

Cotiviti Holdings, Inc.
Corporate Governance Guidelines

I. DUTIES AND RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The role of the Board of Directors (the “**Board**”) of Cotiviti Holdings, Inc. (the “**Company**”) is to manage and direct the affairs of the Company in the Company’s best interests including the interest of the stockholders in the long-term health and overall success of the business. The Board delegates the day-to-day management of the Company to the Chief Executive Officer (the “**CEO**”) and other senior executives of the Company, and provides guidance to and oversight of management.

The Role of the Board of Directors

The Board generally fulfills its role (directly or by delegating certain responsibilities to its committees) by:

1. providing guidance to the CEO and other executive officers;
2. selecting, regularly evaluating and fixing the compensation of the CEO and other executive officers;
3. planning for CEO succession and guiding and overseeing management development;
4. reviewing and approving strategic plans and providing guidance to management in formulating corporate strategy;
5. reviewing and approving the Company’s financial objectives and major corporate plans and actions (including material capital expenditures and transactions outside the ordinary course of business);
6. reviewing governance structures and practices to position the Board to fulfill its duties effectively and efficiently;
7. overseeing risk assessment, internal and external audit processes, financial reporting, and disclosure controls and procedures;
8. reviewing and approving major changes in accounting principles and practices;
9. overseeing compliance and promoting the ethical culture of the Company; and
10. performing such other functions as the Board believes appropriate or necessary, or as otherwise prescribed by rules or regulations.

Integrity and Conduct

Each director is expected to act with integrity and to adhere to the policies in the Company’s Code of Business Conduct and Ethics (the “**Code**”) and all other applicable Company policies (including but not limited to these Corporate Governance Guidelines). Any waiver of the requirements of the Code for any director must be approved by the Audit Committee and promptly disclosed, as required by applicable law.

Confidentiality

Each director shall keep confidential all non-public information that he or she receives in connection with serving on the Board and directors shall not use such information for personal benefit or the benefit of persons or entities

outside the Company nor may they disclose this information for any purpose without express permission. Confidential information includes, but is not limited to, information regarding the strategy, business, finances and operations of the Company (or any of the Company's suppliers, customers or other constituents), minutes, reports and materials of the Board and its committees, and other documents identified as confidential by the Company. The proceedings and deliberations of the Board and its committees are also confidential non-public information and are subject to strict protection.

II. BOARD INDEPENDENCE

We have elected to avail ourselves of the "controlled company" exemption available under the listing rules of the New York Stock Exchange ("**NYSE**") and therefore will not have a majority of independent directors. Upon ceasing to be a "controlled company," and subject to any transition and "controlled company" rules and exemptions applicable to companies listed on the NYSE, the Board will have a majority of independent directors. In making independence determinations, the Board observes all applicable requirements, including the corporate governance listing standards established by the NYSE. In addition, to be considered independent under these Guidelines, the Board must determine under applicable NYSE listing standards that a director does not have any direct or indirect "material" relationship with the Company (either directly or as a partner, controlling stockholder or executive officer of an organization that has a material relationship with the Company). The Board will carefully consider all relevant facts and circumstances in making an independence determination.

III. BOARD LEADERSHIP

The Board has independent leadership in the form of a Chairman. The Board's current policy is to separate the offices of Chairman of the Board and Chief Executive Officer. However, the Board may change this policy from time to time, and believes that it should maintain the flexibility to select the Chairman of the Board and its leadership structure based on the criteria that it deems to be in the best interests of the Company and its stockholders.

IV. EXECUTIVE SESSIONS

The non-management directors meet regularly without members of management present in executive session. If any of the non-management directors do not qualify as an "independent director" as set forth in Section II, at least once a year an additional executive session is held, attended only by independent directors. The executive sessions have such agendas and procedures as are determined by the non-management and independent directors. The Chairman of the Board convenes and presides at such sessions. Authority in such sessions to act on behalf of the Company or the Board on any matters requires an express delegation of authority by the Board.

V. FORMAL EVALUATION OF THE CHIEF EXECUTIVE OFFICER

The Board has delegated to the Compensation Committee the task of evaluating the CEO annually and reporting its recommendations to the Board. The Chairman of the Compensation Committee (together with the Chairman of the Board) communicates the Board's conclusions to the CEO.

The evaluation is based on objective criteria including performance of the business, accomplishment of long-term strategic objectives, development of management, and other factors that the Board and Compensation Committee agree are appropriate in assessing the CEO's performance. The evaluation is used in determining the CEO's compensation.

VI. MANAGEMENT DEVELOPMENT AND SUCCESSION PLANNING

The Board periodically reviews management development and succession plans with respect to executive officers, and engages the CEO in such discussions as appropriate. The Board considers from time to time as appropriate potential successors to the CEO in the event of his or her resignation, retirement or disability.

VII. DIRECTOR NOMINATION, QUALIFICATION AND ELECTION

Selection of Board Nominees

Each year, the Board proposes a slate of director nominees to stockholders for election at the Annual Meeting of Stockholders. Stockholders may also recommend candidates for election to the Board, as described below. The Board has delegated the process of screening potential director candidates to the Nominating and Corporate Governance Committee.

The Nominating and Corporate Governance Committee is responsible for periodically reviewing with the Board the appropriate criteria that directors are required to fulfill in the context of the current make-up of the Board and the needs of the Board given the circumstances of the Company. In identifying and screening director candidates, the Nominating and Corporate Governance Committee considers whether the candidates fulfill the criteria for directors approved by the Board.

The Nominating and Corporate Governance Committee values the input of stockholders in identifying director candidates. The Nominating and Corporate Governance Committee considers recommendations for Board candidates submitted by stockholders using substantially the same criteria it applies to recommendations from the Nominating and Corporate Governance Committee, directors and members of management. Stockholders may submit recommendations by providing the person's name and appropriate background and biographical information in writing to the Nominating and Corporate Governance Committee at: 115 Perimeter Center Place, Suite 700, Atlanta, GA 30346, Attn: General Counsel and Secretary.

Invitations to serve as a nominee are extended by the Board itself via the Chairman of the Board and the Chairman of the Nominating and Corporate Governance Committee.

Age Limits

The Board has set an age limit of 70 for directors to be eligible for nomination and renomination, subject to waiver in special and unusual circumstances.

Commitment and Limits on Other Activities

Directors must be prepared to devote the time required to prepare for and attend Board meetings, and fulfill their responsibilities effectively. Because of the time commitment associated with board service, directors are expected to limit the number of other boards (excluding non-profits) on which they serve to no more than five. Directors must advise the Chairman of the Board, the Chairman of the Nominating and Corporate Governance Committee and the Corporate Secretary in advance of accepting an invitation to serve on another board.

Resignation Upon a Job Change or Other Significant Events

When a director's principal occupation or business association changes from the position such director held when originally invited to join the Board, such director must submit to the Nominating and Corporate Governance Committee an offer to resign. The committee will review whether it would be appropriate for the director to continue serving on the Board and will recommend to the Board whether, in light of the circumstances, the Board

should accept the proposed resignation or request that the director continue to serve. Directors are also expected to inform the Chairman of the Nominating and Corporate Governance Committee of other events that could reasonably be perceived to be relevant to consideration about ongoing independence.

VIII. DIRECTOR ORIENTATION AND CONTINUING EDUCATION

The Board has delegated to the Nominating and Corporate Governance Committee the oversight of the Company's orientation program for new directors.

All directors are encouraged to attend director development programs and conferences that relate to director duties or other corporate governance topics or to other topics relevant to the work of the Board.

IX. BOARD AGENDA, MATERIALS, INFORMATION AND PRESENTATIONS

The Chairman of the Board, with input from executive officers, establishes the agenda for each Board meeting. Each director is encouraged to suggest to the Chairman of the Board item(s) for the agenda or additional information to be provided to directors.

Information and data that is important to the Board's understanding of the business is distributed in writing to the Board within a sufficient time for review before the Board meets. Management is expected to provide material that is concise, yet appropriately detailed for the circumstances. The Board will provide reasonable advance notice of topics to enable management to provide the requested materials.

X. DIRECTOR ACCESS TO COMPANY EMPLOYEES AND INDEPENDENT ADVISERS

The Board and its committees may retain independent advisers to assist them in carrying out their activities when and as needed, and the Company shall provide adequate resources to compensate such advisers. Directors have complete access to Company employees and to Board and committee advisers. Directors are expected to use good judgment to ensure that this contact is not distracting to the business operation of the Company, and that independent advisers are used efficiently.

The Board may invite Company employees to attend portions of Board meetings. Should the Chairman or CEO wish to suggest that a Company employee attend on a regular basis, such suggestion should be made to the Board for its concurrence.

XI. BOARD COMMUNICATION WITH STOCKHOLDERS AND OTHERS

Management, and, in particular, the CEO, speaks publicly for the Company. In circumstances when it is appropriate for the Board to communicate separately from the Company's management, the Chairman of the Board speaks for the Board, although there may be circumstances when another director, such as a committee chair, may be asked to participate and even lead the communication effort. Directors are expected to take special care in all communications concerning the Company, in light of strict confidentiality requirements and laws prohibiting insider trading, tipping and avoidance of selective disclosure.

XII. STANDING BOARD COMMITTEES

The Board currently has three committees: Audit, Compensation and Nominating and Corporate Governance. Each committee has its own charter, which sets forth the responsibilities of each committee, the qualifications of its members and the procedures of the committee. Each committee will conduct a self-assessment annually. Subject to applicable regulations and listing rule requirements, the Board retains discretion to form new committees or disband current committees depending upon the circumstances.

The Nominating and Corporate Governance Committee recommends, after consultation with the Chairman of the Board and CEO, and with consideration of the views, experiences and characteristics of individual directors, the appointment of directors to various committees and the appointment of committee chairpersons, for Board approval.

XIII. DIRECTOR COMPENSATION

The Compensation Committee recommends to the Board for approval general principles for determining the form and amount of director compensation and subject to such principles, evaluates annually the status of Board compensation in relation to comparable U.S. companies (in terms of size, business sector, etc.), reporting its findings and recommendations to the Board for approval.

XIV. ANNUAL BOARD AND COMMITTEE PERFORMANCE EVALUATIONS

The Board conducts an annual self-evaluation of its performance and the performance of its committees. The Nominating and Corporate Governance Committee recommends to the Board and its committees the methodology for such evaluations and oversees its execution.

XV. COMMUNICATING WITH THE BOARD

Stockholders are invited to communicate to the Board or its committees by writing to: 115 Perimeter Center Place, Suite 700, Atlanta, GA 30346, Attn: Board of Directors. In addition, interested parties may communicate with the Chairman of the Board or with the non-management directors of the Company as a group by writing to: 115 Perimeter Center Place, Suite 700, Atlanta, GA 30346, Attn: Chairman of the Board.

XVI. CORPORATE GOVERNANCE GUIDELINES

The Nominating and Corporate Governance Committee reviews these Guidelines periodically and recommends amendments to the Board as necessary.

These Guidelines are posted on the Company's website.

These Corporate Governance Guidelines were adopted by the Board on May 10, 2016