

**CIBER, INC.**  
**AUDIT COMMITTEE CHARTER**

***Authority***

- The Board of Directors (the “Board”), by resolution dated February 1, 1994 established the Audit Committee.
- The Audit Committee Charter was first adopted by the Board on May 18, 2000 and updated and revised on February 18, 2004.

***Purpose***

The Committee’s purpose shall be to assist Board oversight of the integrity of the Company’s financial statements, financial reporting processes and systems of internal controls regarding finance, accounting, ethical and legal compliance and to make such examinations as are necessary to monitor the corporate financial reporting and the internal and external audits of the Company, to provide to the Board the results of its examinations and recommendations derived therefrom, to outline to the Board improvements made, or to be made, in internal accounting controls, to engage or remove as necessary independent auditors, and to provide such additional information and materials as it may deem necessary to make the Board aware of significant financial matters that require the Board’s attention.

The Committee’s duties, responsibilities and authority include:

- Engaging, approving the compensation of, removing (if circumstances warrant) and overseeing the work of the independent auditor including the negotiation and execution of the engagement letter. Reviewing the audit plan including scope, staffing, locations, reliance upon management and general audit approach. The outside auditor shall report directly to the audit committee.
- Annually reviewing the independence and performance of the auditors and the qualifications of the key audit partner and audit managers including a review of the accounting firm’s quality control procedures, material issues from the accounting firm’s most recent quality control review and the steps taken by the accounting firm to address any quality control issues.
- Establishing a policy on provision of non-audit services.
- Pre-approving all audit and permitted non-audit services provided to the Company in compliance with law and SEC rules and delegating, at the Committee’s discretion, responsibility for decisions regarding pre-approval of non-audit services to one or more Committee members.
- Determining and instituting a procedure for (1) receiving and treating complaints received by the Company regarding accounting, internal audit controls and auditing matters and (2) receiving confidential, anonymous reports from employees of the Company regarding questionable accounting or auditing matters.
- Receiving reports from and reviewing with the accounting firm (1) all critical accounting policies and practices used in connection with the Company’s periodic

reports; (2) all alternative treatments of financial information that have been discussed with management, the ramifications of those alternative treatments and the treatments preferred by the accounting firm; and (3) any management letter, schedule of unadjusted differences or other material written communications between the firm and management including any disagreements with management.

- Reviewing the Company's annual audited financial statements and periodic reports that include financial statements prior to filing or distribution. The review should include a quarterly meeting with each of management, internal audit personnel and the independent auditors to discuss significant issues regarding accounting principles, practices, and judgments and reviewing all significant correcting adjustments (whether or not made) to ensure all material adjustments are properly reflected in the Company's financial reports.
- Discussing, generally, all financial press releases, other financial information and earnings guidance provided to analysts and rating agencies including discussions of pro forma information to verify that the pro forma information includes reconciliation to comparable GAAP information and does not give undue prominence to the pro forma information or otherwise provide misleading presentations of results of operations or financial condition.
- Reviewing the processes and procedures by which the Company conducts the due diligence necessary to support the certification requirements of Sections 302 and 906 of the Sarbanes-Oxley Act of 2002.
- Reviewing the audit plans, performance and reports of the internal audit function.
- Engaging, from time to time as they may deem necessary and without further Board approval, legal, accounting and other advisors.
- Reviewing, at least annually, the performance of the Audit Committee and reviewing and amending (as necessary) the Committee's Charter, submitting the Charter to the Board of Directors for approval and authorizing the Charter to be published on the Company's website and disclosed in the Company's proxy statement as required by SEC and NYSE rules.
- In consultation with management, the independent auditors, and the internal auditors, reviewing and discussing significant financial risk exposures and the steps management has taken to monitor, control, and report such exposures.
- Providing an annual report to shareholders as required by the SEC to be included in the Company's annual proxy statement and Form 10K stating whether the Committee has complied with its responsibilities under the Charter.
- Advising the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Code of Business Conduct and Ethics, particularly as it relates to the Company's senior financial officers.
- Reviewing with the Company's General Counsel legal matters that may have a material impact on the financial statements, the Company's compliance policies and any material report or inquiries received from regulators or government agencies.
- Establishing a clear policy for hiring of former employees of the outside auditor.

- Performing any other activities consistent with this Charter, the Company's bylaws, and governing law, as the Committee or the Board deems necessary or appropriate.
- Maintaining minutes of meetings and periodically reporting to the Board of Directors on significant results of the foregoing activities.

The Committee may not:

- adopt, amend, or repeal the Company's Bylaws;
- elect Directors to fill vacancies on the Board;
- fill vacancies on the Audit Committee, or change its membership;
- amend the corporate charter or certificate of incorporation;
- act on matters assigned to other committees of the Board;
- recommend to the shareholders any action requiring their approval; or
- take any action that is otherwise prohibited by the Company's Bylaws and applicable law.

### ***Membership***

- The Committee will have a minimum of three (3) independent, non-employee members who are also members of the Board. The Board will appoint the Committee members and a Chairperson for a term of one (1) year.
- Each member must be independent, within the meaning of Rule 10A-3 under the Securities Exchange Act and Section 303A of the New York Stock Exchange listing requirements as amended from time to time.
- All members of the committee must be "financially literate" as such is determined by the Board in its judgment and one member must have accounting or related financial management expertise. One member of the Committee must be a "financial expert" as defined by the SEC in Regulation S-K, Item 401(e)(2) under the Securities Act and the Securities Exchange Act as amended from time to time.
- If a Committee member serves simultaneously on the audit committee of more than three public companies, the Board must determine (and reflect in its minutes) that this service would not impair the ability of the member to serve effectively. Such a determination must be disclosed in the Company's proxy statement.
- The Board may fill vacancies on the Committee. However, in the absence or disqualification of a Committee member, the member or members present at any Committee meeting and not disqualified from voting, whether or not a quorum is present, may unanimously appoint another independent member of the Board to act at the meeting in the place of any such absent or disqualified member.
- The Board may remove a Committee member from the membership of the Committee at any time with or without cause.

### ***Committee Meetings and Action***

- The Committee shall have the authority to and may engage independent counsel and advisors as it determines necessary to carry out its duties without the requirement of full Board approval.

- The Committee may delegate authority to pre-approve audit and non-audit service to one or more members of the Committee provided such members present their pre-approval decisions to the full Committee at the next scheduled meeting.
- A majority of the Committee members will be a quorum for the transaction of business.
- The Committee shall meet not less than quarterly in executive session with each of management, the outside auditor and the internal auditor (or personnel performing the equivalent of the internal audit function).
- The action of the majority of those present at a meeting at which a quorum is present will be the act of the Committee.
- Any action required to be taken at a meeting of the Committee that is taken without a meeting will be deemed the action of the Committee if all the Committee members execute, either before or after the action is taken, a written consent and the consent is filed with the Corporate Secretary.
- Any action of the Committee, other than those actions specifically reserved to the Committee, shall be subject to revision, modification, rescission, or alteration by the Board, provided that no rights of third parties shall be affected by any such revision, modification, rescission or alteration, nor shall the Committee's right to hire outside advisors be circumvented.
- The Chairperson will, from time to time but no less than annually, report to the Board on Committee actions and on the fulfillment of the Committee's duties under its Charter.
- The Committee shall, at its discretion, appoint a member of management as the management liaison to the Committee. The management liaison will provide information and guidance as requested by the Committee and will, unless otherwise requested by the Committee, participate in meetings of the Committee. The management liaison may not be a member of the Committee, may not vote, nor will his/her presence be counted for quorum purposes.
- The Committee Secretary (who will be the General Counsel, the Chief Accounting Officer or an Assistant Secretary) will keep minutes of all Committee meetings, which will be distributed to all Board members and provided to the Corporate Secretary or the Secretary's designee for corporate records keeping purposes. The Chairperson shall present minutes of all meetings to the full Board for discussion, approval and further action, if necessary. When the Committee meets in executive session, a Committee member will act as secretary and provide minutes of the meeting to the Committee Secretary.
- The Committee shall meet either on the dates of regular Board meetings or in special meetings as appropriate. Committee meetings may be held by a conference telephone call.
- The management liaison to the Committee will prepare a preliminary agenda. The Chairperson will make the final decision regarding the agenda.
- The agenda and all materials to be reviewed at the meetings should be received by the Committee members as far in advance of the meeting day as practicable.
- The management liaison to the Committee should coordinate all mailings to the Committee members to the extent practicable.