



## **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 processes of the Company, and the audits of the financial statements of the Company, and ensuring the quality and integrity of financial reports.

#### **II. ORGANIZATION AND COMPOSITION**

The Committee shall be comprised of three or more directors as determined by the Board, each of whom (1) shall be an “independent director” as such term is defined under the listing rules of The Nasdaq Stock Market, Inc. and the applicable rules under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and (2) has not participated in the preparation of the financial statements of the Company or a current subsidiary of the Company at any time during the past three years. “”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 Securities and Exchange Commission (the “SEC”) and determined by the Board. At least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting or any other comparable experience or background that results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. Each member of the Committee shall be able to read and understand fundamental financial statements, including balance sheets, income statements and cash flow statements. 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 shall communicate quarterly, or more frequently as circumstances dictate. The Committee shall communicate with the independent auditor in the planning phase of the independent auditor’s 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. A majority of the number of Committee members shall constitute a quorum for conducting business at a meeting of the Committee. The Committee also may act through a unanimous written consent.

#### **IV. RESPONSIBILITIES AND DUTIES**

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

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 the adequacy of this Charter as necessary, but at least annually, and recommend to the Board to make any necessary amendments
- Conduct an annual performance self-evaluation of the Committee.
- 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.
- Oversee the Company's compliance with legal and regulatory requirements and ethical standards adopted by the Company.
- Oversee the Company's systems of disclosure controls and procedures.
- Facilitate and maintain an open avenue of communication among the Board, the Committee, senior management, and the independent auditor.
- 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 auditor, and others as appropriate, to discuss matters that the Committee believes should be discussed privately.
- Review the activities and organizational structure of the internal audit function, as well as the qualifications of its personnel.
- Periodically review, with the Internal Audit Director, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of the function's work.
- 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 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 shall have the resources and funding necessary or appropriate for the Committee to discharge its duties and responsibilities as set forth in this Charter and as required by law or regulation.

The Committee may form and delegate authority to subcommittees consisting of one or more of its members as the Committee deems appropriate to carry out its responsibilities and exercise its powers, subject to such reporting to or ratification by the Committee as the Committee shall direct.

## **B. Independent Auditor**

The independent auditor is ultimately accountable to the Committee and must report directly to the Committee. The Committee has the ultimate authority and is directly responsible for the appointment, compensation, retention, and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.

- Based on the Committee's review and discussions, recommend to the Board the selection of the independent auditor, considering, among other things, independence and effectiveness, and approve the fees to be paid to the independent auditor. Annually, the Committee shall ensure that a formal written statement delineating all relationships between the independent auditor and the Company is received from the independent auditor that is consistent with Public Company Accounting Oversight Board ("PCAOB") Rule 3526 or any successor requirement. The Committee shall discuss with the independent auditor any and all disclosed relationships or services that may impact the objectivity and independence of the independent auditor. The Committee shall take other appropriate action and may recommend that the Board take appropriate action to oversee the independence of the independent auditor.
- Approve any replacement of the independent auditor.
- Consult with the independent auditor 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 auditor's review of internal control over financial reporting.
- Meet with the independent auditor 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 auditor inform the Committee of any significant changes in the independent auditor's original audit plan and that the independent auditor conducts a review of interim financial information prior to the Company's filing of each Quarterly Report on Form 10-Q to shareholders.
- Review and discuss with the independent auditor any audit problems or difficulties and management's response thereto. Such review shall include (a) any difficulties encountered by the independent auditor in the course of performing its audit work, including any restrictions on the scope of its activities or its access to information and (b) any significant disagreements with management.

- The Committee shall establish policies and procedures for the review and preapproval of all auditing services and permissible non-audit services. The Committee shall preapprove all auditing services and the terms thereof (which may include providing comfort letters in connection with securities underwritings) and non-audit services (other than non-audit services prohibited under Section 10A of the Exchange Act or the applicable rules of the SEC or the PCAOB) to be provided to the Company by the Independent Auditor; provided, however, the pre-approval requirement is waived with respect to the provision of non-audit services for the Company if the “de minimis” provisions of Section 10A(i)(1)(B) of the Exchange Act are satisfied.

**C. Financial Statements and Internal Controls**

- Review and discuss the annual financial statements with management and the independent auditor to determine that the independent auditor is 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 auditor’s’ judgments regarding the quality and appropriateness of the Company’s financial statements, including their analyses of the effects of alternative generally accepted accounting principles methods on financial statements.
- Make inquiries of management and independent auditor concerning the adequacy of the Company’s system of internal controls.
- Advise financial management and the independent auditor 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 auditor prior to filing such statements or releasing earnings information to the public.
- Advise financial management and the independent auditor 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.

**D. Procedures for Addressing Complaints and Concerns**

- Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
- Review and reassess the adequacy of these procedures periodically and adopt any changes to such procedures that the Committee deems necessary or appropriate.

Reviewed and Approved by the Audit Committee on November 16, 2020.