

Principles of Business Ethics

Setting the Standard Code of Business Conduct

Mauer Eye Center, PC
Mauer Vision Center, PC
d'vine Medical Spa, LLC

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Principles of Business Ethics

Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC is committed to maintaining high ethical standards in the conduct of its business. Making sure that we demonstrate the principles of ethics in all our dealings with each other, with patients and clients, and with our business associates is the foundation of our business relationship. We also require highly ethical conduct from our vendors and related entities.

Principle of Business Ethics, Setting the Standard - Code of Business has been adopted by Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC. It summarizes the values and principles that guide our actions in providing outstanding patient/client care and serves as a reference guide to help us perform our job responsibilities. Adhering to these values and principles will help us reach our goals of providing quality services and encouraging outstanding employee performance.

Richard C. Mauer, M.D.
President and Chief Executive Officer

While everyone who works for Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC must contribute to the creation and maintenance of a good business environment, our executives and management personnel assume special responsibility for fostering a workplace that will bring out the best in all of us. You can count on us to do everything we can to meet Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC standards, and we are counting on our employees to do the same.

Corporate Compliance Committee:

President and Chief Executive Officer
Chief Operating Officer/Chief Compliance Officer
Senior Compliance Officer Human Resources

You Are the Key to Integrity

It is important that Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC providers, employees, vendors and related entities conduct themselves in an ethical, legal and above board manner. We will achieve our goals through seven principles:

Honesty: Be truthful in all our endeavors; be forthright with one another and with our patients, clients, business partners, vendors, suppliers and payors.

Integrity: Say what we mean, deliver what we promise, and stand for what is right.

Respect: Treat one another with dignity and fairness, appreciating the diversity of our workforce and the uniqueness of each employee.

Trust: Build confidences through teamwork and open, candid communication.

Responsibility: Perform our jobs efficiently and report concerns in the workplace, including violations of the law, regulations and company policies.

Citizenship: Obey all federal, state and local laws and regulations and to do our part to enhance the communities where we live.

Confidentiality: Maintain confidentiality both in business relationships and, in particular, all patient medical health information.

Creating an environment that supports these principles will allow us to achieve excellence in our workplace.

Getting Answers to Business Ethics Questions

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If you become aware of any violations, call the Compliance Office at (319) 433-9660 or internally at extension 660 or report the concern through the Compliance On Line Web reporting site at www.mauereye.com or through our internal intranet site. If you choose to remain anonymous, you are encouraged to provide enough information regarding the potential violation to allow the Compliance Officer to review the situation and respond appropriately.

You are encouraged to contact the Compliance Office for clarification regarding, or to report any suspected violation of, a Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies or a federal, state or local laws or regulations.

Ethical violations include but are not limited to: violations of laws or policies, dishonest or unethical behavior, conflicts of interest, fraud, questionable accounting and internal controls, criminal misconduct or any suspicious activity.

Chief Compliance Officer is responsible for the compliance program. The goal of the corporate compliance plan is to create a workplace climate in which ethics is so integral to day-to-day operations that ethical behavior is virtually self-enforcing. The Chief Compliance Officer is available to any associate or external party with suggestions or comments on maintaining ethical behavior, or identifying and preventing fraudulent or criminal misconduct. Associates and external parties may contact the Chief Compliance Officer by calling (319) 433-9660 or internally at extension 660.

Reporting and Investigation of Violations

If you become aware of a possible violation of Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC Principles of Business Ethics, any related law or policy, you should immediately report it to the Compliance Office by calling (319) 433-9660 or internally at extension 660 or report the concern through the Compliance On Line Web reporting site at www.mauereye.com or through our internal intranet site.

No Retaliation - Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC strictly prohibits retaliation against any provider, employee, vendor or related entity who, in good faith, reports an actual or possible violation of ethical standards.

Investigation of Violations - Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC will promptly investigate any reported potential violations of its Principles of Business Ethics and Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies and procedures. All reported issues will be treated confidentially. You are expected to cooperate fully in any investigation of an alleged violation.

Discipline for Violations – Providers, employees, vendors and related entities should do what is permissible, acceptable and expected. That means using common sense, good judgment and proper behavior. Violation of Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC Principles of Ethics or other policies and procedures could compromise Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC integrity and reputation, and may result in termination of your employment or contract, and based on the violation, reporting to the appropriate authorities. Providers, employees, vendor and related entities should take appropriate disciplinary actions for those employees, representatives and subcontractors found in violation, up to and including termination of contract or employment.

The following are examples of conduct that can result in termination of employment or contract:

Authorization or participation in actions that violate Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC Principles of Business Ethics or Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies.

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Failure to report a violation of the Principles of Business Ethics or Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies.

Refusal to report a violation of the Principles of Business Ethics or Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies.

Refusal to cooperate in an investigation of an alleged violation of the Principles of Business Ethics or Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies.

Failure to detect and report a violation of the Principles of Business Ethics or Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies, if such failure reflects inadequate supervision or lack of oversight.

Retaliation against an individual for reporting or participating in the investigation of a violation or possible violation of the Principles of Business Ethics or Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies.

Administer and Record Health Care Services

Patient and client care must be necessary, appropriate and well documented. We must ensure the medical necessity of the care provided and verify patient eligibility. In addition, we will accurately record all services provided, documenting physician authorization when necessary, and issue an accurate, fair and readable bill.

Intentional miscoding of services and care provided (i.e., up coding, unbundling, use of obsolete or inappropriate coding) will not be tolerated and will result in corrective actions in accordance with our policies and procedures.

Always Obey the Law

We will conduct our business in accordance with Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies and procedures and all applicable Federal, State and local laws and regulations. Compliance with Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC policies and procedures and the law does not completely fulfill our ethical responsibility. Such compliance is the minimum condition for performance of our duties.

Carefully Bid, Negotiate, and Perform Contracts

If you are involved in proposals, bid preparations or contract negotiations, you MUST be certain that all statements, communications and representations to prospective partners or suppliers are accurate and truthful. Once awarded, all contracts must be performed by both parties in compliance with specifications and requirements.

If you buy goods or services for Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC or are involved in the purchasing process, you must treat all suppliers uniformly and fairly. In deciding among competing suppliers, you must objectively and impartially weigh all facts and avoid even the appearance of favoritism. Established routines and procedures should be followed in the procurement of all goods and services.

Generate Accurate Billing and Claims and Comply with Medicare and Medicaid Billing Guidelines (False Claims Act)

We will generate billing and claims that accurately reflect services rendered, are supported by relevant documentation, and are submitted in compliance with all applicable laws, rules, regulations and

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program requirements. We will not intentionally make or present improper, false or fictitious claims to any government or private health care program, employee, department or agency.

Improper or fraudulent activity can include:

Cost Report Falsification

Misrepresentation of Services

Duplicate Billing

Multiple Coverage and Secondary Payor Fraud

Non-Approved Treatments or Equipment Usage

Improper Coding (i.e. Upcoding, Unbundling)

Non-Order/Non-Performed Testing Submission

Improper Physician and Other Referrals

Improper Discounting

Billing data submitted to Medicare and Medicaid will follow the guidelines stated above and comply with all stated rules and regulations.

If you become aware of the submission of improper, false, fictitious or fraudulent claims, it is your obligation to report this immediately to your supervisor or call the Compliance Office at (319) 433-9660 or internally at extension 660.

False Claims Act

The False Claims Act is a federal statute that deals with any federally funded contract or program, including Medicare or Medicaid, regarding fraudulent activities. Liability for any person or company who knowingly submits or causes a false or fraudulent claim (any request or demand for money) to the U.S. government is documented in the False Claims Act.

Whistleblower Protection

The Whistleblower Provisions protect employees who assist the federal government in investigation and prosecution of violations of the False Claims Act. Whistleblower protections apply only to actions taken in furtherance of a viable False Claims Act case which has been, or is about to be filed. The provisions prevent retaliation against the employee, such as firing him/her for assisting in the investigation and prosecution. If any retaliation does occur, the employee has a right to obtain legal counsel to defend his/her actions taken.

Note: A whistleblower is someone, such as an employee, who reports suspected misconduct that would be considered an action against company policy or federal laws or regulations.

Maintain the Integrity of Physicians, Employees and Agents

Business integrity is a key principle for how we select and retain people who work for and with Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC. Physicians, employees and agents must certify their willingness to comply with our policies and procedures and must never be retained to circumvent our values and principles.

Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC is committed to providing accurate and truthful information in any transaction. This commitment is reinforced by internal controls and procedures developed so that any report and record of any type is accurate and reliable. This includes a system of internal accounting controls designed to maintain the integrity and reliability of our financial reporting.

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Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC financial reporting system also provides assurance that our assets are safeguarded and transactions are executed and recorded properly in accordance with appropriate authorization.

Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC creates and has access to highly confidential information, which must be safeguarded to prevent inappropriate disclosure and unwarranted invasion of the rights to privacy of our members, patients, clients and contracted entities. Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC follows HIPAA privacy and security rules, as should vendors and related entities. Providers, employees, vendors and related entities must retain all information belonging to Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC in strictest confidence and will neither use it nor disclose it to a third party, other than its employees having a need to know, or use it to personally benefit themselves without the explicit written permission of Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC CEO. Unauthorized disclosure of, or access to, confidential or proprietary information may result in termination of employment or contract, and may also result in civil and criminal penalties. Vendor and related entities may be required to sign to a business associate agreement or confidentiality agreement, depending on services performed on Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC behalf.

Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC confidential information includes, among other things, internal business practices and records, network and electronic media hardware and software, inventions and patent applications, information concerning members, employees, products, pricing, Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC patient, client health information and financial information.

Manage Controlled Substances

We comply with all regulations governing the management and distribution of controlled substances. Specifically, no physician, employee or agent affiliated with Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC may illegally distribute any controlled substance, including prescription drugs. In addition, expired, altered or misbranded pharmaceutical drugs may not be used or distributed,

Medical and infectious waste will be properly handled and disposed of in accordance with the appropriate regulations.

Promote a Positive Work Environment

All employees want and deserve a workplace where they feel respected, satisfied and appreciated. Employees will be hired, promoted and compensated according to their qualifications, performance and potential. Harassment or discrimination of any kind, especially involving race, color, religion, gender, age, national origin, disability, veteran, marital or other protected status is unacceptable in our workplace.

Protect Confidentiality

We will in no way compromise the confidentiality of our patients and client's medical records, or patient, client, employee or business information of any kind. It is your obligation to immediately report a breach in confidentiality to your supervisor or call the Compliance Office at (319) 433-9660 or internally at extension 660.

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Health Insurance Portability and Accountability Act of 1996 (HIPAA)

Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC complies with HIPAA rules, and privacy, security and breach notification rules. Any health care provider, employee, vendor or related entity has the responsibility to comply with all HIPAA rules.

Decline Inappropriate Gifts

Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC physicians, employees and agents may accept meals or refreshments of minimal value in connection with business discussions. While it is difficult to define "minimal" by means of a specific dollar amount, anything considered lavish, extravagant or frequent is inappropriate. It is each person's responsibility to ensure that his/her acceptance of such meals or refreshments is proper and could not be reasonably construed as an attempt by the offering party to secure favorable treatment. If you have any questions about the appropriateness of such offers ask your supervisor or call the Compliance Office at (319) 433-9660 or internally at extension 660.

Refuse Bribes, Kickbacks, and Inappropriate Referrals (Anti-Kickback Laws)

The Medicare and Medicaid Anti-Kickback Law states that no physician, employee or agent within a healthcare organization may knowingly and willfully offer pay or solicit or receive compensation in connection with referring patients or acquiring items or services. No physician, employee or agent of Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC may enter into any agreement or arrangement that calls for the following actions:

Accepting or granting bribes or kickbacks or favors for cash, or "in-kind" considerations such as subsidies, non bonafide discounts, supplies or gifts.

Directly or indirectly bestowing anything of significant value to a representative of a government agency, union, or current or prospective business relationship.

Accepting or granting gratuities (cash or other favors) in any form designated to secure favorable treatment or discussion from/for the organization.

Accepting or granting inappropriate referrals.

Specially, federal anti-kickback laws prohibit people from paying for meals, refreshments, travel or lodging for government employees. Federal acquisition state that no gratuities, in the form of entertainment, gifts or otherwise, or kick-backs shall be offered or given by a health care provider, vendor or related entity, or anyone acting on a health care providers, vendors or related entities behalf, to any employee of the government or prime contractor of the healthcare provider, vendor, vendor or related entity with a view toward securing favorable treatment.

Violations are subject to imprisonment, high fines, exclusion from Medicare and Medicaid and government contracts, costly civil penalties and possible prosecution under many similar state laws.

If you become aware of or involved in a situation involving bribery, kickbacks or inappropriate referrals, it is your obligation to report it immediately to your supervisor or by calling the Compliance Office at (319) 433-9660 or internally at 660.

Avoid Fraud, Waste and Abuse

Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC has zero tolerance for any activity that constitutes fraud, waste and abuse. The detection, correction and prevention of fraud,

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waste and abuse is essential to maintaining a health care system that is affordable for everyone. Both state and federal law enforcement agencies are increasingly focused on investigating health care fraud, waste and abuse. In 2006, CMS issued the Medicare Fraud, Waste and Abuse Guidance. The following are definitions of fraud, waste and abuse:

Fraud means an intentional deception or misrepresentation made by a person with the knowledge that the deception could result in some benefit to himself/herself or some other person. It includes any act that constitutes fraud under applicable federal or state law.

Waste means to use up health care benefits or spend health care dollars without real need. For example, prescribing a medication for 30 days with a refill when it is not known if the medication will be needed.

Abuse means health care provider practices that are inconsistent with sound fiscal, business or medical practices and result in unnecessary cost to the health care system, or in reimbursement for services that are not medically necessary or that fail to meet professionally recognized standards for health care. It also includes beneficiary practices that result in unnecessary cost to the health care system.

It is your obligation to immediately report any fraud, waste and abuse violations to your supervisor or call the Compliance Office at (319) 433-9660 or internally at extension 660.

Steer Clear of Conflicts of Interest

It is your responsibility to act in the best interest of Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC at all times. Avoid any relationship, influence or activity that might impair, or even appear to a reasonable person to impair, your ability to make objective and fair decisions when performing your job. These may include:

Purchasing goods or services by Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC from a firm owned or controlled by a physician, employee, agent or a close relative.

Owning or having a substantial interest in a company that is a competitor or supplier.

Acting as a consultant to a Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC customer or supplier without disclosing this information to Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC.

If you are in doubt as to the potential for conflict of interest, seek guidance from your supervisor or the Compliance Office at (319) 433-9660 or internally at 660.

Strictly Adhere to All Antitrust Laws

Federal and state antitrust laws protect the integrity of our free enterprise system. These laws address agreements and practices that result in the restraint of competition, including boycotting suppliers, discussing pricing or patients with competitors, implementing unfair or deceptive business practices, and misrepresenting services.

Antitrust laws are vigorously enforced. Violations may result in severe penalties and high fines for Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC. Penalties against physicians, employees or agents responsible for violating antitrust laws may include substantial fines and prison sentences. If you are involved in any dealing with physician groups, suppliers or competitors,

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you are expected to know that U.S. antitrust laws may apply to your activities and you should consult with senior administration prior to negotiating or entering into any arrangement.

Treat in an Ethical Manner Those to Whom Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC Has an Obligation

We are committed to the ethical treatment of those to whom we have an obligation.

For our employees and agents we are committed to honesty, fairness and just management and providing a safe and healthy environment.

For our patients, clients and customers, we are committed to providing quality health care and services, delivered in a timely manner, at a reasonable price, with respect for patient autonomy. Care will not be restricted by considerations of age, sex, race, creed or other protected status.

For the communities where we live and work, we are committed to acting as concerned and responsible neighbors, reflecting all aspects of good citizenship.

For our suppliers we are committed to fair compensation and the sense of responsibility required for a good customer.

Workplace Conduct

Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC does not tolerate any type of harassment of its associates. Harassment by or of another associate, contractor, vendor or anyone else on Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC premises or in the course of Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC business is absolutely prohibited. Violation of Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC harassment policy may result in termination of employment or contract, and may also result in civil and criminal penalties.

Work Safety: Protect Yourself and Your Fellow Employees

Providing a safe and healthy work environment is extremely important. We are all responsible for compliance with environmental, health and safety laws and regulations. Observe posted warnings and regulations. Immediately report any accident or injury on the job, or any environmental or safety concern you may have to a supervisor or other management member.

Environmental Responsibility

Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC are committed to conducting its business operations in an environmentally responsible manner and in compliance with all applicable laws and regulations. Health care providers, employees, vendors, and related entities are expected to support this commitment by operating in full compliance with both the letter and spirit of environmental, health and safety laws applicable to their business, reporting any violations of environmental law in connection with their Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC business dealings and identifying opportunities to improve their environmental, health and safety programs.

Quick Checklist – When in Doubt Ask Yourself.....

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Am I concerned about whether this is the right thing to do? Common sense and sound judgment are your best guides in determining what to do. However, if you find yourself in a situation where you are unsure of the ethical implications, ask yourself a few simple questions:

Are my actions legal?

Am I being fair and honest?

Is this in the best interest of Mauer Eye Center, PC, Mauer Vision Center, PC and d'vine Medical Spa, LLC and the patients and clients we serve or does it serve me?

Will my actions stand the test of time?

How will I feel about myself afterwards?

If you still need clarification, many resources are available to help you meet your responsibilities. Do not hesitate to use these resources. Ask your supervisor, human resources, call the Compliance Office at (319) 433-9660 or internally at extension 660 to answer your questions and direct you to additional resources.

Our Goal: An Ethical Work Environment

You are urged to call the Compliance Office at (319) 433-9660 or internally at extension 660 or to use the Compliance On Line Web reporting site at www.mauereye.com or use our internal intranet site to report any concerns or ask any questions that cannot be readily addressed within your work group or through your supervisor. Remember that there is never a penalty for responsibly reporting concerns or asking questions. People in positions of authority cannot stop you. If they try they are subject to corrective action, up to and including termination.

You will be treated with respect. Your communication and anonymity will be protected to the greatest extent possible. Your concerns will be seriously addressed and, if not resolved immediately, you will be informed of the outcome.