# ALLSCRIPTS HEALTHCARE SOLUTIONS, INC. AUDIT COMMITTEE CHARTER

#### Amended and Restated as of August 16, 2016

# **Purpose and Authority**

The purpose of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of Allscripts Healthcare Solutions, Inc. (the "Company") shall be to assist the Board in discharging its responsibilities relating to oversight of (i) the audits of the financial statements of the Company and the accounting and financial reporting processes of the Company, (ii) the independent auditor of the Company and its independence, qualifications and performance, (iii) the internal audit function and its performance, and (iv) compliance by the Company with legal and regulatory requirements.

The Committee shall produce an audit committee report for inclusion in the annual proxy statement or Annual Report on Form 10-K of the Company that complies with the rules and regulations of the U.S. Securities and Exchange Commission (the "Commission") and any other applicable laws, rules and regulations.

## Membership

The members of the Committee shall be appointed by a majority of the entire Board and the Board shall select the Committee's Chairperson. Members may be removed by the Board in accordance with the laws of the State of Delaware and the Company's Corporate Governance Guidelines. If a member of the Committee ceases to be a director, the individual shall thereupon cease to be a member of the Committee.

The Committee shall be comprised of no fewer than three directors. Each member of the Committee shall satisfy the independence and financial understanding requirements of The Nasdaq Stock Market LLC ("NASDAQ") and Section 10A-3(b)(1) of the U.S. Securities Exchange Act of 1934, as amended (the "Exchange Act"), the related rules and regulations of the Commission and any other applicable laws, rules and regulations. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any of its subsidiaries at any time during the past three years.

At least one member of the Committee shall qualify as an "audit committee financial expert" by fulfilling the requirements of the definition set forth by the Commission in Item 407(d)(5) of Regulation S-K. The Board shall determine which members of the Committee possess the requisite accounting or related financial management experience and expertise necessary to qualify as an "audit committee financial expert" as defined by the Commission.

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 which results in the financial sophistication of such individual, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. In addition, all members of the Committee shall be able to read and understand fundamental financial statements, including a company's balance sheet, income statements and cash flow statements, and shall have sufficient financial experience and ability to enable them to discharge their responsibilities hereunder.

It is the intention of the Board that members of the Committee shall not simultaneously serve on the audit committee of more than two other public companies.

# Meetings

The Committee shall meet at such times as it deems necessary to fulfill its purpose and responsibilities, but shall meet at least four times each year. The Committee shall establish its own schedule and agenda, coordinated by the Chairperson, which shall be provided to the Board in advance of each meeting. The Chairperson or any member of the Committee may call special meetings of the Committee. The Chairperson or, in his or her absence, such other member as the Committee may select, shall preside at meetings of the Committee.

In addition, the Committee shall meet separately with each of management, the internal auditor and the independent auditor as the Committee deems appropriate and as otherwise required by applicable law or regulation.

The Committee shall maintain written minutes of its meetings and report the same to the Board on a regular basis. The Committee may meet by telephone or videoconference and may take action by unanimous consent of the members, as evidenced as a written consent or consents or electronically. A majority of the members of the Committee shall constitute a quorum for the transaction of business at any meeting of such Committee. A majority of the Committee members present (in person or by telephone) at any Committee meeting at which a quorum is present may act on behalf of the Committee.

The Committee may adopt other procedural rules in addition to the foregoing from time to time as it shall determine consistent with the Company's By-laws and with this Charter. This paragraph shall also apply to any subcommittees formed under this Charter.

The Committee may request the cooperation, including the attendance at meetings or portions thereof, and assistance as may be requested from time to time, of any of the executive officers and other employees of the Company.

The failure to comply with the requirements of this Charter or NASDAQ rule or other regulation shall not invalidate any corporate action taken by the Committee.

#### **Responsibilities of the Audit Committee**

Engagement and Oversight of Independent Auditor

The Committee shall have sole authority to retain and terminate the independent auditor of the Company, and the independent auditor shall report directly to the Committee. The Committee shall be directly responsible for the appointment, approval of the compensation and other engagement terms, evaluation and oversight of all work of the independent auditor, whether related to preparing or issuing an audit report or to any other audit or non-audit service. The Committee shall resolve any disagreements between management and the independent auditor regarding financial reporting.

Prior to engaging an independent auditor, the Committee shall review with the independent auditor the scope, plan, staffing and procedures to be used in conducting the annual audit, as recommended by the independent auditor. The Committee shall ensure that the independent auditor prepare and deliver, at least annually, a written statement delineating all relationships between the independent auditor and the Company. The Committee shall actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent auditor. In connection with

the retention of the independent auditor, the Committee shall make all other inquiries and obtain all other disclosures with respect to the independence of such auditor and such other matters as required by law, rule or regulation or as otherwise deemed advisable by the Committee, and discuss any such disclosures with the independent auditor.

The Committee shall ensure that the audit is conducted in accordance with the audit partner rotation requirements of Section 10A(j) of the Exchange Act. At the conclusion of the audit, the Committee shall review and discuss such audit results, including any comments or recommendations of the independent auditor and the response of management to such recommendations.

# Preapprovals; Delegation

The Committee shall adopt appropriate procedures and policies to ensure that all audit services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by the independent auditor are approved by the Committee in accordance with the requirements of Section 10A(i) of the Exchange Act and the rules and regulations of the Commission. Subject to the foregoing, the Committee may form subcommittees and delegate authority hereunder as it deems appropriate, including the authority to preapprove audit and permitted non-audit services, but may not delegate its preapproval authority to management. Decisions of a subcommittee to grant preapprovals or take any other actions shall be presented to the full Committee at its next regularly scheduled meeting.

# Financial Statements, Disclosure and other Compliance Matters

The Committee shall review and discuss the annual and quarterly financial statements with management and the independent auditor prior to the filing thereof with the Commission, and as the Committee otherwise deems appropriate or necessary. Such review shall comply with all applicable requirements of NASDAQ and any other applicable legal or regulatory requirements, and shall include a review of significant changes in accounting principles or the application thereof, the MD&A disclosure, earnings press releases and financial information and earnings guidance provided to analysts and to rating agencies. The Committee shall recommend to the Board whether or not the audited financial statements should be included in the Company's Annual Report on Form 10-K.

# Communications with Independent Auditor

Prior to the filing of the report of the independent auditor with the Commission, the Committee shall also discuss with the independent auditor:

- all critical accounting policies and practices, and any changes thereto;
- all material alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditor;
- other material written communications between the independent auditor and management;
- any audit problems or difficulties;
- any material differences or disputes with management encountered during the course of the audit, along with the resolution of such differences or disputes;
- any formal consultations between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement;
- all matters required to be discussed with the Committee by the independent auditor pursuant to the applicable requirements of the Public Company Accounting Oversight Board (PCAOB) regarding communications with audit committees; and

• such other matters as the Committee deems appropriate or as required by law, rule, or regulation.

Internal Auditor

The Committee shall oversee and periodically evaluate the performance, responsibilities, organizational reporting lines, budget and staffing of the internal audit function of the Company. The Committee shall review and concur in the annual performance review and compensation recommendations pertaining to the Chief Internal Audit Executive. The Committee shall have the authority to take such actions as it deems advisable in connection with such evaluation.

The Committee shall approve the annual internal audit plan and review the results of internal audits, including management responses thereto.

#### Internal Controls

The Committee shall periodically review the adequacy and effectiveness of the Company's internal controls and procedures and may take appropriate action with respect to any significant deficiencies or material weaknesses in the design or operation of such internal controls and procedures, and any irregularities involving management or other employees with a significant role in such controls and procedures. The Committee shall discuss with management, the independent auditor and the internal audit staff the adequacy of the Company's internal controls. The Committee shall also discuss with the Company's CEO and CFO how they are meeting their obligations under the certification requirements of Sections 302 and 906 of the Sarbanes-Oxley Act of 2002 and shall make recommendations as the Committee deems necessary. In particular, the Committee shall review any issues related to the Company's disclosure controls and procedures and internal control over financial reporting.

### Compliance with Legal and Regulatory Requirements

The Committee shall periodically review with the Company's chief legal officer, or appropriate delegates, the Company's compliance with applicable legal and regulatory requirements.

### Receipt of Complaints

The Committee shall establish such procedures as it deems appropriate or as are required pursuant to the rules and regulations of the Commission and NASDAQ regarding the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, as well as the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. The Committee shall periodically review with management and the internal auditor these procedures and any significant complaints received.

#### Audit Committee Report

The Committee shall produce the report of the Committee required to be included in the Company's proxy statement or Annual Report on Form 10-K.

#### Retention of Advisors

In carrying out its purposes, the Committee is authorized to take all actions that it deems necessary or appropriate and may draw upon and direct such internal resources of the Company and may engage such independent counsel (which may be, but need not be, the regular corporate counsel to the Company) and other advisors as it shall deem desirable from time to time. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent

auditor and any independent counsel or other advisors employed by the Committee and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

## Internal Investigations

The Committee shall have the authority to conduct or authorize investigations into any matters within the scope of the enumerated responsibilities of the Committee. In addition, the Committee shall review and may investigate matters pertaining to the integrity of management, including conflicts of interest and adherence to the Company's Code of Conduct. The Committee shall have full, unrestricted access to the Company's records.

#### Risk Assessment

The Committee shall be responsible for overseeing the risk assessments conducted by management, particularly risks that could present a negative impact, prevent value creation, or erode existing value. These risk assessments will include:

- discussing the Company's policies and procedures regarding risk assessment and risk management regarding certain operational risks;
- reviewing management's assessment of risks identified in the Company's legal and regulatory compliance programs and actions to be taken to mitigate these risks;
- reviewing management's assessment of risks related to financial reporting and actions to be taken to mitigate these risks; and
- regularly reporting to the Board on its risk-related reviews and discussions and, as appropriate, recommending to the Board such actions as it deems necessary.

#### Related Party Transactions

The Committee shall conduct a review of all related party transactions for potential conflict of interest situations and shall be responsible for approving all such transactions.

### Reporting to the Board

The Committee shall report regularly to the Board as it deems appropriate, and as the Board may request.

#### Performance Evaluation

The Committee shall conduct an annual evaluation of its performance, including a review of adherence to this Charter, in the manner it deems appropriate.

#### Audit Committee Charter

The Committee shall annually review this Charter and shall recommend any changes to the Board as the Committee deems appropriate. A copy of this Charter shall be made available on the website of the Company at <a href="https://www.allscripts.com">www.allscripts.com</a>.

#### Other Responsibilities as Appropriate

The Committee shall perform any other activities as are requested by the Board, consistent with this Charter, the Company's By-Laws or required by applicable law.

# Limitation on Role of Audit Committee

It is not the duty of the Committee to plan or conduct audits or to determine whether the financial statements of the Company are complete and accurate and are prepared in accordance with generally accepted accounting principles. The Company's financial statements are the responsibility of management. The independent auditors are responsible for planning and conducting audits to determine whether the financial statements present fairly in all material respects the financial position of the Company.

Although members of the Committee are expected to satisfy the membership criteria set forth in this Charter, members of the Committee should not be assumed to be accounting experts and are not deemed to have accepted a duty of care greater than other members of the Board.