

CINTAS CORPORATION **AUDIT COMMITTEE CHARTER**

Organization

The Audit Committee of the Board of Directors shall be comprised of three or more directors who satisfy the independence and financial literacy requirements prescribed by the NASD and Section 10A of the Securities Exchange Act, as amended by the Sarbanes-Oxley Act of 2002. At least one member shall be a financial expert as defined under the United States Securities and Exchange Commission rules promulgated pursuant to Section 407 of the Sarbanes-Oxley Act of 2002.

Statement of Policy

The Audit Committee shall provide assistance to the Board of Directors in fulfilling their responsibility to the shareholders, potential shareholders and investment community relating to corporate accounting, reporting practices of the Company and the quality and integrity of financial reports of the Company. In so doing, it is the responsibility of the Audit Committee to maintain free and open communication between the Board of Directors, the independent auditors and the financial management of the Company.

Authority

In carrying out its responsibilities, the Audit Committee may conduct whatever inquiries relating to the Company's financial affairs, records, accounts, reports or activities as the Audit Committee in its discretion deems desirable or as the Board of Directors may from time to time request.

The Audit Committee will be provided free and open access to the Company's independent auditors and the Company's internal auditing, financial management and legal counsel staffs, and any other personnel required by the Audit Committee, in order for the Audit Committee to review or investigate any matters which the Audit Committee in its discretion considers appropriate for inquiry. The Audit Committee may also employ, at the Company's expense, any outside experts, legal counsel, accountants or other personnel deemed by the Audit Committee in its collective judgment to be reasonably necessary, and in the best interest of the Company and its shareholders, to enable the Audit Committee to perform its duties and satisfy its responsibilities.

Responsibilities

- Review and assess this Charter on an annual basis.
- Select the Company's independent auditors to conduct the annual audit of the Company's consolidated financial statements and establish the auditors' compensation. Evaluate and, where appropriate, replace the independent auditors. Have a clear understanding with the independent auditors that they are ultimately accountable to the Audit Committee, as the shareholders' representatives.
- Pre-approve all audit and non-audit services and their accompanying fees to be performed by the Company's independent auditors. The Audit Committee may delegate this function to a Committee member between meetings with a reporting obligation to the Committee.

- Ensure disclosure in the Company's periodic reports filed with the SEC any non-audit services to be performed by the Company's independent auditors.
- Review most recent report of the Public Company Accounting Oversight Board of its examination of the Company's independent auditor.
- Ensure that lead audit partner of the independent auditor and the audit partner responsible for reviewing the audit are rotated at least every five years.
- Meet with the independent auditors and financial management of the Company to review the scope of the proposed audit for the current year and the procedures to be utilized.
- At least annually, review a report from the auditing firm as to all critical accounting policies and practices, alternative treatments with financial information within GAAP discussed with management, ramifications of the use of alternative disclosures, a treatment preferred by the auditing firm in each instance, management letters and other communications.
- Review with the independent auditors and financial and accounting personnel the adequacy and effectiveness of the accounting and financial controls of the Company, and elicit any recommendations for the improvement of such internal controls or particular areas where new or more detailed controls or procedures are desirable.
- Review reports received from regulators and other legal and regulatory matters that may have a material effect on the financial statements or related Company compliance policies.
- Inquire of management and the independent auditors about significant risks or exposures and assess the steps management has taken to monitor and control such risks to the Company.
- The Audit Committee shall review the quarterly financial statements with financial management and the independent auditors prior to filing of the Form 10-Q to understand the findings and opinions as to disclosure and content of the financial statements.
- Review the financial statements contained in the annual report to shareholders with management and the independent auditors to determine that the independent auditors are satisfied with the disclosure and content of the financial statements to be presented to the shareholders.
- Provide sufficient opportunity for the independent auditors to meet with the members of the Audit Committee without members of management present.
- Report the results of the annual audit to the Board of Directors and 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 internal audit function.
- On an annual basis, obtain from the independent auditors a written communication delineating all their relationships and professional services as required by Independence Standards Board Standard No. 1, *Independence Discussions with Audit Committees*. Discuss with the independent auditor any disclosed relationship or services that may impact the objectivity and independence of the auditor.

- Discuss with the independent auditors the matters required to be discussed by Statement on Auditing Standards No. 61, including any deficiencies in internal controls, fraud, illegal acts, management judgments and estimates, audit adjustments, audit difficulties and the independent auditors' judgments about the quality of the Company's accounting practices.
- Discuss the matters discussed at each Audit Committee meeting with the Board of Directors.
- Review the Company's disclosure in the proxy statement for its annual meeting of shareholders that describes how the Audit Committee has satisfied its responsibilities under this Charter for the prior year. In addition, include a copy of this Charter in the annual report to shareholders or the proxy statement at least triennially or the year after any significant amendment to the Charter.
- Review and approve all related-party transactions.
- Establish and maintain procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
- Determine whether the provision of non-audit services by the independent accountants is compatible with their independence.
- Approving for inclusion the audited financial statements included in the annual Form 10-K for submission to the Securities and Exchange Commission.
- Review the process utilized by management in presenting certifications as to the financial statements to the Securities and Exchange Commission.
- Review policies and procedures with respect to officers' expense accounts and perquisites, including their use of corporate assets and request from the independent public accountant and review a report as to all loans or extensions of credit by the Company to its officers.
- Review and discuss periodic reports of significant internal audit findings and follow-up actions.
- Periodically assess the effectiveness of the Company's internal audit function and its compliance with the Institute of Internal Audit Standards for the Practice of Internal Auditing.
- Periodically review the internal audit function and recommend any changes in the internal audit position.