

*Issuing Department:* Internal Audit, Compliance, and  
Enterprise Risk Management

Effective Date: 12/1/2014  
Reissue Date: 8/1/2019

Compliance Concerns: Reporting, Investigating, and  
Protection from Retaliation

**I. Summary of Policy**  
NYU Langone

**V. Policy**

- A. Duties. Members of the NYU Langone Health community have a duty to:  
report compliance



the complaint, for example privacy breaches in accordance with IACERM internal procedures.

Level 2: Reports that may involve or indicate a deficiency in the effectiveness of internal controls or are more serious or extensive in nature than a level 1 report. This level of allegation may have the potential to rise to the level of serious monetary or reputational harm. For example, business expense impropriety, theft of time, information security concerns, or research misconduct allegations. Professional misconduct allegations or patient care complaints may also fall into this level. If the issue is compliance related, IACERM will conduct the investigation, often in collaboration with Human Resources and/or the department, depending on the nature of the report (e.g., nursing or physician leadership, FGP). If non-compliance related, Human Resources, the appropriate department, or the appropriate process or committee will investigate. For example, professional misconduct cases will proceed in accordance with the NYU Langone Health Medical Staff Bylaws and in consultation with the Office of Legal Counsel.

Level 3: Reports that have the potential to impact the completeness and accuracy of the financial statements, could indicate



6. All relevant documentation will be retained in the helpline number-associated folder on IACERM's network drive. Access to this drive is limited to designated IACERM staff in order to protect confidentiality associated with the reported compliance concern.
7. The Compliance Officer will provide the Committee with reports concerning the implementation of and compliance with this Policy when requested or as necessary, but at least annually. In addition, IACERM will report and refer any criminal activity to the appropriate legal authorities as necessary or required by law.

**VII. Policy Enforcement**

- A. The Compliance Officer, in conjunction with IACERM, is responsible for administering and distributing this Policy to all members of the NYU Langone Health community. A copy of this Policy is available on the NYU Langone Health website:

Postdoctoral Handbook  
Preventing and Reporting Suspicions of Fraud, Waste, and Abuse  
Residency Training Program Contract  
Responding to Government Investigations and Law Enforcement Requests  
Staff Handbook  
Student Handbook

**X. Legal Authority/References**

Federal Deficit Reduction Act, 42 U.S.C. § 1396a(a)(68)  
Federal False Claims Act 31 U.S.C. § 3729-3731  
New York State Department of Health Office of Medicaid Inspector General Compliance  
Program Guidance for General Hospitals, N.Y. Soc. Serv. Law § 363-d(1), (2) and (4); 18  
N.Y.C.R.R. § 521.1(a) and § 521.3(a)  
New York State False Claims Act, State Finance Law, §187-194  
New York State Nonprofit Revitalization Act of 2013, Non-For-Profit Corporation Law, §715-b  
OIG Compliance Program Guidance for Hospitals, 63 Federal Register 8987, February 23, 1998,  
Federal Sentencing Guidelines  
OIG Supplemental Compliance Program Guidance for Hospitals, 70 Federal Register 4858,  
January 31, 2005  
Pilot Program for Enhancement of Contractor Protection from Reprisal for Disclosure of Certain  
Information, 41 U.S.C. § 4712

**IV. Version History**

December 1, 2014	Original Policy
September 26, 2016	Reviewed and Revised
September 12, 2018	Reviewed and Revised
August 1, 2019	Reviewed and Revised

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This version supersedes all NYU Langone Health (as defined in this Policy) previous policies, including but not limited to NYU Hospitals Center, New York University School of Medicine, Lutheran Medical Center, and Winthrop University Hospital.