



WellCare Health Plans, Inc.

**Procedures for Handling
Accounting or Auditing Communications**

A. Introduction

The Audit Committee (the “*Audit Committee*”) of the Board of Directors (the “*Board*”) of WellCare Health Plans, Inc. (the “*Company*”) has established these procedures (the “*Accounting Communications Procedures*”) to facilitate the reporting of complaints or concerns regarding accounting, internal accounting controls or auditing matters (“*Accounting or Auditing Matters*”). They apply to all communications regarding Accounting or Auditing Matters from stockholders and other interested parties and supplement the Company’s Code of Conduct and Business Ethics (the “*Code of Conduct*”). Associates may address concerns through the mechanisms provided in the Code of Conduct, such as by reporting their concerns on a confidential or anonymous basis through the Company’s toll-free compliance hotline at 1-866-364-1350. Alternatively, in connection with Accounting or Auditing Matters, associates may contact the Audit Committee as contemplated by these Accounting Communications Procedures.

Any associate or shareholder of the Company, or other interested party, may submit a communication regarding Accounting or Auditing Matters, including without limitation a good faith complaint or concern (any such communication, an “*Accounting Report*”) to the management of the Company or the Audit Committee. The Company shall keep all such Accounting Reports from associates confidential and shall not retaliate in any way against any associates that make an Accounting Report in accordance with, and subject to, these Accounting Communications Procedures.

B. Submission of Accounting Reports

Associates and others are encouraged to make Accounting Reports in a form that is as clear and specific as possible under the circumstances, and should submit relevant records, if available.

Associates and others who wish to make an Accounting Report may communicate with the Chairperson of the Audit Committee (the “*Audit Committee Chairperson*”). In the case of associates, Accounting Reports may be forwarded to the Audit Committee Chairperson on a confidential or anonymous basis. The contact information for the Audit Committee Chairperson is as follows:

WellCare Health Plans, Inc.
8735 Henderson Road, Renaissance 2
Tampa, FL 33631-3386
Attention: Audit Committee Chairperson
c/o Corporate Secretary

The Corporate Secretary, or his or her designee under his or her direction, will receive all communications addressed to the Audit Committee Chairperson and will act as agent for the Audit Committee Chairperson for that purpose.

In the case of an Accounting Report made by an associate, the associate's identity will be kept confidential at all stages of the process and will not be disclosed to any persons, either within or outside of the Company, other than as may be needed to be disclosed to Company associates, officers or members of the Board, in order to enable such persons to carry out their responsibilities, and any third party investigative body, charged with investigating the Accounting Report, and as required by applicable law or regulatory body.

C. Scope of Matters Covered by these Procedures

These procedures relate to Accounting Reports, including without limitation, communications alleging the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the accounting of, or the recording and maintaining of, the financial records of the Company;
- deficiencies in, or noncompliance with, the Company's internal accounting controls;
- misrepresentation, false statement or failure to disclose to or by a Company associate or Company accountant/auditor regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full, accurate and fair reporting of the Company's financial condition.

Complaints or concerns relating to harassment or discrimination; an associate's general working conditions; health care fraud, waste or abuse; or any other illegal or unethical activity or other matters should be reported and handled in accordance with the procedures and guidelines implemented by the Company as set forth in the Company's Code of Conduct. Communications directed to the Audit Committee, or any of its members, that are not Accounting Reports will be handled in accordance with the Procedure for Handling Communications to the Board of Directors.

D. Treatment of Accounting Reports

Associates and others making an Accounting Report should not undertake to investigate questionable Accounting or Auditing Matters on their own because of the potential that such a private investigation might compromise the Company's own investigation, result in the loss or tainting of evidence or otherwise prevent a full and fair investigation into the underlying facts.

- Upon receipt of a communication directed to the Audit Committee, the Corporate Secretary, on behalf of the Audit Committee Chairperson, will (i) determine whether the communication is an Accounting Report, and (ii) when possible, acknowledge receipt of the communication to the sender (the "**Reporting Person**"). Where a communication addressed to the Audit Committee Chairperson is determined to be an

Accounting Report the Corporate Secretary will promptly forward such Accounting Report to the Audit Committee Chairperson.

- Accounting Reports will be reviewed in a manner determined by, and with the oversight of, the Audit Committee Chairperson and with input from the Company's Chief Compliance Officer or such other persons, including any professional firm retained, as the Audit Committee Chairperson determines to be appropriate. To the extent the Audit Committee Chairperson deems appropriate, the Audit Committee will appoint an officer of the Company (the "**Investigating Officer**") to promptly and fully investigate such Accounting Reports. As deemed appropriate by the Audit Committee Chairperson, the Investigating Officer will appoint one or more internal and/or external investigators to investigate such Accounting Reports under the supervision of the Investigating Officer and, as may be appropriate, the Audit Committee Chairperson. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. In conducting the investigation, all persons involved, including any third party investigative parties, shall abide by all applicable privacy, data protection and similar laws.
- When the Reporting Person is an associate and the identity of the Reporting Person is known, the Reporting Person may be informed, in general terms to avoid revealing confidential information, about the investigation and its outcome.
- Prompt and appropriate corrective or remedial action will be taken when and as warranted in the judgment of the Audit Committee.
- To the extent that an Accounting Report relates to an ongoing government audit, inspection or investigation, the Audit Committee will coordinate with other Board committees, the Company's General Counsel and Secretary, counsel to the Audit Committee and government authorities, as appropriate.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any associate in the terms and conditions of employment based upon any lawful actions of such associate with respect to good faith Accounting Reports or otherwise, as specified in Section 806 of the U.S. Sarbanes-Oxley Act of 2002.
- Consistent with the charter of the Audit Committee, the Audit Committee may obtain advice and assistance from and retain, at the Company's expense, investigators, internal or outside legal counsel and other advisors, as may be appropriate.

E. Reporting and Retention of Accounting Reports and Investigations

- The Corporate Secretary, on behalf of the Audit Committee Chairperson, will maintain a log and indexed master file of all Accounting Reports, tracking their receipt, investigation and resolution and shall prepare and distribute a periodic summary report thereof for the Audit Committee.
- Upon completion and resolution of any investigation, the Accounting Report and all information and documentation relating to the investigation shall promptly (and in no event later than two months) be archived by the Company. Archived materials shall

be accessible by only the Corporate Secretary and the members of the Audit Committee. If the investigation results in legal proceedings, disciplinary measures or other similar courses of action, all information and documentation relating to the investigation shall be archived upon the conclusion of the proceedings (and any period for appeal, as applicable). Unsubstantiated Accounting Reports, or Accounting Reports without merit, shall be archived as soon as practicable.

- The Audit Committee Chairperson shall make periodic reports to the Board and committees of the Board as may be appropriate.

F. Compliance with Law

These Accounting Communications Procedures are intended to meet the requirements of Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

G. Review

These Accounting Communications Procedures will be subject to the periodic review of the Audit Committee. Any proposed changes to these procedures will be, upon recommendation of the Audit Committee, reviewed and approved by the Board.

Approved by the Board of Directors on: June 2, 2009

Revised by the Board of Directors on: March 3, 2011