



Employee Code of Conduct 2024

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A message from our CEO

At NeueHealth, integrity is at the core of everything we do. We are committed to doing the right thing in every aspect of our business. Doing the right thing means complying with all legal, regulatory, and ethical obligations. Everyone at NeueHealth is responsible for ensuring that we meet these obligations, ensuring NeueHealth maintains a robust culture of compliance.

Our Code of Conduct is a foundational document to understand our organization's ethics, compliance requirements, and other guidelines. As CEO, I consider it a document that guides me as I lead this organization to ensure we are all keeping ethics and compliance at the center of our priorities. I encourage everyone in the organization to read, understand, and absorb this Code. Beyond just following our Code, we all have an obligation to speak up when we see violations.

Thank you for joining me in this commitment to integrity and the NeueHealth mission and values.

G. Mike Mikan

Why we have a code

Our Code of Conduct provides guidance and assists us in carrying out ethical and legal standards. It lays out standards for conduct in the workplace and guides us as we work towards a compliant environment that demonstrates integrity.

NeueHealth's Code helps us live our values and ultimately achieve our mission by meeting our ethical standards and complying with applicable laws and regulations.

Our Code applies to everyone – the board, employees, contractors, vendors, physicians, third-party payers, consultants, volunteers and every individual or entity that interacts with NeueHealth.

This Code together with our NeueHealth policies and Employee Handbook provide us with a comprehensive overview of all applicable obligations and procedural standards that we must meet.

This Code is intended to be a comprehensive reference guide for our employees. It can help you locate relevant documents, understand services available to employees, and acquaint you with resources related to ethics within the organization.

Modifications and waivers

NeueHealth may modify this code. The NeueHealth Board of Directors or Audit Committee must approve any amendment, modification, or waiver of any provision of this Code for directors or executive officers. Any amendment, modification, or waiver will be promptly disclosed in accordance with applicable laws, rules, and regulations (including stock exchange rules).

Living our values

At NeueHealth, we are all responsible for upholding our mission and values at the core of everything we do to protect our company's integrity and reputation.

OUR MISSION

Making healthcare right. Together.

OUR VALUES

By living out our values each day, we can accomplish our mission.

Be Brave: Challenge the status quo with curiosity, courage, and tenacity.

Be Brilliant: Deliver predictable excellence with a learning mindset.

Be Accountable: Live by your word, always.

Be Inclusive: Value all voices and contributions to achieve big things.

Be Collaborative: Fearlessly partner with all people.

Speaking up and taking action

You are required to speak up and report misconduct or any suspected violation of an ethical, legal, or compliance standard.

Making the decision to speak up and formally report an issue can be challenging. How do you know when to say something? Who do you talk to? What will happen after you report an issue?

REPORTING RESPONSIBILITIES

You must report any allegations or concerns of ethical, legal, or compliance violations. You must also report any concerns about our financial disclosures and any accounting, auditing, or internal control issues.

WHAT TO DO ABOUT SUSPECTED ETHICAL, LEGAL, OR COMPLIANCE ISSUES

Learn to identify unethical behavior or a violation of legal, compliance, and privacy standards that apply to every aspect of our business.

Talk to your manager, the compliance team, or any NeueHealth leader if you have questions about the NeueHealth Code of Conduct or how to act if you have a compliance concern.

Immediately report any encountered misconduct or suspected violation of an ethical legal or compliance standard.

HOW TO REPORT A CONCERN

Your manager, other NeueHealth leaders, or a member of our legal/compliance team is always available to help.

You can submit a concern directly to the compliance department's mailbox at compliance@neuehealth.com.

Or, you can submit questions or concerns anonymously through Lighthouse/Syntrio. NeueHealth works with this third-party organization and external hotline as an avenue for individuals to report concerns anonymously. After a report intake, NeueHealth will conduct an investigation.

The process looks like this:

1. Employee submits a concern through Lighthouse/Syntrio.
2. Lighthouse/Syntrio conducts an intake of the concern.
3. Lighthouse/Syntrio communicates the concern to NeueHealth.
4. NeueHealth leads the investigation into the concern.
5. The report and investigation are completed internally and the outcome is tracked.

Here are the different ways to report through Lighthouse/Syntrio:

Online: [NeueHealth LightHouse/Syntrio Reporting Link](#)

Call toll-free (USA and Canada):

English: 855-208-3766

Spanish: 800-216-1288

Email: Reports@Syntrio.com

Fax: 215-689-3885

You must include the company name with an emailed or faxed report.

REPORTING TO GOVERNMENT OR LAW ENFORCEMENT

Despite anything to the contrary in this Code, you may communicate, cooperate, or file a complaint with any government or law enforcement entity about possible violations of any legal or regulatory requirement. You may make disclosures to any governmental entity that is protected under the whistleblower provisions of any applicable law or regulation, so long as these conditions are met:

- The communications and disclosures are consistent with applicable law; and
- The information disclosed was not obtained through a communication that was subject to attorney-client privilege (unless disclosure of that information would otherwise be permitted by an attorney consistent with the applicable federal law, attorney conduct rules, or otherwise).

Any agreement inconsistent with the above language between NeueHealth and any employee is deemed invalid and will not be enforced by the company.

If an employee contacts any government official outside of their official capacity with NeueHealth, they must let it be known the views expressed are theirs alone and not of NeueHealth.

For any business need that requires meeting with a government official, email Compliance@NeueHealth.com for guidance.

NON-RETALIATION

Retaliation is when an employee is punished for engaging in an activity that is legally protected, including reporting any suspected or actual allegations or concerns of ethical, legal, or compliance violations.

Retaliation is illegal and NeueHealth has a strong anti-retaliation policy to support employees in taking action.

Our non-retaliation policy means that reporting an issue will not hurt you, your job, or your reputation. You can feel safe when you report an issue, knowing you're doing the right thing, and you won't be punished for it.

NeueHealth prohibits retaliation against anyone who reports a good-faith concern or asks questions about policies or practices. If you believe you have faced or witnessed retaliation, you must immediately report it for investigation. Those who retaliate are subject to discipline, up to and including termination.

VIOLATIONS

Violations of applicable laws and regulations, our policies, or this Code may result in disciplinary action, up to and including termination, and legal consequences. We will promptly, thoroughly, and impartially investigate all suspected violations. You have a responsibility to cooperate fully in all ethics and compliance investigations. A member of management or the board will make the final decision on appropriate action.

The Takeaway:

- Knowledge is power – learn what is a violation.
- If your instincts are telling you something isn't right, say something.
- You can report anonymously.
- Reporting won't hurt you because of our non-retaliation policy.

Maintaining a healthy and respectful work environment

Why does creating a healthy and respectful work environment matter? Creativity, productivity, and collaboration flourish in a healthy workplace. Without a culture of respect, employee productivity, job satisfaction, attitudes, and cooperation are harmed.

Employees should reference our Employee Handbook and NeueHealth policies for a complete understanding of NeueHealth's expectations for them in the workplace. Specifically, our Employee Handbook provides information on NeueHealth's requirements for preventing discrimination and harassment in our workplace, equal opportunity employment, a drug-free and alcohol-free environment, and more.

You can familiarize yourself with this important resource here:

[NeueHealth Employee Handbook](#)

Dedication to quality patient care and safety

It is our Policy to deliver safe, high-quality care in an effort to keep all our patients healthy and happy. We deliver that care by utilizing evidence based medical best practices, preventative medicine, and innovative technologies. We employ engagement specialists, nurses, and care managers to provide patients with thorough education about their medical conditions and help navigating the complex healthcare system.

In addition, we follow all applicable rules, regulations, and standards that apply to our clinic operations. This includes ensuring we operate our clinics in accordance with the requirements of OSHA, biomedical waste handling procedures, fire codes, radiology and compressed gas safety, state licensing requirements, and provider licensing requirements.

REGULATION OF CONTROLLED SUBSTANCES

Many prescription drugs, controlled substances and other medical supplies are governed and monitored by regulatory organizations and are to be administered by an authorized provider only. Prescription and controlled medications and supplies are to be handled properly and only by authorized individuals to minimize risk to patients.

Confidential and Proprietary information

Each of us must consistently protect confidential and proprietary information which is a crucial part of ensuring the overall safety and integrity of NeueHealth. We are obligated to ensure the confidentiality and security of member information as well as corporate and workforce employee information and intellectual property.

Confidential and proprietary information includes any information not shared with individuals outside of NeueHealth, and any information useful to our competitors.

Confidential and proprietary information is information that is critical to the operation of an organization and includes things that are owned, patented, trademarked, and copyrighted.

Examples:

- Research and development data for upcoming projects;
- Trade secrets;
- Marketing and financial plans;
- Intellectual property;
- Organization emails;
- Employee agreements; and
- Verbal communication: telephone conversations and informal conversations that you participate in or overhear.

You are required to safeguard this information from inappropriate disclosure while you are employed by NeueHealth and even after you leave NeueHealth. Confidential information of NeueHealth remains NeueHealth's property at all times. You may not take NeueHealth's confidential information, including but not limited to: customer or member lists, formulas, processes, contracts, trade secrets, intellectual property, sales-related information, or any other company confidential or proprietary information with you if your employment with NeueHealth ends.

CONFIDENTIAL INFORMATION – MEMBERS / PATIENTS

State and federal law regulates the use of our member's/patient's/beneficiary's health, financial, and other private information. Never use or disclose member or patient confidential information, unless allowed by company policy and in support of a valid business purpose.

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CONFIDENTIAL INFORMATION – PROVIDERS, VENDORS, AND THIRD PARTIES

Never share confidential information about our providers, vendors, and other business partners unless it is authorized by policy, for a valid business purpose, and required by your assigned job duties. NeueHealth prohibits the use or disclosure of confidential or proprietary information of a prior employer, or other third party, in connection with your work for NeueHealth.

HIPAA AND PHI

The Health Insurance Portability and Accountability Act (HIPAA) is a federal law that establishes the rules for managing protected health information (PHI) throughout the United States. Some states may have additional rules regarding medical information confidentiality. HIPAA ensures proper access to, and confidentiality of medical records.

PHI is information or records, in any form or media, including electronic, paper, or oral, about an individual’s mental or physical health, condition, or treatment, whether past, present, or future.

MINIMUM NECESSARY RULE

HIPAA limits the amount of information that may be shared, even when the individual has consented to having their PHI shared. Disclosure is restricted to the minimum necessary to accomplish a task. Access to PHI should only happen on a “need to know” basis.

Do not access, acquire, examine, talk about, or share PHI unless it’s required for your job. If you’re authorized to disclose PHI, follow the minimum necessary rule. Use de-identified PHI whenever possible.

If PHI is needed, use a limited data set whenever possible.

PROTECTING PHI

Ensuring that PHI remains protected and confidential is not just good business, it’s legally required. Companies and individuals who violate HIPAA laws regarding PHI can face major legal consequences, including loss of accreditation, fines, and jail time.

Best practices to protect PHI:

- Use the minimum necessary rule or limited data sets whenever possible.
- Keep laptops, files, disks, offices, and filing cabinets that contain PHI locked.

- Don't leave materials containing PHI in an unsecured location, such as a vehicle.
- Make sure PHI is no longer accessible when it's discarded, such as by shredding it.

E-PHI

The HIPAA Security Rule covers the physical movement of removable/transportable electronic storage media, such as carrying around a laptop (E-PHI). As the world becomes increasingly digital and faces higher cybersecurity threats, protecting E-PHI should be a top priority.

Best practices to protect E-PHI:

- Verify email addresses and numbers before sending E-PHI or documents.
- Use secure encrypted systems to send E-PHI whenever possible.
- Don't download unencrypted E-PHI outside the system to public or remote computers or copy it to media devices.
- Don't leave devices or media containing E-PHI in a vehicle.
- Make sure E-PHI is no longer accessible when it's discarded, such as by securely erasing it from a device or destroying data storage devices.

Know what information is sensitive, protected, confidential or proprietary. Be aware of potential opportunities for data security compromises, and take all precautions to protect the company's information. All information should be managed in accordance with our record retention policy.

Preventing fraud, waste, and abuse

There are many laws governing fraud, waste, and abuse, including: the False Claims Act, the Anti-Kickback Statute, and the Physician Self-Referral Law (Stark Law). NeueHealth is committed to educating all NeueHealth personnel on what constitutes a violation of these laws and ensuring they are aware of their compliance responsibilities, including reporting on any potential violations.

HOW DO WE IDENTIFY FALSE CLAIMS?

The False Claims Act (FCA) prohibits knowingly presenting, or causing to be presented, to the federal government a false or fraudulent claim for payment or approval. It also prohibits knowingly using, or causing to be used, a false record or statement to get a false or fraudulent claim paid or approved by the federal government or its agents. In our NeueHealth businesses, we need to be particularly aware of potential False Claims Act risks when it comes to our billing and coding practices in support of both direct fee for service claims to government payers and patient risk adjustment scores in the managed care context.

WHAT ARE ILLEGAL KICKBACKS AND SELF-REFERRALS?

A kickback is an improper incentive offered or received to induce referrals paid for by government programs such as Medicare and Medicaid. Incentives can be financial or in the form of gifts and other benefits.

The Anti-Kickback Statute makes it a federal crime to solicit, receive, offer, or pay any kickback, bribe, or rebate, directly or indirectly, in cash or in kind for referring a person to a provider for services covered by Medicare, and for purchasing, leasing, or ordering goods or services covered by Medicare.

The Physician Self-Referral Law (Stark Law) prohibits a provider from making referrals for specific designated health services payable by Medicaid or Medicare to an individual or entity with whom the provider has a financial relationship. Financial relationships include, among other things, ownership/ investment interests and compensation arrangements.

There are two overarching principles that govern our interactions with physicians:

1. We do not pay for volume or referrals. We accept patient referrals and admissions based solely on our patients' medical

needs and our ability to render medically necessary services. We do not pay or offer to pay anyone – employees, physicians, or other persons or entities – for referral of patients.

2. We do not accept payments for referrals we make. No NeueHealth employee or physician member or any other person acting on behalf of NeueHealth is permitted to solicit or receive anything of value, directly or indirectly, in exchange for the referral of patients. Similarly, when deciding where to refer a patient for care outside NeueHealth, we do not take into account the volume or value of referrals that the provider has made or may make to us in the future.

GIFTS, ENTERTAINMENT, AND CHARITIES

Avoid soliciting gifts, items of value, entertainment, favors, or services from present or potential vendors or contractors. Do not accept gifts, items of value, entertainment, favors, and services that appear to be offered with the intent to influence your performance, duties, or any decisions made on behalf of NeueHealth.

Do not accept gifts, items of value, entertainment, favors, or services that other coworkers would consider excessive or lavish for personal use from any present or potential vendor, contractor, or entity doing business with NeueHealth.

Exceptions include:

- Promotional items of nominal value, such as mugs, water bottles, and tote bags.
- Occasional, reasonably priced meals for business purposes.
- Gifts based on outside business or employment relationships (such as a birthday gift from a friend).
- Invitations to large events where people with common interests may attend.
- Gifts of limited value extended as a business courtesy.

Conducting business

INSIDER TRADING POLICY

Insider trading is the illegal practice of trading on the stock exchange to your own advantage through having access to “material non-public information”. Material non-public information is generally considered to be information a reasonable investor would consider important when deciding to buy, sell, or hold a security and that information is not available to the general public.

As part of your job, you may learn about NeueHealth material non-public information. You should not participate in transactions of NeueHealth securities (including but not limited to its common stock) or the securities of another company involved with NeueHealth, or advise anyone else to do so, while you have material non-public information about NeueHealth or that company.

This includes any transaction in NeueHealth’s securities, such as purchasing or selling NeueHealth securities and exercising options. Our rule against insider trading applies to your family members, anyone else living in your household, and any individuals/entities over whose transactions in NeueHealth securities you have influence or control.

Anyone who participates in insider trading or shares material non-public information is subject to severe punishment, including significant fines and up to imprisonment.

Additionally, you are not permitted to:

- Engage in any transactions, including prepaid variable forward contracts, equity swaps, collars, and exchange funds, that are designed to hedge or offset any decrease in the market value of NeueHealth’s equity securities.
- Purchase NeueHealth’s securities on margin, borrow against any account in which the securities are held, or pledge securities as collateral for a loan without first obtaining pre-clearance from the General Counsel.

For more information, see our Insider Trading Policy, which is available on the company intranet.

FAIR DEALING

You should deal fairly with all NeueHealth's customers, vendors, suppliers, consultants, competitors, and employees at all times. You should behave ethically and respectfully and not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair dealing practice.

CONFLICTS OF INTEREST

NeueHealth is diligent about identifying and mitigating real or perceived conflicts of interest. It's not always clear whether an activity creates a conflict of interest, so individuals must consider the activity's effects on their own business unit or department and how it could impact NeueHealth as a whole.

What is a conflict of interest?

A conflict of interest is when your interests or actions – actual or perceived – compromise or influence your ability to act in NeueHealth's best interests.

Conflicts of interest may result from:

- Receiving profits, gain, or other benefits as a result of your position that's not part of your normal compensation including outside activities or employment.
- An activity that is detrimental to NeueHealth.
- An activity that results in improper or illegal personal gain.
- Having or seeking a business, contractual, or other financial relationship with a NeueHealth vendor or consultant.
- Having a financial or employment family interest in the outcome of a decision involving a member of the employee's immediate family including but not limited to spouse/domestic partner, parent, sibling, or dependent child/stepchild, individual to whom you provide material financial support, individual who is a member of your household, individual with whom you have a romantic relationship, or an extended family member, such as your in-law, grandparent, grandchild, aunt/uncles, niece/nephew, or cousin.
- Having served as an officer, director, or consultant for another organization within the last year.
- Having a business and actively promoting the business over the interest of NeueHealth and by using resources owned and operated by NeueHealth.

As an employee or director of NeueHealth, you are legally obligated not to participate in conflicts of interest, unless approved by NeueHealth.

What if I think I have a conflict of interest?

You are obligated to disclose any actual or perceived conflicts of interest to NeueHealth. Email the NeueHealth Compliance Officer at Compliance@NeueHealth.com or any member of the legal and compliance team to get started.

For more information, see our Conflict of Interest Policy, which is available on the company intranet.

Take a look: conflicts of interest in real life

Barry works in the hiring department. His niece, Ally, is a recent college graduate and is looking for a job. She asks Barry to recommend her for an open position on the company's marketing team. However, Ally didn't study marketing at school and has never held a related position before.

THE PROBLEM: Barry could use his influence to help a family member – someone who he has a close and personal relationship with – to get her hired for a role.

THE SOLUTION: Barry tells Ally he can't help her get this role at his company. Instead, he offers to help her job hunt in his free time for a position she's qualified for.

COOPERATION IN AUDITS AND INVESTIGATIONS

We cooperate with properly conducted audits or investigations in a truthful and ethical manner. Refusal to cooperate with properly conducted audits or investigations might harm our reputation as a responsible and ethical company. If it is part of your responsibility to respond to a request for information for disclosure publicly or to a government agency, you must make full, fair, accurate, timely, and understandable disclosures. In addition, if it is part of your responsibility to provide information for such communications, disclosures, or reports, you must ensure that the information you provide is accurate and complete. You also must make open and full disclosure to and cooperate fully with auditors and/or investigators in connection with any corporate or external audit or review.

CORPORATE OPPORTUNITIES

You have a responsibility to NeueHealth to advance its legitimate interests when the opportunity arises. Any opportunity that you discover through your position with the company or using NeueHealth's property or information belongs to NeueHealth. You should not take such an opportunity for yourself or offer it to any other person unless NeueHealth has waived the right to such opportunity (in the case of directors, subject to NeueHealth's certificate of incorporation and bylaws). You should not compete with NeueHealth or attempt to use corporate property or information for personal gain while serving as one of its employees or directors.

Always get approval from Compliance@BrightHealthPlan.com before giving a gift to a state or local government official.

INTERACTION WITH GOVERNMENT OFFICIALS

NeueHealth may engage with officials in state and federal government to advocate our position on public policy through a variety of activities and communications.

State and federal governments have strictly enforced laws regarding contracting government offices. These laws may include restrictions on lobbying or other contacts with government officials.

Additionally, Federal law prohibits giving gifts to executive and legislative branch officials. State and local laws may include additional restrictions. You may not use NeueHealth funds for improper or illegal activities. You will not make payments to government officials to secure sales or obtain favorable treatment. Gifts to or entertainment of government officials or employees are prohibited because these actions could be construed as attempts to influence government decisions. Always get written approval from NeueHealth's General Counsel before giving anything to any government official.

RECORD KEEPING AND FINANCIAL INTEGRITY

NeueHealth has a duty to provide accurate, timely, and complete financial disclosures as required by the laws and regulations that govern our company. You have a duty to act with honesty when recording and reporting financial information about company operations. If you provide, review, or certify financial information in connection with any internal control or procedure, such as timesheets, expense reports, revenue vouchers, or other financial statements, you must provide accurate, timely, and complete information. Making or approving false or misleading records or documentation or failing to properly disclose any asset or liability is strictly prohibited.

RECORD RETENTION AND DISCLOSURE

Employees must comply with recordkeeping and retention requirements for corporate documents. Destroying or disposing of company records is not something you may do based on your individual discretion. NeueHealth's record retention policy governs the appropriate disposal of records once the applicable record retention period has expired. Destruction or alteration of records to avoid disclosure in a legal or government investigation may be a criminal offense.

MEDIA RELATIONS AND SOCIAL MEDIA

In order to provide accurate and complete information about our business to the media, investment analysts, and the investor community, NeueHealth will respond to the news media in a timely and professional manner only through our designated spokespersons. Employees should contact Corporate Communications at media@neuehealth.com if they receive a media outreach.

If you participate in electronic communication such as social network sites, blogs, chat rooms, Facebook, Twitter, Instagram, or any similar form of communication, you must not disclose any NeueHealth confidential information. You must also make clear that the views you express are solely yours and not representative of NeueHealth's views. The content of your messages may not be discriminatory or harassing towards any person or entity including other associates, managers, members, competitors, or any business partners of the company.

PROPER USE OF COMPANY ASSETS

Use our company assets only to conduct business or for other professional reasons.

Company assets include but are not limited to:

- Electronic assets and communication tools: Telephone numbers, emails, and instant messages;
- Funds: Cash, checks, and company credit cards;
- Equipment: Office supplies, computer hardware and software, fax machines and copiers;
- Information: Documents, data, and records;
- Corporate Time; and
- Clinical/Medical Equipment.

Don't use company assets for:

- Illegal activities;
- Personal gain, including soliciting personal business or publicly advancing your individual views;
- Sales of any products or services other than NeueHealth's;
- Harassment;
- Creating, viewing, receiving, sending, or downloading chain emails (including jokes);
- Sexually explicit material; or
- Inflammatory or derogatory communication.

PERSONAL USE

You may use electronic company assets for personal use in limited situations or as approved by your manager. Limited personal use means it doesn't affect your productivity, result in material cost to NeueHealth, and follows all our policies about company confidentiality.

Take a look - Personal use in real life

-  Watching Netflix during regular business hours.
-  Sending an email from your personal Gmail account during your lunch break.

All your NeueHealth electronic communication systems and work property, including your laptop, are not private. The company can review and disclose any information whenever it is deemed necessary at the company's sole discretion.

COMPANY REVIEW

You should not have and are not entitled to an expectation of privacy regarding the use of NeueHealth's information resources. Any information you create, share, or download onto the company systems or equipment belongs to the company. NeueHealth has the right to review, record, audit, investigate, intercept, access, delete, and disclose any information you create, share, or download onto the Company's systems or equipment, including your work computer.

The contents of electronic storage may be disclosed within the company to those who need to know and outside the company, including law enforcement or government agencies, without your knowledge or permission.

All company assets are monitored and protected by information security with endpoint protection software. This is to protect assets and information from cyber exposure.

Unauthorized use or distribution of a company asset, and proprietary or confidential information by any user would violate policy of NeueHealth, could be illegal and may result in termination, and include civil or even criminal penalties.



NeueHealth™