



Title: Conflict of Interest (Accountable Care Organization) 1.CE.03(a)

Effective Date: 03/12; Rev. 10/12, 09/13, 02/15, 08/16, 03/18

POLICY: Iowa Health System, d/b/a UnityPoint Health (“UPH”), accountable care organization (e.g., Iowa Health Accountable Care, L.C., d/b/a UnityPoint Accountable Care, L.C.) (“ACO”) Officers, Managers, Key Employees and Reporting Physicians must disclose to the Board of Managers any potential Conflicts of Interest as they develop. Disclosure Questionnaires must be completed on an annual basis, however, the duty to disclose potential conflicts is ongoing.

SCOPE: This Policy is applicable to all ACO Managers, Officers, Key Employees and Reporting Physicians unless excepted by the Conflict Review Committee. Disclosure Questionnaires shall be completed on an annual basis by all Managers, Officers, Key Employees and Reporting Physicians of the ACO (Covered Persons for purposes of this Policy). There are references in this Policy to UPH documents or compliance policies as UPH or a UPH Senior Affiliate is the sole member of the ACO and the ACO has adopted the UPH Compliance Program.

BACKGROUND: The ACO Board of Managers has adopted this Policy for the purpose of setting forth organizational beliefs and policy with respect to Conflicts of Interest; identifying those corporate entities and individuals subject to certain requirements under the Policy; and explaining the requirements and activities associated with identifying and ethically resolving Conflicts of Interest on the part of individuals affiliated with the organization.

Identification and resolution of Conflicts of Interest which may exist on the part of Managers, Officers, Key Employees, and certain providers is required by the regulations which establish the Medicare Shared Savings Program (“MSSP”), the Pioneer ACO Model, and the Next Generation ACO Model, and by requirements placed upon providers by the Centers for Medicare & Medicaid Services, the Center for Medicare and Medicaid Innovation, and the Seamless Care Models Group (“Medicare/Medicaid Program(s)”) regulations, contracted requirements and program guidance. The Board of Managers has adopted this Policy not only to meet the above-stated requirements, but also as a matter of ethics, corporate responsibility, sound management practice, and to afford protection, where available, in cases in which some duality of interest exists. In such situations, full and timely disclosure of the individual’s interests in connection with transactions which are otherwise proper and fair to the organization provides protection against individual liability.

The approach to identification and resolution of Conflicts of Interest includes the following elements: Resolution of the ACO Board of Managers in regard to Conflicts of Interest, this Policy, and Disclosure Questionnaires completed annually by individuals subject to disclosure requirements under this Policy, the Internal Revenue Code, MSSP regulations, Pioneer ACO Model regulations, and Next Generation ACO Model contracted requirements or program guidance, or other Medicare/Medicaid Program regulations.

1. Definitions.

- 1.1 Board. The Board of Managers of the ACO.
- 1.2 Chair. The highest ranking Officer of a Company, whether denominated Chair, President, or some other title.
- 1.3 Company. UnityPoint Health Accountable Care, L.C.
- 1.4 Compensation. Includes direct and indirect remuneration, in cash or in kind (including royalties, consulting fees, speaking fees and research grants); provided, however, that Compensation does not include gifts, meals, and business courtesies that are permitted under Policy 1.CE.14, Gifts and Business Courtesies.
- 1.5 Conflict(s) of Interest. Circumstances described below in Section 2 of this Policy.
- 1.6 Covered Persons. All Managers, Officers, Key Employees and Reporting Physicians of the ACO.
- 1.7 Family Member. The family members of an individual, including spouse (other than a spouse who is legally separated under a decree of divorce or separate maintenance), children (including a legally adopted child or stepchild), grandchildren, the spouses of children, parents, step-parents, grandparents, brothers and sisters of the individual and their spouses, and persons with whom the individual maintains a personal relationship approximating a family relationship.
- 1.8 Key Employee. Any person having responsibilities or powers similar to those of Officers or Managers, or management of the entity. The Company will periodically determine who is a Key Employee.
- 1.9 Managers. All members of the Board of Managers who have been duly selected and qualified to serve on the Board.
- 1.10 Material Ownership Interest. An interest involving either the direct ownership or holding of indebtedness or the ownership of capital stock, obligations, or a combination of both having an aggregate value in excess of five percent (5%) of the total assets of the Company in which the interest is held.
- 1.11 Officers. For purposes of this Policy and the annual Disclosure Questionnaires, mean the Board Chair, Chief Executive Officer and such other officers and assistant officers as the Board deems necessary.
- 1.12 Outside Activities. Includes service as a director, Manager, trustee, Officer, owner, committee member, employee, independent contractor, consultant, advisor, agent,

or similar position with another organization (regardless of whether the organization is charitable or for-profit in nature).

- 1.13 Referral Source. Any person or entity that is a source or potential source of patient referrals to an accountable care organization provider, such as physicians who participate in or refer patients for services.
- 1.14 Reporting Physician. An ACO provider not employed by the Company, with department head responsibilities or powers similar to those of Officers, and Managers, or management of the entity. The Company will periodically determine who is a Reporting Physician.
- 1.15 Vendor/Referral Recipient. Any person or entity that sells to or obtains health care business or referrals from the ACO, or potentially could sell to or obtain health care business of referrals from the ACO, including pharmaceutical companies, medical device companies, hospitals, nursing homes, ambulatory surgical centers, imaging facilities, health care supplies, non-medical suppliers and their employees or agents.

APPLICATION OF POLICY:

2. Types of Conflicts of Interest. Conflicts of Interest are those circumstances in which the personal interests of a Covered Person may potentially or actually conflict with the interests of the ACO or may be perceived as potentially conflicting with the interests of the ACO. Personal interests include not only the Covered Person's own interests but also include those of the Covered Person's Family Member. A Conflict of Interest only exists when the appropriate board or committee of the Company decides that a Conflict of Interest exists.
3. Creation of Conflicts of Interest. For purposes of this Policy, the following circumstances shall be deemed to create potential Conflicts of Interest:
 - 3.1 Relationships that May Cause a Conflict of Interest. A Covered Person may have a Conflict of Interest in a contract or transaction if the Covered Person or Covered Person's Family Member is contracting, dealing, or negotiating on behalf of an entity that seeks to do business or does business with the Company or a UPH entity, or if the Covered Person or Covered Person's Family Member is a potential Director, Officer, or general partner in, has an actual or potential ownership interest, Material Ownership Interest, or a Compensation arrangement with, the entity contracting, dealing or negotiating with the Company, or is a Referral Source or a Vendor/Referral Recipient. In responding to the Conflict of Interest Disclosure Questionnaire, Covered Persons may respond to the Disclosure Questionnaire based on their current, general knowledge. Specific inquiries to Family Members are not necessary. Further, a Conflict of Interest may exist if a Covered Person performs work or renders services outside the normal course of his or her role at the Company for any competitor of the Company unless the individual has obtained

the approval of the Chief Executive Officer or the Board Chair of the Company. A Covered Person shall not be a Manager, Officer, employee or consultant of any competing organizations, nor permit his or her name to be used in any fashion that would tend to indicate a business connection with such organization.

- 3.2 Gifts & Gratuities. A Covered Person may have a Conflict of Interest if the individual or the Family Member is provided with a gift, gratuity, or favor of a substantial nature from a person or entity that does business or seeks to do business with the Company. If the Covered Person were to accept personal gifts, substantial entertainment, or other substantial favors from any outside concern that does business with the Company, is a competitor of the Company, or is negotiating a transaction or arrangement with the Company, it could under certain circumstances give rise to a claim that such action was intended to influence or would possibly influence an individual in the performance of his or her duties. (This does not include the personal acceptance of items of nominal or minor value that are clearly tokens of respect or friendship and are not related to any particular transaction or activity of the Company.) Further, a Covered Person may have a conflict if the individual is gratuitously provided use of the facilities, property, or services of the Company.
- 3.3 Inside Information. A Conflict of Interest may exist if a Covered Person or the Family Member discloses or uses confidential or inside information of or about the Company, particularly for the Covered Person's profit or advantage of the Covered Person or a Family Member.
- 3.4 Financial Interests. A Conflict of Interest may exist when a Covered Person or the Covered Person's Family Member directly or indirectly benefits as a result of a decision, policy or transaction made by the Company. For example, when a Covered Person or the Covered Person's Family Member has ownership in or is employed by any outside concern which does business with the Company, a Conflict of Interest may exist. This does not apply to stock or other investments held in a publicly held corporation, provided the value of the stock or other investments does not exceed five percent (5%) of the corporation's stock. The ACO may, following a review of the relevant facts, permit ownership interests which exceed these amounts if the Company's Board of Managers or applicable compliance officer concludes such ownership interests will not adversely impact the Company's business interest or the judgment of the Covered Person. Another example of a potential Conflict of Interest would be where the Company contracts to purchase or lease goods, services, or properties from a Covered Person or the Covered Person's Family Member. A third example of a potential Conflict of Interest would be where the Company either refers business, such as patients for health care services, to a Covered Person or Covered Person's Family Member, or receives referrals of business from a Covered Person or Covered Person's Family Member. Financial interests are not necessarily a Conflict of Interest. A financial

Conflict of Interest exists only when the Board decides a Covered Person with a financial interest has a Conflict of Interest.

- 3.5 Non-Financial Interests. A Covered Person may have a Conflict of Interest where a Covered Person or the Covered Person's Family Member obtains a non-financial benefit or advantage that the individual or Family Member would not have obtained absent his or her relationship with the Company. Examples include:
- 3.5.1 A Covered Person or the Covered Person's Family Member seeks to obtain preferential treatment by the Company or recognition for himself or herself or another Covered Person;
 - 3.5.2 Representation of the Company by a Covered Person in any transaction in which he or she or a Covered Person's Family Member has a substantial personal interest; and
 - 3.5.3 Competition with the Company by a Covered Person or the Covered Person's Family Member, directly or indirectly, in the purchase, sale or ownership of property or property rights or interests, or business investment opportunities.
- 3.6 Outside Activities. A Conflict of Interest may exist where a Covered Person or the Covered Person's Family Member engages in Outside Activities that conflict with the best interests of the Company, resulting in direct or indirect benefit to the Covered Person or the Covered Person's Family Member engaging in such conduct.
- 3.7 Corporate Opportunity. A Conflict of Interest may exist when a Covered Person or the Covered Person's Family Member seeks to take advantage of a corporate opportunity or enables another interested person or other organization to take advantage of a Corporate Opportunity that he or she has reason to believe would be of interest to the Company. For purposes of this Policy, Corporate Opportunity means a business opportunity presented to a Manager, Officer, Key Employee or Reporting Physician that:
- 3.7.1 the Company is financially able to undertake;
 - 3.7.2 is in the Company's line of business and would be of practical value to the Company;
 - 3.7.3 the Company has an interest in or reasonable expectation of the opportunity, and the Manger, Officer, Key Employee or Reporting Physician, by taking the opportunity, will create a conflict with the Company; and
 - 3.7.4 the opportunity, in fairness, should belong to the Company.

Full disclosure of any such situation or any other circumstances that are in doubt should be made to avoid any possible appearance of conflict and permit an impartial and objective review. A business opportunity that comes to a Covered Person or the Covered Person's Family Member in his or her individual capacity, and is one the Company has no interest or expectancy in, is not a Corporate Opportunity for purposes of this Policy, 1.CE.03(a), Conflict of Interest (Accountable Care Organization).

- 3.8 Personal Service to the Company. Each Covered Person serves the Company in strictly an individual capacity. He or she shall not serve in a representative capacity as the agent of, or as a spokesperson for, another agency or organization that may be interested in the Company, or any of its affiliates.
- 3.9 Additional Potential Conflicts of Interest. Many other circumstances which could not possibly be listed here could give rise to a potential Conflict of Interest. These would include any instances where the actions or activities of a Covered Person or the Covered Person's Family Member involve obtaining an improper gain or advantage, or have an adverse effect on the Company's interests.
4. Determining Whether a Conflict of Interest Exists. Every Conflict of Interest once recognized, must be evaluated. It may, in some instances, be so serious that it prevents the further participation by the individual in the Company's deliberations. On the other hand, it may be of little or no significance if it has been disclosed. If there is a question in the mind of the individual as to whether a particular duality of interest should be disclosed, it should be disclosed.
5. Disclosures.
 - 5.1 Initial Disclosure. Upon election, appointment, or the beginning of the term of employment or other contract, individuals newly affiliated with the Company shall be oriented on and receive a Disclosure Questionnaire (*see Attachment "A"*) to be completed and promptly returned.
 - 5.2 Annual Disclosure.
 - 5.2.1 The ACO will determine which Key Employees and Reporting Physicians will be required to complete their Disclosure Questionnaire.
 - 5.2.2 The Internal Audit Services Department of System Services shall send Disclosure Questionnaires to all Managers, Officers, Key Employees and Reporting Physicians. Persons required to report who have not returned a Disclosure Questionnaire will be contacted and follow-up will continue on a regular basis in an effort to receive complete and accurate responses from all persons. The information disclosed will be used to identify potential

Conflicts of Interest and to assist in completing Internal Revenue Service (“IRS”) and Medicare questionnaires.

5.2.3 The annual Disclosure Questionnaires will include and will acknowledge that the Officer, Manager, Key Employee or Reporting Physician:

5.2.3.1 has access to a copy of Policy 1.CE.03(a), Conflict of Interest (Accountable Care Organization);

5.2.3.2 has read and understands the Policy;

5.2.3.3 agrees to comply with the Policy;

5.2.3.4 understands that the Policy applies to all committees and subcommittees having board-delegated powers; and

5.2.3.5 understands that the organization is an organization that is governed by the MSSP or Pioneer ACO Model or Next Generation ACO Model regulations, and that it must continuously comply with the regulations governing its existence.

5.5 Ongoing Duty to Disclose. The duty to identify and disclose potential Conflicts of Interest is a duty that is ongoing. All Officers, Managers, Key Employees and Reporting Physicians shall immediately disclose such potential conflict or duality of interest as soon as the interest occurs. Disclosure should be made to the Covered Person’s supervisor, the Compliance Officer or Chief Executive Officer of the Company, or the Board Chair of the Company, as applicable.

6. Compensation Decisions.

6.1 Inherent in the nature of an accountable care organization, in which participants in the accountable care organization must maintain substantial control over governance, is the likelihood that Covered Persons will make decisions that impact, financially or otherwise, Covered Persons or entities related to Covered Persons. As such, the disclosure of potential conflicts of interest is expected and central to the integrity of the actions of the accountable care organization. However, the existence of an interest and even a conflict of interest may not by itself prevent a Covered Person from participating in the decision making of Company. In the event that an interest is identified that may give rise to a conflict of interest, the Company should follow the processes set forth in this Policy to evaluate the potential conflict of interest. Furthermore, Covered Persons who receive direct Compensation from the Company for services as employees or independent contractors, may not participate in the determination of any Compensation decisions by any board or committee of which they are a member.

- 6.2 No individual, either individually or collectively, is prohibited from providing information to any board or committee regarding Compensation.
- 6.3 A voting member of a board or committee with responsibilities for determining Compensation shall not participate in the committee's determination of that member's direct Compensation.
- 6.4 Executive Compensation decisions will be made by a committee composed entirely of independent members of the Board of Managers who do not have a Conflict of Interest with respect to the Compensation arrangement or by a designee of the committee who does not have a Conflict of Interest with respect to the Compensation arrangement.

7. Conflict Review Committee.

- 7.1 A committee consisting of the Director of Internal Audit Services, Compliance Director and the General Counsel of UPH shall carry out the responsibilities described below for the ACO.
- 7.2 When the annual Disclosure Questionnaires or interim disclosures of either of the members of the Conflicts Review Committee are being reviewed, the member being reviewed shall be replaced by the President of UnityPoint Accountable Care, L.C., as applicable.
- 7.3 The Conflicts Review Committee will process and evaluate annual Disclosure Questionnaires and additional reporting.
- 7.4 The specific duties of the Conflicts Review Committee shall include, but not be limited to, adhering to the following process to address any conflicts that arise:
 - 7.4.1 review all annual Disclosure Questionnaires and interim supplemental disclosures from designated categories of persons within the Company who are subject to this Policy;
 - 7.4.2 identify potential Conflicts of Interest disclosed in such annual Disclosure Questionnaires or interim disclosures and determine whether a potential conflict of interest exists;
 - 7.4.3 investigate and evaluate, as necessary, potential Conflicts of Interest contained in annual Disclosure Questionnaires or interim disclosures;
 - 7.4.4 report findings, conclusions, and recommendations to the Board of Managers of the Company for decision and action, which shall be the process to address any conflicts that arise; and

7.4.5 assure the necessary information is reported to the Internal Revenue Service.

8. Board Action.

- 8.1 Any duality of interest or possible Conflict of Interest on the part of any organizational Officer, Manager, Key Employee or Reporting Physician together with all material facts, should be disclosed to the Board of Managers and made a matter of record, either through an annual procedure or when the interest occurs or becomes a matter of Board action.
- 8.2 The Board of Managers shall review any duality of interest or possible Conflict of Interest in accordance with the UPH Conflict of Interest Administrative Approval Procedure (*see Attachment "B"*).
- 8.3 Any organizational Officer, Manager, Key Employee or Reporting Physician having a Conflict of Interest in any matter should not be present during general discussion nor vote or use his or her personal influence on the matter, and he or she should not be counted in determining the existence of a quorum for purposes of the matter or item as to which a conflict exists. The Board should exclude the individual from any discussion or vote in which the Board decides whether or not a Conflict of Interest exists.
- 8.4 The foregoing requirements should not be construed as preventing the organizational Officer, Manager, Key Employee or Reporting Physician from briefly stating his or her position on the matter, nor from answering pertinent questions of other Board members, since his or her knowledge may be of great assistance, but after doing so, he or she should leave the meeting.
- 8.5 In cases in which an Officer, Manager, Key Employee, Reporting Physician or the Individual's Household Member has a Conflict of Interest in an arrangement or transaction, the following additional steps may be taken at the direction of the Board of Managers:
 - 8.5.1 After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he or she shall leave the Board or committee meeting while the determination of a Conflict of Interest is discussed and voted upon. The remaining Board or committee members shall decide if a Conflict of Interest exists.
 - 8.5.2 A disinterested person or committee may be appointed to investigate alternatives to the proposed arrangement or transaction.
 - 8.5.3 In order to approve the arrangement or transaction, the Board must first find, by majority vote of disinterested members, that the arrangement or

transaction is in the Company's best interest, is fair and reasonable to the Company, and, after reasonable investigation, the disinterested members have determined that a more advantageous transaction or arrangement cannot be obtained with reasonable efforts under the circumstances.

- 8.6 The minutes of the Board and all committees with Board-delegated powers shall contain:
- 8.6.1 The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible Conflict of Interest, the nature of the financial interest, any action taken to determine whether a Conflict of Interest was present, and the board's or committee's decision as to whether a Conflict of Interest in fact existed.
- 8.6.2 The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection therewith.
- 8.7 In order to protect the Company's best interests, appropriate disciplinary and/or remedial action may be taken with respect to an Officer, Manager, Key Employee or Reporting Physician who violates Policy 1.CE.03(a), Conflict of Interest (Accountable Care Organization).

Kevin E. Vermeer
UPH President

Attachment “A” to Policy 1.CE.03(a), Conflict of Interest (Accountable Care Organization)

The following questions are included as a supplemental section to the UnityPoint Health Conflict of Interest Questionnaire (included in Policy 1.CE.03). These questions, in addition to those in the UPH standard Questionnaire, are to be completed by specified individuals pursuant to their roles in the Accountable Care Organization listed below and under the Conflicts of Interest Policy set forth by the Accountable Care Organization’s Board of Managers (1.CE.03(a).

UnityPoint Health Affiliated ACO:

- Iowa Health Accountable Care L.C., d/b/a UnityPoint Accountable Care, L.C. (a Medicare Shared Savings Program ACO through 12/31/15; and, effective 1/1/2016, a Next Generation Model ACO)

III(a). TRANSACTIONS BETWEEN YOUR OUTSIDE ACTIVITIES AND A UNITYPOINT HEALTH AFFILIATED ACO.

8a. Are you aware of any transaction in which you, your *Family Member*, or an entity you identified yourself as being affiliated with in Section II, engaged in any sale, exchange, or leasing of real estate with the *ACO*?

No ____ Yes ____ If yes, please explain below:

Individual/Organization Name	Description of Transaction/Relationship	Estimated Dollar Amount	Was Transaction Disclosed to the ACO Prior to Entering Into Transaction? (Y/N)

9a. Are you aware of any transaction in which you, your *Family Member*, or an entity you identified yourself as being affiliated with in Section II, engaged in any furnishing or receiving of goods, services (other than employment), or facilities to or from the *ACO*?

No ____ Yes ____ If yes, please explain below:

Individual/Organization Name	Description of Transaction/Relationship	Estimated Dollar Amount	Was Transaction Disclosed to the ACO Prior to Entering Into Transaction? (Y/N)

10a. Are you aware of any transaction in which you, your *Family Member*, or an entity you identified yourself as being affiliated with in Section II, engaged in any lending of money or other credit to or from the *ACO*; or lending that is secured in whole or in part by the *ACO* or any assets of the *ACO*?

No Yes If yes, please explain below:

Individual/Organization Name	Description of Transaction/Relationship	Estimated Dollar Amount	Was Transaction Disclosed to the ACO Prior to Entering Into Transaction? (Y/N)

11a. Are you aware of any transaction in which you, your *Family Member*, or an entity you identified yourself as being affiliated with in Section II, was employed by, affiliated with or otherwise involved in a business that is the same as or related to the *ACO*'s business (e.g., a medical practice or other health care provider), including competitors, *Referral Source*, or *Vendor/Referral Recipient*?

No Yes If yes, please explain below:

Individual/Organization Name	Description of Transaction/Relationship

12a. Do you hold a position (other than employment by the *ACO*) in which any employee, *Officer* or *Member of Board* of the *ACO* has the authority to (a) approve *Compensation* or other payments you receive, (b) supervise or direct your activities, or (c) approve a transaction from which you receive economic benefit?

No Yes If yes, please explain below:

Individual/Organization Name	Description of Transaction/Relationship	Estimated Dollar Amount	Was Transaction Disclosed to the <i>ACO</i> Prior to Entering Into Transaction? (Y/N)

13a. Are you aware of any transaction in which you, your *Family Member*, or an entity you identified yourself as being affiliated with in Section II, received a transfer of any income or assets (other than wages or reimbursable business expenses received as an employee) of the *ACO*?

No Yes If yes, please explain below:

Individual/Organization Name	Description of Transaction/Relationship	Estimated Dollar Amount	Was Transaction Disclosed to the ACO Prior to Entering Into Transaction? (Y/N)

Are you aware of any transaction in which you, your *Family Member*, or an entity you identified yourself as being affiliated with in Section II, use or disclose information relating to the business of the ACO for personal interest, profit, or advantage?

No Yes If yes, please explain below:

Organization	Description of Transaction

15a. Have you provided or do you intent to provide services to any person or entity, other than the ACO entity, that require such time and effort that such services could interfere with the fulfillment of your responsibilities to the ACO?

No Yes If yes, please explain

Organization	Description of Service	Was Service Disclosed to the ACO Prior to Entering Into Transaction? (Y/N)

16a. Did you or a **Family Member** accept a gift of more than nominal value from any person or entity doing or seeking to do business with the **ACO**, the acceptance of which could reasonably be interpreted as having been given to influence you or the **ACO** to act favorably towards the person or entity regarding business with the **ACO**?

No ____ Yes ____ If yes, please explain

Organization	Description of Gift	Estimated Dollar Amount	Was Transaction Disclosed to the ACO Prior to Entering Into Transaction? (Y/N)

17a. Are you or have you been engaged in any activities or circumstances not referred to in prior answers, from which it might reasonably be inferred that there is a potential Conflict of Interest or that might reasonably give rise to an assertion that you influenced or attempted to influence any activity (a) for your direct or indirect benefit or (b) that was or is not in the best interests of the **ACO**?

Many other circumstances, all of which cannot possibly be listed here could give rise to a potential Conflict of Interest and should be disclosed if they exist. For example, to accept gifts, excessive entertainment, or other favors from any outside concern that does, or is seeking to do, business with the ACO, or is a competitor of the ACO, under certain circumstances might give rise to a claim that such action was intended to influence or possibly would influence an individual in the performance of his or her duties. This does not include the acceptance of items of nominal or minor value that are clearly tokens of respect or friendship and not related to any particular transaction or activity. Also, to disclose or use information relating to the ACO's business for personal profit or advantage could give rise to a claim of conflict. If any of these circumstances exist and have not been disclosed in prior answers, they should be disclosed in response to this question. If you have any questions regarding whether an item should be disclosed, please contact the Director of Internal Audit Services (515) 241-6120.

No ____ Yes ____ if yes, please explain:

Individual/Organization Name	Description of Transaction/Relationship	Estimated Dollar Amount	Was Transaction Disclosed to the ACO Prior to Entering Into Transaction? (Y/N)

ACKNOWLEDGMENT AND AGREEMENT

I acknowledge that:

- I have read and understand the **UnityPoint Health** Conflict of Interest (Accountable Care Organization) and Code of Conduct Policies.
- I agree to comply with the Policy.
- I understand that the Policy also applies to all committee and subcommittees having board-designated powers.
- I understand that **UnityPoint Health** is a charitable, tax-exempt organization, and in order to maintain its tax-exempt status, it must continuously engage primarily in activities which accomplish one or more of its tax exempt purposes.
- I understand that **UnityPoint Health** is required by the IRS to report **Compensation** of certain individuals and that the amount of **Compensation** I received as an employee or independent contractor may be reported on the annual Form 990, which is open to public disclosure.
- To my knowledge, I have answered the questions correctly and have provided complete and accurate information.
- Also, where asked, I have answered questions correctly and have provided complete and accurate information related to my relationships with **UnityPoint Health's** affiliated accountable care organization.

I agree to promptly report to the Board Chair, President, internal auditor or general counsel any changes in circumstances that may give rise to, or create, a Conflict of Interest prior to completion of the next annual Disclosure/Questionnaire.

Signature

Date

**Attachment “B” to Policy 1.CE.03(a), Conflict of Interest
(Accountable Care Organization)**

UPH CONFLICT OF INTEREST

**ADMINISTRATIVE APPROVAL PROCEDURE
UNITYPOINT HEALTH AND AFFILIATES**

The Board of Directors of Iowa Health System, d/b/a UnityPoint Health (“UPH”) has adopted Policy 1.CE.03(a), Conflict of Interest (Accountable Care Organization) (the “Policy”). In accordance with the Policy, each Director or other key person has completed a Conflict of Interest Disclosure Questionnaire. Under the Policy, certain procedures must be followed prior to a UPH entity entering into a transaction where a conflict may exist with respect to a Manager, Officer, Key Employee, or Reporting Physician of UPH or its affiliated entities, including the ACO. These procedures require that certain standards be met before such transactions go forward.

A list of individuals and companies for whom a conflict relationship has been determined to exist can be obtained from your Compliance Officer or the UPH Audit Services Department. Whenever it is proposed that the ACO enter into a transaction with a person or company on this list, the Policy applies. In addition, there may be other persons or companies not identified on this list for which a Conflict of Interest exists. The Manager approving the transaction should attempt to identify any such persons or companies, even if they are not reflected on the list. The list will be updated periodically.

In implementing this Policy, the ACO Board of Managers has determined as follows:

1. For transactions of less than \$50,000 in total amount, individually or in the aggregate for a calendar year, management is authorized to enter into such transactions so long as the transaction can be entered into in accordance with the standards in the Policy, but without any further review by the Board of Managers.
2. For transactions which individually or in the aggregate exceed \$50,000, but are less than \$250,000 in a calendar year, management is authorized to enter into such transactions so long as an appropriate memorandum (Attachment 1) is prepared in the transaction file which reflects an analysis and favorable conclusion in accordance with the standard described in the Policy. Such memoranda should be retained in a conflicts file and forwarded to the ACO Compliance Officer for recordkeeping and subsequent review purposes.
3. For any transactions in excess of Two Hundred Fifty Thousand Dollars (\$250,000), individually or in the aggregate, an appropriate memorandum (Attachment 1) should be prepared in the transaction file which reflects an analysis and favorable conclusion in

accordance with the standard described in the Policy, and this memorandum should be reviewed and approved by the Board of Managers.

4. If management has a specific concern about a transaction not subject to Board or Conflicts Review Committee approval because it falls under items 1 or 2 above, management should err on the side of preparing a memorandum as described above and presenting the transaction to the Board for review and approval.

Attached as Attachment 1 is a form for Documentation of Conflict Transactions to be completed by the responsible person (the purchasing officer or the person authorizing the transaction). This form should be completed for all transactions involving a conflict relationship- even if as a result of the size of the transaction, no Board approval is required.

ATTACHMENT 1

Administrative Approval Procedure - Memorandum

Documentation for Authorization of Conflict Transactions:

1. Name of other party to the transaction:

2. Description of purchase/transaction:

3. Person responsible for purchasing/transaction decision:

4. Estimated total value of purchase/transaction:

\$

If there was a formal bidding process, answer questions 5 through 8; if there was not a bidding process, answer questions 9 through 12.

5. Was there a formal bidding process? Yes No

6. Did all qualified entities have a reasonable opportunity to receive the bid documents and respond? Yes No

7. Was the lowest bid selected? Yes No

8. If the answer to #7 is no, or if the nature of the transaction was such that the lowest bid cannot be determined, please provide justification for selecting the bid.

Answer questions 9 through 12 only if there was no formal bidding process.

9. Explain why a bidding process was not used.

10. Was there an appraisal or opinion from an independent third party in connection with this transaction? Yes No If so, please attach any relevant documentation.
11. If the answer to item 10 is no, was there an internal evaluation of the consideration in this transaction? Yes No If so, please attach notes or memoranda of such internal valuation.
12. If the answer to items 10 and 11 is no, how did you determine that a more advantageous transaction could not be obtained?

CERTIFICATION

Please indicate your opinion as follows:

Is the arrangement in the entity's best interest and for the entity's benefit? Yes No

Is the arrangement fair and reasonable to the Corporation? Yes No

Do you believe that a more advantageous transaction could have been obtained with a person or entity not presenting a Conflict of Interest or a potential Conflict of Interest?

Yes No If yes, please explain:

Printed Name of Responsible Person

Signed

Date