

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, the 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.
- Reviewing and appraising the efforts of the independent accountants.

II. ORGANIZATION/COMPOSITION

The Committee shall be comprised of three or more directors, each of whom shall be independent directors as defined by the SEC and the Nasdaq National Market ("Nasdaq"). 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. 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. At least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background which results in financial sophistication, including being or having been a chief executive officer, chief financial officer or officer or other senior officer with financial oversight responsibilities.

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 react 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.
- Prepare a report for inclusion in the proxy statement as required by the SEC.
- Maintain minutes or other records of meetings and activities.
- Report the Committee's actions to the Board with such recommendations 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.

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 Independence Standards Board Standard 1. 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 out of management's presence about internal controls and the fullness/fairness of the financial statements.

- 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/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 nature and extent of any significant changes in accounting principles. Recommend to the Board that the 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.
- 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.