

## **UNITEK GLOBAL SERVICES, INC.**

### **AUDIT COMMITTEE CHARTER**

#### **GENERAL**

The Audit Committee of the Board of Directors of Unitek Global Services, Inc. shall consist of at least two independent directors. Members of the Committee shall be considered independent if they meet the independent director criteria of Rule 4200(a)(15) of the Nasdaq Stock Market, Inc. As determined by the Board of Directors, the Members of the Committee will be able to read and understand fundamental financial statements, including a company's balance sheet, income statement, and cash flow statement or will become able to do so within a reasonable period of time after his or her appointment to the Audit Committee. Additionally, at least one member of the Audit Committee must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. Company management, independent auditors and the Company's General Counsel may attend each meeting or portions thereof as required by the Committee. The Committee shall meet as scheduled by the Chairperson selected by the Board of Directors, as frequently as circumstances dictate.

#### **RESPONSIBILITIES**

The Audit Committee's role is one of oversight whereas the Company's management is responsible for preparing the Company's financial statements and the independent auditors are responsible for auditing those financial statements. In particular, the Committee will not plan or conduct the Company's audit or determine whether the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. The Committee recognizes that the Company's financial management and the independent auditors have more time, knowledge and more detailed information on the Company than do the members of the Committee; consequently, the Audit Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the independent auditor's work, and is not responsible for resolving disagreements, if any, between the Company's management and the independent auditors. Additionally, it is not the responsibility of the Committee to ensure that the Company complies with all laws and regulations. The following functions shall be the key responsibilities of the Audit Committee in carrying out its oversight function.

1. Provide an open avenue of communications among the independent auditors, Company management and the Board of Directors, including private sessions with the independent auditors, and/or Company management to discuss any matters that the Committee may deem appropriate or that either of these groups believes should be discussed.

2. Provide open communication with Company management relating to the quality and adequacy of the Company's financial reporting process, published financial statements and/or major disclosures and the adequacy of the Company's system of internal controls.
3. Provide open communication with Company management and General Counsel relating to legal and regulatory matters that may have a material impact on the Company's financial statements and Company compliance policies.
4. Meet with Company management and independent auditors regarding the appropriateness of accounting principles followed by the Company, changes in accounting principles and their impact on the financial statements.
5. The Committee and Board of Directors shall be ultimately responsible for the approval (subject to ratification by the shareholders), evaluation, and replacement of the independent auditors. The Committee will:
  - Monitor the independence and performance of the independent auditors and their audit of the Company's financial statements.
  - Recommend annually the appointment of the independent auditors to the Board for its approval.
  - In accordance with The Independence Standards Board Statement No.1, request from the independent auditors a formal written statement delineating all relationships between the independent auditors and the Company, including all non-audit services and fees.
  - Discuss with the independent auditors if any disclosed relationship or service could impact the auditors' objectivity and independence.
  - Recommend that the Board of Directors take appropriate action in response to the auditors' statement to ensure the independence of the independent auditors.
  - Approve the fees and other significant compensation to be paid to the independent auditors.
6. Meet with the independent accountants and Company management to review the scope of the proposed external audit for each fiscal year. The external audit scope shall include a requirement that the independent accountants inform the Committee of any significant changes in the independent accountant's original audit plan and that the independent accountants will conduct a review on interim financial information prior to the Company's filing of each quarterly report to shareholders (Form 10-Q).
7. Review with Company management and the independent auditors the Company's quarterly financial results prior to the release of earnings and/or the Company's quarterly financial statements prior to filing or distribution.
8. Meet with independent auditors, Company management and internal auditors and review their report to the Committee including comments relating to the system of internal

controls, published financial statements and related disclosures, the adequacy of the financial reporting process and the scope of the independent audit. The Board of Directors and the Committee are in place to represent the Company's stockholders; accordingly, the independent auditors are ultimately accountable to the Board of Directors and the Committee on all such matters.

9. Review the Company's annual audited financial statements (including results thereof) prior to filing or distribution (which review should include discussion with management and independent auditors of significant issues regarding accounting principles, practices and judgments).
10. Prepare a Report, for inclusion in the Company's proxy statement, disclosing that the Committee reviewed and discussed the audited financial statements with management and discussed certain other matters with the independent auditors. Based upon these discussions, state in the Report whether the Committee recommended to the Board of Directors that the audited financial statements be included in the Annual Report.
11. Approve and monitor a code of conduct for the Company.
12. Review and advise the Board on potential conflicts of interest regarding the Company and its officers and directors.
13. Review and reassess the adequacy of the Audit Committee's charter annually. If any revisions therein are deemed necessary or appropriate, submit the same to the Board for its consideration and approval.
14. Monitor the performance of the internal auditing department.
15. Perform any other activities consistent with this charter, the Company's bylaws and governing law, as the Committee or the Board of Directors deems necessary or appropriate.
16. Maintain minutes of meetings and periodically report to the Board of Directors on significant results of the foregoing activities.
17. Establish and maintain procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

The 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 and full access to all books, records, facilities and personnel of the Company. The Committee has the ability to retain, at the Company's expense, special legal, accounting or other consultants or experts it deems necessary in the performance of its duties. The Company shall receive appropriate funding from the Company, as determined by the Committee is necessary to carry out its duties, for the payment of: (a) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit,

review or attest services for the Company; (ii) compensation to any advisers employed by the audit committee; and ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

#### QUORUM

For the transaction of business at any meeting of the Audit Committee, the presence of no less than 50% of the members shall constitute a quorum.

Nothing contained in this charter is intended to, or should be construed as, creating any responsibility or liability of the members of the Committee except to the extent otherwise provided under Federal securities laws or the Delaware General Corporation law which shall continue to set the legal standard for the conduct of the members of the Committee.