

AMN HEALTHCARE SERVICES, INC. AUDIT COMMITTEE CHARTER

I. Purpose

The primary objective of the Audit Committee is to assist the Board in fulfilling its oversight responsibilities with respect to (a) the financial statements and other financial information provided by the Company to its stockholders, the public and others, (b) the Company's compliance with legal, ethical and regulatory requirements, (c) the independent auditors' qualifications and independence, (d) the performance of the Company's internal audit function and independent auditors, and (e) the Company's process to manage business and financial risk.

Although the Audit Committee has the powers and responsibilities set forth in this Charter, the role of the Audit Committee is oversight. The members of the Audit Committee are not full-time employees of the Company and may or may not be accountants or auditors by profession or experts in the fields of accounting or auditing and, in any event, do not serve in such capacity. Consequently, it is not the duty of the Audit Committee to conduct audits, to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles or applicable rules and regulations. These are the responsibilities of management and the independent auditors.

II. Organization

The Audit Committee shall consist of three or more directors, each of whom shall satisfy the independence, financial literacy and experience requirements of Section 10A of the Securities Exchange Act, the New York Stock Exchange and any other regulatory requirements within the requisite timeframe. At least one of the Audit Committee members shall satisfy the requirements for designation as a financial expert as required under the Securities Exchange Act.

The appointment of the members of the Audit Committee and the designation of the Chairman shall be made by the Board on the recommendation of the Corporate Governance Committee.

The Audit Committee may form and delegate authority to subcommittees when appropriate.

III. Meetings

The Audit Committee shall meet at least four times per year on a quarterly basis, or more frequently as circumstances require. As part of its job to foster open communication, the Audit Committee shall meet periodically with the chief internal auditor and the independent auditors in separate executive sessions to discuss any matters that the Audit Committee or each of these groups believe should be discussed privately.

The Chairman of the Audit Committee, in consultation with the other members of the Audit Committee, shall set the frequency and length of each meeting and the agenda of items to be addressed at each upcoming meeting.

The Chair shall ensure that the agenda for each upcoming meeting of the Audit Committee is circulated to each member of the Audit Committee. The agenda will be prepared in consultation between the chair (with input from the Audit Committee members), Finance management, the Internal Audit Director and the independent auditors.

IV. Authority and Responsibilities

In recognition of the fact that the independent auditors are ultimately accountable to the Audit Committee, the Audit Committee shall have the sole authority and responsibility to select, evaluate and, where appropriate, replace the independent auditors (or to nominate the independent auditors for stockholder approval), and shall approve all audit engagement fees and terms and all non-audit engagements with the independent auditors. The Audit Committee shall consult with management but shall not delegate these responsibilities. Management has the authority to make recommendations on independent auditor selection and replacement and to provide the Audit Committee with feedback on the independent auditor's performance. Management has the authority to pre-negotiate audit and non-audit engagement fees and to provide its recommendation for Audit Committee approval.

To fulfill its responsibilities, the Audit Committee shall:

With respect to the independent auditors:

1. Be directly responsible for the appointment, compensation and oversight of the work of the independent auditors (including resolution of disagreements between management and the independent auditors regarding financial reporting) for the purpose of preparing its audit report or related work. Management has the authority to recommend independent auditors for appointment and to pre-negotiate compensation for Audit Committee approval.
2. Have the sole authority to review in advance, and grant any appropriate pre-approvals, of (a) all auditing services to be provided by the independent auditors and (b) all non-audit services to be provided by the independent auditors as permitted by Section 10A of the Securities Exchange Act, and in connection therewith to approve all fees and other terms of engagement. Management has the authority to recommend auditing and non-auditing services to be provided by the independent auditors. The Audit Committee shall also review and approve disclosures required to be included in Securities and Exchange Commission periodic reports filed under Section 13(a) of the Securities Exchange Act with respect to all audit and non-audit services.
3. Review on an annual basis the performance of the independent auditors, in consultation with management.

4. Ensure that the independent auditors submit to the Audit Committee on an annual basis a written statement consistent with Independent Standards Board Standard No. 1, discuss with the independent auditors any disclosed relationships or services that may impact the objectivity and independence of the independent auditors and satisfy itself as to the independent auditors' independence.
5. At least annually, obtain and review an annual report from the independent auditors describing (a) the independent auditors' internal quality control procedures and (b) any material issues raised by the most recent internal quality control review, or peer review, of the independent auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent auditors, and any steps taken to deal with any such issues.
6. Confirm that the Company's independent audit firm appropriately rotates the audit partner(s) in accordance with the rules established by the Securities and Exchange Commission.
7. Review all reports required to be submitted by the independent auditors to the Audit Committee under Section 10A of the Securities Exchange Act.
8. Review, based upon the recommendation of the independent auditors, management and the chief internal auditor the scope and plan of the work to be done by the independent auditors.

With respect to the annual financial statements:

9. Review and discuss with management, the internal audit group and the independent auditors the Company's annual audited financial statements, including disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations."
10. Discuss with the independent auditors the matters required to be discussed by Statement on Auditing Standards No. 114, as amended, relating to the conduct of the audit.
11. Recommend to the Board, if appropriate, that the Company's annual audited financial statements be included in the Company's annual report on Form 10-K for filing with the Securities and Exchange Commission.
12. Prepare the report, in partnership with management, required by the Securities and Exchange Commission to be included in the Company's annual proxy statement and any other reports of the Audit Committee required by applicable securities laws or stock exchange listing requirements or rules

With respect to quarterly financial statements:

13. Review and discuss with management, the internal audit group and the independent auditors the Company's quarterly financial statements, including disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the independent auditors' review of the quarterly financial statements, prior to submission to stockholders, any governmental body, any stock exchange or the public.

Annual reviews:

14. Obtain an annual management update reviewing the significant accounting principles used in the preparation of the Company's financial statements, including those policies for which management is required to exercise discretion or judgments regarding the implementation thereof.

Periodic reviews:

15. Periodically review separately with each of management, the independent auditors and the internal audit group (a) any significant disagreement between management and the independent auditors or the internal audit group in connection with the preparation of the financial statements, (b) any difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information, (c) any significant variances in hours or fees incurred by the independent auditors, and (d) both management's and the independent auditor's responses to these.
16. Periodically discuss with the independent auditors, without management being present, (a) their judgments about the quality and appropriateness of the Company's accounting principles and financial disclosure practices as applied in its financial reporting and (b) the completeness and accuracy of the Company's financial statements.
17. Periodically meet with Finance management, without the independent auditors or the internal auditors being present, to discuss any matters that the Audit Committee or Finance management believes should be discussed privately with the Audit Committee.
18. Periodically meet with the chief internal auditor, without the independent auditors or Finance management being present, to discuss any matters that the Audit Committee or the chief internal auditor believes should be discussed privately with the Audit Committee.
19. Consider and approve, if appropriate, significant changes to the Company's accounting principles and financial disclosure practices as suggested by the independent auditors, management or the internal audit group. Review with the independent auditors, management and the internal audit group, at appropriate

intervals, the extent to which any changes or improvements in accounting or financial practices, as approved by the Audit Committee, have been implemented.

20. Review and discuss with management, the internal audit group, the independent auditors and the Company's in-house and independent counsel, as appropriate, any legal, regulatory or compliance matters that could have a significant impact on the Company's financial statements, including changes in accounting standards or rules.
21. Review and discuss with the independent auditors, the chief internal auditor, and management as appropriate any significant findings and recommendations of the independent auditors and or the internal audit group with management's responses thereto.

Discussions with management:

22. Review and discuss with management the Company's earnings press releases, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies.
23. Review and discuss with management all material off-balance sheet transactions, arrangements, obligations (including contingent obligations) and other relationships of the Company with unconsolidated entities or other persons, that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital resources, capital reserves or significant components of revenues or expenses.
24. Review and discuss with management the Company's major risk exposures and the steps management has taken to monitor, control and manage such exposures, including the Company's risk assessment and risk management guidelines and policies.
25. Receive, review and respond if appropriate to any attorneys' reports containing evidence of material violations of securities laws and breaches of fiduciary duty or other similar violations of US or state law, in partnership with management.
26. Review the results of significant investigations, examinations or reviews performed by regulatory authorities and management's responses.

With respect to the internal audit function and internal controls:

27. Approve the appointment and replacement of the Company's chief internal auditor and be responsible for the oversight of the Company's chief internal auditor and the activities of the internal audit department, as set forth in the Internal Audit Department's Charter Statement.

28. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission by employees of the Company of concerns regarding the questionable accounting or auditing matters.
29. Review the internal control report prepared by management, including management's assessment of the effectiveness of the Company's internal control structure and procedures for financial reporting and (ii) the independent auditors' attestation, and report, on the Company's internal control over financial reporting based on its independent audit.

Other:

30. Review and approve all related-party transactions.
31. Review and approve (a) any change or waiver in the Company's Code of Ethics for Senior Financial Officers and the Principal Executive Officer and (b) any disclosure made on Form 8-K regarding such change or waiver.
32. Establish a policy addressing the Company's hiring of employees or former employees of the independent auditors who were engaged on the Company's account.
33. Review and reassess the adequacy of this Charter annually and recommend to the Board any changes deemed appropriate by the Audit Committee.
34. Review its own performance annually.
35. Report regularly to the full Board on all key activities and initiatives overseen by the Audit Committee.
36. Perform any other activities consistent with this Charter, the Company's by-laws and governing law, as the Audit Committee or the Board deems necessary or appropriate.

V. Education

The Company is responsible for providing the Audit Committee with educational resources related to accounting principles and procedures, current accounting topics pertinent to the Company and other material as may be requested by the Audit Committee. The Company shall assist the Audit Committee in maintaining appropriate financial literacy.

VI. Resources

In discharging its oversight role, the Audit Committee is empowered to conduct or authorize investigations into any matters within the Audit Committee's scope of

responsibilities. The Audit Committee shall have the authority to retain independent legal, accounting and other consultants to advise the Audit Committee. The Audit Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditors to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee.

The Audit Committee shall determine the extent of funding necessary for payment of compensation to the independent auditors for the purpose of rendering or issuing the annual audit report and to any independent legal, accounting and other consultants retained to advise the Audit Committee.