

Accretive Health, Inc.

Compliance & Ethics Committee Charter

(Amended and Restated as of October 10, 2016)

A. Purpose

The purpose of the Compliance & Ethics Committee (the “Committee”) of the Board of Directors (the “Board”) of Accretive Health, Inc. (the “Company”) is to assist the Board in overseeing the Company’s compliance with legal and regulatory requirements, and ethical standards; the operation of the Company’s Compliance & Ethics Program (the “Program”); and, the Company’s interactions and relationships with regulatory and enforcement agencies in the United States and other countries.

B. Structure and Membership

1. Members. The Committee shall consist of at least three non-employee members of the Board.
2. Chair. Unless the Board elects a Chair of the Committee, the Committee shall elect a Chair by majority vote.
3. Compensation. The compensation of Committee members shall be as determined by the Board.
4. Selection and Removal. Members of the Committee shall be appointed by the Board, upon the recommendation of the Nominating and Corporate Governance Committee. The Board may remove members of the Committee from such Committee, with or without cause.

C. Authority and Responsibilities

1. The Committee shall have the authority to, among other things:
 - a. require management to conduct audits or reviews of compliance matters;
 - b. conduct or oversee reviews or investigations of matters involving legal and regulatory compliance, or business ethics;
 - c. determine whether the Committee should be the direct recipient of findings and conclusions in any such audit, review or investigation; and,
 - d. oversee the Company’s enterprise risk management platform and program.
2. The Committee shall oversee, and periodically review, the structure, operation and efficacy of the Program, including the performance of the Company’s Chief Compliance & Ethics Officer (“CCEO”) and the Compliance & Ethics Department (the “Department”);
3. The Committee shall consider and, as appropriate, receive periodic reports on, among other things:

- a. The CCEO's span of responsibility, reporting lines and direct access to senior management;
 - b. The adequacy of the resources that are dedicated to the Program;
 - c. The management of enterprise-wide risks, including the tracking, reporting and defining of action plans/corrective actions, to address potential or known risks;
 - d. The work of the Company's Compliance & Ethics Management Committee, which is chaired by the CCEO and comprised of designated members of the Company's management team ("CMC");
 - e. The clarity and scope of the Company's Code of Business Conduct and Ethics and its Compliance Policies and Procedures, including those that pertain to: the duty of all employees to report compliance concerns promptly to the Department; the Company's prohibition of retaliation and retribution; and, corrective and disciplinary actions;
 - f. The effectiveness of the Company's compliance and business ethics training and education programs;
 - g. The Company's compliance audits and monitoring initiatives;
 - h. The communications channels and mechanisms, such as a toll-free Hotline, that the Company has established for the dissemination of compliance guidance and to encourage and facilitate reports of compliance and ethical concerns and matters;
 - i. The Company's process for investigating reports of potential violations of laws, regulations, and/or rules that apply to the Company's business, and/or the Code of Business Conduct and Ethics or the Company's Policies and Procedures; and,
 - j. The process that the Company has developed for screening individuals and/or entities that are excluded, debarred, suspended or otherwise ineligible to participate in Federal health care program or in Federal procurement or non-procurement programs.
4. The Committee shall receive periodic reports from the CCEO and/or other members of management on:
- a. The development and implementation of the Department's Annual Work Plan;
 - b. The Compliance Risk Assessment process overseen by the CMC;
 - c. Findings and conclusions of compliance audits and monitoring activities;
 - d. Complaints and reports of potential compliance violations received through the Hotline and other communications channels;
 - e. Retaliation claims, lawsuits alleging retaliation, settlements of retaliation claims, and reports of alleged retaliation to the Department and/or any ombudsperson program established by the Company;
 - f. Pending and recently concluded compliance investigations;
 - g. Corrective and disciplinary actions taken to address compliance and business ethics concerns;

- h. Corrective actions taken to address enterprise risks, including but not limited to: operational, financial, legal, compliance, regulatory, information technology (“IT”) and IT Security, data privacy, human resources reputational, strategic, market, security, property, and other risks;
 - i. The Company’s data security and privacy programs, including cyber security and procedures regarding disaster recovery and business continuity, to ensure that management has established processes to monitor compliance with data security and privacy programs and test preparedness;
 - j. Correspondence and inquiries from enforcement and regulatory agencies;
 - k. Audits, reviews and investigations initiated by any enforcement or regulatory agency; and
 - l. The employment or engagement of any person or entity who or which has been excluded, debarred, suspended, or otherwise deemed ineligible to participate in Federal health care, procurement or non-procurement program.
5. The Committee shall, at least annually, receive from management, and/or any external counsel or advisors the Committee deems appropriate, briefings on legislative and regulatory developments that may affect the Company’s business.
6. The Committee shall review the procedures established by the Company for the receipt, retention, preliminary assessment, and investigation of complaints received by the Company regarding compliance, ethical, and regulatory matters (other than accounting, internal accounting controls or auditing matters which shall be handled by the Audit Committee of the Board).
7. Periodically, the Committee shall convene an executive session with the CCEO, with no other members of management present, to discuss such matters that the Committee may deem appropriate.
8. The Committee shall have such other duties as may be delegated from time to time by the Board.

D. Procedures and Administration

1. Meetings. The Committee shall meet as often as it deems necessary in order to perform its responsibilities. The Committee may also act by unanimous written consent in lieu of a meeting. The Committee shall keep such records of its meetings as it shall deem appropriate.
2. Subcommittees. The Committee may form and delegate authority to one or more subcommittees as it deems appropriate from time to time under the circumstances (including a subcommittee consisting of a single member). Any decision and/or finding of a subcommittee shall be presented in a timely manner to the Committee and no later than the next regularly scheduled Committee meeting.

3. Reports to Board. The Committee shall report regularly to the Board.
4. Charter. At least annually, the Committee shall review and reassess the adequacy of this Charter and recommend any proposed changes to the Board for approval. This Charter shall not be amended except upon approval of a majority of the Company's non-management members of the Board or as otherwise required by law or regulation.
5. Advisors. The Committee is authorized, without further action by the Board, to engage such legal, accounting and other advisors as it deems necessary or appropriate to carry out its responsibilities. The Committee is empowered, without further action by the Board, to cause the Company to pay the compensation of such advisors as established by the Committee.
6. Investigations. The Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any officer, employee or advisor of the Company to meet with the Committee or any advisors engaged by the Committee.
7. Funding. The Committee is empowered, without further action by the Board, to cause the Company to pay the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
8. Annual Self-Evaluation. At least annually, the Committee shall evaluate its own performance.

E. Alignment and Coordination with the Audit Committee

The Audit Committee shall retain all those responsibilities as are outlined in the Audit Committee Charter. As part of its responsibilities, the Audit Committee may receive complaints regarding financial compliance and non-financial compliance matters. The Audit Committee shall retain oversight responsibility for all such financial compliance matters. Oversight of non-financial compliance matters, including those relating to enterprise-wide risks, shall be the responsibility of this Committee.

F. Limitation of Committee's Role

Nothing in this Charter shall expand the duties and liabilities of any Company directors or officers beyond any duties and liabilities otherwise imposed by law. Notwithstanding the responsibilities and powers set forth in this Charter, the Committee and the Board must rely on the expertise and knowledge of management, including the CCEO, and the Company's General Counsel and other in-house professionals. Accordingly, it is the responsibility of management of the Company to insure compliance with applicable laws, rules and regulations.