

COMSCORE, INC.

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

Purpose

The purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of comScore, Inc. (the “**Company**”) is to oversee (a) the accounting and financial reporting processes of the Company and (b) the audits of the financial statements of the Company.

Membership

Number. The Committee will consist of three or more directors.

Qualifications.

- 1) Each Committee member will be independent in accordance with (a) the listing requirements of any exchange on which the Company’s securities are traded, as such requirements are interpreted by the Board in its business judgment and (b) Section 301 of the Sarbanes-Oxley Act of 2002 and the rules and listing requirements promulgated thereunder by the Securities and Exchange Commission (the “**SEC**”), including Rule 10A-3 of the Securities Exchange Act of 1934 (the “**Exchange Act**”).
- 2) No Committee member will have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the three years prior to the proposed appointment of such member to the Committee.
- 3) Each Committee member must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and a cash flow statement. Additionally, at least one member of the Committee must have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background that provides the member with financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities, sufficient to meet the criteria of a financial expert within the meaning of Section 407 of the Sarbanes-Oxley Act of 2002 and any rules promulgated thereunder by the SEC. The Board will determine, in its business judgment, whether at least one member has such financial sophistication and satisfies the financial expert criteria of Section 407 of the Sarbanes-Oxley Act of 2002 and any rules promulgated thereunder by the SEC. The designation or identification of a person as having such financial sophistication or as a financial expert will not (a) impose on such person any duties, obligations or liability that are greater than the duties, obligations and liability imposed on such person as a member of the Committee and the Board in the absence of such designation or identification or (b) affect the duties, obligations or liability of any other member of the Committee or the Board.

- 4) No member of the Committee may simultaneously serve on the audit committee of more than two other public companies.

Appointment. The Board will appoint the members and the Chair of the Committee based on recommendations made by the Company's Nominating and Governance Committee. Committee members will serve at the pleasure of the Board and for such term or terms as the Board may determine.

Duties and Responsibilities of the Committee

The Committee is responsible for overseeing the accounting and financial reporting processes of the Company and the audits of the financial statements of the Company on behalf of the Board. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements and for establishing effective internal controls and procedures to ensure the Company's compliance with accounting standards, financial reporting procedures and applicable laws and regulations. The independent auditors are responsible for the unbiased, diligent audit or review, as applicable, of the Company's financial statements and the effectiveness of the Company's internal controls. The members of the Committee are not employees of the Company and are not responsible for conducting the audit or performing other accounting procedures.

The members of the Committee will exercise their business judgment to act in what they reasonably believe to be the best interests of the Company and its stockholders. The Committee will provide counsel and advice to management and the Board by discharging the following authority and responsibilities:

- 1) The Committee will (a) select and retain an independent registered public accounting firm to act as the Company's independent auditors for the purpose of auditing the Company's annual financial statements, books, records, accounts and internal controls over financial reporting, (b) set the compensation of the Company's independent auditors, (c) oversee the work done by the Company's independent auditors and (d) terminate the Company's independent auditors, if necessary.
- 2) The Committee will select, retain, compensate, oversee and terminate, if necessary, any other 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 Company.
- 3) The Committee will approve all audit engagement fees and terms, pre-approve all audit and permitted non-audit and tax services that may be provided by the Company's independent auditors or other registered public accounting firms, and establish policies and procedures for the Committee's pre-approval of permitted services by the Company's independent auditors or other registered public accounting firms on an ongoing basis.
- 4) At least annually, the Committee will obtain and review a report by the Company's independent auditors that describes (a) any issues raised by the most recent internal quality control review, peer review or Public Company Accounting Oversight Board review or inspection of the firm or by any other inquiry or

investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the firm and any steps taken to deal with any such issues and (b) all relationships between the firm and the Company or any of its subsidiaries.

- 5) At least annually, the Committee will (a) evaluate the qualifications, performance and independence of the Company's independent auditors, including an evaluation of the lead audit partner, (b) assure the regular rotation of the lead audit partner at the Company's independent auditors and (c) consider regular rotation of the accounting firm serving as the Company's independent auditors. The Committee will actively engage in a dialogue with the auditors with respect to any disclosed relationship or services that may impact the objectivity and independence of the auditors and should take, or recommend that the Board take, appropriate action to oversee the independence of the auditor.
- 6) The Committee will review and discuss with the Company's independent auditors (a) the auditors' responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (b) the overall audit strategy, (c) the scope and timing of the annual audit, (d) any significant risks identified during the auditors' risk assessment procedures and (e) when completed, the results, including significant findings, of the annual audit.
- 7) The Committee will review and discuss with the Company's independent auditors (a) all critical accounting policies and practices to be used in the audit, (b) all alternative treatments of financial information within generally accepted accounting principles ("**GAAP**") that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the auditors and (c) other material written communications between the auditors and management.
- 8) The Committee will review and discuss with the Company's independent auditors and management (a) any audit problems or difficulties, including difficulties encountered by the Company's independent auditors during their audit work (such as restrictions on the scope of their activities or their access to information), (b) any disagreements with management and (c) management's response to these problems, difficulties or disagreements; and will resolve any disagreements between the Company's auditors and management.
- 9) The Committee will review with management and the Company's independent auditors (a) any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles, (b) any significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including the effects of alternative GAAP methods and (c) the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements.
- 10) The Committee will keep the Company's independent auditors informed of the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company, and will review and discuss with the Company's independent auditors the auditors' evaluation of the

Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties.

- 11) The Committee will (a) oversee management's implementation and maintenance of internal controls over accounting and financial reporting and reporting systems and procedures designed to identify instances of fraud and to ensure the integrity, accuracy, completeness, and timeliness of the Company's financial statements and related public filings and disclosures, (b) review with management and the Company's independent auditors the adequacy and effectiveness of the Company's internal controls, including any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's internal controls and any special audit steps adopted in light of any material control deficiencies, and any fraud involving management or other employees with a significant role in such internal controls, and (c) review and discuss with management and the Company's independent auditors disclosure relating to the Company's internal controls, the independent auditors' report on the effectiveness of the Company's internal control over financial reporting and the required management certifications to be included in or attached as exhibits to the Company's annual report on Form 10-K or quarterly report on Form 10-Q, as applicable.
- 12) The Committee will review and discuss with the Company's independent auditors any other matters required to be discussed by *PCAOB Auditing Standards No. 1301, Communications with Audit Committees*, including, without limitation, the auditors' evaluation of the quality of the Company's financial reporting, information relating to significant unusual transactions and the business rationale for such transactions and the auditors' evaluation of the company's ability to continue as a going concern.
- 13) The Committee will review and discuss with the Company's independent auditors and management the Company's annual audited financial statements (including the related notes), the form of audit opinion to be issued by the auditors on the financial statements and the disclosure 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 before the Form 10-K is filed.
- 14) The Committee will produce the Committee Report required to be included in the Company's proxy statement.
- 15) The Committee will review and discuss with the Company's independent auditors and management the Company's quarterly financial statements and the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Company's quarterly report on Form 10-Q before the Form 10-Q is filed.
- 16) The Committee will review and discuss with management and the Company's independent auditors (a) the Company's earnings press releases, including the type of information to be included and its presentation and the use of any pro forma, adjusted or other non-GAAP financial information and (b) any financial information and earnings guidance provided to analysts and ratings agencies,

including the type of information to be disclosed and type of presentation to be made.

- 17) The Committee will set Company hiring policies for employees or former employees of the Company's independent auditors.
- 18) The Committee will establish and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
- 19) The Committee will receive quarterly reports from the Company's Chief Compliance Officer in order to assist the Committee with its oversight responsibilities, including monitoring the Company's compliance with public reporting requirements as well as internal risk assessment and internal reporting. The Committee will review and discuss with management the risks faced by the Company and oversee the policies, guidelines and process by which management assesses and manages the Company's risks, including the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
- 20) The Committee will receive quarterly reports from the Company's Chief Compliance Officer in order to assist the Committee with its review and oversight of (a) the Company's compliance with applicable laws and regulations, including those relating to public disclosures about the Company's business affairs, financial reporting, and risk exposure, and (b) the Company's policies, procedures and programs designed to promote and monitor legal and regulatory compliance. The Audit Committee will obtain input from management representatives as necessary to review the accuracy of public disclosures, including, with respect to: (i) accounting policies, including the recognition and calculation of any nonmonetary transactions; (ii) operations, enterprise risks, and compliance matters that may have a material impact on the Company's operational performance, financial health, balance of risk, stability, and liquidity; and (iii) any other material matters required to be disclosed under state and federal securities laws and regulations.
- 21) At least quarterly, the Committee will meet to review and assess the Company's risk compliance measures and receive reports from the Company's Chief Compliance Officer.
- 22) The Committee will report to the Board at least quarterly with respect to any material risks identified regarding the Company's legal and regulatory compliance, and shall include specific recommendations regarding proposals for mitigating such risks, as well as relevant considerations relating to any necessary or appropriate disclosure by the Company of such risks.
- 23) The Committee will conduct annual evaluations of the Chief Compliance Officer's performance and effectiveness.
- 24) The Committee will also report to the Compensation Committee on an annual basis regarding the contributions of the Company's Chief Executive Officer and Chief

Financial Officer to the Company's culture of ethics and compliance and their effectiveness and dedication to ensuring the Company's compliance with applicable laws, rules and regulations.

- 25) The Committee will (a) oversee the Company's Chief Compliance Officer and General Counsel in their oversight and management of the Company's Code of Business Conduct and Ethics (the "**Code**"), (b) investigate alleged violations of the Code involving directors or executive officers and (c) enforce certain provisions of the Code, in each case as provided therein.
- 26) The Committee should review with the General Counsel, Chief Compliance Officer and outside legal counsel legal and regulatory matters, including legal cases against or regulatory investigations of the Company, that could have a significant impact on the Company's financial statements.
- 27) The Committee will review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) and any other potential conflict of interest situations on an ongoing basis in accordance with Company policies and procedures.
- 28) The Committee will receive and review annually a report listing all trades in Company securities engaged in by Section 16 officers.
- 29) The Committee should review and discuss such other matters that relate to the accounting, auditing and financial reporting practices and procedures of the Company as the Committee may, in its own discretion, deem desirable in connection with the review functions described above.
- 30) The Committee should report its activities and related recommendations regularly to the Board in such manner and at such times as the Committee and the Board deem appropriate, but in no event less than once a year. Such report should include a review of 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 or the performance and independence of the Company's independent auditors.
- 31) The Committee, in carrying out its responsibilities, policies and procedures should remain flexible, in order to best react to changing conditions and circumstances. The Committee should take appropriate actions to set the overall corporate "**tone**" for quality financial reporting, sound business risk practices and ethical behavior.
- 32) The Committee will perform any other duties or responsibilities required by law, the Certificate of Incorporation or Bylaws of the Company or that are delegated to the Committee by the Board from time to time.

Meetings

The Committee will meet as frequently as it may determine necessary to comply with its responsibilities as set forth herein, but no less frequently than once a quarter. The Chair of the Committee will, in consultation with the other members of the Committee, the Company's independent auditors and the appropriate officers of the Company, be responsible for calling

meetings of the Committee, establishing agenda therefor and supervising the conduct thereof. Any Committee member may submit items to be included in the agenda. Committee members may also raise subjects that are not on the agenda at any meeting. Meetings and actions of the Committee will be governed by the same rules applicable to the Board, in accordance with the Company's Bylaws and Corporate Governance Guidelines.

Any background materials and the agenda will be distributed to the Committee members in advance of the meeting. These materials will be made available to any Board member. Following each meeting, a report of the Committee's activities and recommendations will be presented at the next regularly scheduled meeting of the Board.

The Committee may request any officer or employee of the Company or the Company's outside legal counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Committee should meet with the Company's management, the internal auditors and the independent auditors periodically in separate private sessions to discuss any matter that the Committee, management, the independent auditors or such other persons believe should be discussed privately.

Resources and Authority of the Committee

The Committee will have the resources and authority appropriate to discharge its responsibilities as required by law, including the authority to engage independent counsel and other advisors as the Committee deems necessary to carry out its duties. The Committee may also, to the extent it deems necessary or appropriate, meet with the Company's investment bankers or financial analysts who follow the Company.

The Company will provide for appropriate funding, as determined by the Committee, for payment of (a) compensation to the Company's independent auditors engaged for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company, (b) compensation to independent counsel or any other advisors employed by the Committee and (c) ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

Annual Review and Availability of Charter

The Committee will conduct and review with the Board annually an evaluation of the adequacy of this Charter and recommend any changes to the Board. The Committee may conduct this charter evaluation in such manner as the Committee, in its business judgment, deems appropriate. This Charter will be available on the Company's web site.

Annual Performance Evaluation

The Committee should annually conduct and review with the Board an evaluation of the Committee's performance as a part of the Board's self-evaluation process. The Committee's evaluation may be conducted in such manner as the Committee, in its business judgment, deems appropriate.

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