

# ENTERPRISE DOCUMENT



**UnityPoint Health**

**Policy Section/ Number:** 1.CE.03 SWPOL

**Effective Date:** 03/01/2025

**Supersedes:** 12/2023

**Responsible Party:** UPH Chief Compliance Officer

**Final Approving Body:**

- UPH Compliance Committee
- UPH Clinical Leadership Group
- UPH Operational Leadership
- UPH Board of Directors

**Policy**

**Procedure**

**Protocol**

**Guideline**

**Form**

**Other**

**DOCUMENT TITLE:** Conflict of Interest

**DOCUMENT SCOPE:** Systemwide

## PURPOSE:

The purpose of this Policy is to address Conflicts of Interest at Iowa Health System, d/b/a UnityPoint Health; Affiliates of Iowa Health System; and Iowa Health Accountable Care, L.C., d/b/a UnityPoint Accountable Care, L.C. (ACO). These entities shall be referred to collectively in this policy as “UPH” and individually as a “UPH entity”. UPH Officers, Directors, and Key Employees must disclose to applicable Directors 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. NOTE: This policy only applies to UPH Officers, Directors, and Key Employees. General requirements regarding conflicts of interest applicable to all Providers, Team Members, and Business Partners are set forth in Policy 1.CE.02, Code of Conduct.

## BACKGROUND:

UPH has adopted this systemwide 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.

For UPH entities, excluding ACO, identification and resolution of Conflicts of Interest which may exist on the part of Directors, Officers, and Key Employees is required by standards promulgated by accrediting organizations, the Internal Revenue Code and Treasury Regulations governing tax-exempt organizations, and by requirements placed upon providers by Medicare and Medicaid program regulations. UPH 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,

30 full and timely disclosure of the individual's interests in connection with transactions which are  
31 otherwise proper and fair to the organization provides protection against individual liability.

32  
33 For ACO, identification and resolution of Conflicts of Interest which may exist on the part of  
34 Managers, Officers, Key Employees, and certain providers is required by the regulations which  
35 establish the Medicare Shared Savings Program ("MSSP") and by requirements placed upon  
36 providers by the Centers for Medicare & Medicaid Services, the Center for Medicare and Medicaid  
37 Innovation, and the Seamless Care Models Group ("Medicare/Medicaid Program(s)") regulations,  
38 contracted requirements and program guidance. The Board of Managers has adopted this Policy  
39 not only to meet the above-stated requirements, but also as a matter of ethics, corporate  
40 responsibility, sound management practice, and to afford protection, where available, in cases in  
41 which some duality of interest exists. In such situations, full and timely disclosure of the  
42 individual's interests in connection with transactions which are otherwise proper and fair to the  
43 organization provides protection against individual liability.

44  
45 The UPH approach to identification and resolution of Conflicts of Interest includes the following  
46 elements: Resolution of the UPH Board of Directors in regard to Conflicts of Interest; Article V,  
47 Section 6, Paragraph (b) of the UPH Corporate Bylaws assigning Conflicts of Interest  
48 responsibilities to the Audit, Compliance & Information Security Committee; this Policy, and  
49 Disclosure Questionnaires completed annually by individuals subject to disclosure requirements  
50 under this Policy, the Internal Revenue Code, or Medicare/Medicaid program regulations.

51  
52 As part of UPH's operations, tax-exempt organizations shall be periodically reviewed to assure  
53 that they are operating in a manner consistent with their charitable purposes and that their  
54 operations do not result in private inurement or improper private benefit. Included in this review  
55 shall be the following aspects of tax-exempt organizations' operations: compensation and benefits  
56 programs; physician recruitment and physician practice acquisition activities; partnership and joint  
57 venture arrangements; management service organization and physician hospital organization  
58 arrangements; and agreements to provide healthcare. The purpose of the review shall be to assure  
59 that all such activities and agreements reflect reasonable compensation and payment; that the  
60 arrangements further the organizations' charitable purposes; and that the activities and agreements  
61 do not result in private inurement or confer an improper or excess private benefit.

## DEFINITIONS:

63  
64 Terms not otherwise defined within this document include the following terms. Standard  
65 definitions may be found in [Policy 2.AD.01, Systemwide Policy Development](#).

66  
67 **CHAIR:** The highest-ranking Officer of a UPH entity, whether denominated Chair, President, or  
68 some other title.

69  
70 **COMPENSATION:** Includes direct and indirect remuneration, in cash or in kind (including  
71 royalties, consulting fees, speaking fees and research grants); provided, however, that  
72 Compensation does not include gifts, meals, and business courtesies that are permitted under  
73 [Policy 1.CE.14, Gifts and Business Courtesies](#).

74

75 **CONFLICTS OF INTEREST:** Circumstances described below in Section 2 of this Policy.

76 **COVERED PERSONS:** All Officers, Directors, and Key Employees of UPH.

77 **DIRECTORS:** All Board of Directors members of any UPH entity, Board of Trustees, and Board  
78 of Managers of ACO, including members of the medical staff serving as Directors.

79 **FAMILY MEMBER:** The family members of an individual, including spouse; ancestors (parent,  
80 grandparent, etc.); brothers and sisters (whole or half) and their spouses; children (natural or  
81 adopted) and their spouses; grandchildren, great-grandchildren and their spouses; and persons with  
82 whom the individual maintains a personal relationship approximating a family relationship.

83 **KEY EMPLOYEE:** Any person having responsibilities, powers, or influence over the  
84 organization as a whole that is similar to those of Officers and Directors; or any person that  
85 manages a significant segment or activity of the organization as measured by assets, income, or  
86 expenses; or any person that controls or determines a significant amount of the organization's  
87 capital expenditures, operating budget or compensation. Key Employees may also include such  
88 other individuals who may be identified from time to time by the UPH Chief Compliance Officer,  
89 in consultation with the Tax and Internal Audit Departments.

90 **MATERIAL OWNERSHIP INTEREST:** An interest involving either the direct ownership or  
91 holding of indebtedness or the ownership of capital stock, obligations, or a combination of both  
92 having an aggregate value in excess of five percent (5%) of the total assets of UPH in which the  
93 interest is held.

94 **OFFICERS:** For purposes of this Policy and the annual Disclosure Questionnaires, officers of the  
95 Boards and officers of the company shall be those individuals defined in the organization's Articles  
96 of Incorporation and Bylaws or other organizing documents and such other officers and assistant  
97 officers as the Board deems necessary.

98 **OUTSIDE ACTIVITIES:** Includes service as a Director, trustee, Officer, owner, committee  
99 member, employee, independent contractor, consultant, advisor, agent, or similar position with  
100 another organization (regardless of whether the organization is charitable or for-profit in nature).

101 **REFERRAL SOURCE:** Any person or entity that is a source or potential source of patient  
102 referrals to UPH, such as physicians who refer patients to UPH for services.

103 **VENDOR/REFERRAL RECIPIENT:** Any person or entity that sells to or obtains health care  
104 business or referrals from UPH, or potentially could sell to or obtain health care business of  
105 referrals from UPH, including pharmaceutical companies, medical device companies, hospitals,  
106 nursing homes, ambulatory surgical centers, imaging facilities, health care supplies, non-medical  
107 suppliers and their employees or agents.

108 **APPLICATION:**

119 This Policy is applicable to Iowa Health System, d/b/a UnityPoint Health; Affiliates of Iowa Health  
120 System; and Iowa Health Accountable Care, L.C., d/b/a Unity Point Accountable Care, L.C.  
121 (ACO). These entities shall be referred to collectively in this policy as "UPH" and individually as  
122 a "UPH entity". References to "applicable" or "appropriate" board refers to the board of the UPH  
123 entity that is affected by a potential or actual conflict of interest. Disclosure questionnaires shall  
124 be completed on an annual basis by all Officers, Directors, and Key Employees of UPH ("Covered  
125 Persons").  
126

## **POLICY:**

127  
128 A. Types of Conflicts of Interest. Conflicts of Interest are those circumstances in which the  
129 personal interests of a Covered Person may potentially or actually conflict with the interests  
130 of UPH or may be perceived as potentially conflicting with the interests of UPH. Personal  
131 interests include not only the Covered Person's own interests but also include those of the  
132 Covered Person's Family Member. The appropriate UPH board or committee will  
133 determine if a Conflict of Interest exists.  
134

135 *Note: Transactions that occur between a Covered Person or Covered Person's Family  
136 Member and UPH during the "ordinary course of business" on the same terms as those  
137 generally offered to the public are not considered Conflicts of Interest. This includes  
138 medical treatment received or transactions completed as a patient at a UPH facility.*  
139

140 B. Creation of Conflicts of Interest. For purposes of this Policy, the following circumstances  
141 shall be deemed to create potential Conflicts of Interest:  
142

143 1. Relationships that May Cause a Conflict of Interest. A Covered Person may have a  
144 Conflict of Interest in a contract or transaction if the Covered Person or Covered  
145 Person's Family Member is contracting, dealing, or negotiating on behalf of an  
146 entity that seeks to do business or does business with UPH, or if the Covered Person  
147 or Covered Person's Family Member is a potential Director, Officer, or general  
148 partner in, has an actual or potential ownership interest, Material Ownership  
149 Interest, or a Compensation arrangement with, the entity contracting, dealing or  
150 negotiating with UPH, or is a Referral Source or a Vendor/Referral Recipient. In  
151 responding to the Conflict of Interest Disclosure Questionnaire, Covered Persons  
152 may respond to the Disclosure Questionnaire based on their current, general  
153 knowledge. Specific inquiries to Family Members are not necessary. Further, a  
154 Conflict of Interest may exist if a Covered Person performs work or renders services  
155 outside the normal course of their role at UPH for any competitor of UPH unless  
156 the individual has obtained the approval of an executive officer or the Board Chair  
157 of the applicable UPH entity. A Covered Person shall not be a Director, Officer,  
158 employee, or consultant of any competing organizations, nor permit their name to  
159 be used in any fashion that would tend to indicate a business connection with such  
160 organization.  
161

162 2. Gifts & Gratuities. A Covered Person may have a Conflict of Interest if the  
163 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 UPH. If the Covered Person were to accept personal gifts, substantial entertainment, or other substantial favors from any outside entity that does business with UPH, is a competitor of UPH, or is negotiating a transaction or arrangement with UPH, 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 their duties. Further, a Covered Person may have a conflict if the individual is gratuitously provided use of the facilities, property, or services of UPH. NOTE: The prohibition of this section does not apply to gifts and business courtesies allowed under Policy 1.CE.14, Gifts and Business Courtesies. Nor does this prohibition 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 UPH.

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 UPH, particularly for the Covered Person's profit or advantage of the Covered Person or a Family Member.
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 UPH.
  - a. For example, when a Covered Person or the Covered Person's Family Member has ownership in or is employed by any outside entity which does business with UPH, 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. UPH may, following a review of the relevant facts, permit ownership interests which exceed these amounts if UPH's Directors or applicable compliance officer concludes such ownership interests will not adversely impact UPH's business interest or the judgment of the Covered Person.
  - b. Another example of a potential Conflict of Interest would be where UPH contracts to purchase or lease goods, services, or properties from a Covered Person or the Covered Person's Family Member.
  - c. A third example of a potential Conflict of Interest would be where UPH 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.

210        5. **Non-Financial Interests.** A Covered Person may have a Conflict of Interest where  
211        a Covered Person or the Covered Person's Family Member obtains a non-financial  
212        benefit or advantage that the individual or Family Member would not have obtained  
213        absent his or her relationship with UPH. Examples include:  
214

215        a. A Covered Person or the Covered Person's Family Member seeks to obtain  
216        preferential treatment by UPH or recognition for himself or herself or  
217        another Covered Person;  
218

219        b. Representation of UPH by a Covered Person in any transaction in which the  
220        Covered Person or the Covered Person's Family Member has a substantial  
221        personal interest; and  
222

223        c. Competition with UPH by a Covered Person or the Covered Person's  
224        Family Member, directly or indirectly, in the purchase, sale or ownership of  
225        property or property rights or interests, or business investment  
226        opportunities.  
227

228        6. **Outside Activities.** A Conflict of Interest may exist where a Covered Person or the  
229        Covered Person's Family Member engages in Outside Activities that conflict with  
230        the best interests of UPH, resulting in direct or indirect benefit to the Covered  
231        Person or the Covered Person's Family Member engaging in such conduct.  
232

233        7. **Corporate Opportunity.** A Conflict of Interest may exist when a Covered Person or  
234        the Covered Person's Family Member seeks to take advantage of a corporate  
235        opportunity or enables another interested person or other organization to take  
236        advantage of a corporate opportunity that they have reason to believe would be of  
237        interest to UPH. For purposes of this Policy, corporate opportunity means a  
238        business opportunity presented to an Officer, Director, or Key Employee that:  
239

240        a. UPH is financially able to undertake;  
241

242        b. Is in UPH's line of business and would be of practical value to UPH;  
243

244        c. UPH has an interest in or reasonable expectation of the opportunity, and the  
245        Officer, Director, or Key Employee, by taking the opportunity, will create  
246        a conflict with UPH; and  
247

248        d. The opportunity, in fairness, should belong to UPH.  
249

250        8. **Personal Service to UPH.** Each Covered Person serves UPH in strictly an individual  
251        capacity. They shall not serve in a representative capacity as the agent of, or as a  
252        spokesperson for, another agency or organization that may be interested in UPH, or  
253        any of its Market organizations.  
254

255        9. Additional Potential Conflicts of Interest. Many other circumstances which could  
256        not possibly be listed here could give rise to a potential Conflict of Interest. These  
257        would include any instances where the actions or activities of a Covered Person or  
258        the Covered Person's Family Member involve obtaining an improper gain or  
259        advantage or have an adverse effect on UPH's interests.  
260

261        C. Determining Whether a Conflict of Interest Exists. Every Conflict of Interest, once  
262        recognized, must be evaluated. It may, in some instances, be so serious that it prevents the  
263        further participation by the individual in the Company's deliberations. On the other hand,  
264        it may be of little or no significance if it has been disclosed. If there is a question in the  
265        mind of the individual as to whether a particular duality of interest should be disclosed, it  
266        should be disclosed.  
267

268        D. Disclosures.

269        1. Initial Disclosure. Upon election, appointment, or the beginning of the term of  
270        employment or other contract, Covered Persons newly affiliated with UPH and  
271        other entities subject to this Policy shall be oriented on and receive a Disclosure  
272        Questionnaire, in substantially the form as set forth on Addendum C, to be  
273        completed and promptly returned to the applicable compliance leader and  
274        subsequently forwarded to Internal Audit Services for processing.  
275

276        2. Annual Process to Disclose Conflicts.

277        a. Each UPH entity will determine which Key Employees will be required to  
278        complete their Disclosure Questionnaire.  
279

280        b. The UPH Internal Audit Services Department shall send Disclosure  
281        Questionnaires to all Officers, Directors, and Key Employees. Persons  
282        required to report who have not returned a Disclosure Questionnaire will be  
283        contacted and follow-up will continue on a regular basis in an effort to  
284        receive complete and accurate responses from all persons. The information  
285        disclosed will be used to identify potential Conflicts of Interest and to assist  
286        in completing Internal Revenue Service ("IRS") and Medicare  
287        questionnaires.  
288

289        c. The annual Disclosure Questionnaires will include and will acknowledge  
290        that the Officer, Director, or Key Employee:  
291

292            i. has access to copies of policies 1.CE.02, Code of Conduct, and  
293            1.CE.03, Conflict of Interest;  
294

295            ii. has read and understands the policies;  
296

297            iii. agrees to comply with the policies; and  
298

iv. understands that the policies apply to all committees and subcommittees having board-delegated powers.

3. **Ongoing Duty to Disclose.** The duty to identify and disclose potential Conflicts of Interest is a duty that is ongoing. All Officers, Directors, and Key Employees 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 President, or Chief Executive Officer of relevant UPH entity, applicable UPH Compliance Officer, or the Board Chair of UPH, as applicable. The leader receiving the disclosure should then report the potential conflict to Internal Audit Services.

## E. Compensation Decisions.

1. Applicable UPH Entities excluding ACO;

a. Practicing physicians who receive, directly or indirectly, Compensation from UPH for services as employees or independent contractors, may not participate in the determination of any physician Compensation decisions by any board or committee of which they are a member.

2. **Applicable to ACO only;**

a. 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 the ACO. In the event that an interest is identified that may give rise to a conflict of interest, UPH should follow the processes set forth in this Policy to evaluate the potential conflict of interest. Furthermore, Covered Persons who receive direct Compensation from ACO 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.

3. No physician, either individually or collectively, is prohibited from providing information to any board or committee regarding physician Compensation.

4. 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 Compensation.

346        5. Executive Compensation decisions including CEO/Presidents, Senior Vice-  
347        Presidents and Market Presidents will be made by a UPH committee composed  
348        entirely of independent members of the UPH Board of Directors who do not have  
349        a Conflict of Interest with respect to the Compensation arrangement or by a  
350        designee of the committee who does not have a Conflict of Interest with respect to  
351        the Compensation arrangement.

352        F. Applicable UPH Entity Compliance Review Process.

353        1. The specific duties of the applicable UPH compliance officer or designee shall  
354        include, but not be limited to, adhering to the following process to address any  
355        conflicts that arise:

356        a. Review all annual Disclosure Questionnaires and interim supplemental  
357        disclosures from designated categories of persons within the applicable  
358        UPH entity who are subject to this Policy;

359        b. Identify potential Conflicts of Interest disclosed in such annual Disclosure  
360        Questionnaires or interim disclosures and determine whether a Conflict of  
361        Interest exists;

362        c. Investigate and evaluate, as necessary, potential Conflicts of Interest  
363        contained in annual Disclosure Questionnaires or interim disclosures; and

364        d. Report findings, conclusions, and recommendations to the Conflicts Review  
365        Committee.

366        G. Conflicts Review Committee.

367        1. A UPH committee consisting of delegates representing the Internal Audit, Tax,  
368        Compliance and Legal functions shall carry out the responsibilities described below  
369        for all corporations within UPH.

370        2. When the annual disclosures or interim disclosures of any of the members of the  
371        Conflicts Review Committee are being reviewed, the member being reviewed shall  
372        be replaced by the President of UPH or his/her designee.

373        3. The Conflicts Review Committee will process and evaluate annual disclosures and  
374        additional reporting.

375        4. The specific duties of the Conflicts Review Committee shall include, but not be  
376        limited to, adhering to the following process to address any conflicts that arise:

377        a. review all annual disclosures submitted by the Market or UPH compliance  
378        officers or designees and interim supplemental disclosures from designated  
379        categories of persons within UPH who are subject to this Policy;

392                   b.        identify potential Conflicts of Interest disclosed in such annual disclosures  
393                    or interim disclosures and determine whether a potential Conflict of Interest  
394                    exists;  
395  
396                   c.        investigate and evaluate, as necessary, potential Conflicts of Interest  
397                    contained in annual disclosures or interim disclosures;  
398  
399                   d.        identify any necessary measures to address the conflict of interest;  
400  
401                   e.        report findings, conclusions, and recommendations to the Directors of  
402                    applicable Board for decision and action, which shall be the process to  
403                    address any conflicts that arise; and  
404  
405                   f.        assure the necessary information is reported to the IRS.

406  
407           H.        Specific Transaction Procedures.

408  
409           1.        Any duality of interest or possible Conflict of Interest on the part of any  
410            organizational Officer, Director, or Key Employee together with all material facts,  
411            should be disclosed to applicable Directors and made a matter of record, either  
412            through an annual procedure or when the interest occurs or becomes a matter of  
413            Board action.

414  
415           2.        Whenever it is proposed that a UPH entity enter into a transaction with a Covered  
416            Person or company, the UPH Conflict of Interest Administrative Approval  
417            Procedure for UnityPoint Health and Market organizations (see Addendum D) must  
418            be followed.

419  
420           3.        Any organizational Officer, Director, or Key Employee having a Conflict of  
421            Interest in any matter should not be present during general discussion nor vote or  
422            use their personal influence on the matter, and they should not be counted in  
423            determining the existence of a quorum for purposes of the matter or item as to which  
424            a conflict exists. The applicable Board should exclude the individual from any  
425            discussion or vote in which the Board decides whether or not a Conflict of Interest  
426            exists.

427  
428           4.        The foregoing requirements should not be construed as preventing the  
429            organizational Officer, Director, or Key Employee from briefly stating their  
430            position on the matter, nor from answering pertinent questions of other Board  
431            members, since their knowledge may be of great assistance, but after doing so, they  
432            should leave the meeting.

433  
434           5.        In cases in which an Officer, Director, Key Employee, or the Family Member has  
435            a Conflict of Interest in an arrangement or transaction, the following additional  
436            steps may be taken at the direction of applicable Directors:

437                   a. After disclosure of the transaction interest and all material facts, and after  
438                   any discussion with the interested person, he or she shall leave the  
439                   applicable Board or committee meeting while the determination of a  
440                   Conflict of Interest is discussed and voted upon. The remaining Board or  
441                   committee members shall decide if a Conflict of Interest exists.  
442

443                   b. A disinterested person or committee may be appointed to investigate  
444                   alternatives to the proposed arrangement or transaction.  
445

446                   c. In order to approve the arrangement or transaction, the applicable Board  
447                   must first find, by majority vote of disinterested members, that the  
448                   arrangement or transaction is in UPH's best interest, is fair and reasonable  
449                   to UPH, and, after reasonable investigation, the disinterested members have  
450                   determined that a more advantageous transaction or arrangement cannot be  
451                   obtained with reasonable efforts under the circumstances.  
452

453                   6. The minutes of the applicable Board and all committees with Board-delegated  
454                   powers shall contain:  
455

456                   a. The names of the persons who disclosed or otherwise were found to have a  
457                   financial interest in connection with an actual or possible Conflict of  
458                   Interest, the nature of the conflict, any action taken to determine whether a  
459                   Conflict of Interest was present, and the Board's or committee's decision as  
460                   to whether a Conflict of Interest in fact existed.  
461

462                   b. The names of the persons who were present for discussions and votes  
463                   relating to the transaction or arrangement, the content of the discussion,  
464                   including any alternatives to the proposed transaction or arrangement, and  
465                   a record of any votes taken in connection therewith.  
466

467                   7. In order to protect UPH's best interests, appropriate disciplinary and/or remedial  
468                   action may be taken with respect to an Officer, Director, or Key Employee who  
469                   violates [Policy 1.CE.03, Conflict of Interest](#).  
470

471                   I. Related Policies/Reviews.

472

473                   1. [Policy 1.CE.02, Code of Conduct.](#)

474

475                   2. [Policy 1.CE.06, Reporting and Investigating Dishonest, Illegal, or Fraudulent  
476                   Activities.](#)

477

478                   3. [Policy 1.CE.01, Corporate Compliance Program.](#)

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480

481

Tori Stafford

Tori Stafford (Feb 18, 2025 14:53 CST)

482  
483 Tori Stafford  
484 UPH Chief Compliance Officer  
485  
486  
487 References:  
488  
489  
490 Addenda:  
491  
492 Addendum A, "Legal Entity Operating Hospital"  
493 Addendum B, "Summary of Changes"  
494 Addendum C, "Conflict of Interest Disclosure/Questionnaire"  
495 Addendum D, "Administrative Approval Procedure"  
496

497

498

499 **Addendum A: Legal Entity Operating Hospital**

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501 The below are entities for which the Document has been adopted, except if noted as an exception  
502 on the first page under “Scope” and except if the hospital does not provide the service which is  
503 the topic of the Document. **The entities listed below are accurate as of October 1, 2024. A current  
504 listing of legal named entities can be found at:**

505 [https://uphealth.sharepoint.com/sites/intranet/Department%20Documents/Addendum%20A%20\(2023-04\).pdf](https://uphealth.sharepoint.com/sites/intranet/Department%20Documents/Addendum%20A%20(2023-04).pdf)

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**Region**      **Legal Entity Operating Hospital**

CEDAR RAPIDS	ST. LUKE'S METHODIST HOSPITAL
CEDAR RAPIDS	ST. LUKE'S/JONES REGIONAL MEDICAL CENTER
DES MOINES	CENTRAL IOWA HOSPITAL CORPORATION D/B/A UNITYPOINT HEALTH – DES MOINES
DES MOINES	GRINNELL REGIONAL MEDICAL CENTER
DUBUQUE	THE FINLEY HOSPITAL
FORT DODGE	TRINITY REGIONAL MEDICAL CENTER
QC – MUSCATINE	UNITY HEALTHCARE
QUAD CITIES	TRINITY MEDICAL CENTER
SIOUX CITY	NORTHWEST IOWA HOSPITAL CORPORATION
WATERLOO	ALLEN MEMORIAL HOSPITAL CORPORATION
WATERLOO	UNITYPOINT HEALTH – MARSHALLTOWN
MADISON	MERITER HOSPITAL, INC.

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514

## Addendum B: Summary of Changes

515

516 **A. Document Change Details** The information below corresponds to the initial adoption of  
 517 the document or, if the document has been amended, the most recent amendment. The  
 518 Compliance Department shall retain Summary of Changes Addenda which document a  
 519 document's initial adoption and any subsequent document amendments.

Standard Approving Bodies:	Action/Date:
Chief Medical Officer Group	N/A
Chief Nurse Executive Group	N/A
Clinical Policy Review Committee	N/A
Clinical Leadership Group	N/A
Compliance Policy Advisory Committee	12/18/2024
UPH Compliance Committee	02/05/2025
UPH Senior Team	02/11/2025
Specific Stakeholder Groups:	Action/Date:
UPH Law Department	12/18/2024

520

521

522

**B. Summary of Updates:**

Reviewed/ Revised Date:	Summary of Changes:
11/06	N/A
02/12	N/A
12/12	N/A
09/13	N/A
02/15	N/A
03/18	N/A
09/19	N/A
04/21	Addition of notation regarding transactions between a Covered Person (or Covered Person's Family Member) and UPH which are generally offered to the public.
01/23	Policy was updated to new template; no other revisions were made.
12/23	Numerous clarifying changes made throughout the document. For example: The "Application" section was added; references to Joint Commission replaced with "accrediting bodies"; language added to Section E.5 to clarify that decisions regarding market CEO compensation are made at the UPH (parent) level; other non-

	substantive changes made to ensure consistency in use of defined terms and removal of duplicative or unnecessary language.
03/2025	Reviewed for purposes of updating for changes in the law.

523

524

525 NOTE: Contact the UPH Compliance Department for prior versions.

526

528

**ADDENDUM C**

529

**CONFLICT OF INTEREST  
DISCLOSURE/QUESTIONNAIRE**

530

531 Name \_\_\_\_\_

532

533 As a leader at UnityPoint Health “UPH”, you are asked to complete this questionnaire to comply  
534 with the Conflict of Interest Policy.

535

536 The IRS and states have enacted rules for nonprofit organizations that are intended to ensure  
537 individuals in leadership positions are acting in a manner that furthers the organization’s charitable  
538 purposes and not their own private interest. This questionnaire is intended to help identify  
539 relationships and transactions that may require special documentation, approval, and/or disclosure.  
540 By completing this form, you help reduce the risk to leaders of being subject to substantial IRS  
541 penalties and/or the loss of UnityPoint Health’s tax-exempt status.

542

543 When completing the information in this questionnaire, please answer considering any transaction  
544 during the past calendar year or anticipated in the current calendar year. The Director of Internal  
545 Audit Services can assist with questions at (515) 241-6120.

546

547 After completing the questions, please electronically sign, date, and submit the questionnaire.

548

549 Because of the following positions with **UPH**, you are being asked to complete this questionnaire.  
550 Please note that your potential role with the ACO is included as well.

551

UPH Entity	Your Position	Confirm Position	
		Yes	No
Example: UnityPoint – Finley Hospital	Member of Board of Directors	X	

552

553 **Definitions.** (See Policy 1.CE.03, Conflict of Interest, for further information and definitions):

554

555

556

557 **“Family Member”** The family members of the individual completing this form, including spouse;  
558 ancestors (parent, grandparent, etc.); brothers and sisters (whole or half) and their spouses; children  
559 (natural or adopted) and their spouses; and grandchildren, great-grandchildren and their spouses;  
560 and persons with whom the individual maintains a personal relationship approximating a family  
561 relationship.

562

563

564

565 **“UnityPoint Health” or “UPH”** The entities(s) comprising UnityPoint Health, including Iowa  
566 Health Accountable Care, L.C. d/b/a UnityPoint Accountable Care, L.C. (“ACO”), with which an  
567 Officer, Director, or Key Employee is affiliated. Entities include a subsidiary or affiliated entity in  
568 which UPH, directly or indirectly, holds more than a fifty percent (50%) voting or control interest.

567 See the attached *Entities* list (Appendix C.1).

568

569 **Note: Transactions that occurred between you or a Family Member and UPH during the**  
 570 **“ordinary course of business” on the same terms as those generally offered to the public,**  
 571 **including medical treatment received or transactions completed as a patient at a UPH facility,**  
 572 **do not need to be disclosed when answering the questions below.**

573

574 1. Did you, a **Family Member**, or an organization controlled 35% or more by you and/or a  
 575 **Family Member**, have any business transactions with an **UPH** entity?

576

577 *Examples of transactions include but not limited to: LLCs/corporations (controlled 35% or*  
 578 *more by you and your family), joint ventures (where UPH and you/**Family Member** are both*  
 579 *members – see attached “Entities” list (Appendix C.1) to help), sale contracts, lease, license,*  
 580 *insurance, and performance of services, etc.*

581

Parties to the Transaction and Relationship to You	Description of Transaction	Estimated Transaction Amount	Was Transaction Disclosed to UPH Prior to Entering into the Transaction? (Y/N)

582

583 2. Did you, a **Family Member**, or an organization controlled 35% or more by you and/or a  
 584 **Family Member**, receive grants or other assistance from an **UPH** entity?

585

586 *Examples are scholarships, fellowships, discounts on services, internships, prizes, and*  
 587 *awards.*

588

Parties to the Assistance and Relationship to You	Purpose of the Assistance	Estimated Assistance Amount

589

590 3. Did you, a **Family Member**, or an organization controlled 35% or more by you and/or a  
 591 **Family Member** have a loan with an **UPH** entity outstanding any time during the current  
 592 or prior year.

593

594 *Examples are recruitment loans treated as a forgivable loan. Does not include loans*  
 595 *related to medical services received.*

596

Parties to the Assistance and Relationship to You	Purpose of the Assistance	Estimated Assistance Amount

597

598 4. Are you aware of any **Family Member(s)** who currently, or in the past year, worked as an  
 599 employee for a **UPH** entity?

600

601 No    Yes    If yes, provide the name(s) of the **Family Member(s)** and description of  
 602 the relationship below:

603

Name of Family Member	Position at UPH	UPH Employer
Example: Mary Smith	Director, Medical Records	UnityPoint – St. Luke's Methodist Hospital

604

605 5. Are you aware of any family relationship or business relationship between you (including  
 606 your **Family Member(s)**) and other UPH board members, officers and key employees  
 607 shown on the attached list (see Appendix C.2), (including their **Family Member(s)**)?

608

609 *A “business relationship”, for purposes of this question, includes employment,  
 610 contractual relationships, leadership overlap (e.g., in leadership positions at same  
 611 organization) ownership overlap, or an unusual business/personal transaction. Again,  
 612 the relationship may be direct or indirect via your or the other person’s **Family  
 613 Member(s)** and/or an entity with which you identified an affiliation.*

614

615 *For purposes of this question, do not report any “ordinary course of business”  
 616 transactions that were conducted during the ordinary operation of either party’s  
 617 business, on the same terms as those generally offered to the public. To the extent there  
 618 are particular concerns about confidentiality, please indicate the other person’s name  
 619 and write “confidential” in the description of relationships. Relationships such as  
 620 attorney/client, medical professional/patient, and/or clergy/penitent should not be  
 621 reported at all.*

622

623

624

625 No    Yes    If yes, provide detail below.

626

Name of Your Family Member if applicable	Other Person with UPH Position/Affiliation	Description of Relationship Family or Business

627 6. Are you aware of any transaction in which you, your **Family Member**, or an entity you are  
 628 affiliated with or disclose information relating to the business of **UPH**, *receive a* personal  
 629 interest, profit, or advantage?

630  
 631 No  Yes  If yes, please explain below:  
 632

Organization	Description of Transaction

633  
 634 7. Are you aware of any transaction in which you or your **Family Member** was employed by,  
 635 affiliated with, or otherwise involved in a business that is the same as or related to **UPH**'s  
 636 business (e.g., a medical practice or other health care provider).

637  
 638 Examples include:

639

- 640 • *competitors,*
- 641 • *any person or entity that is a source or potential source of patient referrals to UPH, such*  
*642 as physicians who refer patients to UPH for services, or*
- 643 • *any person or entity that sells to or obtains health care business or referrals from UPH,*  
*644 or potentially could sell to or obtain health care business of referrals from UPH, including*  
*645 pharmaceutical companies, medical device companies, hospitals, nursing homes,*  
*646 ambulatory surgical centers, imaging facilities, health care supplies, non-medical*  
*647 suppliers and their employees or agents.*

648  
 649 No  Yes  If yes, please explain below:  
 650

Individual/Organization Name	Description of Transaction/Relationship

651  
 652 8. Did you or a **Family Member** accept a gift of more than nominal value from any person or  
 653 entity doing or seeking to do business with **UPH**, the acceptance of which could reasonably  
 654 be interpreted as having been given to influence you or **UPH** to act favorably towards the  
 655 person or entity regarding business with **UPH**?

656  
 657 No  Yes  If yes, please explain below:

Organization	Description of Gift	Estimated Dollar Amount	Was Transaction Disclosed to <i>UPH</i> Prior to Entering into Transaction? (Y/N)

658

659

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

665

666

667 No        Yes        If yes, please explain below:

668

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

669

## ACKNOWLEDGMENT AND AGREEMENT

I acknowledge that:

- I have read and understand the ***UnityPoint Health*** Conflict of Interest and Code of Conduct Policies.
- I agree to comply with the Policies.
- I understand that the Policies also apply 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.

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Signature

Date

**ADDENDUM D****UPH CONFLICT OF INTEREST****ADMINISTRATIVE APPROVAL PROCEDURE  
UNITYPOINT HEALTH AND AFFILIATES**

The Board of Directors of UnityPoint Health (“UPH”) has adopted Policy 1.CE.03, Conflict of Interest (the “Policy”). In accordance with the Policy, each Director or other Key Employee 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 Director, Officer, Key Employee, or Reporting Physician of UPH or its affiliated entities. 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. Whenever it is proposed that a UPH entity 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 Board Development Committee of the UPH Board has determined as follows:

1. For transactions of less than Fifty Thousand Dollars (\$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 relevant UPH entity Board or the Conflicts Review Committee.
2. For transactions which individually or in the aggregate exceed Fifty Thousand Dollars (\$50,000), but are less than Two Hundred Fifty Thousand Dollars (\$250,000) in a calendar year, management is authorized to enter into such transactions so long as an appropriate memorandum (Attachment D.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 Conflicts Review Committee 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 D.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

746        reviewed and approved by the Board Development Committee and/or the relevant UPH  
747        entity Board.

748  
749        4. If management has a specific concern about a transaction not subject to Board or Conflicts  
750        Review Committee approval because it falls under items 1 or 2 above, management should  
751        err on the side of preparing a memorandum as described above and presenting the transaction  
752        to the Conflicts Review Committee or the relevant UPH entity Board for review and approval.  
753

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

**ATTACHMENT D.1****Administrative Approval Procedure - Memorandum**

## Documentation for Authorization of Conflict Transactions:

1. Name of other party to the transaction:

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2. Description of purchase/transaction:

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3. Person responsible for purchasing/transaction decision:

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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 question 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.

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

9. Explain why a bidding process was not used.

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801 10. Was there an appraisal or opinion from an independent third party in connection with this  
802 transaction?  Yes  No If so, please attach any relevant documentation.  
803

804 11. If the answer to question 10 is no, was there an internal evaluation of the consideration in  
805 this transaction?  Yes  No If so, please attach notes or memoranda of such  
806 internal valuation.  
807

808 12. If the answer to questions 10 and 11 is no, how did you determine that a more advantageous  
809 transaction could not be obtained?  
810

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811

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812

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813

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814 **CERTIFICATION**

815

816 Please indicate your opinion as follows:

817 Is the arrangement in the Corporation's best interest and for the Corporation's benefit?

818  Yes  No

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

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

822  Yes  No If yes, please explain:

823

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824

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825

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827

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828

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829

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830

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831 Printed Name of Responsible Person

832

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833

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834 Signed

835

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836

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837 Date

838