Reporting of Potential Compliance or FWA Issues

<table>
<thead>
<tr>
<th>Department:</th>
<th>Compliance, Corporate</th>
<th>Policy No.:</th>
<th>165</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepared By/Date:</td>
<td>Emily Coriale / June 1, 2018</td>
<td>Date Originated:</td>
<td>6/1/2018</td>
</tr>
<tr>
<td>Approved By/Date:</td>
<td>Compliance Committee – June 26, 2018</td>
<td>Last Revision Date:</td>
<td>N/A</td>
</tr>
<tr>
<td>Areas of Impact:</td>
<td>All P3 Employees and Departments</td>
<td>Supersedes P&amp;P No.:</td>
<td>N/A</td>
</tr>
</tbody>
</table>

1. PURPOSE:

To describe the process P3 Health Group Holdings, LLC (“P3”)\(^1\) is taking to ensure potential non-compliance and fraud, waste and abuse (“FWA”) activities are reported by employees, including the Chief Executive Officer (“CEO”), senior administrators, managers, the governing body members, First Tier, Downstream and Related Entities (“FDRs”), and Members without fear of intimidation and retaliation.

2. SCOPE:

a. This policy applies to all of P3’s employees, management, contractors, student interns, and volunteers.

b. This policy describes P3’s objectives and policies regarding reporting of any incidents of intimidation or retaliation when any P3 employees or FDRs employees have reported a suspected FWA issue or violation.

3. DEFINITIONS:

Unless defined in the body of this policy (which would be indicated by a term in parenthetical, underlined and with quotations around the defined term), the following terms, have the following meanings for this policy:

**Abuse**: Includes actions that may, directly or indirectly, result in: unnecessary costs to the Medicare Program, improper payment, payment for services that fail to meet professionally recognized standards of care, or services that are medically unnecessary. Abuse involves payment for items or services when there is no legal entitlement to that payment and the provider has not knowingly and/or intentionally misrepresented facts to obtain payment. Abuse cannot be differentiated categorically from fraud, because the distinction between “fraud” and “abuse” depends on specific facts and circumstances, intent and prior knowledge, and available evidence, among other factors.

**CMS**: Centers for Medicare and Medicaid Services.

\(^1\)When the term “P3” is used herein, it also includes the following entities, in addition to P3 Health Group Holdings, LLC (“Holdings”) – P3 Health Partners, LLC; P3 Health Group Management LLC; P3 Consulting, LLC; P3 Health Partners-Nevada, LLC; Kahan Wakefield Abdou, PLLC; Bacchus Wakefield Kahan, PC; as well as any direct or indirect subsidiaries of Holdings, whether now existing or hereafter formed.
Compliance Officer: P3’s Compliance Officer and his or her designee(s).

Downstream Entity: Any party that enters into a written arrangement, acceptable to CMS, with persons or entities involved with the Medicare Advantage ("MA") benefit or Part D benefit, below the level of the arrangement between a Medicare Advantage Organization ("MAO") or applicant or a Part D plan sponsor or applicant and a first tier entity. These written arrangements continue down to the level of the ultimate provider of both health and administrative services.

FDR: First Tier, Downstream or Related Entity.

Fraud: Knowingly and willfully executing, or attempting to execute, a scheme or artifice to defraud any health care benefit program or to obtain (by means of false or fraudulent pretenses, representations, or promises) any of the money or property owned by, or under the custody or control of, any health care benefit program.

First Tier Entity: Any party that enters into a written arrangement, acceptable to CMS, with a MAO or Part D plan sponsor or applicant to provide administrative services or health care services to a Medicare eligible individual under the MA program or Part D program.

Member: an individual who is enrolled a MAO or Part D program.

Related Entity: Any entity related to an MAO or Part D sponsor by common ownership or control and:

a. Performs some of the MAO or Part D plan sponsor’s management functions under contract or delegation;
b. Furnishes services to Medicare enrollees under an oral or written agreement; or
c. Leases real property or sells materials to the MAO or Part D plan sponsor at a cost of more than $2,500 during a contract period.

Waste: The overutilization of services, or other practices that, directly or indirectly, result in unnecessary costs to the Medicare program. Waste is generally not considered to be caused by criminally negligent actions but rather the misuse of resources.

4. POLICY:

P3 shall ensure all information obtained regarding potential non-compliance and FWA activities remains confidential to the extent permitted by applicable law and circumstances.

P3 shall communicate to its employees, and FDRs that all reported information regarding investigations into potential incidences of intimidation and/or retaliation will remain confidential, unless otherwise legally mandated, to the extent permitted by applicable law and circumstances.

This policy supports the good faith participation in P3’s compliance program, including, but not limited to, reporting potential issues, investigating issues, conducting self-evaluations, audits and remedial actions, and reporting to appropriate officials.

P3 facilitates the anonymous reporting of potential non-compliance and FWA activities via Compliance and Ethics Hotline (Fraud Hotline) at (844) 680-0872.
P3 provides guidance to all employees, FDRs, and Members about how they may anonymously report potential issues. P3 expects all employees and employees of FDRs to comply with P3’s Reporting of Incidents of Intimidation and Retaliation Policy.

P3 will not tolerate retaliation or intimidation in any form. P3 regards any form of retaliatory action toward any reporter of potential non-compliance or fraud, waste or abuse as a very serious violation. Any behavior construed as retaliation by any P3 employee or FDR may lead to disciplinary action, up to, and including, termination. Employees and FDRs are expected to inform P3 immediately in the event of any violations to P3’s compliance policies and procedures.

5. PROCEDURE / ACTION:

The Compliance Officer ensures all employees are educated on P3’s non-retaliation policy using multiple venues to report potential issues anonymously. At minimum, P3 will:

A. Ensure the P3 intranet site (https://p3healthgroup.sharefile.com/d/0633fba1eef34da9) is prominently indicates the Compliance and Ethics Hotline (Fraud Hotline) phone number, which is (844) 680-0872.

B. Ensure P3’s policy and procedures are available through P3’s intranet at https://p3healthgroup.sharefile.com/d/0633fba1eef34da9.

C. Ensure Fraud Hotline posters are prominently posted in employee common areas.

The Compliance Officer ensures FDRs are educated on P3’s non-retaliation policy using multiple venues to report potential issues anonymously. At a minimum, P3 will:

A. Ensure the P3 vendor and provider website prominently indicatess the Compliance and Ethics Hotline (Fraud Hotline).

B. Ensure this P3 policy and procedure is available in P3’s vendor and provider website.

C. Provide Fraud Hotline posters on P3’s vendor and provider website.

6. DOCUMENTATION / REFERENCES:

SUPPORTING DOCUMENTS
Not applicable.

CROSS-REFERENCED P&PS
Investigating Reports of Suspected FWA and Non-Compliance

MANUAL
Medicare Managed Care Manual (MMCM) Chapter 21, Section 50.1
Prescription Drug Benefit Manual (PDBM) Chapter 9, Section 50.1

RELEVANT REGULATORY CITATIONS
42 C.F.R. § 422.503(b)(4)(vi)(A)
42 C.F.R. § 423.504(b)(4)(vi)(A)
7. HISTORY:

<table>
<thead>
<tr>
<th>DATE</th>
<th>REVISED BY</th>
<th>REASON FOR REVISION/CONTENT CHANGED</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>