
 - Arrange for clients within walking distance to receive services

F. Bomb Threat

Telephone or Written Threats

1. Person receiving threat will:

- Obtain as much information as possible from caller
 - **Immediately** notify highest ranking administrator in the building
- Assist with securing the building
- Activate evacuation
- Notify 911
- Notify the chief coordinator

2. Chief Coordinator will:

- Ensure evacuation of facility occurs
- Meet individual(s) dispatched by 911

If a suspected bomb is located:

DO NOT TOUCH THE OBJECT OR ATTEMPT TO MOVE IT

Clear building and surrounding area of staff and clients, using fire drill

Call 911

Contact Back-up Coordinator

Secure area, if possible

- In any event, the Emergency Disaster Action Team should be notified as soon as possible, and the appropriate plan should be activated

G. Hostage Emergency

1. Person aware of the situation:

- Calls 911
- Notifies Chief Coordinator/Back-up Coordinator and/or highest ranking staff in the Building
- Secures area, limiting access

2. Chief Coordinator:

- Responds as directed by 911
- Ensures clients and staff are contained in a safe area

X. INFORMATION SERVICES DISASTER PLAN:

A. Information backups

Tape backups of the information stored on all agency servers will be done on a daily basis, after the close of business. Back-up tapes are stored in Acme Fire Resistant safes. All clinical and billing information is also backed-up daily onto the RecoveryNet secured, off-site server.

B. Power Outages

In the case of power outages, servers are connected to an uninterrupted power supply, which temporarily maintains power. If the outage will be of longer duration than the ups, servers will be shut down to prevent information from being lost during the outage. When power is restored, staff will bring the servers back online.

C. Computers offline

During any period that computers are offline, client data will be gathered manually on paper forms that mirror the electronic record. This information will need to be entered into the computer, when service is restored.

XI. MEDICAL RECORDS DISASTER PLAN:

A. Preserving Records

Any and all information regarding current or past clients of Huther-Doyle must be preserved in compliance with OASAS regulations and law in the event of a disaster.

Active records are electronic and will be preserved under the terms of the Information Services Disaster Plan. Inactive paper records should be removed from the facility whenever possible in the event that a disaster might compromise the integrity of the building. If the building can be accessed prior to operationalizing programs, staff must ensure that medical record storage areas have been secured.

B. Client Information in Power Outages

Any admission completed during a power outage must be done utilizing established paper admission forms. The admission data will be entered electronically when power is restored. The same procedure applies to discharges.

C. Census

A daily census, by group, will be prepared before the close of the preceding work day. When there is a fire drill, disaster plan drill or an actual fire or disaster, Reception staff should take the censuses out of the facility.

D. Staff Injury

Human Resource staff will keep a listing of any injured staff and what the final medical determination regarding that injury was.

HUTHER-DOYLE MEMORIAL INSTITUTE, INC.

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POLICIES AND PROCEDURES

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EXHIBITS

- I. Consolidated Chart of Accounts
- II. Record Retention Guidelines

HUTHER-DOYLE MEMORIAL INSTITUTE, INC.

FINANCIAL MANUAL

The purpose of this Manual is to ensure proper and effective fiscal management, compliance with funding and regulatory agency standards and to clarify all financial responsibilities. The agency operates on a January 1-December 31 fiscal year and maintains accounts on a modified-accrual basis.

I. Accountability

- A. The Board of Directors is accountable to funders and regulatory agencies.
- B. The Audit & Finance Committee reports to the Board.
- C. The Audit & Finance Committee will monitor compliance with the standards of this Manual.
- D. The Vice President of Operations/CFO is directly responsible for day-to-day compliance with the Manual and reports to the President & CEO.

II. Consolidated Chart of Accounts

- A. A chart of accounts has been prepared and entered into the automated financial system (Fund EZ) by the Vice President of Operations/CFO (see Exhibit I). This system records receipts and disbursements and generates the general ledger.
- B. The Vice President of Operations/CFO will post all transactions in accordance with the chart of accounts. Fund EZ allows for the differentiation of revenue and expenditures by grant/fund source and category.

III. Cash

- A. Control of all accounting records shall be vested with the Vice President of Operations/CFO.
- B. The Board of Directors will authorize all bank accounts and signatories.
- C. The Vice President of Operations/CFO shall record all bank accounts and transfers between accounts in the general ledger.
- D. All client fee checks are restrictively endorsed by reception at the time they are received.

- E. All client fee payments are placed inside a safe at the close of business each day.
- F. The Director of Administrative Services makes deposits at least twice weekly and at the end of the month, prior to closing. If cash-on-hand (excluding checks) is in excess of \$1,000.00, a deposit will be made immediately.
- G. The Vice President of Operations/CFO shall maintain a petty cash fund of \$200.00 on an impress basis. The fund shall be reconciled monthly and maintained at a constant level. The fund shall be used:
 - 1. As an advance against emergency and/or minor purchases. The maximum amount for any individual purchase shall be \$200.00
- H. Petty cash advances require the approval of the Director of Administrative Services, and shall be reviewed by the President & CEO when the reimbursement check is presented for signature.
- I. Petty cash receipts shall be signed by the person receiving the cash.
- J. Receipts for all petty cash purchases shall be required.
- K. Petty cash reimbursements shall be allocated to the proper expense category by the Vice President of Operations/CFO
- L. Client fee receipts shall be signed by the receptionist collecting the payment.
- M. The client fee receipt transactions are documented in a receipt book with numbered, duplicate forms.
- N. Voided petty cash receipts and client fee receipts shall be kept and accounted for by the Vice President of Operations/CFO
- O. Reception staff reconciles client fee receipts at the close of each shift.
- P. The Director of Administrative Services reconciles receipts prior to each bank deposit.

IV. Cash Receipts

- A. All checks shall be restrictively endorsed upon receipt by reception or the Director of Administrative Services.
- B. Receipts are reconciled with client fee records, invoices, and grant statements as received.
- C. Deposit slips are prepared by the Director of Administrative Services.
- D. Receipts shall be deposited by the Director of Administrative Services, the Vice President of Operations/CFO, or the HR Clerk.
- E. A duplicate deposit slip shall be reviewed and the deposit recorded by the Vice President of Operations/CFO and held by the Director of Administrative Services.

- F. Bank deposit notices (e.g., Not Sufficient Funds, etc.) shall be delivered directly to the Director of Administrative Services.
- G. All cash will be secured in a safe or in a bar-locked metal file cabinet.
- H. All cash receipts shall be posted in the proper revenue category in the general ledger by the Vice President of Operations/CFO. The President & CEO shall review all financial reports monthly. The Board shall receive formal financial reports on a monthly basis.
- I. Credit card receipts will be maintained by the Vice President of Operations and include only the last four digits for security purposes.
- J. Cash Drawdowns under USDHHS Awards:
Cash requested is limited to the minimum needed to cover allowable project costs. Cash draws are timed in accordance with the actual immediate cash requirements of carrying out the approved project. No cash draws will be made to cover future expenditures

V. Billing/Client Accounts

- A. The client accounts staff is all cross-trained to handle any issues that clients may have.
- B. New clients eligibility is checked prior to the first scheduled appointment
- C. Billings are prepared on a daily basis (electronic billings)
- D. Client accounts staff serves as a liaison between the client and third party payers.
- E. Self Pay contracts are setup with uninsured clients promptly
- F. Monthly statements are sent promptly to self-pay clients.
- G. A log is maintained of all open accounts and payments received
- H. Delinquent claims are sent to a collection agency for follow up for former clients
- I. Client account staff compare daily activity sheets to client sign in sheets & receipt book
- J. Copies of evaluations and treatment updates are sent to third party payers.
- K. Monthly revenue and cash receipt reports are submitted to the finance department
- L. The client accounts staff works closely with the department of social services to track and update clients into the ARES system.
- M. Client accounts staff interacts with clients regularly regarding billing related issues.
- N. Client accounts staff follows up on clients with pending Medicaid over thirty days.

VI. Requisitions

- A. Requisitions, with appropriate approvals, shall be required for all purchases, excluding Purchases made from petty cash advances. Purchases must have prior approval by the President & CEO or in his/her absence, the Vice President of Operations/CFO or the Vice President of Programs and Services. Purchases in excess of \$10,000 require a minimum of three bids.
- B. The Director of Administrative Services and Vice President of Operations/CFO shall examine all invoices.

- C Purchases for employees' personal use shall be prohibited.
- D Outstanding requisitions shall be accounted for and reviewed monthly by the Vice President of Operations/CFO
- E Invoice files shall be maintained by the Vice President of Operations/CFO so that documentation of transactions is readily available.

VII. Cash Disbursements

- A. Verification by appropriate staff person(s) that the goods or services have been received or performed shall be required before invoices are paid.
- B. Final approval for payment shall be made by the President & CEO after preparation by the Vice President of Operations/CFO. Signed checks shall be mailed directly to vendor, by the Director of Administrative Services, HR Clerk, Vice President of Operations or other designated staff. Paid invoices are stamped PAID.
- C. The following shall be authorized check signers:
 - 1. President & CEO
 - 2. Vice President of Operations/CFO
 - 3. Board Treasurer

No check is to be signed by the payee.

- D. Salary checks are prepared by a payroll service, which also deposits all withholding taxes.
- E. All non-salary checks are laser printed from the Accounting System.
- F. All check receipts with supporting documentation attached are filed by vendor.
- G. Supporting data shall be reviewed at the time of signing by the check signer(s).
- H. Recording of the cancellation of invoices and supporting papers shall be done upon payment by the Vice President of Operations/CFO.
- I. No checks shall be issued by verbal order; written documentation shall be required.
- J. Voided checks shall be kept and accounted for by the Vice President of Operations/CFO
- K. Unused checks shall be secured in locked metal file cabinets.
- L. If checks are not cashed within 120 days of the date shown on the check, the payee shall be notified by the Director of Administrative Services and requested to cash the check.
- M. Two signatures are required on checks over \$1,000 for expenses charged to Federal Grants. Expenses charged to Non-Federal Grants will require only one signature.

VIII. Payroll and Business Expenses

- A. Written authorizations from the President & CEO regarding personnel changes, rate and working hour changes, job status, etc., shall be maintained.
- B. Each employee shall submit, on an annual basis, a new W-4 and a new IT-2104. Authorizations for other deductions (e.g., FLEX-spending, excess withholding) must be submitted by the employee in writing. The Director of Human Resources shall maintain these records.
- C. Time records reflecting each payroll period shall be submitted by the employee and approved by that employee's supervisor. These time records will be maintained by the Director of Human Resources. Salaries and wages charged to Federal Grant awards are based on actual time employees worked on the Federal Award and are supported by timesheets that separately report the total time worked on each project and leave.
- D. The payroll shall be checked by the Director of Human Resources and approved by the President & CEO.
- E. All Out of Town travel must be pre-approved. Out of town travel by air is to be limited to coach rate. Mileage, meals and incidentals, and lodging charged to Federal programs is limited to the rates published in the Federal Travel Regulations. Car rentals are limited to mid-sized vehicles unless otherwise justified. Expense reports that specifically list each cost being claimed are required to be submitted in order to be reimbursed for Out of Town Travel costs.
- F. A mileage reimbursement rate shall be determined annually by the President & CEO. Mileage and other authorized expenses will be reimbursed as documentation is submitted, usually on a monthly basis. No reimbursal shall be authorized without supporting receipts.

IX. Bank Reconciliations

- A. Accounts shall be reconciled monthly by the Vice President of Operations/CFO within ten business days of receipt and bank reconciliation approved and initialed by an organization official not authorized to sign checks.
- B. Bank statements, including paid and canceled checks shall be delivered unopened for review directly to the Administrative Assistant, who will subsequently deliver them to the Vice President of Operations/CFO.
- C. The reconciliation procedure shall:
 - 1. Compare checks with cash disbursements;
 - 2. Compare general ledger balances;

3. Examine for authorized signatures;
4. Examine endorsements;
5. Investigate checks outstanding for more than 120 days.

X. Journal Entries

- A. Shall be the responsibility of the Vice President of Operations/CFO
- B. Shall be supported by substantiating narrative data.

Invoices/requisitions, with signatures authorizing payment, will be retained by the Vice President of Operations/CFO

XI. Monthly Closing

- A. All expenses and revenues are posted and extended to appropriate cost centers and any month-end adjustments are entered in the appropriate journals by the Vice President of Operations/CFO prior to generation of a general ledger.
- B. The Vice President of Operations/CFO then generates monthly revenue and expense reports, including budget detail with year-to-date information, for review by President & CEO and Treasurer. Significant variances between actual and budgeted revenue and expenditures are investigated and explained to the Audit & Finance Committee and Board of Directors. The variances and how the situation was resolved are documented in the Audit & Finance and Board Minutes.

XII. Cost Allocation & AOH Rate Determination

- A. All expenses shall be distributed to the appropriated grant and/or other cost center either by:
 1. a pre-established percentage basis, usually a reflection of funder-approved budgets, or
 2. a per use/benefit basis, as in the case of a specific piece of equipment.
- B. The agency will use its federally approved indirect cost rate for all contracts if applicable. Indirect costs may not be charged to USDHHS awards using a rate unless the rate was approved via a submission of an indirect cost rate proposal to the USDHHS Division of Cost Allocation (DCA).
- C. Accounts, Cost Centers, and Secondary Cost Centers will be added as necessary.

XIII. Auditing

- A. A reputable certified public accountant firm shall be employed directly by the Audit & Finance Committee for the Board of Directors to provide an annual audit done in accordance with AICPA standards and guidelines for Not-For-Profit Organizations.
- B. The CPA firm will submit the audit and, as requested, a management letter evaluating fiscal Practices, directly to the Chair of the Audit & Finance Committee.
- C. In accordance with Sections 200 and 320 of Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations, audits will be performed in fiscal years with expenditures under Federal awards that exceed \$500,000. Reports on these audits will be submitted to the Federal Audit Clearinghouse within the earlier of 30 days after receipt from the auditor or nine months after the organizations fiscal year end.

XIV. Accounting Records/Documentation

- A. Original records shall be maintained by the Vice President of Operations/CFO on agency premises.
- B. Those records of greatest importance shall be safeguarded from fire and theft by storage in secure, fire resistant locked metal cabinets and back up copies of accounting computer files will be kept off-site.
- C. The locked metal cabinets shall be locked when not in use.
- D. All finance and corporate records will be retained for the minimum amount of time outlined by the IRS, unless required to be retained longer by a specific government entity or funder, (See Exhibit II).

XV. General

- A. All employees with fiscal responsibilities shall arrange vacations and other time off with the President & CEO, to insure that all functions will be carried out on schedule.
- B. Accounting systems shall be maintained on an accrual basis, though certain grant reports will be done on a modified cash/accrual basis, as required.
- C. The agency shall maintain its N.Y. Sales Tax Exemptions Certification, and IRS Letter of Determination of Not-for-profit status.
- D. Minutes of meetings of the Board of Directors and the Executive and Audit & Finance Committees of the Board, shall be maintained and kept available for review.
- E. The Director of Administrative Services will maintain an equipment inventory, which shall be updated annually. Items with a unit price of \$1,000 or more and an expected life of three years or

more will be considered equipment. A schedule of depreciation, approved by the independent auditors, will be maintained by the Vice President of Operations/CFO.

- F. The President & CEO and Vice President of Operations/CFO shall prepare a budget annually to be submitted to the Board for approval in December. The budget will be amended, as required, during the fiscal year to reflect major changes, such as added grants/contracts or discontinued programs and services.
- G. The Vice President of Operations/CFO will generate detailed monthly financial reports and balance sheet for agency management and the Board of Directors. These reports will compare actual revenue and expenditures to budgeted and will allow for monitoring and managing of agency financial operations.
- H. The Board Treasurer shall review financial reports on a monthly basis to identify significant variances that need to be corrected to ensure expenses do not exceed available revenues.
- I. Only services that cannot be provided at reasonable cost by agency employees will be contracted out. Prior to contracting any administrative services outside the agency, management must seek and receive authorization from the Board of Directors. A solicitation for proposals shall be issued to potential subcontractors and shall be reviewed to ensure the subcontractor has the capability to provide the service and can deliver service at a reasonable and equitable cost that does not exceed local fair market pricing.
- J. The Director of Administrative Services shall maintain a comprehensive inventory of all Agency owned property that includes: date of purchase, funding source, cost and location. The Information Technology Administrator shall maintain a similar inventory of all Agency owned computer equipment, printers, facsimile machines and printers. These inventories shall be updated annually. Equipment is stored in locked areas and protected from theft. Government funded equipment (local, state, federal) must be tagged and labeled by funding source. The property records include a description and condition of each property item. A physical inventory is conducted every two years and reconciled to the property records.
- K. Conflicts of interest, as detailed in the agency Employee Handbook and Board Conflict of Interest Policy are to be avoided. The President & CEO is responsible for identifying potential conflict of interest situations, should they arise, and ensuring prompt resolution.
- L. Agency credit cards shall be available for use only by designated staff. The President & CEO will annually designate which staff may use an agency credit card. Credit card charges must be pre-approved by the President & CEO. Credit card use is generally restricted to covering out of town travel, equipment purchases and ordering large quantities of supplies. Receipts for all credit card purchases are to be submitted to the **Vice President of Operations/CFO**. No personal expenses are to be charged to an agency credit card. Individual credit card purchases are limited to an acceptable level as determined by the President & CEO.
- M. Huther-Doyle maintains a drug-free workplace, as detailed in the Agency Employee Handbook.