

## COMPUTER SCIENCES CORPORATION

### AUDIT COMMITTEE CHARTER

as amended and restated effective October 30, 2006

#### PURPOSE

The role of the Audit Committee is:

- (1) to oversee the accounting, financial reporting processes and related internal control framework of the Company and audits of the Company's financial statements and internal controls over financial reporting;
- (2) to assist the Board of Directors in its oversight of:
  - (a) the integrity of the Company's financial statements,
  - (b) the Company's compliance with legal and regulatory requirements,
  - (c) the independent auditor's qualifications and independence, and
  - (d) the performance of the Company's internal audit function and independent auditors; and
- (3) to prepare a report of the Committee as required by the Securities and Exchange Commission to be included in the Company's annual Proxy Statement.

#### MEMBERSHIP

The Committee consists of at least three directors, each of whom:

- (1) is "independent," both for purposes of the Company's Corporate Governance Guidelines and the rules and regulations of the Securities and Exchange Commission and New York Stock Exchange relating to audit committees; and
- (2) is financially literate, as such qualification is interpreted by the Board of Directors in its business judgment, or must become financially literate within a reasonable period of time after the director's appointment to the Committee.

In addition, the Company must disclose whether at least one member of the Committee is an "audit committee financial expert" for purposes of the Securities and Exchange Commission rules relating to audit committees.

No member of the Committee may simultaneously serve on the audit committees of more than three companies registered with the Securities and Exchange Commission under Sections 12(b) or 12 (g) of the Securities Exchange Act of 1934, as amended, and subject to the reporting obligations of such Act unless the Board of Directors shall have determined that such

simultaneous service would not impair the ability of such member to effectively serve on the Committee, which determination shall be disclosed in the Company's annual proxy statement.

The members and Chairman of the Committee are appointed by the Board of Directors from time to time, and may be removed by the Board at any time. The Nominating/Corporate Governance Committee, in consultation with the Chief Executive Officer and taking into account the desires, experiences and expertise of the individual directors, recommends to the Board the membership and Chairman of the Committee.

## **OPERATIONS**

### **1. Meetings.**

The Chairman of the Committee, in consultation with Committee members and the appropriate members of management, will establish a schedule of Committee meetings. Special meetings of the Committee may be called at any time by the Chairman of the Committee or the Chairman of the Board.

The Chairman of the Committee, in consultation with the appropriate members of management, will develop the agenda for each Committee meeting. Any director, whether or not a member of the Committee, may place an item on the agenda of any Committee meeting at any time.

A majority of the members of the Committee will constitute a quorum for the transaction of business, and the act of a majority of the members present and voting at any meeting at which a quorum is then present shall be the act of the Committee. A member may participate in a Committee meeting by means of a telephone conference or similar methods of communication by which all persons participating in the meeting can hear each other, and such participation shall constitute presence in person at such meeting. Any action required or permitted to be taken at any meeting of the Committee may be taken without a meeting if a written consent thereto is signed by all members of the Committee.

The Committee shall keep regular minutes of its proceedings, including a copy of all actions by written consent, and the Chairman of the Committee shall report the same to the Board of Directors.

### **2. Delegation.**

Except to the extent prohibited by applicable law or the rules or regulations of the Securities and Exchange Commission or the New York Stock Exchange, the Committee is authorized to form subcommittees consisting of one or more members of the Committee, and to delegate any of its responsibilities to such a subcommittee.

### **3. Performance Evaluation and Review of Charter.**

Each year, the Committee shall (a) conduct and present to the Board of Directors a self-evaluation of its performance, and (b) review and reassess the adequacy of this Charter, and recommend any proposed changes to the Board.

## **AUTHORITY**

The Committee will have the authority and resources necessary to discharge its responsibilities, including complete and direct access to members of management. The Committee has the authority to retain, at the Company's expense, such independent counsel and other advisors as it may deem necessary or advisable to carry out its duties.

## **RESPONSIBILITIES**

The Committee shall undertake such responsibilities and tasks as may be delegated or assigned to it from time to time by the Board of Directors. The primary recurring responsibilities of the Committee are the following:

- (1) The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and each such registered public accounting firm must report directly to the Committee.
- (2) In accordance with Section 10A of the Securities Exchange Act of 1934, the Committee shall preapprove all auditing services and non-audit services (other than prohibited non-audit services, and other than permitted de minimus non-audit services) provided by the independent auditors. If the Committee delegates its preapproval authority hereunder, such authority shall only be delegated to one or more members of the Committee, and the decisions of any Committee member to whom such authority is delegated must be presented to the full Committee at its next scheduled meeting.
- (3) The Committee shall review:
  - (a) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies;
  - (b) analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements;
  - (c) the effect of regulatory and accounting initiatives, as well as off balance sheet structures, on the financial statements of the Company; and
  - (d) the type and presentation of information to be included in earnings press releases (paying particular attention to any use of "pro forma," or "adjusted" non-GAAP, information), as well as review any financial information and earnings guidance provided to analysts and rating agencies.

- (4) The Committee shall 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 questionable accounting or auditing matters.
- (5) At least annually, the Committee shall obtain and review a report by the independent auditor describing: the firm's internal quality-control procedures; 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 (to assess the auditor's independence) all relationships between the independent auditor and the Company.
- (6) After reviewing the foregoing report and the independent auditor's work throughout the year, the Committee shall evaluate the auditor's qualifications, performance and independence. This evaluation should include the review and evaluation of the lead partner of the independent auditor. In making its evaluation, the Committee should take into account the opinions of management and the Company's internal auditors. In addition to assuring the regular rotation of the lead audit partner as required by law, the Committee should further consider whether, in order to assure continuing auditor independence, there should be regular rotation of the audit firm itself. The Committee should present its conclusions with respect to the independent auditor to the Board of Directors.
- (7) The Committee shall meet to review and discuss the Company's annual audited financial statements and quarterly financial statements with management and the independent auditor, including the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."
- (8) The Committee shall discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.
- (9) The Committee shall discuss the Company's policies with respect to risk assessment and risk management.
- (10) The Committee shall meet separately, periodically, with management, with internal auditors (or other personnel responsible for the internal audit function) and with independent auditors.
- (11) The Committee shall review with the independent auditor any audit problems (including any significant disagreements with management) or difficulties (including any restrictions on the scope of the independent auditor's activities or on access to requested information), and management's response. The review should also include discussion of the responsibilities, budget and staffing of the Company's internal audit function.
- (12) The Committee shall set clear CSC hiring policies for employees or former employees of the independent auditors.
- (13) The Committee shall review with the 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 and independence of the Company's independent auditors, or the performance of the internal audit function.

- (14) The Committee shall prepare a report of the Committee as required by the Securities and Exchange Commission to be included in the Company's annual Proxy Statement.
- (15) The Committee shall:
  - (a) review the Company's audited financial statements for each fiscal year and discuss them with management;
  - (b) discuss with the independent auditors the matters required to be discussed by Statement on Auditing Standards No. 61, Communication with Audit Committees, as it may be modified or supplemented;
  - (c) receive the written disclosures and the letter from the independent accountants required by Independence Standards Board Standard No. 1, Independence Discussions with Audit Committees, and discuss with them their independence; and
  - (d) based on the review and discussions referred to in clauses (a) through (c), recommend to the Board of Directors whether such audited financial statements be included in the Company's Annual Report on Form 10-K for such fiscal year for filing with the Securities and Exchange Commission.
- (16) The Committee shall periodically review and recommend to the Board any proposed changes to the Company's Code of Ethics and Standards of Conduct and the Company's Code of Ethics for the Principal Executive Officer, Principal Financial Officer and Principal Accounting Officer.