

## THREE PILLARS SENIOR LIVING COMMUNITIES

### CODE OF CONDUCT

Wisconsin Masonic Home, Inc., d/b/a Three Pillars Senior Living Communities, which includes Masonic Center for Health and Rehabilitation, Inc., a skilled nursing facility, Village on the Square, Inc., Compass Point, Riverside Lodge (collectively, "Three Pillars"), is dedicated and committed to meeting high ethical standards and complying with all applicable laws in all activities regarding the delivery of health care through its licensed and certified facilities. To ensure Three Pillars achieves this operating goal, it has established a Corporate Compliance Program, as outlined in a Compliance Plan ("Compliance Plan"), designed to create and foster an organizational culture encouraging open communication regarding compliance issues, without fear of retaliation, which is embraced by every Three Pillars director, officer, employee, volunteer, physician and clinical staff member, and Direct Care Provider individual who furnish services at Three Pillars (in this Code of Conduct, each such person is referred to as "you" or "your").

In addition to Three Pillars' general policies and procedures and the Employee Handbook, this Code of Conduct summarizes the standards of behavior expected of you. To the extent that all individuals associated with Three Pillars act responsibly, Three Pillars' reputation as a leader in health care will be protected. Acting responsibly means that, at all times, you will: (1) perform your duties in a manner that upholds and complies with the principles set forth in this Code of Conduct, the Compliance Plan and all Three Pillars' policies, procedures, guidelines and instructions; (2) ensure your conduct meets the requirements of all relevant Federal, State, and local laws and regulations; (3) take responsibility for your behavior (including both acts and omissions); and (4) immediately report anything that you believe to be inconsistent with the principles of this Code of Conduct. You will be notified of any material changes to this Code of Conduct.

No set of policies can substitute for good judgment and common sense, nor can a single set of policies cover every difficult circumstance that arises. The complexity of the health care environment can sometimes make it difficult to recognize behavior or practices that may be illegal or improper. **At Three Pillars, maintaining a culture of compliance means, in part, that if you have a question about something, if you are uncertain as to what the right course of conduct is in any situation, or you observe any potential compliance issue, you are obligated to report this to your supervisor and/or the Three Pillars Compliance Officer ("Compliance Officer"). It is the policy of Three Pillars that no person will suffer any adverse effect on his or her job or career advancement as a result of raising an ethical or legal concern in good faith.**

Compliance with this Code of Conduct is a condition of employment, and a prerequisite for affiliation or doing business with Three Pillars. Violations of this Code of Conduct will be grounds for discipline, up to and including immediate termination of your employment or affiliation with Three Pillars. Consistent with its policies, Three Pillars shall not engage in or permit any action of retaliation or reprisal to be taken against an employee who, in good faith, reports suspected and/or actual misconduct.

**PRINCIPLE 1. Quality of Care.** Our first organizational and institutional responsibility is the provision of excellent care to our residents. You are expected to have a thorough understanding of each job function or job obligation in each of your areas of responsibility. To ensure this, you are required to attend training and in-service presentations. You will be given clear instructions about what is expected

of you, but you must remember at all times that Three Pillars' highest priority is the health and safety of its residents and staff. Without compromise, you must strive to deliver quality health care services that are necessary to attain or maintain Three Pillars' residents' physical, psycho-social and mental wellbeing. This means that each resident will receive appropriate and sufficient treatment and services based upon an accurate comprehensive assessment and plan of care that addresses the resident's clinical conditions. In caring for residents and providing them services, you shall ensure you act in a manner that preserves and maintains their dignity, and shall treat all residents with consideration, courtesy and respect at all times. At Three Pillars, each resident, and all others, should be treated in the same way you would wish for a family member to be treated under similar circumstances. You must strive to do your job so that no harm is caused to residents, employees, volunteers, or the public.

**PRINCIPLE 2. Uphold Resident Rights.** Our residents have rights that must be respected at all times. Three Pillars' residents have the right to choose their provider of health care services. Residents also have the right to all information needed to make intelligent decisions about their care, including receiving information about Three Pillars and its policies, procedures and charges, and who will provide services on behalf of Three Pillars. You must protect the confidentiality of resident records and other personal information at all times.

Resident protection is at the core of what we do. You must immediately report any incident of resident mistreatment, neglect, misappropriation of resident property or abuse to the appropriate member of Three Pillars' management and/or the Compliance Officer, or other officials as required by law. You must strive to assure that each resident is provided a dignified existence including freedom of choice, self-determination and reasonable accommodation of individual needs. Specifically:

- Each resident must be protected from verbal, mental or physical abuse, neglect, corporal punishment, inappropriate seclusion, and misappropriation of property.
- Each resident must be protected against the inappropriate use of physical or chemical restraints.
- Each resident shall have personal privacy and access to their personal records.
- You must safeguard each resident's financial affairs. You are prohibited from using any resident's property to your own financial gain. The theft of property or embezzlement of money is illegal and wrong.

**PRINCIPLE 3. Legal and Ethical Conduct.** You are required, as a condition of your employment or affiliation with Three Pillars, to comply with all applicable laws and regulations, standards and other requirements imposed on our business by any level of government or

certifying agency. Similarly, Three Pillars will not pursue any business opportunity that requires engaging in unethical or illegal activity. Without limiting the generality of that statement, you must follow and satisfy all requirements of the Medicare and Medicaid programs. In particular, you shall ensure you do not make any statements or create any documentation that is false, fraudulent, inaccurate or fictitious in connection with any claim for payment or reimbursement of any kind. Three Pillars will not tolerate any falsification of medical, time or other records that are used for the basis of submitting claims.

In addition to maintaining complete and thorough medical and billing records, Three Pillars will bill only for services that are medically necessary, ordered by the resident's physician, actually rendered and fully documented in the resident's medical record. If the services must be coded, only billing codes that accurately describe the services provided will be used. All drugs or other controlled substances shall be maintained, dispensed and transported in conformance with all applicable laws and regulations.

**PRINCIPLE 4: Legal and Ethical Business Practices.** Three Pillars and its personnel shall engage in fair, honest, respectful, dignified and ethical relationships among and outside Three Pillars. You must be honest in doing your job or fulfilling your duties and maintain the highest ethical professional standards, judgment and objectivity. In particular, Three Pillars seeks positive relationships with government programs and third party payers. Positive relationships require ongoing communication about patient progress and billing. In very practical terms, this means you must perform your duties in a way that promotes the public's trust in Three Pillars -- and you.

Your integrity is paramount, and it is everyone's collective responsibility to maintain Three Pillars' institutional integrity and reputation. Therefore, you shall not accept monetary or other gifts from outside parties including, but not limited to, meals, gifts, gift cards, etc. You must be honest and forthright in any representations made to residents, vendors, payers, other employees or agents, and the community. You shall not use or reveal, for any personal or financial gain, any proprietary or confidential information concerning Three Pillars.

**PRINCIPLE 5: Conflicts of Interest.** You should avoid situations that could result in a conflict of interest. You shall not have other jobs that interfere with your ability to perform your duties at Three Pillars. Just as importantly, you must avoid any activity that conflicts with the interests of Three Pillars or its residents, or that even creates the appearance of impropriety. In particular, promoting business with any entity with which you have a familial or other personal or business relationship may constitute a conflict of interest. You must make a disclosure in advance to the Compliance Officer and obtain written approval from the Board or its designated representative prior to proceeding with the transaction. If you suspect that a conflict may exist or be created, then you should consult with or notify the Compliance Officer. Similarly, any issue you observe with respect to vendors and contractors shall immediately be reported to the Compliance Officer.

**PRINCIPLE 6: Workplace Environment.** Work and safety rules were created to protect us all. Three Pillars' personnel are expected to comply with Three Pillars' safety rules and to immediately report violations of these policies to their supervisor. In addition, all persons associated with Three Pillars' must respect each other as human beings and health care professionals. Three Pillars' personnel shall show proper respect and consideration for each other, regardless of position or station. Discriminatory treatment, harassment, abuse or intimidation will not be tolerated. Three Pillars is a drug, tobacco and alcohol free workplace in accordance with its policies.