



**Kforce Inc.
Audit Committee Charter**

Effective: October 27, 2017

The Audit Committee of the board of directors (the "Committee") of Kforce Inc. (the "Firm") assists the full Board of Directors (the "Board") in fulfilling its responsibility for overseeing the integrity of the Firm's financial statements and the Firm's accounting and financial reporting processes, financial statement audits and such other duties as specifically directed by the Board.

I. ROLE

The purpose of the Committee is to oversee the accounting and financial reporting processes of the Firm and the audits of the financial statements of the Firm. The Committee recognizes that the Firm's management is responsible for preparing the Firm's financial statements and for the Firm's financial reporting process and internal controls. The Committee further recognizes that the independent auditors are responsible for auditing the annual financial statements, expressing an opinion as to the conformity of such annual financial statements with generally accepted accounting principles, and for reviewing the Firm's quarterly financial statements. It is recognized that it is not the duty of the Committee to plan or conduct audits or to determine that the Firm's financial statements fairly present the Firm's financial position, or that the results of operations are in accordance with generally accepted accounting principles and applicable laws and regulations. Each member of the Committee shall be entitled to rely on: (i) the integrity of those persons within the Firm and of the professionals and experts (such as the independent auditors) from which it receives information and (ii) the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts in each case so long as reasonably believed by such member to be reliable. Consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Firm's financial statements or any professional certification as to the outside auditor's work.

II. COMPOSITION

The membership of the Committee shall consist of at least three "independent directors", as defined by the applicable NASDAQ and Securities and Exchange Commission (the SEC) rules, who are generally knowledgeable in financial and auditing matters and able to read and understand financial statements, including at least one member who has thorough education and experience as a public accountant, auditor, principal financial officer, controller, principal accounting officer of a public company, or from a position involving the performance of similar functions, sufficient financial expertise in accounting and auditing to be considered an "audit committee financial expert", as defined by applicable NASDAQ and SEC rules. The existence of such member, including, his or her name will be disclosed in periodic filings as required by SEC.

Each member shall be free of any relationship or affiliation with the Firm that, in the opinion of the Board, would interfere with their individual exercise of independent judgment. No person shall be deemed independent if: (i) he is an employee of the Firm; or (ii) he receives, directly or indirectly, any consulting, advisory or other compensatory fee from the Firm other than for Board or committee services or is otherwise deemed not to be independent under any applicable SEC or NASDAQ rule. No member of the Audit Committee shall have participated in the preparation of the financial statements of the Firm or any current subsidiary of the Firm at any time during the past three years.

Members of the Committee shall be designated annually by the Board and shall serve until the earlier of: (1) the election of their respective successors; (2) the end of their service as a director of the Firm (whether through resignation, removal, expiration of term or death); or (3) their resignation or removal from the Committee. The Board shall designate one member as the chairman; if no such designation has been made by the Board, the Committee, by majority vote, shall designate an interim chairman to serve until the Board takes such action.

Generally, no member of the Committee may serve on more than three audit committees of publicly traded companies (including the Committee of the Firm) at the same time, unless the Board determines that such simultaneous service would not impair the ability of the member to serve effectively on the Committee. For this purpose, service on the audit committees of a parent and its substantially owned subsidiaries counts as service on a single audit committee.

III. MEETINGS

The Committee shall meet as often as it deems necessary to carry out its responsibilities, but no less frequently than quarterly. The Committee chairman will approve the agenda for such meetings and any member may suggest items for consideration. The Committee may conduct its business and affairs at any time or location it deems appropriate. Attendance and participation in a meeting may take place by conference telephone or similar communication equipment by means of which all persons participating in the meeting can hear each other. The Committee may ask members of management or others (including, without limitation, the independent auditors) to attend any meeting and provide pertinent information as necessary. The Committee shall prepare and deliver to the Board of Directors reports of its meetings, actions, and recommendations.

IV. RESPONSIBILITIES OF THE AUDIT COMMITTEE

The following activities are set forth as a guide with the understanding that the Committee may diverge from this guide as it considers appropriate in accordance with applicable law and the rules of any exchange upon which the Firm's shares are then-traded.

A. *Financial Reporting/Internal Controls*

1. Review and discuss with the internal auditors and the independent auditors their respective annual audit plans, staffing, reports, and the results of their audits.
2. Review and discuss with management and the independent auditors the Firm's quarterly and annual financial results, including the results of the independent auditor's reviews of the quarterly financial information.
3. Review and discuss with management and the independent auditors any material issues with respect to its periodic reports.
4. Review and discuss with management and the independent auditors the annual audited financial statements and recommend to the Board, based upon review of the financial statements, the matters required to be discussed by SAS 61 and the letter from the Firm's independent auditors consistent with the applicable requirements of the Public Company Accounting Oversight Board regarding the independent auditor's communications with the Committee concerning independence, whether the audited financial statements should be included in the Firm's Form 10-K.

5. Review and discuss with management, as appropriate, matters that relate to legal compliance and legal matters that could have a significant impact on the Firm's financial statements.
6. Review with the independent auditors any matters of significant disagreement between management and the independent auditors and any other problems or difficulties encountered during the course of the audit and management's response to such disagreements, problems, or difficulties.
7. Review and discuss with the independent auditors: (a) all critical accounting policies and practices used in the audit; (b) all alternative treatments of financial accounting and disclosures within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and (c) other material written communications between the independent auditor and management, including but not limited to the management letter and schedule of unadjusted differences.
8. In connection with each annual and periodic report of the Firm, review and discuss (a) management's disclosure to the Committee under Section 302 of the Sarbanes-Oxley Act (the "S-O Act") and (b) the contents of the chief executive officer and the chief financial officer certificates to be filed under Sections 302 and 906 of the S-O Act.
9. Meet with the independent auditors in executive session to discuss any other matters that the independent auditors believe should be discussed privately.
10. Review and discuss with management and the independent auditors the adequacy of the Firm's internal controls, including computerized information system controls and security.
11. Review and discuss the scope and results of management's evaluation of disclosure controls and assessment of internal controls over financial reporting, including the related certifications to be included in the Firm's periodic reports filed with the SEC.
12. Review and discuss with the Firm's independent auditor the scope and results of its audit of disclosure controls and internal controls (to the extent such an audit is either: (a) required by applicable law or (b) otherwise conducted).
13. Review and discuss with management, as appropriate, the Firm's earnings press releases prior to their release to the public, including review of "pro-forma" or "adjusted" non-GAAP information.

B. *Independent Auditors*

1. Appoint (and recommend that the Board submit for shareholder ratification) and retain, provide for the compensation of, and oversee the work of the independent auditors (including resolution of disagreements between management and the auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. Pre-approve all audit engagement fees and terms, as well as the terms and fees of any and all non-audit engagements. The independent auditors shall report directly to the Committee.
2. Review the performance of the independent auditors and remove the independent auditors if circumstances warrant.

3. Monitor and periodically review the independence of the independent auditors by obtaining and reviewing a report from the independent auditors at least annually regarding: (a) the independent auditor's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, 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; (c) any steps taken to address any such issues; and (d) all relationships between the independent auditors and the Firm.
4. Monitor the independent auditors adherence to audit partner rotation requirements as proscribed in Section 203 of the S-O Act.
5. Actively engage in a dialogue with the independent auditors with respect to any disclosed relationships (in connection with B.3(d) above) that may impact the objectivity and independence of the independent auditors of the Firm.
6. Pre-approve all auditing services and permitted non-audit services to be performed for the Firm by the independent auditors, except as provided in this paragraph. In no event shall the independent auditors perform any non-audit services for the Firm which are prohibited by any applicable law, including without limitation Section 10A(g) of the Securities Exchange Act of 1934, as amended, or the rules of the SEC or the Public Company Accounting Oversight Board as in effect from time to time. The Committee shall establish general guidelines for the permissible scope and nature of any permitted nonaudit services. The guidelines pursuant to which audit and non-audit services are to be approved, and the fees associated with all audit, audit-related, tax and non-audit services, shall be disclosed in the Firm's proxy statement on Schedule 14A and annual report on Form 10-K. Additionally, approvals of nonaudit services, to be performed by the independent auditors, shall be disclosed in compliance with applicable laws and regulations.

C. *Internal Audit*

1. Approve the appointment, performance and replacement of the leader of the Firm's Internal Audit function.
2. Periodically review summaries of significant reports to management prepared by Internal Audit and management's responses.
3. Periodically review with the leader of Internal Audit the scope of activities, budget, significant difficulties encountered in engagements, disagreements with management, or scope restrictions encountered in the course of the department's work.
4. Periodically meet with the leader of Internal Audit in executive session to discuss any matters that the Committee or the Leader of Internal Audit believes should be discussed privately.
5. At least annually review and discuss with the independent auditors and management the responsibilities, budget and staffing of the Internal Audit department and any recommended changes in the planned scope of Internal Audit work.

D. Compliance Oversight

1. The Committee shall review and approve all related party transactions that the Firm would be required to disclose pursuant to Item 404 of Regulation S-K.
2. The Committee shall establish, and periodically review procedures for, and results of: (a) the receipt, retention, and treatment of complaints received by the Firm regarding accounting, internal accounting controls, or auditing matters and (b) the confidential, anonymous submission by employees of the Firm of concerns regarding questionable accounting or auditing matters; and as deemed necessary, initiate investigations.
3. Periodically review with management the Firm's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Firm's risk assessment.
4. Periodically review and provide oversight to the Firm's Enterprise Risk Management program.
5. Provide the Board with a report on Firm risk on a quarterly basis.

E. Annual Evaluation

1. The Committee shall review and assess the adequacy of this Charter at least annually and recommend to the Board any proposed changes to this Charter.

F. General

1. The Committee is expected to maintain free and open communication (including private executive sessions as frequently as is necessary to allow the Committee to carry out its responsibilities) with the independent auditors, the internal auditors, and management of the Firm. In discharging this oversight role, the Committee is empowered to investigate any matter brought to its attention, with full access to all books, records, facilities and personnel of the Firm, and the power to retain outside counsel or other experts for this purpose.
2. Report regularly to the Board on the Committee's activities, as appropriate.
3. Maintain minutes or other records of the Committee's meetings and activities.
4. Approve the audit committee report to be included in the Firm's proxy statement when and as required by the rules of the SEC. The Committee shall be empowered to retain and determine funding for independent counsel, accountants, or other advisors to assist its duties. The Firm shall provide appropriate funding, as determined by the Committee, for payment of: (a) compensation to the independent auditors, (b) compensation to any outside advisers retained by the Committee, and (c) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its activities.
5. The chairman of the Committee will have authority to act on behalf of the Committee between meetings. The authority of the chairman of the Committee includes the authority to grant pre-approvals of audit and non-audit services. Any such actions or pre-approvals shall be presented to the full Committee at its next scheduled meeting.

6. The Committee may form and delegate authority to subcommittees consisting of one or more Committee members when appropriate, provided that such subcommittees report their decisions to the Committee at its next scheduled meeting.

V. ACTIONS OF THE COMMITTEE

A majority of the Committee shall constitute a quorum. Each Committee member shall have one vote and the action of a majority of the members of the Committee present at any meetings at which a quorum is present, or the unanimous adoption in writing without the holding of a meeting, shall be the acts of the Committee.

VI. RULES AND REGULATIONS

The Committee may establish and adopt for itself such rules and regulations as it deems appropriate.

VII. PUBLICATION

This Charter shall be placed on the Firm's website and shall be accessible to the public.