

MPS GROUP, INC.

AUDIT COMMITTEE CHARTER

Purpose

The Audit Committee assists the Board in fulfilling its financial and other oversight responsibilities by overseeing the integrity of the Company's financial statements, the Company's compliance with legal and regulatory requirements, the independent auditor's qualifications and independence, and the performance of the Company's internal audit function and independent auditors. The Committee does not prepare financial statements or issue disclosures and nothing stated herein is intended to diminish the fact that management remains fundamentally responsible for the Company's financial statements and disclosures and the independent auditors for auditing the annual consolidated financial statements and expressing an opinion as to their conformance with GAAP and for attesting to management's report on the Company's internal controls.

The Committee shall prepare an Audit Committee Report as required by the Securities and Exchange Commission for inclusion in the Company's annual Proxy Statement.

Composition and Authority

The Committee shall be comprised of at least three directors as determined and appointed by the Board, who shall serve at the pleasure of the Board and be subject to removal by the Board in accordance with the Company's by-laws. The members of the Committee shall meet the expertise, experience and independence standards of any applicable statute, rule and regulation of the Securities and Exchange Commission, and any listing standard or rule of the New York Stock Exchange. At least one member shall be an "audit committee financial expert" within the meaning of the rules of the Securities and Exchange Commission. The Committee members shall not simultaneously serve on the audit committees of more than two other public companies.

The Committee has the authority to access such internal or external sources as the Committee may determine to be advisable in fulfilling its duties, including legal counsel, consultants and advisors. The Committee has sole authority to retain and terminate any external counsel, consultant or advisor, including sole authority to approve the fees and other retention terms of any such external counsel, consultant or advisor. The Company shall provide funding, as determined by the Committee, for payment of compensation to the independent auditors and to any advisers the Committee retains.

The Committee may appoint one or more subcommittees and may delegate matters to any subcommittee or individual member to the extent not inconsistent with statute, rules and regulations of the Securities and Exchange Commission, the rules or listing standards of the New York Stock Exchange, or the provisions of this Charter or the Company's by-laws.

The Committee shall meet at least quarterly, or more frequently as circumstances dictate. The Committee shall meet regularly with management, as well as regularly with each of the

independent auditor and the internal auditor without management present. The Committee shall report its activities and findings to the Board on a regular basis.

Responsibilities and Activities

Review of Financial Statements, Reports and Charter

1. The Committee shall review the Company's financial statements, reports and other material financial information with the Company's management, internal auditors and independent accountants, which shall at a minimum include discussion of the Company's annual audited financial statements and quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations". Reviews shall generally include candid discussions of the quality—not merely the acceptability—of the Company's accounting principles as applied in its financial reporting. Reviews shall generally occur prior to dissemination of the statement, report or other document to a third party or the public.
2. The Committee shall recommend to the Board whether the annual audited financial statements of the Company should be included in the Company's Form 10-K for filing with the Securities and Exchange Commission.
3. The Committee shall also discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to securities analysts and rating agencies, which discussion may be generally of the type of information to be included or presentation to be made and need not necessarily be advance discussion of each such earnings release or instance of earnings guidance.
4. The Committee shall review, to the extent it deems necessary or appropriate, any material internal reports prepared by the independent accountants, internal auditors or management.
5. The Committee shall review this Charter on an annual basis, or more frequently as circumstances dictate.
6. The Committee shall perform an annual self-evaluation of its performance.

Relationship with Independent Accountants and Internal Auditors

7. The Committee shall be directly responsible for the appointment, compensation, retention and termination of the independent accountants, and the independent accountants shall report directly to the Committee. The Committee shall have sole authority to determine the compensation to be paid to the independent accountants for any service. The Committee also shall be responsible for the oversight and evaluation of the work of the independent accountants, including resolution of disagreements between management and the independent accountants.

8. The Committee shall pre-approve all audit and permitted non-audit services provided to the Company by the independent accountants. The Committee may delegate pre-approval authority to a member or members of the Committee or may adopt pre-approval policies and procedures, to the extent permitted by applicable statute, regulation or rule of the Securities and Exchange Act, and any rule or listing standard of the New York Stock Exchange. Any pre-approvals made pursuant to delegated authority or pre-approval policies and procedures must be presented to the full Committee at its next scheduled meeting.
9. The Committee shall receive at least annually a report by the independent accountants describing the independent accountants' internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the independent accountants, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by such firm, and any steps taken to deal with any such issues; and all relationships between the independent accountants and the Company.
10. The Committee shall receive a formal written statement from the independent accountants delineating all relationships between the independent accountants and the Company. The Committee shall actively engage the independent accountants in a dialogue with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent accountants and take appropriate action to oversee the independence of the independent accountants.
11. The Committee shall develop the Company's policies with respect to hiring employees or former employees of the independent accountants.
12. The Committee shall oversee the objectives, activities and staffing of the internal auditors.

Financial Reporting and Auditing Processes

13. The Committee shall discuss with the independent accountants, internal auditors and management the overall scope and plans for their respective audits.
14. The Committee shall review with the independent accountants and internal auditors the results of their reviews and audits, including any audit problems or difficulties and management's response.
15. The Committee shall review with the independent accountants, the internal auditors and management the adequacy and effectiveness of the Company's internal controls, including management's report on the adequacy or effectiveness of internal controls and the fullness and accuracy of the Company's financial statements. The Committee shall consider the quality of presentation of, among other matters, critical accounting policies,

off-balance sheet transactions and financial measures presented on a basis other than in accordance with generally accepted accounting principles.

16. The Committee shall review the quality and appropriateness of the Company's accounting principles and underlying estimates as applied in its financial reporting, including the independent accountants' judgments concerning the foregoing.
17. The Committee shall receive a report or report update from the independent accountants, within the time periods prescribed by the rules of the Securities and Exchange Commission, on: all critical accounting policies and practices of the Company; all material alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with management, including the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent accountants; and other material written communications between the independent accountants and management.
18. The Committee shall, in consultation with the independent accountants, management and the internal auditors, review any major changes or improvements to the Company's financial and accounting principles and practices and internal controls.
19. The Committee shall discuss with management policies with respect to risk assessment and risk management, including the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

Ethical and Legal Compliance

20. The Committee shall establish and oversee procedures for the receipt, retention and treatment of complaints received by the issuer 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.
21. The Committee shall review and approve all transactions to which the Company is a party and in which any director and/or executive officer has a direct or indirect material interest, apart from in their capacity as director and/or executive officer.
22. The Committee shall oversee the development and administration of an appropriate ethics and compliance program, including a code or codes of ethics and business conduct. The Committee shall review requests for and determine whether to grant or deny waivers of the Company's code of ethics applicable to directors and executive officers.

In addition, the Committee may perform any other activities in its discretion that are consistent with the Committee's purpose, or as determined necessary or appropriate by the Board.