

SPHERION CORPORATION
Charter of the Audit Committee of the Board of Directors
(As of May 2005)

I. Audit Committee Purpose

The Audit Committee is appointed by the Board of Directors of Spherion Corporation (the “Company”) to assist the Board in fulfilling its oversight responsibilities.

The Audit Committee’s purpose is to assist Board of Directors’ oversight of:

- The integrity of the Company’s financial statements;
- The integrity of the Company’s financial reporting process and systems of internal controls regarding finance and accounting;
- The Company’s compliance with legal and regulatory requirements;
- The independent auditors’ qualifications, independence and performance;
- The performance of the Company’s internal audit function; and
- Communication among the independent auditors, management, the internal auditing department, and the Board of Directors.

The Audit Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities, and it has direct access to the independent auditors as well as anyone in the organization. The Audit Committee has the ability to retain special legal, accounting, or other consultants or experts (collectively, “Advisors”) it deems necessary in the performance of its duties. The Company shall provide funding, as determined by the Audit Committee, for payment of (i) compensation to the independent auditors (ii) compensation to any Advisors employed by the Audit Committee and (iii) ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

II. Audit Committee Composition and Meetings

Audit Committee members shall meet the requirements of the New York Stock Exchange (“NYSE”). The Audit Committee shall be comprised of three or more directors as determined by the Board, each of whom shall be “independent” and financially literate in accordance with NYSE rules. All members of the Committee shall have a basic understanding of finance and accounting and be able to read and understand fundamental financial statements, and at least one member of the Committee shall have accounting or related financial management expertise, as determined by the Board of Directors in its business judgment in accordance with NYSE rules, sufficient to be considered an “audit committee financial expert” as defined by Item 401(h) of Regulation S-K under the Securities Exchange Act of 1934. In addition, the Audit Committee shall satisfy the requirements of Rule 10A-3 under the Securities Exchange Act of 1934.

Audit Committee members shall be appointed by the Board of Directors and may be removed by the Board of Directors at any time. If an Audit Committee Chair is not designated or present, the

members of the Audit Committee may designate a Chair by majority vote of the Audit Committee membership.

The Committee shall meet at least four times annually, or more frequently as circumstances dictate. The Audit Committee Chair shall prepare and/or approve an agenda in advance of each meeting. The Committee should meet separately and periodically (at least annually) with management, the director of the internal auditing department, and the independent auditors, and in executive session as a committee to discuss any matters that the Committee or each of these groups believe should be discussed.

III. Audit Committee Responsibilities and Duties

The primary responsibility of the Audit Committee is to oversee the Company's financial reporting process on behalf of the Board and report the results of their activities to the Board. Management is responsible for preparing the Company's financial statements and the independent auditors are responsible for auditing those statements.

In carrying out these responsibilities, the Audit Committee will be responsible for the following:

Review Procedures

1. Review and reassess the adequacy of this Charter at least annually. Submit the Charter to the Board of Directors for approval and have the document published at least every three years in accordance with SEC regulations.
2. Evaluate the Audit Committee's performance annually and recommend any changes to the Board of Directors for approval.
3. Review and discuss the audited financial statements, including the related disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations", to be contained in the annual report on Form 10-K and annual shareholders report with management and the independent auditors to determine that the independent auditors are satisfied with the content and disclosure of the financial statements, and recommend to the Board that the Company's audited financial statements be included in the Form 10-K.
4. In consultation with the management, the independent auditors, and the internal auditors, consider the integrity of the Company's financial reporting processes and controls and the Company's system to monitor and manage business risk and ethical and legal regulatory compliance programs, and elicit any recommendations for the improvement of such controls and systems or particular areas where new or more detailed controls or systems are desirable. Discuss policies with respect to risk assessment and risk management, including major financial risk exposures and the steps management has taken to monitor, control, and report such exposures. Review significant findings prepared by the independent auditors and the internal auditing department together with management's responses.
5. Review and discuss the interim financial statements, including the related disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations", with management and the independent auditors and discuss the results of the independent auditors' review of the Company's interim financial information. In addition, the Audit Committee shall discuss with the independent auditors other matters required to be communicated by the independent auditors in accordance with applicable generally accepted

auditing standards prior to the inclusion of such information in the Company's Form 10-Q. The chair of the Audit Committee may represent the entire Committee for purposes of this review.

6. Review annually with financial management and the Company's independent auditors, (i) any analyses or other written communications prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative generally accepted accounting principles ("GAAP") methods on the financial statements; (ii) the Company's accounting policies in light of the Company's current operations and current GAAP and SEC rules and regulations, (iii) any major issues regarding the Company's accounting principles and financial statement presentations, including any significant changes in the selection or application of accounting principles; and (iv) the effect of regulatory and accounting initiatives as well as off-balance sheet structures, on the financial statements of the Company.
7. Review, in conjunction with management, the Company's policies generally with respect to its earnings press releases and with respect to financial information and earnings guidance provided to analysts and rating agencies, including in each case the type and presentation of information to be disclosed and paying particular attention to the use of non-GAAP financial information.

Independent Auditors

8. The independent auditors are ultimately accountable to the Audit Committee. The Audit Committee has the sole authority and responsibility to appoint, compensate, retain, oversee, evaluate and, where appropriate, replace the independent auditors. The Audit Committee is authorized to resolve any disagreements between management and the independent auditors regarding the Company's financial reporting.
9. Annually evaluate the qualifications and performance of the independent auditors. As part of such evaluation, at least annually, the Audit Committee shall obtain and review a report from the independent auditors describing the independent auditors' internal quality-control procedures; any material issues raised by the most recent internal quality-control review or peer review of the auditing 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 auditing firm; and any steps taken to deal with any such issues; and (to assess the independent auditors' independence) all relationships between the independent auditors and the Company. The Audit Committee will present the conclusions of its review of the independent auditors to the Board.
10. Pre-approve all audit and non-audit fees to be paid to the independent auditors in accordance with the Audit Committee's Pre-Approval Policy before the auditors are engaged to render any such services. The Audit Committee has delegated authority to the Chairperson to act on behalf of the Audit Committee, in between Audit Committee meetings, in evaluating and pre-approving the Company's engagement of its independent auditor for any audit or other non-prohibited service that the Chairperson deems advisable under the circumstances.
11. Review and discuss with the Company's independent auditors the written disclosures regarding the auditors' independence in accordance with Independence Standards Board Standard No. 1. Based upon this review and discussion, the Audit Committee will

recommend to the Board any action appropriate to satisfy itself as to the independence of the auditors, including, where appropriate, the replacement of the independent auditors.

12. Review the independent auditors audit plan – discuss scope, staffing, locations, reliance upon management, and internal audit and general audit approach.
13. Prior to releasing the year-end and quarter-end earnings, discuss the results of the annual audit or quarterly limited review procedures with the independent auditors. Discuss certain matters required to be communicated to audit committees in accordance with AICPA Statement on Auditing Standards No. 61.
14. Consider the independent auditors' judgments about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting.
15. Review with the independent auditors any problems or difficulties the auditor encountered in the course of the audit work, including any restrictions on the scope of the auditor's activities or on access to required information, and management's response.

Internal Audit Department

16. Review the internal audit function of the Company, including the independence and authority of its reporting obligations, the proposed audit plans for the coming year and the coordination of such plans with the independent auditors, and evaluate the performance of the internal audit function.
17. The internal audit department shall be responsible to senior management, but the senior audit executive shall have a direct reporting responsibility to the Board of Directors through the Audit Committee. Changes in the senior audit executive shall be subject to Audit Committee approval.
18. Review the responsibilities, budget, staffing, plan, changes in plan, activities, organizational structure, and qualifications of the internal audit department, as needed.
19. Review significant reports prepared by the internal audit department together with management's response and follow-up to these reports.

Legal & Tax Compliance

20. On at least an annual basis, review with the Company's counsel and Chief Financial Officer, any legal or tax matters that could have a significant impact on the organization's financial statements, the Company's compliance with applicable laws and regulations, and inquiries received from regulators or governmental agencies.
21. Review all reports concerning any significant fraud or regulatory noncompliance that occurs at the Company. This review should include consideration of internal controls that should be strengthened to reduce the risk of a similar event in the future, and review of any "internal control" letter issued or proposed to be issued by the independent auditor.

Other Audit Committee Responsibilities

22. Annually prepare a report to shareholders as required by the Securities and Exchange Commission. The report should be included in the Company's annual proxy statement.
23. Perform any other activities consistent with this Charter, the Company's by-laws, and governing law, as the Committee or the Board deems necessary or appropriate.
24. Oversee the Company's compliance with the written confirmation required by the NYSE rules annually or upon any change in Audit Committee membership.
25. Establish policies for the Company's hiring of current or former employees of the independent auditors.
26. Provide regular reports of the matters discussed at each Audit Committee meeting to the Board of Directors.
27. Establish 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 employees of the Company of concerns regarding questionable accounting or auditing matters. The Audit Committee shall be responsible for reviewing any such complaints regarding accounting, internal accounting controls or auditing matters received pursuant to such procedures.