

Civitas Solutions, Inc.
Charter of the Audit Committee
of the Board of Directors

Amended and Restated: Effective August 25, 2014

Purpose

The primary purpose of the Audit Committee is to assist the Board of Directors (the “Board”) in fulfilling its oversight responsibilities relating to:

- The integrity of the Company’s financial statements and its financial reporting process;
- The Company’s compliance with legal and regulatory requirements;
- The independent auditor’s qualifications and independence;
- The performance of the Company’s internal audit function and independent auditor;
- The financial reports, reports on internal controls, and other financial information provided by the Company to its shareholders, the public, the Securities and Exchange Commission (“SEC”), and any other governmental or regulatory body;
- The Company’s systems of internal controls regarding finance, accounting, legal compliance (including disclosure controls and procedures and internal control over financial reporting) and ethics that management and the Board have established;
- Oversight of the Company’s risk management function; and
- The Company’s auditing, accounting and financial reporting processes generally.

The Audit Committee shall also prepare any reports that SEC rules require to be included by it in the Company’s annual proxy statement and other filings. The Audit Committee, to the extent consistent with this purpose should encourage continuous improvement of, and should foster adherence to, the Company’s policies, procedures and practices at all levels.

Committee Membership and Organization

The Audit Committee shall be comprised of three or more members as determined by the Board. Each member of the Audit Committee shall be “independent” within the meaning of the applicable listing rules of the New York Stock Exchange, Section 10A of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the rules and regulations of the SEC, as determined by the Board; *provided, however*, that (i) upon completion of the the Company’s initial public offering of common stock (the “IPO”), only one member of the Audit Committee need be independent, (ii) within 90 days of completion of the IPO, a majority of the members of the Audit Committee shall be independent and (iii) within one year of completion of the IPO, all members of the Audit Committee shall be independent.

Each member of the Audit Committee must be financially literate and must be able to read and understand fundamental financial statements, including a balance sheet, income statement and cash flow statement. At least one member of the Audit Committee shall meet the financial sophistication standard as set forth in the applicable listing rules of the New York Stock Exchange and at least one member of the Audit Committee (which may be the same member) shall be deemed an “audit committee financial expert,” as determined by the rules and regulations of the SEC. The existence of such member shall be disclosed in public filings as required by the SEC. The designation of the “audit committee financial expert” shall be made by the Board in its business judgment at least annually.

The members of the Audit Committee shall be elected by the Board annually at a meeting, when a vacancy exists or at such other time as the Board may determine, in accordance with the Company’s Certificate of Incorporation and Bylaws. The Chair of the Audit Committee will be elected by the Board. Audit Committee members shall serve until their successors shall be duly elected and qualified or until their earlier death, disability, resignation or removal.

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to:

- Plan or conduct audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles. Management is responsible for preparing the Company’s financial statements, and the independent auditor is responsible for auditing those financial statements.
- Conduct investigations, to resolve disagreements, if any, between management and the independent auditor or to assure compliance with laws and regulations.

Audit Committee members may enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or an outside consultant.

The Audit Committee shall have the authority to retain, approve the services of, determine the fees and other retention terms of and terminate independent counsel or other advisors, as it deems necessary or appropriate to carry out its duties hereunder. The Company shall provide appropriate funding, as determined by the Audit Committee, for payment of compensation to the independent auditor engaged for purposes of preparing or issuing an audit report, to independent counsel or other advisors retained by the Audit Committee, and for ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

Committee members may not serve on more than three other public company audit committees unless the Board determines in advance that the ability of such director to serve effectively on the Committee would not be impaired. If the Board determines that a director can serve effectively on more than three other public company audit committees, the Board will disclose a specific explanation of its determination in the annual proxy statement or Form 10-K or as otherwise required by the New York Stock Exchange.

Meetings

The Audit Committee shall meet at least four times annually, or more frequently as circumstances dictate, either in person or by teleconference. A majority of the members of the Audit Committee shall constitute a quorum for the transaction of business. The agenda of each Audit Committee meeting shall be established by the Chair with the assistance of appropriate members of management. Each Audit Committee member is free to suggest the inclusion of items on the agenda. Each Audit Committee member is free to raise at any Audit Committee meeting subjects that are not on the agenda for that meeting.

As part of its responsibility to foster open communication, the Audit Committee shall meet periodically with management, the director of the internal audit department, the Company's independent auditor and the Company's Compliance Officer in separate executive sessions to discuss any matters that the Audit Committee or any of these groups believe should be discussed privately. In addition, the Audit Committee or its Chair shall meet and consult with the independent auditor and management quarterly to review the Company's financial statements and the other matters set forth below.

Committee Duties and Responsibilities

The Audit Committee's processes should remain flexible in order to best react to changing conditions and to ensure to the Board and stockholders that the accounting and reporting practices of the Company are in accordance with all requirements.

The Audit Committee's duties and responsibilities shall include the following, along with any other matters as the Board may delegate to the Audit Committee from time to time:

Financial Statements and Disclosures

1. Discuss with management and the independent auditor the annual financial statements and disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations to be included in the Company's Annual Report on Form 10-K (or the annual report to stockholders if distributed prior to the filing of Form 10-K), including their judgment about the acceptability and quality of accounting principles, the reasonableness of significant judgments, and the clarity of the disclosures in the financial statements.
2. Recommend to the Board whether the annual audited financial statements should be included in the Company's Annual Report on Form 10-K.
3. Discuss the interim financial statements and disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations with management and the independent auditor prior to the filing of the Company's Quarterly Report on Form 10-Q.
4. Review the annual internal audit plan and the regular internal audit reports to management prepared by the internal audit department and management's response.
5. Discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies. This discussion may be general (i.e., in

terms of the types of information to be disclosed and the type of presentation to be made, paying particular attention to the use of “pro forma” or “adjusted” non-GAAP financial information), and the Audit Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance.

6. In consultation with the independent auditor and the internal audit department, review the integrity of the Company’s financial reporting processes and controls, both internal and external.
7. Review reports by management and/or the Company’s internal audit department as to the Company’s internal controls and procedures for the preparation of financial statements, reports and other financial information that are disseminated to governmental organizations and the public in accordance with legal requirements and applicable laws, rules and regulations.
8. Review major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company’s selection or application of accounting principles, any major issues as to the adequacy of the Company’s internal controls and any special audit steps adopted in light of material control deficiencies.
9. Review reports by management and/or the independent auditor concerning critical accounting policies and practices used, alternative treatments of financial information and their ramifications that have been discussed with management.
10. Upon the recommendation of the Company’s independent auditor, management or the internal audit department, consider and recommend to the Board, if appropriate, any major changes to the Company’s auditing and accounting principles and practices.
11. Review the effect or regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.

Process Improvement

12. Establish regular and separate systems of reporting to the Audit Committee by each of management and the independent auditor regarding any significant judgments made in management’s preparation of the financial statements and the view of each as to appropriateness of such judgments.
13. Following completion of the annual audit, review separately with each of management and the independent auditor any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information.
14. Review any significant disagreement among management and the independent auditor or the internal audit department in connection with the preparation of the financial statements and resolve such disagreements.

15. Review with the independent auditor, the internal audit department and management the extent to which changes or improvements in financial or accounting practices, as approved by the Audit and Compliance Committee or the Board, have been implemented.
16. Review with the independent auditor any audit problems or difficulties and management's response.

Independent Auditor

17. Be directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, including resolution of disagreements between management and the independent auditor regarding financial reporting. Serve as the point of contact for reports to be made by the independent auditor concerning the Company's critical accounting policies and practices and other communications relating to the Company's financial matters.
18. Instruct the independent auditor that it reports to the Audit Committee.
19. Review the performance of the independent auditor and make any change of the independent auditor when circumstances warrant.
20. Provide an open avenue of communication among the Company's independent auditor, financial and senior management, the internal audit department and the entire Board of Directors.
21. At least annually, obtain and review a report by the independent auditor describing: (a) the firm's internal quality control procedures; (b) any material issues raised by the most recent internal quality control review, or peer review, of the firm, 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 firm, and any steps taken to deal with any such issues; and (c) all relationships between the independent auditor and the Company (to assess the auditor's independence).
22. After reviewing the report referred to in the previous paragraph and the independent auditor's work throughout the year, annually evaluate the qualifications, performance and independence of the independent auditor, including a review and evaluation of the lead partner on the audit, taking into account the opinions of management. As part of the independence review, ensure that the independent auditor meets all requirements for audit partner rotation under applicable securities laws and SEC rules and regulations and review and discuss with the independent auditor all significant relationships the independent auditor has with the Company that could impair the auditor's independence. Periodically consider whether, in order to ensure continuing auditor independence, there should be a regular rotation of the independent auditor. Ensure that the Company's independent auditor is a "registered public accounting firm" registered with the Public Company Accounting Oversight Board.

23. Review with the independent auditors the overall scope, planning and staffing of the annual audit.
24. Pre-approve all auditing and permitted non-audit services to be provided by the independent auditor (including determining whether any proposed non-audit services fall within the categories of non-audit services prohibited under the Sarbanes-Oxley Act of 2002) with the exception of *de minimis* non-audit services (as such term is defined in the Sarbanes-Oxley Act) which are approved by the Audit Committee prior to completion of the audit. The Audit Committee may delegate pre-approval authority to its Chair, who may evidence pre-approval in writing or via e-mail, with the proviso that any decisions taken by the delegated members be presented to the Audit Committee at its regular meetings. The Audit Committee may also adopt policies and procedures with respect to pre-approval of permitted non-audit services, provided that such policies and procedures conform to the requirements set forth in applicable laws, rules and regulations (including publication of the pre-approval policy).
25. Periodically (but not less frequently than annually) consult with the independent auditor out of the presence of management about internal controls and the fullness and accuracy of the Company's financial statements.
26. Set clear hiring policies for employees or former employees of the independent auditor and ensure that such policies meet SEC regulations and stock exchange listing standards.

Internal Auditor

27. Review and appraise the audit efforts of the Company's internal audit department, including review and approval of the annual internal audit plan.
28. Review activities, organizational structure and qualifications of the internal audit department. Review and concur in the appointment, replacement, reassignment or dismissal of the director of the internal audit department.
29. Discuss with the independent auditor the responsibilities, budget and staffing of the internal audit department.

Ethical and Legal Compliance

30. Review with the Company's counsel, any legal or regulatory matter that could have a material impact on the Company's financial statements and the accounting treatment thereof, the Company's compliance policies and any material issues in reports or inquiries received from regulators or governmental agencies.
31. Establish and review 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 Company employees of concerns regarding questionable accounting or auditing matters.
32. Review and approve any "related party transaction" between the Company and any of its directors, executive officers and other insiders (as defined in applicable securities laws, rules

and regulations) in accordance with the Company's Related Party Transactions Policy for Directors, Executive Officers and Control Persons.

33. Review requests from management for waivers from the Company's Code of Conduct or Code of Ethics for Senior Financial Officers with respect to its principal executive and financial officers.
34. Review and discuss policies and guidelines with respect to risk assessment and risk management, including the risk of fraud. Discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
35. Periodically, meet separately with management, the directors of the internal audit department, the Company's independent auditor and the Company's Compliance Officer to discuss issues and concerns warranting Audit Committee attention, including significant risks to the Company and the steps management has taken to minimize such risks.

Other Duties

36. Review reports of the Audit Committee required to be included in the Company's annual proxy statement and any other SEC filings pursuant to applicable laws, rules and regulations.
37. Regularly report to the Board, including the results of the annual audit, and review with the full Board any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance of the independent auditor and the independence of the independent auditor and the performance of the internal audit function and the independence of the internal auditor. If requested by the Board, the Audit Committee shall invite the independent auditor to attend the full Board meeting to assist in reporting the results of the annual audit or to answer other directors' questions (alternatively, the other directors, particularly the other independent directors, may be invited to attend the Audit Committee meeting during which the results of the annual audit are reviewed).
38. On an annual basis, evaluate and discuss the Audit Committee's performance relative to its purpose, duties and responsibilities, as described by this Charter.
39. On an annual basis, review and assess the adequacy of this Charter and recommend any proposed changes to the Board for approval.
40. Perform any other activities consistent with this Charter, the Company's Bylaws and applicable law, rules and regulation, as the Audit Committee or the Board deems necessary or appropriate.