

2021

Compliance Plan



Making members shine, one smile at a time™
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**Executive Approval for
2021 Compliance Plan**

Board of Directors Approval

LIBERTY Dental Plan's Board of Directors has reviewed and approved this document.

A handwritten signature in blue ink, appearing to read "John Carvelli", is written over a horizontal line.

12/17/2020

John Carvelli
Executive Vice President

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A. OVERVIEW & GOALS OF THE COMPLIANCE PROGRAM

LIBERTY Dental Plan Corporation, including its subsidiaries and affiliates (collectively, "LIBERTY") is proud of its long tradition of ethical and responsible conduct. LIBERTY is committed to not only ensuring that our members are provided with the highest quality services, but also to providing those services pursuant to the highest ethical, business, and legal standards. To that end, LIBERTY has implemented a comprehensive, mandatory compliance program ("Compliance Program") setting forth administrative and management arrangements and procedures to ensure that legal and ethical conduct is an integral part of our organization's culture and operations, and that LIBERTY consistently fulfills all applicable statutory and contractual obligations, including guarding against fraud, waste, and abuse.

LIBERTY regularly updates and improves its Compliance Program to adapt to the complex and continually changing regulatory environment in which we operate. The expectations and standards of the Compliance Program are set forth in LIBERTY's Code of Conduct and numerous compliance policies and procedures that address specific legal requirements and potential areas of risk. These risk areas include billing, payments, quality of care, medical necessity, record retention, governance, business relationships, mandatory reporting, and credentialing, among other areas identified by LIBERTY.

LIBERTY has also implemented risk assessment procedures, audit protocols, training requirements, reporting mechanisms, and investigative and corrective action processes, all of which have enhanced our ability to prevent and detect fraud, waste, and abuse ("FWA") and ensure ongoing compliance. LIBERTY's Compliance Program is designed to be an effective and coordinated program that meets all applicable federal, state, and local statutory and regulatory requirements. Our goal as an organization is to ensure that our commitment to compliance is reflected throughout our network of systems and processes, as well as our culture.



LIBERTY's Board of Directors is responsible for the review and approval of the Compliance Plan, which is comprised of eight key elements. The following provides a brief description of how each element is designed, structured, and implemented.

B. STRUCTURE & GUIDELINES OF THE COMPLIANCE PROGRAM

1. Element 1: Written Policies and Procedures

- a. LIBERTY Code of Conduct. LIBERTY's Code of Conduct provides a high-level overview of LIBERTY's Compliance Program for all members of the Boards of Directors ("Directors"), officers, employees, contractors, agents and First Tier, Downstream and Related Entities (as this term is defined by CMS) ("FDRs") (collectively referred to here as the "Covered Persons"). LIBERTY's employees and staff are referred to as "LIBERTY Team Members." The Code of Conduct sets forth standards for legal and ethical conduct; describes compliance expectations; implements the operation of the Compliance Program; provides guidance to Covered Persons and others on dealing with potential compliance issues; identifies how to communicate compliance issues to appropriate compliance Covered Persons; and describes how potential compliance problems are investigated and resolved. Covered Persons receive and acknowledge the Code of Conduct at the outset of their relationship with LIBERTY (for example, upon hire, contract, etc.), and annually thereafter.

- b. Compliance Plan. The Compliance Plan sets forth the structure and guidelines for LIBERTY's Compliance Program. It describes the required elements of a compliance program pursuant to applicable federal - and state law and contractual and program requirements and describes how each element is addressed and implemented. The elements are consistent with guidance issued by (i) the Centers for Medicare and Medicaid Services ("CMS"); (ii) the Office of Inspector General of the U.S. Department of



Health and Human Services (“OIG”); (iii) the Federal Sentencing Guidelines; and (iv) relevant contractual and program requirements.

- c. Anti-Fraud Plan. LIBERTY’s Anti-Fraud Plan is the core document which establishes the policies and procedures by which LIBERTY prevents, detects, investigates, and monitors fraud, waste, and abuse activities. The Anti-Fraud Plan provides guidance on how and when to refer suspected fraud, waste, and abuse to the appropriate regulatory governing body or to LIBERTY’s Dental Plan clients, and describes LIBERTY’s comprehensive plan for the identification, review, prevention, detection, recovery, and reporting of fraud, waste, and abuse.

- d. Delegated Vendor Oversight Program. LIBERTY’s Delegated Vendor Oversight Program (“DVOP”) establishes LIBERTY’s formal process for ensuring proper due-diligence and ongoing oversight of third parties that perform services on LIBERTY’s behalf, consistent with applicable law, and contractual and certification requirements, and best practices. The DVOP’s goals include ensuring due-diligence and oversight activities are efficiently coordinated and integrated across functional areas through clearly defined roles, responsibilities, record-keeping standards and reporting structure.

- e. Incident Management Plan. LIBERTY’s Incident Management Plan (“IM Plan”) establishes LIBERTY’s formal process for identifying, responding to, reporting, and tracking potential and actual breaches and security events or incidents. The IM Plan describes the roles and responsibilities of the Incident Response Team and LIBERTY’s processes for ensuring that incidents are tracked, mitigated, and reported appropriately.



- f. Compliance Policies and Procedures. LIBERTY has adopted and implemented numerous compliance policies and procedures that further describe compliance expectations embodied in LIBERTY's Code of Conduct. These policies and procedures are available on LIBERTY's intranet and address specific compliance risk areas and requirements to ensure that LIBERTY's Compliance Program is operating efficiently and effectively. Generally, the policies and procedures prescribed by LIBERTY apply to all LIBERTY programs and Covered Persons, although certain provisions or policies may address unique licensure or compliance mandates applicable to only a certain line of business or LIBERTY entity.

2. Element 2: Compliance Officer & Risk Governance

- a. Compliance Officer. LIBERTY employs a designated Chief Compliance Officer ("Compliance Officer"), John Carvelli, who reports directly to LIBERTY's Chief Executive Officer and Board of Directors and chairs LIBERTY's Regulatory Compliance Committee. The Compliance Officer also oversees LIBERTY's Special Investigation Unit and FWA Program. The Compliance Officer has ongoing access to legal counsel through both LIBERTY's Legal department and external attorneys, as necessary.

LIBERTY's Compliance Officer is responsible for developing and implementing policies, procedures, and practices designed to ensure compliance with all regulatory and contractual requirements impacting LIBERTY. The Compliance Officer coordinates and oversees day-to-day compliance activities including, ensuring that compliance issues are properly and consistently addressed as they arise, and that appropriate compliance assurance reviews, investigations, audits, and inquiries are conducted. The Compliance Officer is also responsible for ensuring FDRs and other subcontractors complete appropriate



training at the time of contracting and annually thereafter, such as Compliance and FWA training, as applicable. In addition, the Compliance Officer is responsible for overseeing appropriate responses to all reports, complaints and questions raised about compliance issues. As such, LIBERTY's Compliance Officer serves as the Compliance Program point of contact to whom all LIBERTY and its Covered Persons may report concerns and raise questions about compliance. LIBERTY's Compliance Officer is also responsible for overseeing all ongoing activities related to the development, implementation, maintenance of and adherence to LIBERTY's policies and procedures covering the privacy of, and access to, patient health information in compliance with federal and state laws, and LIBERTY's information privacy practices.

- b. Market Compliance Officers. Each Market Compliance Officer serves as a dedicated resource responsible for managing compliance activities for his/her assigned Market. The Market Compliance Officer delivers Market specific reports to the Regulatory Compliance Committee and has unrestricted access to LIBERTY's Chief Compliance Officer, CEO and Board of Directors.
- c. Reporting. The Chief Compliance Officer reports to LIBERTY's Board of Directors regarding compliance activities. In addition, the Compliance Officer has direct access to LIBERTY's Chief Executive Officer ("CEO"), the Boards of Directors of each of the respective LIBERTY subsidiaries and affiliates (the "Boards"), as well as such committees of LIBERTY's Boards as s/he deems appropriate, in order to ensure that compliance issues are appropriately and consistently addressed throughout the organization.



- d. Meetings. LIBERTY's Compliance Officer attends and delivers compliance reports at LIBERTY's Board of Director meetings and may also, in his/her discretion, attend meetings of the respective Boards. The Compliance Officer also chairs the Regulatory Compliance Committee (described below), which ensures that all compliance issues are appropriately and consistently coordinated.

- e. Regulatory Compliance Committee. The Regulatory Compliance Committee ("Compliance Committee") is chaired by LIBERTY's Compliance Officer, meets regularly, and is comprised of persons involved directly in compliance activities, including the Market Compliance Officers, Privacy Officer, Security Officer, and representatives from each of the following departments: Human Capital, Legal, SIU, Quality, IT, Claims, UM, Grievance and Appeals, Finance, Member Services, Credentialing, Provider Relations, Eligibility & Fulfillment, and Account Management. Additional LIBERTY team members from various operational departments are invited to attend as determined by the Compliance Officer, on an as needed basis.

- f. Oversight by the LIBERTY Board of Directors. LIBERTY's Board of Directors is responsible for overseeing LIBERTY's Compliance Program. The Board meets at least quarterly and receives reports from LIBERTY's Compliance Officer on compliance issues, identified risk areas and issues, risk and compliance management activities, and external and internal audits and investigations, and on at least an annual basis, the Board of Directors reviews the effectiveness of the Compliance Program.



- g. LIBERTY Team Members with Compliance Responsibilities. Compliance and program integrity activities, such as auditing, monitoring and exclusion screenings, are integrated across LIBERTY business units through documented protocols that clearly define roles, responsibilities, and performance expectations.

3. Element 3: Training and Education

- a. Training and Education. All Covered Persons receive a copy of LIBERTY's Code of Conduct and are trained regarding the operation of the Compliance Program, the Code of Conduct, LIBERTY corporate compliance policies and procedures, entity-specific supplemental policies and procedures, and applicable laws, rules and regulations affecting compliance and the prevention and detection of FWA. Covered Persons are also updated on such topics through ongoing educational efforts by LIBERTY, including topic-specific presentations, newsletters, emails, and other communications. These continuing education and training efforts are critical to ensuring compliance and preventing fraud, waste, and abuse. As such, LIBERTY's effective communication of applicable laws, regulations and policies includes mandated training and educational programs, and the dissemination of written materials on a regular basis.
- b. Schedule, Participation, and Review. Training and educational programs are conducted as follows:
 - i. *New Staff*. As part of their orientation, all newly hired individuals receive compliance training and all other training mandated by law and regulation, including without limitation, training on HIPAA, privacy, security and other patient confidentiality laws, Compliance, and FWA. As part of such training, individuals receive a copy of LIBERTY's Code of Conduct and are required to sign an acknowledgment form, which is maintained for each individual. As appropriate for their job



function, LIBERTY team members also receive additional specific FWA and other Medicaid and Medicare mandated training.

- ii. Subcontractors & FDRs.* All FDRs and other in-scope subcontractors receive information on LIBERTY's compliance program and how to report FWA upon initial contract and are required to attest to completion of mandated compliance trainings on at least an annual basis.
- iii. Annual Training.* As part of LIBERTY's annual in-service program, all LIBERTY team members, including the Compliance Officer, SIU staff, managers, employees, and board members complete mandatory Compliance, Code of Conduct, HIPAA and FWA prevention and detection training. FDRs and other in-scope contractors are similarly required to annually complete and attest to completion of such trainings.
- iv. Specialized Training and Ongoing Education.* To the extent that an issue arises through an audit or issuance of new laws, rules regulations or otherwise, designated Compliance personnel will coordinate with impacted business areas to develop and disseminate appropriate training and educational materials.
- v. Mandatory Participation.* Attendance and participation in training and educational programs is mandatory for all Covered Persons. Failure to comply with education and training requirements may result in disciplinary action consistent with the gravity of such non-compliance.




vi. *Annual Review.* The Compliance Officer, or designees, annually reviews all training and educational materials and makes updates or revisions, as necessary. In addition, on at least an annual basis, the Board of Directors evaluates the effectiveness of the Compliance Program.

4. Element 4: Effective Lines of Communication

- a. Communication Methods. The Compliance Officer maintains open lines of communication with all Covered Persons, clients and state and federal oversight and enforcement entities, to facilitate reporting and resolution of compliance issues. This includes, but is not limited to, effective lines of communication between the Compliance Officer, SIU staff, LIBERTY management and staff, and any clients, oversight entities (including, but not limited to, CMS, CA DHCS, FL AHCA and NV DHCFCP), or other stakeholders. Consistent with this, LIBERTY adheres to a formal self-disclosure policy. LIBERTY also maintains a method of confidential reporting of compliance, FWA and privacy issues through the Compliance Hotline, as more fully discussed below. LIBERTY has established procedures to encourage good faith participation in the Compliance Program. This procedure sets forth the expectation that Covered Persons will raise questions and report concerns relating to LIBERTY's Code of Conduct, compliance policies and procedures, suspected or actual violations of federal and state laws, rules and regulations, and FWA.
- b. How to Report. Covered Persons are required to report concerns and raise questions they may have about compliance issues either orally or in writing to a supervisor, or the Compliance Officer. All reports of suspected or actual non-compliance should contain as much detail as possible, including names, dates, times, location, and the specific conduct the individual feels may violate the law or LIBERTY's policies and procedures.



- c. Compliance Hotline. In addition to reporting concerns and raising questions, as discussed above, all Covered Persons may call the Hotline to report possible violations, ask questions, or raise compliance concerns. The Hotline is available 24/7 and is a dedicated, confidential telephone line maintained by LIBERTY's Compliance team. All Hotline calls are logged, including the date and time of the call, the reporter's name and contact information (unless the caller wants to remain anonymous) and the nature of the allegation or inquiry. The Compliance Officer receives reports of all Hotline calls, monitors the Hotline, investigates and resolves, to the extent possible, any compliance concern (in conjunction with the relevant business unit or senior management). Concerns raised which are not related to compliance or FWA are referred to the appropriate department within LIBERTY.

Report Compliance, Privacy, Ethics or Fraud, Waste & Abuse Concerns		
Call: 888.704.9833		Mail: Compliance Officer
Fax: 714.389.3529		LIBERTY Dental Plan
Email: compliancehotline@libertydentalplan.com		340 Commerce, Suite 100
		Irvine, CA 92602
<small>Anyone can report concerns 24 hours a day, 7 days a week, including employees, members, providers, vendors, etc. LIBERTY enforces a strict policy of non-retaliation. Retaliation against anyone who reports compliance concerns in good faith is strictly prohibited. If you see retaliation or believe it has occurred, you must report it.</small>		

- d. Confidentiality. All information, reports and questions provided or raised by any individual will be held in the strictest confidence permitted by applicable law. Also, to the extent possible, LIBERTY will not disclose the identity of anyone who reports a suspected violation of law or who participates in an investigation. Accordingly, confidentiality may not be guaranteed if disclosure is required by law. If Covered Persons wish to remain anonymous, s/he may call the Hotline or send a written report to the Compliance Officer. However, we encourage Covered Persons to identify themselves when making reports so that an investigation can be conducted with a full factual background and without undue delay.



c. Investigation and Reporting Back. The Compliance Officer, with the help of General Counsel, Security Officer, Human Capital or other departments, as necessary and appropriate, shall investigate all compliance related reports or concerns and, if appropriate, advise the individual or entity reporting the concern of the process of, and ultimate outcome of the investigation. The Compliance Officer (or designees) shall track and tend issues reported through the Hotline. Information on calls received by the Hotline is reported to the Regulatory Compliance Committee and by the Compliance Officer to the Boards of Directors.

5. Element 5: Disciplinary Policies and Procedures

a. Disciplinary Policies. All Covered Persons are required to adhere to the Compliance Program, LIBERTY Code of Conduct and all applicable compliance policies and procedures, and applicable law and program requirements. As set forth in LIBERTY's disciplinary policies and procedures, appropriate discipline will be imposed if it is concluded, after an appropriate investigation, that any individual has not adhered to the Compliance Program or has violated applicable laws and regulations. The imposition of discipline may be based on, among other things:

- unlawful or unethical actions, negligent or reckless conduct;
- deliberate ignorance of the rules that govern the job (including the applicable Code of Conduct, compliance policies and procedures and applicable laws, rules and regulations);
- condoning or not reporting unlawful actions by others;
- retaliation or intimidation against those who report suspected wrongdoing; or
- other violations.



Discipline may include giving a LIBERTY team member an oral or written warning, probation for a specified period, suspension, or termination of employment as set forth in LIBERTY's Employee Handbook. Directors may be removed from the Board and FDRs are subject to written warning, corrective action plans or termination of their contracts for engaging in any of the foregoing activities.

- b. Consistent Enforcement. LIBERTY will ensure that disciplinary standards and corrective actions are enforced in a timely, consistent, and effective manner. Individuals will be subject to such disciplinary action, regardless of their level or position, for failure to comply with the Compliance Program and applicable law and program requirements. Investigation and disciplinary records will be maintained for a period of ten (10) years for all disciplinary actions imposed for compliance violations, or such longer period as required under applicable law or contractual requirements.

As further described in Element 7 below, LIBERTY's reporting policies and procedures detail when compliance issues should be reported, how compliance issues will be investigated and resolved, as well as the potential sanctions for (i) not reporting suspected compliance issues, (ii) not participating in the Compliance Program, and (iii) encouraging, directing, facilitating, or permitting non-compliant behavior.

6. Element 6: Routine Identification of Compliance Risk Areas and Non-Compliance; Ongoing Self-Evaluation, Monitoring and Auditing; Coordination of Activities; and Tracking New Developments

- a. Risk Inventory. On an annual basis, the Compliance Officer, in collaboration with LIBERTY individual business units and departments, performs a compliance risk assessment of the entire organization, identifies the top



enterprise risks and prepares a compliance risk inventory (the “Risk Inventory”). The Risk Inventory is based upon numerous sources, including:

- the OIG and state work plans;
- interviews with senior management;
- issues identified as a result of audits or reviews;
- changes in laws or regulations;
- issues identified by regulatory bodies pursuant to audits, pronouncements or otherwise;
- issues identified by the Compliance Committee;
- Departmental monitoring and auditing; and
- risks identified by staff members raised throughout the organization and reported to their supervisors, the Compliance Officer, and other senior management.

b. Compliance Work Plan. Using the results of the Risk Inventory, the Compliance Officer develops an annual compliance work plan, which aims to mitigate risks identified through the work plan. The Compliance Work Plan is presented to and approved by the Regulatory Compliance Committee and the Board annually. However, the compliance work plan is a “living” document and is reviewed at least quarterly to ensure the activities listed therein continue to be the priority items for the organization and are deemed effective oversight and mitigation activities. The Compliance Officer shall report to the Regulatory Compliance Committee and the Boards of Directors on the progress and any changes required or made to the compliance work plan.

c. Ongoing Compliance Auditing and Monitoring. In addition to the Risk Inventory development process and the compliance work plan, compliance auditing and monitoring occurs throughout the organization, pursuant to the risk assessments described above, and the results are monitored by LIBERTY’s Regulatory Compliance Committee and Quality Management



Committees. These ongoing activities are just some of the audit and monitoring activities conducted by subunits of LIBERTY.

- d. Special Investigation Unit ("SIU"). The SIU is staffed with full-time LIBERTY team members whose function is to detect and investigate allegations of fraudulent, wasteful and abusive billing practices. The SIU is chiefly responsible for accepting referrals related to alleged fraudulent or abusive practices from both outside and within LIBERTY and for performing targeted audits related to detecting fraudulent and/or abusive practices. Results of investigations and audits are reported to the Regulatory Compliance Committee and Board of Directors.

- e. Utilization Management ("UM"). The Utilization Management Committee meets on a regular basis to review claims analysis for compliance issues including, but not limited to, over and under payments, improper coding, or cost-shifting, upcoding, etc. The UM Committee may refer suspicious activity to the SIU or directly to the Regulatory Compliance Committee for investigation. The UM Committee may also determine provider education or outreach is required in order to assist providers in properly coding, documenting and submitting claims. Provider education and outreach efforts are logged on LIBERTY Dental Plan's Provider Service Reports. If appropriate, a Corrective Action Plan may be developed, implemented, and monitored.

- f. LIBERTY's Delegated Oversight Program. This program ensures that functions which have been delegated to third parties (such as an FDR or other subcontractor) are carried out in a manner that meets applicable regulatory, contractual and program requirements, and are consistent with LIBERTY policies. The Risk Inventory includes risk associated with FDRs and other subcontractors, and the annual compliance work plan



includes activities to mitigate those risks through, among other things, training, monitoring, and auditing.

- g. Credentialing. In addition, the credentials and performance of subcontracted providers are monitored and updated on an ongoing basis by LIBERTY's Credentialing team, with support from LIBERTY Provider Relations and Quality Management Departments. When a compliance issue is identified through these activities, the Compliance Officer will be notified and will work with the appropriate Covered Persons to ensure an appropriate response.
- h. New Requirements. On a continuing basis, the Compliance Officer will ensure that new regulatory, legal or program requirements are reviewed by the appropriate Covered Persons for impact to LIBERTY policies, processes, and systems. This includes, but is not limited to:
- reviewing new rules governing the provision and billing of services;
 - receiving and reviewing applicable Medicare bulletins, Medicaid updates, model Medicaid Managed Care contracts, and other relevant announcements;
 - receiving and reviewing Health Plan Management System ("HPMS") memos and guidance;
 - communicating with the appropriate professional societies regarding initiatives or developments that might affect LIBERTY;
 - reviewing newly issued OIG Special Fraud Alerts and Advisory Opinions;
 - reviewing Model Compliance Guidelines and OMIG and OIG Work Plans; and



- reviewing the Center for Consumer Information and Insurance Oversight (CCIIO), Centers for Medicare & Medicaid Services' (CMS) annual *Letter to Issuers in the Federally-facilitated Marketplaces*.

Consistent with LIBERTY's New Requirement Policy, the Compliance Officer (or designees) will coordinate with the appropriate functional areas within LIBERTY to ensure all new requirements applicable to LIBERTY are implemented within a reasonable time of being issued, and in a reasonable manner, and that such activity is reported to LIBERTY's New Requirement Committee for ongoing oversight.

7. Element 7: Responding to Compliance Issues

a. Responding to and Investigating Compliance Issues.

LIBERTY has a comprehensive system for responding to compliance issues identified in the course of LIBERTY's ongoing monitoring and auditing, as described in Element Six above, and to compliance inquiries or concerns reported to the Compliance Officer, Hotline or to other LIBERTY personnel. When an issue of possible improper conduct is identified, including, without limitation, improper billing, documentation, marketing, contracting, governance, credentialing, and reporting, the Compliance Officer promptly investigates the matter, and as appropriate, informs senior management, the Human Capital Department, and LIBERTY's Legal Department. The Compliance Officer shall conduct a full investigation of the report, including determining whether a compliance issue exists or if there has been a violation of LIBERTY's Code of Conduct or applicable legal rules, regulations or guidance, or other applicable policies and procedures. If an issue or violation does exist, the investigation will attempt to determine its cause so that appropriate and effective corrective action may be instituted. All Covered Persons are expected to cooperate in such investigations.



- b. Reporting of Improper Conduct. All substantiated reports of improper conduct shall be reported to the Regulatory Compliance Committee, senior management, and the appropriate Board(s) of Directors and impacted stakeholders consistent with LIBERTY's Self-Disclosure Policy.
- c. Corrective Action and Responses to Suspected Violations. Consistent with LIBERTY's formal Corrective Action Plan policy, when a compliance problem is substantiated, the Compliance Officer will ensure that appropriate and effective corrective action is implemented in a timely manner. In discharging this responsibility, the Compliance Officer will work in conjunction with the responsible business unit, senior management, the Compliance Committee and LIBERTY's Legal department, as appropriate.

Any corrective action or response implemented must be designed to ensure that the violation or problem does not reoccur, or reduce the likelihood that it will reoccur, and be based on a root cause analysis. In addition, the corrective action plan should include, whenever possible, a follow-up review of the effectiveness of the corrective action following its implementation. If a follow-up review establishes that the corrective action plan has not been effective, then additional or new corrective actions must be implemented. Corrective actions are always documented and may include, but are not limited to, the following:

- Creating new compliance, business or billing procedures, or modifying and improving existing procedures, to ensure that similar errors will not reoccur;
- Informing and discussing with the offending Covered Persons both the violation and how it should be avoided in the future;



- Providing remedial education to ensure that Covered Persons understand the applicable rules and regulations, existing procedures or policies, and any new or modified policies and procedures that may have been instituted;
- Conducting a follow-up review to ensure that any corrective action instituted has been effective and that the problem is not recurring;
- Refunding to the proper payor any and all overpayments that have been identified;
- Educating or disciplining the offending Covered Persons, as appropriate; and
- Making a voluntary disclosure to an appropriate governmental agency or client, as appropriate.

Covered Persons are expected to cooperate and implement any required corrective action in a timely manner.

8. Element 8: Non-Intimidation & Non-Retaliation Policy

Every Covered Person has an affirmative duty to report issues or concerns that come to his/her attention through the appropriate channels described above. Failure to do so can result in disciplinary action up to and including termination of employment, contract, or appointment. As such, a key element of the Compliance Program is the ability of Covered Persons to express problems, concerns or opinions without fear of retaliation or intimidation. LIBERTY will not tolerate any retaliation or intimidation against any Covered Person for complying with any aspect of the Compliance Program.

No disciplinary or retaliatory action will be taken against a Covered Person who in good faith raises a compliance concern or otherwise participates in the Compliance Program. Retaliation or intimidation in any form by any individual associated with LIBERTY is strictly prohibited and is itself a serious violation of the LIBERTY Code of Conduct.



Managers have the responsibility to maintain an environment whereby LIBERTY team members feel comfortable raising issues or asking questions. Managers should also take appropriate steps to address concerns that are raised and communicate the results of corrective action whenever possible or appropriate. If any LIBERTY team member feels that he or she is being intimidated or retaliated against, that individual should contact the Compliance Officer immediately. Any LIBERTY team member who commits or condones any form of retaliation will be subject to discipline up to, and including, termination.

