

**INSIGHT ENTERPRISES, INC.
CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS**

As Adopted January 20, 2004

Purpose:

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Insight Enterprises, Inc. (“Insight”) assists the Board in fulfilling its responsibility for oversight of the quality and integrity of Insight’s affairs in the areas of financial accounting and reporting, the underlying internal controls and procedures, compliance with applicable rules and regulations and such other duties as are directed by the Board. The Committee is directly responsible for the appointment (subject to ratification by the shareholders), compensation and oversight of independent auditors to audit Insight’s consolidated financial statements, audit the Company’s internal controls pursuant to the requirements of the Sarbanes-Oxley Act of 2002 and perform other permissible services that do not compromise the independence of the auditors, and, in the course of performing its principal duties, provides 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.

The Committee’s role is one of oversight. Insight’s management is responsible for preparing Insight’s financial statements and establishing, monitoring and maintaining internal controls and Insight’s independent auditors are responsible for auditing and opining on those financial statements and internal controls. Additionally, the Committee recognizes that financial management, as well as Insight’s independent auditors, have more time, knowledge and more detailed information concerning Insight than do Committee members; consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to Insight’s financial statements or any professional certification as to the work of Insight’s independent auditors. Further, auditing literature, particularly Statement of Auditing Standards No. 100, defines the term “review” to include a particular set of required procedures to be undertaken by independent auditors. The members of the Committee are not independent auditors, and the term “review” as applied to the Committee in this Charter is not intended to have that meaning and should not be interpreted to suggest that the Committee members can or should follow the procedures required of auditors performing reviews of financial statements.

Membership:

The Committee will consist of at least three members of the Board and will be appointed by, and will serve at the discretion of, the Board. A member may not be an officer, employee or affiliated person of Insight or any subsidiary and each member must be free of any relationship that, in the determination of the Board, would interfere with his or her individual exercise of independent judgment. In order to comply with applicable laws and rules:

- Each member will be an independent director, as defined in (a) the rules of The National Association of Securities Dealers, Inc. for its subsidiary The Nasdaq Stock Market, Inc. (“Nasdaq”) and (b) the rules of the Securities and Exchange Commission (the “SEC”), as they may be amended from time to time;

- At the time of appointment, each member will be able to read and understand fundamental financial statements, including a company's balance sheet, statement of operations and cash flow statement, in accordance with Nasdaq rules; and
- At least one member will be, in the determination of the Board, an "audit committee financial expert" as defined by SEC rules, and, to comply with Nasdaq rules, will have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background which results in the individual's financial sophistication, including a current or past position as a chief executive officer or chief financial officer or other senior officer with financial oversight responsibilities.

The Committee will review, at least annually and upon the occurrence of any significant change, the qualification and independence of its members and its performance and will report to the Board the results of its review.

The Board will designate one of the Committee members to serve as chairperson of the Committee. If an issue which requires a determination of the scope of the Committee's authority under this charter arises, the chairperson of the Committee may make the necessary determination. In making any such determination, the chairperson will consult with all members of the Committee who are not otherwise affected by the issue under consideration and with such other members of the Board, representatives of management, the director of Insight's internal audit function, counsel or other advisors as the chairperson may deem appropriate. If the chairperson is affected by the same issue, the Board will determine a course of action.

Authority and Responsibilities:

In fulfilling its responsibilities, the Committee will aspire to creating and maintaining an environment conducive to frank and open discussion among management, the internal auditors, the independent auditors, the members of the Committee and the Board.

The Committee has the sole authority to retain (subject to ratification by shareholders) and terminate the independent auditors and to approve all audit engagement fees and terms and all non-audit engagements, as may be permissible, with the independent auditors. The Committee will direct management of Insight to include in the company's proxy statement the selection of the independent auditors for approval by the company's stockholders and will not permit fees paid to the independent auditors for non-audit services to exceed fees for audit services in any annual period.

The responsibilities of the Committee will include:

- Reviewing on a continuing basis the adequacy of Insight's system of internal controls, and, to the extent required, meeting with Insight's management 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 Insight's periodic filings and the attestations or reports by the independent auditors relating to such disclosure;
- Overseeing Insight's internal audit function, with the director of the internal audit function being a direct report to the chairperson of the Committee;

- Approving audit and non-audit services provided to Insight, prior to their provision, by the independent auditors (or subsequently approving non-audit services in those circumstances where a subsequent approval is necessary and permissible), subject to the limits on fees for non-audit services;
- Providing oversight and monitoring of Insight’s management and the independent auditors and their activities with respect to Insight’s accounting and financial reporting processes and audits of the consolidated financial statements of Insight;
- Directing Insight’s independent auditors to review before filing with the SEC Insight’s interim consolidated financial statements included in Quarterly Reports on Form 10-Q, using professional standards and procedures for conducting such reviews;
- Reviewing and discussing with management and the independent auditors the annual audited consolidated financial statements and audit of internal controls and quarterly unaudited consolidated financial statements, including Insight’s disclosure under “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” prior to filing Insight’s Annual Report on Form 10-K and Quarterly Reports on Form 10-Q, respectively, with the SEC;
- Providing a report in Insight’s proxy statement in accordance with the rules and regulations of the SEC and, if appropriate, a recommendation to the Board that the audited annual consolidated financial statements be included in Insight’s Annual Report on Form 10-K for filing with the SEC;
- Reviewing before release any “pro forma,” “adjusted,” “non-GAAP” financial information, analyst conference call scripts or any earnings guidance;
- Conducting a post-audit review of the consolidated financial statements and audit findings with the independent auditors, including any significant suggestions for improvements provided to management by the independent auditors;
- Reviewing and providing guidance with respect to, the external audit and Insight’s relationship with its independent auditors by:
 - at least annually, reviewing the independent auditors’ proposed audit scope and approach and independence;
 - at least annually, requesting a formal written statement from the independent auditors, consistent with Independence Standards Board Standard No. 1, regarding relationships and services with Insight which may affect independence and presenting this statement to the Board, and to the extent there are relationships, monitoring and investigating them and engaging in a dialogue with the independent auditors with respect to any relationships or services that may affect the objectivity and independence of the auditors;
 - periodically, obtaining and reviewing a report from Insight’s independent auditors describing the firm’s internal quality-control procedures and 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, regarding one or more independent audits carried out by the firm, and any steps taken to deal with any such issues;

- at least quarterly, discussing with Insight's independent auditors the consolidated financial statements and audit or review 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
- overseeing the rotation of the audit, lead and concurring partners for the audit of Insight in accordance with applicable SEC and Nasdaq rules;
- Resolving any disagreement between management and the independent auditors regarding financial reporting;
- Reviewing the use of any auditor other than Insight's independent auditors in cases such as the need for non-audit services when the limit on fees for such services with the independent auditors has been reached or management's request for second opinions;
- Reviewing, at least annually, the fees billed for the last year for the following categories of services rendered by the independent auditors:
 - the audit of Insight's annual financial statements and internal controls and review of financial statements included in Insight's Form 10-Q or services that are normally provided by the accountant in connection with statutory and regulatory filings or engagements;
 - assurance and other services that are reasonably related to the performance of the audit or reviews of Insight's consolidated financial statements, describing each subcategory of services comprising the fees disclosed under this category;
 - tax compliance, tax consulting and tax planning services;
 - all other products or services provided by the independent auditors, describing each subcategory of services comprising the fees disclosed under this category;
- Establishing and reviewing hiring policies for employees or former employees of the independent auditors in accordance with applicable SEC and Nasdaq rules;
- Reviewing, approving and monitoring Insight's code of ethics for its senior financial officers;
- Reviewing, in conjunction with counsel, any legal, tax or regulatory matters that could have a significant impact on Insight's consolidated financial statements;
- If necessary, instituting special investigations with full access to all books, records, facilities and personnel of Insight;

- Retaining and compensating outside legal, accounting or other advisors without seeking the approval of the full Board or management of Insight when the Committee has determined that such action is in the best interest of Insight and its shareholders;
- Reviewing and approving in advance all proposed related party transactions (for these purposes, a “related party” means a member of the Board of Directors, a nominee to the Board of Directors, a Section 16 reporting officer or a senior officer of Insight);
- Reviewing and approving in advance any material off-balance sheet arrangements or other material financial arrangements of Insight that do not or would not appear on the consolidated financial statements of Insight;
- Establishing procedures for receiving, retaining and treating complaints received by Insight, the Board and/or its independent auditors regarding accounting, internal accounting controls or auditing matters or financial reporting matters and procedures for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters; and
- Reviewing, at least annually, the Committee’s own charter and processes and submitting any recommended changes to the charter to the Board.

Meetings:

The Committee will meet at least quarterly. The Committee may establish its own schedule, which it will provide to the Board in advance.

The Committee will meet separately with the Chief Executive Officer and separately with the Chief Financial Officer of Insight at such times as are appropriate to review the financial affairs of Insight. The Committee will meet separately with the independent auditors of Insight, at such times as it deems appropriate, but not less than quarterly, to fulfill the responsibilities of the Committee under this Charter.

The director of Insight’s internal audit function and any compliance officer of Insight will have direct access to the Committee.

Minutes:

The Committee will maintain written minutes or other records of its meetings and activities. Minutes of each meeting will be distributed to each member of the Committee, and the Secretary of Insight will retain the original signed minutes for filing with the corporate records of Insight.

Reports:

In addition to preparing the report in Insight’s proxy statement in accordance with the rules and regulations of the SEC, the Committee will summarize its examinations and recommendations to the Board from time to time as may be appropriate, consistent with the Committee’s charter.

Compensation:

Members of the Committee will receive such fees for their services as Committee members as may be determined by the Board in its sole discretion. Such fees may include retainers or per meeting fees. Fees may be paid in such form of consideration as is determined by the Board.

Members of the Committee may not receive any compensation from Insight, including any fees paid directly or indirectly for services as a consultant or legal or financial officer, except the fees that they receive for service as a member of the Board or any committee thereof.

Delegation of Authority:

The Board may delegate to the Committee other duties and responsibilities as the Board deems necessary and appropriate. The Committee may delegate to one or more designated members of the Committee the authority to pre-approve audit and permissible non-audit services provided such pre-approved decision is presented to the full Committee at its scheduled meetings.

Funding:

Insight will at all times provide sufficient funding for the Committee to carry out its responsibilities.

Education:

Insight is responsible for providing the Committee with educational resources related to its role and duties and responsibilities, including requirements for and practices of Committees generally, accounting principles and procedures, current accounting topics relevant to Insight's consolidated financial statements and other material as requested by the Committee. Insight will assist the Committee in maintaining a sufficient and high standard of financial literacy.