



<b>Title:</b> Compliance Auditing and Monitoring Policy	
<b>Review date(s):</b> 10.14.24; 3.18.25; 11.14.2025	<b>Approved by:</b> Jennifer Cathy, President and CEO; Mary LaDuka, COO
<b>Revised date(s):</b> 10.14.24; 3.18.25; 11.14.2025	<b>Policy Owner:</b> Mary LaDuka, COO
<b>Approved Date:</b> November 14, 2025	<b>Original Effective Date:</b> October 14, 2014

### Policy Statement

Compliance auditing and monitoring are essential components of Delphi Rise's Corporate Compliance Program. Internal audits evaluate the effectiveness of operations, processes, internal controls, and regulatory compliance across all departments and functional areas. These activities promote accountability, transparency, and continuous improvement. Audit findings are reported to Senior Leadership and the Board of Directors as part of ongoing compliance oversight. The Corporate Compliance Committee is responsible for ensuring that systems and procedures are in place to support effective internal auditing and monitoring throughout the organization.

### Scope

This policy applies to all affected individuals of Delphi Rise. Affected individuals include employees, the chief executive, senior administrators, managers, contractors, agents, subcontractors, independent contractors, members of the governing body, and corporate officers whose functions relate to, or could impact, Delphi Rise's identified compliance risk areas.

### Responsibilities

- **Delphi Rise Corporate Compliance Committee:** Oversees internal audit functions and assures compliance with this policy.
- **Program Team and Process Leads:** Provide access to relevant documentation and implement corrective actions based on audit findings.

### Procedure:

#### Annual Audit Workplan

- The annual Audit Workplan specifies the routine internal audits necessary for monitoring the effectiveness of the Delphi Rise Corporate Compliance Program.
- The frequency of internal audits varies based on the assessed level of risk and other key programmatic requirements.
- The Workplan communicates the scope, objectives, and schedule of routine internal audits to the BOD, Senior Leadership, and responsible parties.
- The Corporate Compliance Committee reviews the Audit Workplan quarterly to monitor adherence to internal auditing frequency, responsibilities, procedures, and reporting requirements.

### Training and Education



- All affected individuals receive training and education to understand their roles and responsibilities related to auditing and monitoring the Corporate Compliance Program.
- Training ensures comprehension of the internal auditing process and the importance of compliance.

### **Conducting Audits**

- Program team and process leads conduct audits in accordance with the approved Annual Compliance Audit Workplan.
- Audits may include document reviews, interviews, observations, and testing of controls.

### **Implementation and Follow-Up**

- Program leadership is responsible for implementing corrective actions in response to audit findings within the specified timeframe.

### **Confidentiality and Reporting**

- All information obtained during routine internal audits, including audit findings and documentation, is treated as confidential and used solely for the purpose of improving organizational processes and controls.
- Regular reports on the results of internal audits and the status of corrective actions are provided to the BOD and Senior Leadership.

### **Disciplinary Actions**

Non-compliance with this policy may result in disciplinary action, up to and including termination of employment.

### **Review**

This policy will be reviewed at least annually, or sooner if required due to changes in laws, regulations, payer requirements, or organizational needs. The Compliance Officer, in collaboration with Senior Leadership, is responsible for coordinating the review and ensuring required approvals.

### **Conclusion**

This policy ensures that Delphi Rise maintains a robust Corporate Compliance Program through continuous monitoring and auditing. It promotes a culture of accountability and continuous improvement, ensuring compliance with regulatory requirements and organizational standards.