



WellCare Health Plans, Inc.

Procedures for Handling Accounting or Auditing Communications

A. Introduction

The Audit, Finance and Regulatory Compliance Committee (the "**AFRC 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 controls over financial reporting 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 AFRC Committee as contemplated by these Accounting Communications Procedures.

Any associate or stockholder 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 AFRC 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.

Nothing in this policy is intended to prevent any associate from reporting information to federal or state law enforcement agencies when an employee has reasonable cause to believe that the violation of a federal or state statute has occurred. A report to law enforcement, regulatory or administrative agencies may be made instead of, or in addition to, a report directly to the AFRC Committee or through the ethics or reporting hotline or any other reporting method specified in this policy.

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 AFRC Committee (the "**AFRC Committee Chairperson**"). In the

case of associates, Accounting Reports may be forwarded to the AFRC Committee Chairperson on a confidential or anonymous basis. The contact information for the AFRC Committee Chairperson is as follows:

WellCare Health Plans, Inc.
8735 Henderson Road
Tampa, FL 33634
Attention: Audit, Finance and Regulatory Compliance Committee Chairperson,
c/o Corporate Secretary

The Corporate Secretary, or his or her designee (the “**Designee**”), will receive all communications addressed to the AFRC Committee Chairperson and will act as agent for the AFRC 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/omission in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error/omission 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 controls over financial reporting;
- 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 AFRC Committee, or any of its members, which 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 due to, among other reasons, 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 AFRC Committee, the Corporate Secretary, on behalf of the AFRC Committee Chairperson, shall engage the Company's Chief Compliance Officer and/or Chief Auditor to (i) determine whether the communication is an Accounting Report and (ii) acknowledge, when possible, receipt of the communication to the sender (the "**Reporting Person**"). Where a communication addressed to the AFRC Committee Chairperson is determined to be an Accounting Report the Corporate Secretary, or the Designee, will promptly forward such Accounting Report to the AFRC Committee Chairperson.
- Accounting Reports will be reviewed in a manner determined by, and with the oversight of, the AFRC Committee Chairperson and with input from the Company's Chief Compliance Officer or such other persons, including any professional firm retained, as the AFRC Committee Chairperson determines to be appropriate. To the extent the AFRC Committee Chairperson deems appropriate, the AFRC Committee will appoint an officer of the Company (the "**Investigating Officer**") to promptly and fully investigate such Accounting Reports. As deemed appropriate by the AFRC Committee Chairperson, the Investigating Officer may 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 AFRC 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 AFRC Committee.
- Consistent with its charter, the AFRC 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.
- To the extent that an Accounting Report relates to an ongoing government audit, inspection or investigation, the AFRC Committee will coordinate with other Board committees, the Company's General Counsel and Corporate Secretary, the company's Chief Compliance Officer, advisors to the AFRC Committee, if retained, and government authorities, as appropriate.

- Consistent with its Code of Conduct, the Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate or retaliate 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 Sarbanes-Oxley Act of 2002.

E. Reporting and Retention of Accounting Reports and Investigations

- The Investigating Officer, on behalf of the AFRC Committee Chairperson and consistent with the Company's investigation-related policies and procedures, will maintain a log and indexed master file of all Accounting Reports, tracking their receipt, investigation and resolution, including any remedial or corrective measures taken, and shall prepare, upon the request of the AFRC Committee, and distribute a periodic summary report thereof for the AFRC Committee.
- Upon completion and resolution of any investigation, the Accounting Report and all information and documentation relating to the investigation shall be archived by the Company consistent with its record retention requirements. Archived materials shall be accessible by only the Corporate Secretary, the Designee, the Chief Compliance Officer, the Investigating Officer and the members of the AFRC 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 AFRC 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 Securities Exchange Act of 1934, as amended.

G. Review

These Accounting Communications Procedures will be subject to the periodic review of the AFRC Committee. Any proposed changes to these procedures will be, upon recommendation of the AFRC 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
Revised by the Board of Directors on: December 26, 2012
Revised by the Board of Directors on: December 13, 2018