

## Audit Committee Charter

### PURPOSE

The purpose of the Audit Committee of the Board of Directors (the "**Board**") of comScore, Inc. (the "**Company**") shall be to:

- | Oversee the accounting and financial reporting processes of the Company and audits of the financial statements of the Company;
- | Assist the Board in oversight and monitoring of (i) the integrity of the Company's financial statements; (ii) the Company's compliance with legal and regulatory requirements; (iii) the independent auditor's qualifications, independence and performance; and (iv) the Company's internal accounting and financial contract; and (v) the performance of the Company's internal audit function;
- | Prepare the report that the rules of the Securities and Exchange Commission (the "**SEC**") require be included in the Company's annual proxy statement;
- | Provide the Company's Board with the results of its monitoring and recommendations derived therefrom; and
- | Provide to the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial matters that require the attention of the Board. In addition, the Audit Committee will undertake those specific duties and responsibilities listed below and such other duties as may be required by law or as the Board may from time to time prescribe.

### MEMBERSHIP

The Audit Committee members will be appointed by, and will serve at the discretion of, the Board of Directors. The Audit Committee will consist of at least three (3) members of the Board. Members of the Audit Committee must meet the following criteria (as well as any criteria required by the SEC):

- | Each member will be an independent director, as defined in (i) NASDAQ Rule 4200 and (ii) the rules of the SEC;
- | Each member will be able to read and understand fundamental financial statements, in accordance with the NASDAQ Global Market Audit Committee requirements;
- | Each member will not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years; and
- | At least one member will have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background, including a current or past position as a principal financial officer or other senior officer with financial oversight responsibilities.

### RESPONSIBILITIES

The responsibilities of the Audit Committee shall include:

- | Reviewing on a continuing basis the adequacy of the Company's system of internal controls, including meeting periodically with the Company's management, the Company's internal auditor, if any, and the independent auditors to review the adequacy of such controls and to review before release the disclosure regarding such system of internal controls required under SEC rules to be contained in the Company's periodic filings and the attestations or reports by the independent auditors relating to such disclosure;
- | Appointing, compensating, retaining and overseeing the work of the independent auditors, outside counsel, or other consultants, as necessary, (including resolving disagreements between management and the independent auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or related work;
- | Pre-approving audit and non-audit services provided to the Company by the independent auditors (or subsequently approving non-audit services in those circumstances where a subsequent approval is necessary and permissible); in this regard, the Audit Committee shall have the sole authority to approve the hiring and firing of the independent auditors, all audit engagement fees and terms and all non-audit engagements, as may be permissible, with the independent auditors;
- | Reviewing and providing guidance with respect to the external audit and the Company's relationship with its independent auditors by (i) reviewing the independent auditors' proposed audit scope, approach and independence; (ii) obtaining on a periodic basis a formal written statement from the independent auditors regarding relationships and services with the Company which may impact independence and presenting this statement to the Board of Directors, and to the extent there are relationships, monitoring and investigating them; (iii) reviewing the independent auditors'

- peer review conducted every three years; (iv) discussing with the Company's independent auditors the financial statements and audit findings, including any significant adjustments, management judgments and accounting estimates, significant new accounting policies and disagreements with management and any other matters described in SAS No. 61, as may be modified or supplemented; and (v) reviewing any material written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences; and (vi) reviewing reports submitted to the Audit Committee by the independent auditors in accordance with the applicable SEC requirements;
- | Reviewing and discussing with management and the independent auditors the annual audited financial statements and quarterly unaudited financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to filing the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q, respectively, with the SEC;
  - | Directing the Company's independent auditors to review before filing with the SEC the Company's interim financial statements included in Quarterly Reports on Form 10-Q, using professional standards and procedures for conducting such reviews;
  - | Conducting a post-audit review of the financial statements and audit findings, including any significant suggestions for improvements provided to management by the independent auditors;
  - | Reviewing before release the unaudited quarterly operating results in the Company's quarterly earnings release
  - | Overseeing compliance with the requirements of the SEC for disclosure of auditor's services and Audit Committee members, member qualifications and activities;
  - | Reviewing, approving and monitoring the Company's code of ethics for its senior financial officers;
  - | Reviewing management's monitoring of compliance with the Company's standards of business conduct and with the Foreign Corrupt Practices Act;
  - | Reviewing, in conjunction with counsel or other parties deemed necessary, any legal or regulatory matters that could have a significant impact on the Company's financial statements;
  - | Providing oversight and review at least annually of the Company's risk management policies, including its investment policies;
  - | Reviewing the Company's compliance with employee benefit plans;
  - | Overseeing and reviewing the Company's policies regarding the effectiveness of information technology and management information systems used within finance/accounting organization;
  - | If necessary, instituting special investigations to be performed by the Company's internal auditors, if any, or other independent parties (as identified by the committee) with full access to all books, records, facilities and personnel of the Company;
  - | As appropriate, obtaining advice and assistance from outside legal, accounting or other advisors;
  - | Reviewing and approving in advance any proposed related party transactions;
  - | Reviewing, annually, its own charter, structure, processes and membership requirements;
  - | Providing a report in the Company's proxy statement in accordance with the rules and regulations of the SEC;
  - | Establishing procedures for receiving, retaining and treating complaints received by the Company regarding accounting, internal accounting controls or auditing matters and procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
  - | Review and approve the appointment, replacement, reassignment, or dismissal of the head of the Company's internal auditors, if any;
  - | Providing oversight of the Company's internal audit function by (i) reviewing the charter, staffing, budget, authority, and organizational reporting lines at least annually; (ii) reviewing and approving the annual internal audit plan and any major changes to the plan; (iii) meeting independently with the head of internal audit, if any, on a regular basis to discuss any matters that the Audit Committee or internal audit believes should be discussed privately; (iv) reviewing reports on the status of significant findings, internal audit recommendations, and management's responses; (v) evaluating whether Internal Audit encountered any difficulties in the course of its audits, such as any restrictions on the scope of its work or access to required information; and (vi) assessing the effectiveness of the internal audit function.
  - | The Audit Committee will perform such other functions as assigned by the organization's charter or bylaws, or the board of directors.

## **MEETINGS**

- | The Audit Committee will meet at least four times each year. The Audit Committee may establish its own schedule, which it will provide to the Board of Directors in advance. The Audit Committee may ask members of management or others to attend the meeting and provide pertinent information as necessary.
- | The Audit Committee will meet separately with the Chief Executive Officer and separately with the Chief Financial Officer of the Company at such times as are appropriate to review the financial affairs of the Company.
- | The Audit Committee will meet separately with the independent auditors of the Company, at such times as it deems appropriate, to fulfill the responsibilities of the Audit Committee under this charter.
- | The Audit Committee will meet separately with the Company's head of internal audit, if any, of the Company, at such times as it deems appropriate, to fulfill the responsibilities of the Audit Committee under this charter.

## **FUNDING**

The Company shall provide for appropriate funding, as determined by the Audit Committee, in its capacity as a committee of the Board for payment of:

- | Compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the listed issuer;
- | Compensation to any advisers employed by the Audit Committee to engage outside legal, accounting or other advisors; and
- | Ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.