

# COMPLIANCE POLICY

The Smile Way Group

<b>POLICY/PROCEDURE TITLE</b>	Compliance Program Auditing and Monitoring Policy		
<b>POLICY/PROCEDURE NUMBER</b>	CC-120		
<b>DEPARTMENT</b>	Corporate Compliance Department		
Original Issue Date	8/16/2018		
Next Scheduled Review Date	4/24/2025		
Last Review Date	4/25/2024		
Revision Date History	10/2022 policy updated to include DPP and The Smile Way Group; 3/2023 added SNYO and WA DPP		
<b>APPLIES TO</b>			
<input checked="" type="checkbox"/>	SAP: ReachOut Healthcare America Ltd. dba Smile America Partners	<input checked="" type="checkbox"/>	MI: Michigan Dental Outreach, P.C. dba Michigan Dental Outreach
<input checked="" type="checkbox"/>	AZ: Arizona Mobile Dental, PC dba Big Smiles	<input checked="" type="checkbox"/>	MO: Nevin K. Waters D.D.S., P.C. dba Big Smiles
<input checked="" type="checkbox"/>	CA: Elliot Paul Schlang, DDS, Professional Corporation dba Big Smiles	<input checked="" type="checkbox"/>	NC: Theodore F. Mayer, DDS P.A. dba Smile North Carolina
<input checked="" type="checkbox"/>	GA: Shurett Dental Group, P.C. dba Shurett Dental Group	<input checked="" type="checkbox"/>	NY: Big Smiles Dental New York, PLLC
<input checked="" type="checkbox"/>	GA: Mark Shurett, DDS, PC dba Help A Child Smile	<input checked="" type="checkbox"/>	NY: Smile New York Outreach, LLC
<input checked="" type="checkbox"/>	IL: Elliot P. Schlang, D.D.S. P.C. dba Smile Illinois	<input checked="" type="checkbox"/>	OH: Elliot P. Schlang DDS, Dental Outreach PLLC dba Ohio Dental Outreach
<input checked="" type="checkbox"/>	IN: Elliot P. Schlang DDS, Dental Outreach PLLC dba Indiana Dental Outreach	<input checked="" type="checkbox"/>	PA: Big Smiles Pennsylvania P.C. dba Smile Pennsylvania
<input checked="" type="checkbox"/>	KS: Nevin K. Waters D.D.S., PA dba Big Smiles	<input checked="" type="checkbox"/>	UT: Big Smiles Utah, P.C. dba Big Smiles
<input checked="" type="checkbox"/>	KY: Big Smiles Kentucky PSC dba Big Smiles	<input checked="" type="checkbox"/>	VA: Big Smiles Virginia PC dba Smile Virginia
<input checked="" type="checkbox"/>	MA: Elliot P. Schlang DDS Big Smiles Massachusetts P.C. dba Smile Massachusetts	<input checked="" type="checkbox"/>	WA: Michael LaCorte Dentistry, PC dba Big Smiles
<input checked="" type="checkbox"/>	MD: S.K. Pesis D.D.S., Big Smiles Maryland, PC dba Smile Maryland	<input checked="" type="checkbox"/>	WV: Elliot P. Schlang DDS, Inc. dba Smile West Virginia

## I. PURPOSE:

To establish procedures for auditing and monitoring activities, ensuring the effectiveness of the Corporate Compliance Program and implement corrective actions for any area identified as not in compliance with federal, state, and local regulations or with ReachOut Healthcare America, LTD d/b/a Smile America Partners (“SAP”) policy.

## II. POLICY:

SAP will conduct routine auditing and monitoring and respond appropriately to any identified issues for SAP and its affiliated Dental Professional Practices (“DPPs”) (hereinafter collectively referred to as “The Smile Way Group”).

## III. PROCEDURE:

The Chief Compliance Officer will ensure that the procedures for auditing and monitoring are followed. In his or her absence, the Board of Directors and Chief Executive Officer (CEO) will appoint an appropriate staff member.

Auditing and monitoring activities are required elements of an effective compliance program. An organization must conduct internal audits and review all areas of the organization to ensure compliance with federal, state, local, and organizational standards by which The Smile Way Group is governed and the organization’s policies. Therefore, the Corporate Compliance Program has established the following auditing and monitoring policy and procedures.

1. Compliance Auditing and Monitoring Oversight and Record Retention

- a. The Chief Compliance Officer will create, or oversee the creation of, all auditing and monitoring activities related to the Corporate Compliance Program, including the audit schedule, indicators reviewed, tools and materials used, acceptable and unacceptable boundaries, written results, and, as needed, the corrective action plan. The Chief Compliance Officer will determine whether to engage outside legal counsel in connection with such activities.
- b. The Chief Compliance Officer will review all Corporate Compliance Program auditing and monitoring activities and materials on an annual basis for content, and update, as necessary, for compliance with regulatory changes, industry trends, and current issues identified by the Office of Inspector General as areas of concern.
- c. The Chief Compliance Officer will maintain a record of all annual auditing and monitoring activities, including records pulled for review, audit/review results, and corrective action documents, in the Corporate Compliance Department's permanent files.

2. Corporate Compliance Program Annual Work Plan

- a. The Chief Compliance Officer is responsible for ensuring that, once per calendar year, a thorough review is conducted on the following operational activities: (1) billing and claims processing; (2) sales and marketing activities; (3) employee and associate training; and (4) contracts and lease agreements.
  - i. The Chief Compliance Officer will conduct, or oversee, monitoring activities of claims to federal healthcare programs, private insurers, and patients to determine if submissions to federal healthcare programs are accurate and in accordance with applicable law.
  - ii. The Annual Work Plan will include but may not be limited to monitoring activities related to: (1) sales, marketing, and customer service programs and activities to determine if any part of current practice is in violation of the Stark Law, Anti-Kickback Statute, or other applicable laws and regulations; (2) training documents and procedures to determine if employees are sufficiently informed and educated about the federal, state, and local regulations governing The Smile Way Group's business practices, Corporate Compliance Program, Code of Conduct, and policies.
  - iii. The Chief Compliance Officer is responsible for ensuring periodic monitoring of the following areas of operation, including, but not limited to: facility and materials management; human resource record management; and patient privacy practices.

Approvals:

DocuSigned by:

*Steve Higginbotham*

7/23/2024

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Steve Higginbotham, CEO

DocuSigned by:

*Craig Thomas*

7/23/2024

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Craig Thomas, CCO & SVP HR