

CROSS COUNTRY HEALTHCARE, INC.

AUDIT COMMITTEE CHARTER

I. PURPOSE

The primary function of the Audit Committee (the "Committee") of Cross Country Healthcare, Inc. (the "Company") is to assist the Board of Directors of the Company (the "Board") in fulfilling its oversight responsibilities related to corporate accounting, financial reporting practices and the quality and integrity of financial reports. Key components of fulfilling this charge include:

- Facilitating and maintaining an open avenue of communication among the Board, the Committee, senior management and the independent accountants.
- Serving as an independent and objective party to monitor the Company's financial reporting process and internal control system.
- Overseeing the Company's compliance with legal and regulatory requirements.
- Overseeing the performance of the Company's independent auditor and internal audit function.
- Reviewing the independent auditor's qualifications and recommending to shareholders the independent auditor.
- Approving fees paid to the independent auditor.
- Overseeing the Company's systems of disclosure controls and procedures.
- Overseeing the Company's compliance with ethical standards adopted by the Company.
- Meeting periodically with management, the director of the internal audit function, and the independent auditor in separate executive sessions.
- Reviewing the activities and organizational structure of the internal audit function, as well as the qualifications of its personnel.
- Annually, reviewing and recommending changes (if any) to the internal audit charter.
- Periodically reviewing, with the Internal Audit Director, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of the function's work.

II. ORGANIZATION/COMPOSITION

The Committee shall be comprised of three or more directors as determined by the Board, each of whom shall be independent directors as defined by the SEC and the Nasdaq National Market ("Nasdaq"). Committee members will be appointed by the Board at its annual meeting to serve until their successors are elected. Unless a chairperson is elected by the full Board, the members of the Committee may designate a chairperson by majority vote. The members shall be free from

any financial, family or other personal and professional relationships that, in the opinion of the Board or the Committee, would interfere with the exercise of their independence from management and the Company and the determination of independence shall be determined by the Board. At least one member shall qualify as an “audit committee financial expert” as defined by the SEC and determined by the Board and appropriate disclosure shall be made. Each member of the Committee shall be able to read and understand fundamental financial statements, including balance sheets, income statements and cash flow statements, or will become able to do so within a reasonable period of time after his or her appointment to the Committee. To help meet these requirements, the Committee will provide its members with annual continuing education opportunities in financial reporting and other areas relevant to the Committee.

III. MEETINGS

The Committee should meet quarterly, or more frequently as circumstances dictate. The Committee shall meet with the independent accountants in the planning phase of their audit and after the audit is completed. The Committee shall request legal updates from outside legal resources as it determines that the need exists. The Committee shall have sole discretion in determining the meeting attendees and agenda.

IV. RESPONSIBILITIES AND DUTIES

The Committee believes its policies and procedures should remain flexible in order to best respond to changing conditions and provide reasonable assurance to the Board that the accounting and reporting practices of the Company are in accordance with generally accepted requirements.

The Committee shall fulfill its duties and responsibilities as follows:

A. General

- Review this charter as necessary, but at least annually and recommend to the Board to make any necessary amendments.
- Prepare a report for inclusion in the proxy statement as required by the SEC.
- Maintain minutes or other records of meetings and activities.
- Report regularly to the Board regarding the execution of the Committee’s duties and responsibilities, activities and any issues encountered and make recommendations to the Board as the Committee may deem appropriate.
- As part of executing its responsibility to foster open communication, meet, without members of the senior management present, in separate executive sessions with the independent accountants, and others as appropriate, to discuss matters that the Committee believes should be discussed privately.
- Conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee shall be empowered to retain counsel, accountants, or others to assist it in the conduct of any investigation of Audit Committee related investigations.
- In carrying out its duties and responsibilities, the Committee shall have the authority to engage outside legal, compliance, accounting and other advisers and seek any information it requires from employees, officers and directors.

The Committee’s principal responsibility is one of oversight. The fundamental responsibility for the Company’s financial statements and disclosures rests with management and the independent auditor.

B. Independent Accountants

The independent accountants are ultimately accountable to the Committee and the Board, and the Committee and the Board have the ultimate authority and responsibility to select, evaluate and where appropriate, replace the independent accountants.

- Based on the Committee's review and discussions, recommend to the Board the selection of the independent accountants, considering, among other things, independence and effectiveness, and approve the fees to be paid to the independent accountants. Annually, the Committee shall ensure that a formal written statement delineating all relationships between the independent accountants and the Company is received from the independent accountants that is consistent with PCAOB Rule 3526. The Committee shall discuss with the independent accountants any and all disclosed relationships or services that may impact the objectivity and independence of the outside accountant. The Committee shall take other appropriate action and may recommend that the Board take appropriate action to oversee the independence of the outside accountants.
- Approve any replacement of the independent accountants.
- Consult with the independent accountants without management about internal controls and the fullness/fairness of the financial statements.
- In consultation with the independent auditor and the internal audit function, review the integrity of the Company's financial reporting processes (both internal and external).
- Review the scope of the proposed external audit, which shall include the independent auditors' review of internal control over financial reporting.
- Meet with the independent accountants and financial management of the Company to review the scope of the proposed external audit for the current year. The external audit scope shall include a requirement that the independent accountants inform the Committee of any significant changes in the independent accountants' original audit plan and that the independent accountants conduct a review of interim financial information prior to the Company's filing of each quarterly report to shareholders (Form 10-Q).

C. Financial Statements and Internal Controls

- Review and discuss the annual financial statements with management and the independent accountants to determine that the independent accountants are satisfied with the disclosure and content of the financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations and the nature and extent of any significant changes in accounting principles.
- Recommend to the Board that the audited financial statements be included in the Annual Report on Form 10-K for the last fiscal year for filing with the SEC.
- Consider the independent accountants' judgments regarding the quality and appropriateness of the Company's financial statements, including their analyses of the effects of alternative GAAP methods on financial statements.
- Make inquiries of management and independent accountants concerning the adequacy of the Company's system of internal controls
- Advise financial management and the independent accountants that they are expected to provide a timely analysis of significant current financial reporting issues and practices.
- Review interim period financial statements to be filed with the SEC with corporate financial management and the independent accountants prior to filing such statements or releasing earnings information to the public.

- Advise financial management and the independent accountants to discuss with the Committee their qualitative judgments about the appropriateness, not just the acceptability, of accounting principles and financial disclosure practices used or proposed to be adopted by the Company.

Reviewed and Approved by the Audit Committee on November 12, 2019.