



Code of Business Conduct and Ethics

November 2016



MESSAGE FROM THE CEO

Every day, our dynamic marketplace brings new opportunities and challenges that sometimes require difficult choices. That's why it is important to stay focused on our principles in every business decision. Cotiviti has been committed to honesty and integrity, which are the basis of our culture and our relationships with our clients. Our dedication to upholding the highest standards of business conduct enables us to perform our work with integrity while providing value for our employees, customers, communities and shareholders. This dedication is also reflected in our Purpose, Imperatives and Values. Our core Values include Integrity, Passionate Client Service, Teamwork, Accountability, Performance Excellence, and Continuous Improvement.

Nothing should ever compromise our commitment to our Values. To help guide us in our decision making, we also have established this Code of Business Conduct and Ethics. It is not intended to be a comprehensive guide to all company policies or to all responsibilities under laws that apply to your role in the Company. It should, however, provide basic principles to help you resolve the ethical and legal issues you may face on a day-to-day basis. Since each of us will be held to Cotiviti standards of conduct and integrity, it is your responsibility to read the information in the Code of Business Conduct and Ethics and follow the letter and the spirit of its policies.

Our leaders and managers are responsible for creating a culture that respects our policies. If you have any questions or are unsure about a particular policy or compliance issue, we urge you to ask your manager, Human Resources, the Compliance Office, a member of the Senior Leadership Team or the General Counsel. Similarly, if you have a question about what is appropriate business conduct or feel pressured to behave in a manner that conflicts with the Code, please contact any of the above or contact our confidential Cotiviti Concern Hotline at (855) 832-5560 (US and Canada, and, preceded by 000-117, India) or 0800-032-8483 (UK), or online at www.cotiviti.ethicspoint.com. We encourage you to speak out in the full knowledge that we will not tolerate retaliation of any kind from anyone.

With your help, we are confident that the values and reputation we have worked so hard to establish will continue to be upheld long into the future.

Doug Williams

J. Douglas Williams
Chief Executive Officer

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GENERAL STATEMENT

Cotiviti Holdings, Inc. and its subsidiaries (the “Company” or “Cotiviti”) have approved this Code of Business Conduct and Ethics (the “Code”) to provide all employees the ethical standards that govern their relationships with the Company, its customers, vendors, competitors and others with whom they deal on behalf of the Company.

It is the policy of Cotiviti to conduct its business with honesty and in accordance with high moral and ethical standards, and this Code contains standards of conduct which embody this policy. This Code provides a framework for ethical business conduct that can be applied to situations which are not specifically covered. In many cases, more specific requirements are contained in the Company’s other policies and procedures.

Because any illegal or unethical action or the appearance of impropriety or misconduct by anyone acting on behalf of the Company is unacceptable, this Code applies to the Company’s Board of Directors, officers, employees, agents, consultants and representatives.

REVIEW, ADMINISTRATION, AMENDMENTS AND WAIVERS OF THE CODE

The Company’s senior management will periodically review the Code, and may recommend to the Board of Directors changes it deems appropriate in order to promote and maintain the high ethical and moral standards governing the business practices of the Company.

There may be unique circumstances in which certain officers of Cotiviti need to request a waiver of certain provisions of the Code. Such waivers can only be granted by request to the Audit Committee and may be disclosable if required by applicable law.

AFFIRMATION BY EMPLOYEES

All employees will be issued a copy of the Code and are required to acknowledge acceptance of its terms. A signed acceptance for each employee will be maintained by Human Resources.

All employees will be required to review and renew his or her commitment to the spirit and letter of the Code on a periodic basis. If the Board of Directors approves significant changes to the Code, all employees will be required to review the amended Code and renew his or her commitment to it.

GUIDING PRINCIPLES

Cotiviti strives to maintain an ethical culture in which you feel empowered and accountable for doing the right thing. We each play an important role in sustaining and strengthening our ethical culture every day. Cotiviti expects that you will:

- Act with integrity and trust.
- Be accountable and take ownership of problems, as well as the consequences of your decisions, actions and mistakes.
- Foster an atmosphere where the dignity of every person is respected.

- Comply with this Code of Business Conduct and Ethics, other Cotiviti policies, and all laws, rules and regulations that apply to our business.
- Avoid all conflicts of interest between your work on behalf of Cotiviti and your personal affairs.
- Safeguard all Cotiviti and client information and use such information only for business purposes.
- Ensure that fair dealing is the foundation for our relationships and business transactions.
- Ensure that the information that we give to others is truthful, accurate and complete.

You have the responsibility to ask questions, seek guidance and promptly report suspected misconduct. Cotiviti commits to take all reports seriously, resolve substantiated reports and take steps to prevent repeat occurrences. **Retaliation against anyone who comes forward in good faith will not be tolerated.**

The Cotiviti Code of Business Conduct and Ethics applies to all Cotiviti affiliates and subsidiaries, employees, officers, board members and anyone who is authorized to act on our behalf. It also serves as guidance to, and may be adopted by, contractors, consultants, vendors, external sales agents, and any other individuals and organizations conducting business on behalf of, or with, Cotiviti.

Failure to comply with this Code or other Cotiviti policies could subject you to corrective action, up to and including termination.

SEEK GUIDANCE OR REPORT VIOLATIONS

Each employee is expected to promptly report any circumstance that he or she believes in good faith may constitute a violation of this Code, whether experienced or witnessed, and for cooperating with investigations into compliance concerns. If you believe a situation may involve or lead to a violation of this Code, please take one or more of the following actions:

- **Seek Guidance.** Seek guidance from a responsible supervisor (for example, your immediate supervisor, a department head or location manager) or other appropriate internal authority (for example, your local Human Resources representative or the Compliance Office).
- **Report Concerns.** The most direct way to voice any concern is to a supervisor or your Human Resources representative. They, in turn, will communicate the concern with the Company's Compliance Officer, General Counsel or a member of the Company's Board of Directors. You may also report your concerns directly to the Compliance Office, the General Counsel, any member of the Company's senior management, or the Board of Directors.
- **Use the Hotline.** Reports may also be made anonymously through the Company's confidential Concern Hotline either online at [Cotiviti.ethicspoint.com](https://cotiviti.ethicspoint.com) or by calling (855) 832-5560 in the US, Canada or India (for India, preceded by country code 000-117) or 0800-032-8483 in the UK.
- **Accounting or Audit Concerns.** In addition, reports related to accounting or auditing concerns (including concerns about the Company's financial records or disclosures) may be made in writing to the Audit Committee.

While we expect you to promptly report concerns through the methods provided in this Code, nothing in this Code prohibits you from exercising your right to report possible violations of any federal law or regulation to any government agency.

COMPLIANCE WITH THE LAW

Cotiviti requires its employees to fully comply with all applicable federal, state and local laws, rules and regulations, as well as the laws, rules and regulations of applicable foreign jurisdictions. Compliance with these laws, rules and regulations is a minimum, absolutely essential condition for the performance of one's duties. It is unacceptable for any employee to knowingly violate any law, rule or regulation of any governmental jurisdiction in the performance of his or her responsibilities on behalf of the Company. Legal compliance is not always intuitive. To comply with the law, you must learn enough about the national, state and local laws that affect your work at the Company to spot potential issues and to obtain proper guidance on the right way to proceed. When there is any doubt as to the lawfulness of any proposed activity, you should seek advice from the Company's Compliance Officer or General Counsel.

Certain legal obligations and policies that are particularly important to our business and reputation are summarized below. Further information on any of these matters may be obtained from the Company's Compliance Officer, Chief Human Resources Officer or General Counsel.

DISCRIMINATION AND HARASSMENT

Cotiviti is committed to treating all of its employees with honesty, fairness and respect. Discriminatory, harassing or threatening conduct is unacceptable, whether verbal, physical, or visual. Cotiviti does not tolerate discrimination on the basis of race, religion, color, national origin, gender, age, disability, marital status, sexual orientation or any other protected class under federal, state, and local laws in dealing with employees, customers, suppliers or any other business contacts.

FAIR COMPETITION AND DEALING

Cotiviti is committed to vigorous and fair competition which shall be based solely upon the merits of its competitive offerings. No employee is to use any illegal or unethical method to gather competitive information. The Company and its employees are required to comply with federal and state antitrust and unfair competition laws, as well as laws of foreign jurisdictions and the Foreign Corrupt Practices Act.

All employees are to deal fairly with the Company's customers, suppliers, competitors and other employees. No one should 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

Personal Conflicts. A personal conflict of interest arises when an employee or an immediate family member of an employee receives improper personal benefits as a result of his or her association with Cotiviti. Improper personal benefits may be financial or nonfinancial, and may be received directly or indirectly, including benefits which may accrue to family connections, investments, personal acquaintances or otherwise as a result of the employee's improper use of his or her association with Cotiviti. For purposes of this Code, "immediate family members" include your spouse, parents, stepparents, children, stepchildren, siblings, mothers- and fathers-in-law, sons- and daughters-in-law, brothers- and sisters-in-law, and any person (other than a tenant or employee) sharing your household.

- Employees shall refrain from engaging in any activity that may compromise their personal objectivity or impartiality relating to immediate family members who work for the company.

- Employees shall refrain from voting upon or participating in any decision concerning any Company business transactions in which they have a personal interest or in which the possibility of partiality of judgment exists by reason of their position as an agent, owner, stockholder, officer, employee or member of the board of directors of another entity doing business with the Company or in competition with the Company. Employees shall promptly disclose in writing to the General Counsel any outside business or financial interest that could influence the impartial discharge of their Company responsibilities, including any interest in another entity that, to their knowledge, does business with the Company or is in competition with the Company.
- Employees shall refrain from participating in any transaction in which they may profit, directly or indirectly, from the transaction due to their position as an agent, owner, stockholder, officer, employee or member of the board of directors of another entity doing business with the Company or in competition with the Company. Officers shall disclose in writing to the General Counsel any outside business or financial interest that could influence the impartial discharge of their Company responsibilities, including any interest in another entity that, to their knowledge, does business with the Company or is in competition with the Company.

The above requirements generally exclude any interest that exists solely as a result of the ownership by an employee of less than 1% of a corporation's outstanding securities or similar financial interest in an enterprise not considered a corporation. These requirements also exclude transactions where the charges involved in the transaction are determined by competitive bids.

Members of the Board of Directors and Cotiviti's executive officers (and their immediate family members) are also subject to the requirements of Cotiviti's Related Person Transaction Policy, which requires that Cotiviti's Audit Committee review, approve or ratify transactions where a related person may have a material interest.

Gifts and business entertainment can easily create an appearance of improper influence. You may only accept gifts, business entertainment or invitations or other offers from a third party as allowed in the Gifts and Business Entertainment section of the Code.

Do not use for personal gain your position at Cotiviti, Company resources, intellectual property, time or assets – including facilities, office equipment, Email, computer applications, etc.

Seek guidance from your management, Human Resources or the Compliance Office before engaging in outside employment or other outside activities which may interfere with your duties at Cotiviti, conflict with Cotiviti interests or harm Cotiviti's reputation.

Organizational Conflicts. An organizational conflict of interest arises when relationships the Company or employees have may compromise objectivity, create an unfair advantage, or create an inherent conflict amongst Cotiviti's obligation to multiple clients.

- Employees shall refrain from engaging in any activity that may compromise Cotiviti's objectivity or impartiality in performing its work under a commercial or government contract.
- Employees shall refrain from seeking or having influence over the development or award of a government contract that Cotiviti may bid on.
- Employees shall never use proprietary details obtained under a contract with one client to benefit another client.

- You may be required to disclose significant detail about relationships you might have with other entities and certain relationships may bar you from participating in particular decisions, contracts, or lines of business.

Seek guidance from your management, Human Resources or the Compliance Office before engaging in relationships or investments in entities in the same or similar industries as Cotiviti or its clients.

GIFTS AND BUSINESS ENTERTAINMENT

Cotiviti recognizes that the business entertainment giving of business gifts is a customary way to strengthen business relationships and, with some restrictions, is a lawful business practice. It is Cotiviti policy that company employees may give and receive appropriate, lawful business gifts in connection with their work with commercial customers and other nongovernmental parties, provided that all such gifts are nominal in value and not given or received with the intent or prospect of influencing the recipient's business decision-making.

Special laws and rules apply to gifts to government employees and it is Cotiviti policy to strictly comply with all such restrictions. Local laws in the United States and around the world strictly limit gifts to government employees. These may be criminal acts, regardless of whether they are paid for with Cotiviti or personal funds.

Bribery is illegal and violates this policy. Cotiviti policy does not allow for corrupt practices in any form, including bribery.

Even when legal, employees cannot give or receive business gifts if doing so would violate this policy. Any business gifts given or received by a Cotiviti employee must be nominal in cost, quantity and frequency. Never accept or offer gifts of cash or cash equivalents, such as gift certificates. Never accept a gift that could be viewed as lavish.

Some departments may have policies for gifts and business entertainment that set stricter limits. If you work in such a department, follow your department's policies and procedures.

No employee shall knowingly cause the violation of the policy of any other company or organization relating to the giving or receiving of gifts.

Your manager, in consultation with the Compliance Office, Human Resources or the General Counsel, must approve exceptions to the standards in this section.

LOANS AND GUARANTEES

Employees and their immediate family members must not accept loans or guarantees of obligations from any individual, organization or entity doing or seeking to do business with the Company (except from banks or other entities that provide such services in the normal course and at arms' length). You should report any offer of such a loan or guarantee to the General Counsel or other appropriate internal authority.

PROPER ACCOUNTING AND COMPANY RECORDS

The Company's accounting records must always be prepared accurately and reliably. Accounting records are of critical importance in meeting the Company's financial, legal and management obligations. The financial statements of the Company and the underlying accounting records must accurately reflect the

financial condition and operating results of the Company and be prepared in accordance with generally accepted accounting principles and applicable laws. Accordingly, Cotiviti requires its employees and financial personnel to prepare and maintain books, records and accounts that, in reasonable detail, completely and accurately reflect transactions and events, and conform both to generally accepted accounting principles and to the Company's systems of internal control. This includes specifically the following:

- All assets, liabilities, income and expenses of the Company must be recorded.
- No disbursements or receipts of corporate funds will be made outside of the Company's established systems of accountability.
- No unrecorded funds or assets are to be maintained.
- No false or artificial entries are to be recorded.
- No transaction is to be recorded or reported in any disclosure document that misrepresents, omits, hides or disguises the true nature of an event or transaction.
- All transactions are to be recorded in the correct accounting period and on a timely basis.
- All reports, vouchers, bills, payrolls, performance records and other essential data are to be prepared with care and honesty.
- No employee shall take any action to mislead or manipulate the Company's independent auditors, nor shall any employee conceal or withhold any information important to the Company's independent auditors.

Employees who have accounting or auditing concerns (including concerns about the Company's financial records or disclosures) that are in good faith are to promptly report these concerns to their supervisor or Human Resource representative, or directly to the Company's Compliance Officer, General Counsel, any member of the Company's senior management, or the Company's Board of Directors. Reports may also be made anonymously through the Company's confidential Concern Hotline either online at Cotiviti.ethicspoint.com or by calling (855) 832-5560 in the US, Canada or India (for India, preceded by country code 000-117) or 0800-032-8483 in the UK. In addition, reports related to these concerns may be made in writing to the Audit Committee.

QUALITY OF REPORTING TO CLIENTS

As a premier provider of expert professional services, Cotiviti has the utmost commitment to the quality of our recovery auditing results. Determinations we report to our clients must always be consistent with applicable regulations, governing contracts, client policies, and sound medical or business practices. All employees are expected to fully cooperate with and support quality controls programs implemented in each line of business. No employee may knowingly produce or submit determinations which are unsubstantiated, of dubious quality, or in conflict with our agreement with our client.

Under no circumstances is it acceptable for you to suppress, falsify, or fabricate information or time of discovery of information reported to our clients.

RECORDS RETENTION

Certain Company documents and records must be retained for various periods of time under legal and regulatory requirements. All records of the Company must be maintained in accordance with company policy. Under no circumstances are employees to destroy, shred or alter records that are in any way related to a threatened or pending legal or administrative proceeding, audit or investigation.

OUTSIDE EMPLOYMENT

All full-time employees must recognize Cotiviti as their primary employer. While some employees may want or need other employment, outside employment must not compromise one's ability to perform his or her job responsibilities for Cotiviti in compliance with this Code and other Company policies and procedures. Employees who accept outside employment must not engage in non-Cotiviti work activities during their normal Cotiviti working hours. Outside employment activities that constitute any form of competition or which may result in a conflict of interest or the appearance of a conflict of interest with Cotiviti are prohibited.

MEMBERSHIPS ON BOARDS AND COMMITTEES

Employees must obtain approval from the Company's General Counsel before agreeing to serve on the board of directors or similar body of a for-profit enterprise or government agency. Serving on boards of not-for-profit or community organizations does not require prior approval. However, if service with a not-for-profit or community organization creates a situation that poses a conflict of interest with the Company, you should contact the Company's General Counsel for approval to continue such service.

POLITICAL CONTRIBUTIONS

Company funds are not to be used to make direct or indirect contributions to or expenditures for candidates for political office, political parties, or political action committees, except that the Company may provide administrative support, as permitted by federal law, for the administration of Cotiviti Corporation Political Action Committee (Cotiviti PAC). Employee contributions to Cotiviti PAC are entirely voluntary. Employees who engage in personal political activities must do so on their own time, and no employee may use Company facilities or resources for personal political activities except as permitted by law nor may an employee use the Company's name in any way that would suggest sponsorship or endorsement by the Company of any political candidate or cause. All exceptions to these requirements must be approved in writing by both the Chief Executive Officer and the General Counsel.

BRIBERY AND OTHER CORRUPT PRACTICES

The Company strictly prohibits giving or promising, directly or indirectly, anything of value to any employee or official of a government (including state-owned companies) or a political party, candidate for office, or to any person performing public duties or state functions in order to obtain or retain business or to secure an improper advantage with respect to any aspect of the Company's business.

As a U.S. entity, the Company is subject to the Foreign Corrupt Practices Act, which makes it illegal for the Company, its subsidiaries and persons working for or on behalf of the Company to offer, pay, give, promise or authorize the payment of any money or of anything of value, directly or indirectly, to any foreign government official or employee, foreign political party or candidate for foreign political office for the purpose of obtaining or retaining business or to secure an improper advantage, and comparable laws in other countries. Under the Foreign Corrupt Practices Act, improper payments are defined expansively to include payments, both direct and indirect (for example through agents or contactors); gifts; entertainment; and certain travel expenses. Although written local law may permit gift-giving or the payment of entertainment expenses, the Company's General Counsel must approve in advance any such payments. Small "facilitation" payments to expedite the routine performance of legitimate duties should

be avoided and any requests for such payment should be discussed with the Company's General Counsel prior to any action being taken.

Under no circumstance is it acceptable for you to offer, give, solicit or receive any form of bribe, kickback, payoff, or inducement. You may not use agents, consultants, independent contractors or other representatives to do indirectly what you could not do directly under this Code or applicable law, rules and regulations.

FALSE CLAIMS AND FRAUD, WASTE AND ABUSE

All employees and others who perform work on our behalf relating to governmental health care programs are required to comply with the federal False Claims Act ("FCA"). The FCA prohibits the Company, and its subsidiaries and persons working on behalf of the Company from knowingly submitting (or causing to be submitted) a false or fraudulent claim to the federal government. It also prohibits knowingly making or using (or causing to be made or used) a false record or statement to obtain payment or approval of a false or fraudulent claim or retaining any such payment. "Knowingly" means actual knowledge, deliberate ignorance or reckless disregard of the truth or falsity of the claim, record or statement. Anyone violating the FCA is liable for up to three times the loss to the government plus civil fines for each violation. The FCA allows individuals to file suit on behalf of the government against people or businesses alleged to have committed fraud. The FCA also provides whistleblower protection for those who report violations or for engaging in actions that are in furtherance of the FCA. In addition, the Deficit Reduction Act of 2005 provides incentives to states to enact their own false claims acts.

We must never make false claims statements, or provide false records that are material to such claims, of any kind to the federal government or to any state government. Company policy, the FCA and various state false claims laws provide protection against retaliation for individuals who report FCA violations or exercise their rights under the FCA – or any other federal or state anti-fraud laws. We must all comply with the FCA and any applicable state false claims acts and must not retaliate against any individual who exercises his/her rights under these laws or Company policies.

The Company is also committed to preventing, detecting and appropriately responding to any instances of fraud, waste or abuse. Generally, fraud refers to intentional deception or misrepresentation, waste refers to misuse of resources that result in unnecessary costs to governmental programs, and abuse refers to other actions that result in unnecessary cost to government programs, such as improper payments and payment for services that fail to meet professionally recognized standards. Our compliance program addresses fraud, waste and abuse and false claims. All employees are required to report any actual or potential fraud, waste or abuse, false claims or other violations of this Code. The Company prohibits retaliation against any employee for reporting in good faith suspected noncompliance.

CONFIDENTIAL AND PROPRIETARY INFORMATION

You may not give, disclose or provide access to any confidential or proprietary financial or business information of the Company, or any of its customers or suppliers that is owned, obtained or developed by the Company or through such person's position with the Company, except to persons or entities that have a legitimate need for such information in the normal conduct of the Company's business or as may otherwise be required by law. Stated generally, confidential and proprietary information includes all non-public financial or business information that might be of use to competitors or be harmful to the business and financial interests of the Company, its customers or suppliers if disclosed. Employees may be required

to enter into specific confidentiality agreements based on the nature of their work.

To safeguard all Cotiviti property and client information, the following standards apply:

- You may use Cotiviti property (including assets and information) only for legitimate business purposes, and may not misuse or misappropriate such property for any other purpose.
- You may use client information only for Cotiviti's business purposes.
- You may disclose confidential information to others internally or externally only if it is properly authorized and the recipients have a clear business need for such information.
- You must handle all confidential information with care to avoid inadvertent or careless disclosure.
- You must protect Cotiviti's intellectual property and respect the intellectual property of others.

These obligations are applicable even if you cease to be an employee at Cotiviti.

PROTECTION OF COMPANY PROPERTY AND OTHER ASSETS

All employees have a responsibility to protect the Company's property and other assets from loss, damage, misuse, theft, embezzlement or destruction and to use them for business purposes only. Employees are to use good judgment in utilizing communication equipment, including the internet, for occasional, incidental, non-business use, which is further described in the Electronic Communications Acceptable Use Policy or Workforce Information Security Policy. The Company's assets may never be used for illegal purposes.

INSIDER TRADING

It is a violation of federal law, and prohibited by Cotiviti policy, for any director, officer and employee of Cotiviti (or any of their immediate family members) who is aware of material non-public information to (1) purchase or sell Cotiviti's securities or (2) communicate or pass ("tip") that information to others outside Cotiviti, including family members and friends (the "tippee"), who then trades on the basis of that information. This prohibition extends to any purchase or sale in the securities of any of Cotiviti's clients, suppliers or other entities acting on behalf of Cotiviti while in possession of material nonpublic information learned in the course of your employment with Cotiviti.

"Material" information is information of such importance that it can be expected to affect the judgment of investors as to whether or not to buy, sell, or hold the securities in question. "Nonpublic" means information that has not been disclosed to the public. Examples of material information include, but are not limited to, a proposed acquisition, sale, joint venture, merger or tender offer; large contracts, renewals and terminations; projected future earnings or losses; changes to earnings guidance or projects, if any; a significant expansion or cutback of operations; extraordinary management or business developments; changes in executive management; or major lawsuits or legal settlements.

Members of the Board of Directors, certain officers and certain designated employees of Cotiviti (and any of their immediate family members) are subject to Cotiviti's pre-clearance and blackout procedures as specified in Cotiviti's Insider Trading and Regulation Fair Disclosure (FD) Policy.

Cotiviti engages in communications with investors, securities analysts, and the financial press. It is against the law – specifically Regulation FD promulgated by the U.S. Securities and Exchange Commission – for any person acting on behalf of Cotiviti to selectively disclose material non-public information to anyone, unless

the information has first or simultaneously been disclosed to the public. This includes, for example, disclosure of material non-public information to analysts, institutional investment managers, investment companies or to investors in any Cotiviti securities under circumstances where it is reasonably foreseeable that the recipient may be likely to trade on the basis of such information.

INTERACTING WITH THE GOVERNMENT

Cotiviti participates in several government programs at the state and federal level. As in all of our business activities, Cotiviti seeks to conduct its government programs business with the highest integrity. You must ensure that the information Cotiviti provides to the government is truthful, accurate and complete. Additionally, you must abide by all applicable laws and regulations related to government programs business, including:

- Restrictions on gifts and business entertainment, including, where relevant, those applicable to lobbyists and government contractors;
- Restrictions on recruiting and hiring government personnel;
- Restrictions on hiring or contracting with individuals or entities that have been excluded from participating in government programs; and
- Restrictions on political contributions that apply to government contractors and certain key personnel of such contractors. *Please refer to the above provisions regarding Political Contributions for additional detail.*

Cotiviti will cooperate with all reasonable governmental requests for information. If you receive a governmental request for information or if you are approached by a government investigator, contact your manager, the Compliance Officer, or the General Counsel immediately so that Cotiviti can follow proper procedures in responding. In fulfilling governmental requests, it is very important to show respect for government officials and provide accurate and complete information. In no circumstances should you ever obstruct, improperly influence or impede any investigation or other official proceeding.

Cotiviti also advocates before government officials and agencies on policies and legislation that may impact the Company's ability to serve our clients. All lobbying on behalf of Cotiviti must comply with Company policies and relevant law, including registration and reporting requirements, and must be authorized by the General Counsel and coordinated with Government Affairs.

WORKPLACE CONDUCT

It is the policy of Cotiviti to expect all employees to abide by certain work rules of general conduct and performance at all times. The regulations governing employee conduct and responsibilities have been established in the best interest of the Company, its employees, its customers, the general public and the environment.

Accordingly, a violation of these rules constitutes misconduct on the part of the employee and appropriate disciplinary action will be initiated. These rules are guidelines only, are not all inclusive, and do not alter the at will nature of your employment with the Company. Disciplinary action may include, but is not limited to, verbal reprimand, written notice, suspension from work without pay, and immediate termination of employment. In the event an employee is suspended from work for disciplinary reasons, benefits will not accrue nor will benefits be recoverable during the suspension period.

UNACCEPTABLE ACTIVITIES

The following are only examples of misconduct for which an employee may be subject to disciplinary action and these examples do not constitute a complete list of the circumstances for which discipline will be administered.

- Falsification of any record, report, documentation or filing;
- Sabotage activity of any kind;
- Misuse or unauthorized removal of any Company property;
- Bringing, using or having in possession weapons on Company premises at any time;
- Bringing, using, having in possession, transporting, selling or promoting the use of any alcohol, intoxicant, narcotic, barbiturate, amphetamine, hallucinogen, or any other stimulating or mind altering drug or drug paraphernalia on Company premises at any time, or while engaged in Company business;
- Threatening, striking or causing physical harm to another employee or fighting while on Company premises at any time;
- Theft or stealing at any time;
- Abuse or destruction of Company property or of any property on Company premises;
- Insubordination - a deliberate refusal to follow reasonable orders given by a member of management;
- Altering any employee time card/sheet regardless of whether it is the employee's own card/sheet or that of another employee;
- Reporting for work under the influence of, or when suffering the effects from, alcohol, intoxicant, narcotic, barbiturate, amphetamine, hallucinogen, or any other stimulating or mind altering drug;
- Sleeping on Company time;
- Smoking in any company facility except in approved designated smoking areas.
- Failure to take proper lunch or meal breaks;
- Altering, defacing, or removing any governmental and/or Company bulletins/notices that have been posted;
- Gaining unauthorized access to Company records and files, including electronic records and files, whether they are secured or otherwise;
- Misuse or abuse of company computers or computer equipment in a way that violates the company's Workforce Information Security Policy;
- Failure to immediately report any injury, information security breach, or accident to management resulting from an on-the-job situation;
- Unauthorized leave from the work area during work schedule or exceeding the time allowed for scheduled break or lunch period;
- Violations of the Company's Non-Solicitation and Non-Distribution Policy;
- Distracting or preventing other employees from working or completing their responsibilities during their working time;
- Engaging in horse play, practical jokes, and gambling while on Company property;
- General loitering in interior and exterior work areas when not on working time;
- Having non-employees on Company property at any time without proper authorization;
- Using harassing or threatening language on Company property;
- Willfully refusing, avoiding, or delaying a submission to a drug and/or alcohol test;

- Failure to return from work from an approved leave;
- Violation of the Company's Policy of Equal Employment Opportunity and Zero Tolerance for Harassment, Discrimination and Retaliation.

POLICY OF NON-RETALIATION

Failure to report a known violation of the Code is itself considered a violation of the Code. It is therefore an important policy of the Company that it will not tolerate retaliation against any employee who reports in good faith the potential misconduct by others.

SANCTIONS

Violations of this Code by any employee will result in disciplinary action, including termination and civil or criminal penalties.

QUESTIONS OR EXPLANATIONS

If you have any questions or are unsure about a particular policy or compliance issue, we urge you to ask your manager, Human Resources, the Compliance Office, a member of the Executive Committee or the General Counsel.

COTIVITI CONCERN HOTLINE

If you have compliance or ethics concerns or questions, your manager is often the best person to speak with. A list of key contacts who can assist you with any questions or reports is also posted on the Company's HR Portal. In addition, the 24-hour confidential Cotiviti Concern Hotline is another option. Trained, non-Company representatives receive all calls, and callers can remain anonymous. Concerns may also be reported to the Cotiviti Concern Hotline (anonymously, if desired) through its web reporting site. The hotline telephone and website details are as follows:

Cotiviti Concern Hotline
US & Canada – (855) 832-5560
UK – 0800-032-8483
India – 000 117 855 832 5560
Internet: www.Cotiviti.ethicspoint.com

CODE OF BUSINESS CONDUCT AND ETHICS

ACKNOWLEDGEMENT

I acknowledge that I have reviewed the Code of Business Conduct and Ethics (the “Code”), and I affirm the following:

- I will follow the standards set forth in the Code and will ask questions if I do not understand my responsibilities under the Code and related policies.
- If I become aware of any possible violations of law, regulations or the Code, or if I have questions or concerns about the appropriateness of any practices at Cotiviti, I will report such issues to my supervisor, Human Resources, the Compliance Office, the General Counsel, another member of Cotiviti’s senior management, or anonymously via Cotiviti’s Concern Hotline online at www.Cotiviti.ethicspoint.com or by calling (855) 832-5560 (US and Canada, and, preceded by 000-117, India) or 0800-032-8483 (UK).
- I have fully disclosed to Cotiviti, any activities in which I or my family members are engaged that could reasonably be expected to result in an apparent, potential or actual conflict of interest. This includes any outside employment or other outside activities which may interfere with my duties at Cotiviti, conflict with Cotiviti interests or harm Cotiviti’s reputation. If and when I become aware of any other apparent, potential or actual conflict of interest, I will promptly and fully disclose the matter to my supervisor or the General Counsel.
- If I violate the standards and requirements set forth in the Code or any related policies or procedures, I understand that I may be subject to corrective actions up to and including termination of employment or termination of contract.

Sign Name

Date

Print Name

November 2016