



SCIENCE APPLICATIONS INTERNATIONAL CORPORATION

AUDIT COMMITTEE CHARTER

Statement of Purpose

The purpose of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board”) of Science Applications International Corporation (the “Company”) in its oversight of: (i) the integrity of the Company’s financial statements, including the accounting and financial reporting process, and audit process; (ii) compliance by the Company with legal and regulatory requirements; (iii) the independent registered public accountants’ qualifications and independence; (iv) the performance of the Company’s internal audit function and independent registered public accountants; (v) financial reporting risk assessment and mitigation; (vi) the Company’s systems of disclosure controls and procedures and internal controls over financial reporting and compliance with ethical standards adopted by the Company; (vii) the preparation of the report of the Committee to be included in the Company’s annual proxy statement in accordance with the rules and regulations of the Securities and Exchange Commission (the “SEC”). In performing its duties, the Committee will maintain effective working relationships with and open communication between the Board, management, internal auditors and independent registered public accountants.

Composition, Membership and Operation

In addition to the provisions set forth in the Company’s Bylaws, the Committee shall elect members and operate and schedule its meetings as follows:

1. Composition of Committee

The Committee will be composed of three or more directors, none of whom may (i) as determined by the Board, have any relationship to the Company that may interfere with the exercise of his or her “independence” from management and the Company, as such term is defined by the requirements of The Nasdaq Stock Market LLC, Section 10A of the Securities Exchange Act of 1934, as amended, the SEC, and in the Company’s Corporate Governance Guidelines; (ii) accept, directly or indirectly, any consulting, advisory or other compensatory fee from the Company or any subsidiary other than in his or her capacity as a director, a member of the Committee or a member of any other Board committee; (iii) have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years; or (iv) be an affiliated person of the Company or any of its subsidiaries other than in his or her capacity as a director or a member of the Committee or a member of any other Board committee. All members of the Committee must be able to read and understand fundamental financial statements, including a Company’s balance sheet, income statement, and cash flow statement, and at least one member of the Committee will be an “audit committee financial expert,” as such term is defined under the rules of the SEC, and shall have past employment experience in finance or accounting, a requisite professional certification in accounting, or other comparable experience or background, including a current or past position as a principal financial officer or other senior officer with financial oversight responsibilities. Members of the Committee, including the Committee Chair, shall be elected by the Board, taking into account the recommendations of the Nominating and Corporate Governance Committee, and members may be removed (with or without cause) from the Committee by the Board. Committee members shall not simultaneously serve on the audit committees of more than two other public companies unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and discloses such determination in the Company’s annual proxy statement.

2. Operation of Committee

A majority of the members of the Committee shall constitute a quorum for doing business. All actions of the Committee shall be taken by a majority vote of the members of the Committee present at a meeting at which a quorum is present or by unanimous written consent. The Committee Chair, who shall be selected by the Board, shall be responsible for leadership of the Committee, including preparation of meeting agendas. The Committee may, at its discretion, delegate such of its authority and responsibilities as the Committee deems proper to members of the Committee or to a subcommittee. In addition, if in any instance the Committee concludes that its ability to discharge its responsibilities is or may be impaired by restrictions on access to information that has been classified by the United States government for purposes of national security, the Committee may delegate its authority and responsibilities to the Board's Risk Oversight Committee which oversees the Company's classified business activities.

3. Meetings

The Committee will have regularly scheduled meetings each year, with additional meetings to be held as circumstances require. The Committee will keep written minutes of its meetings, and the Committee Chair will regularly report to the Board on its activities, making recommendations as appropriate, including the Committee's conclusions with respect to the qualifications, performance and independence of the independent registered public accountants, and will review with the Board any issues that arise with respect to the quality or integrity of the Company's financial statements, its compliance with legal or regulatory requirements, the performance and independence of the independent registered public accountants or the performance of the internal audit function.

To the extent the provisions set forth in the Company's Bylaws conflict with the provisions set forth in this Charter, the provisions contained in the Company's Bylaws shall control.

Duties and Responsibilities

The Committee's job is one of oversight and it recognizes that the Company's management is responsible for the preparation and certification of the Company's financial statements and that the independent registered public accountants are responsible for auditing those financial statements. Additionally, the Committee recognizes that financial management, including the internal audit staff, and the independent registered public accountants have more time, knowledge and detailed information on the Company than do Committee members.

Consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the independent registered public accountants' work.

The following functions shall be the common recurring activities of the Committee, and are set forth as a guide with the understanding that the Committee may diverge from this guide as appropriate given the circumstances, other than as may be required by any rules of the SEC or any national securities exchange on which shares of the Company are listed.

1. Internal Controls and Disclosure Controls

(a) Review and provide feedback as deemed appropriate on (i) the assessment performed by management on internal control over financial reporting for inclusion in the Company's Annual Report on Form 10-K with respect to quality, adequacy and effectiveness of the Company's internal control structure and procedures for financial reporting and (ii) the report and attestation of the independent registered public accountants regarding the Company's internal control over financial reporting.

(b) Discuss with the independent registered public accountants, the internal auditor and management, on a quarterly basis, the Company's internal control over financial reporting and any fraud involving management or others with a significant role in the internal controls; review any major issues as to the adequacy of the Company's internal control over financial reporting and any special audit steps adopted in light of material control deficiencies; receive recommendations for the improvement of such control; and review whether any such previously approved recommendations have been implemented and any other significant changes in internal control over financial reporting have been made since the last evaluation.

(c) Receive and review any disclosure from the Company's Chief Executive Officer or Chief Financial Officer made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of (i) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial data and (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.

(d) Review the disclosure controls and procedures of the Company designed to ensure timely collection and evaluation of information required to be disclosed in the Company's filings with the SEC or posted on the Company's website.

(e) Review the independent registered public accountants' procedures and management of the audit relating to internal control over financial reporting.

2. Independent Auditor

(a) Retain an independent registered public accounting firm for the purpose of preparing or issuing an audit report on the consolidated financial statements of the Company and performing other audit, review or attest services; preapprove the compensation and fees to be paid to the independent registered public accountants; preapprove all audit and non-audit services to be performed by the independent registered public accountants in advance and evaluate the qualifications, performance and independence of the independent registered public accountants. The Committee shall have sole authority and responsibility to appoint, evaluate and, where appropriate, replace the independent registered public accountants and/or the lead audit partner, and the independent registered public accountants shall be ultimately accountable to and report to the Committee. The Committee shall oversee the work of the independent registered public accountants (including resolution of any disagreements between management and the independent registered public accountants regarding financial reporting). The Committee Chair shall have authority to preapprove audit and non-audit services provided by the independent registered public accountants as necessary between regular meetings of the Committee; provided that any such services so preapproved shall be disclosed to the full Committee at its next scheduled meeting.

(b) Ensure the objectivity of the independent registered public accountants by reviewing and discussing all relationships between the independent registered public accountants and the Company and its affiliates, including: (i) receiving and reviewing, on an annual basis, a formal written statement from the independent registered public accountants under applicable professional standards that delineates all relationships which may reasonably be thought to bear on the independence of the independent registered public accountants with respect to the Company in accordance with professional standards governing such independence; (ii) discussing with the independent registered public accountants any disclosed relationships or services that may impact the objectivity and independence of the independent registered public accountants; (iii) taking, or recommending that the Board take, appropriate action to oversee the independence of the registered public accountant; (iv) establishing clear policies regarding the employment of current or former employees of the independent registered public accountants; and (v) review the experience and qualifications of the lead partner and determine that all partner rotation requirements, as

promulgated by applicable rules and regulations, are executed.

(c) Obtain and review, at least annually, a report by the independent registered public accountants that describes: (i) the independent registered public accountants' internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control procedures; and (iii) any material issues raised by the most recent internal quality control review or peer review of the independent registered public 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 the independent registered public accountants and any steps taken to address any such issues.

(d) Meet separately and on a periodic basis with the independent registered public accountants and management to review the proposed audit scope and procedures to be utilized.

(e) At the conclusion of each annual audit, review with the independent registered public accountants (i) any audit problems or difficulties and management's response, including any difficulties encountered in the course of the audit work; (ii) any restrictions on the scope of the independent registered public accountants' activities or on access to requested information; (iii) any significant disagreements with management; (iv) any accounting adjustments that were noted or proposed by the independent registered public accountants but were not recorded by the Company (as immaterial or otherwise); (v) any communications between the audit team and the national office respecting any significant auditing or accounting issues presented in the engagement; (vi) any management or internal control letter issued, or proposed to be issued, by the independent registered public accountants to the Company in connection with the audit and any other comments or recommendations made by the independent registered public accountants; and (vii) such matters related to the conduct of the audit that are to be communicated to the Committee under generally accepted auditing standards.

(f) Review (i) all critical accounting policies and practices to be used; (ii) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles; (iii) analyses prepared by management and/or the independent registered public accountants setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including each alternative treatment of financial information within GAAP that has been discussed with management and an analyses of the effects of alternative GAAP methods on the financial statements; (iv) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements; and (v) other material written communications between the independent registered public accountants and management.

3. Internal Audit

(a) Periodically review the qualifications, organizational structure and performance of the internal audit function and annually review the Internal Audit Department's charter. Give prior approval to any decision to appoint, replace, reassign or dismiss the Director of the Company's Internal Audit Department. The Committee, through its Chair, shall also be required to concur in the total compensation being provided to the Director of the Internal Audit Department and sign off on his/her annual performance appraisal.

(b) Review and approve on an annual basis, the three year audit plan of the Internal Audit Department (the "internal audit plan"), which plan should be designed to systematically focus on the Company's risks and vulnerabilities.

(c) Review and update on an annual basis the internal audit plan, including the independence and authority of the internal auditor's reporting obligations, the adequacy of internal audit resources and the coordination and completeness of coverage between the

internal auditors and independent registered public accountants.

(d) Periodically review, with the Director of the Internal Audit Department, any significant difficulties, disagreements with management or scope restrictions encountered in the course of the Internal Audit Department's work.

(e) Receive periodic summaries of findings from completed internal audits and, as appropriate, the status of major audits in process. Receive progress reports on the completion of the current year's internal audit plan, including explanations for any significant deviations from the plan.

(f) Receive timely notification of any issues or concerns identified during the course of internal audits.

(g) Review and discuss with the independent registered public accountants or others, as appropriate, the responsibilities, budget and staffing of the Company's internal audit function.

4. Financial Reporting

(a) Review and discuss with management and the independent registered public accountants the Company's annual audited consolidated financial statements that will be contained in its Annual Report on Form 10-K, including a review of the specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations." Based on such review, recommend to the Board, in a written report to be included in the Company's proxy statement, whether the consolidated financial statements of the Company should be included in its Annual Report on Form 10-K.

(b) Review and discuss with management, the independent registered public accountants and the internal auditor the quarterly consolidated financial statements of the Company, including a review of the specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the results of the independent registered public accountants' review of those statements. This review shall occur prior to the Company's filing of each Form 10-Q with the SEC.

(c) Discuss with the independent registered public accountants the auditor's judgments about the quality and not just the acceptability of accounting principles used to prepare the Company's consolidated financial statements. Review the impact on the annual financial statements of any significant accounting and reporting issues, including recent professional and regulatory pronouncements and any newly adopted or proposed changes in accounting principles that would significantly affect the Company or its consolidated financial statements.

(d) Review the Company's responses to investigations by the SEC or any national securities exchange on which shares of the Company are listed.

(e) Review the type of information to be disclosed in, and the type of presentation of, the Company's earnings press releases (paying particular attention to any use of "pro forma" or "adjusted" non-GAAP information), discuss the earnings press releases and review any financial information and earnings guidance provided to analysts and rating agencies.

5. Ethical and Legal Compliance

(a) Review the effectiveness of the Company's system for monitoring compliance with laws and regulations relating to accounting, internal accounting controls and auditing matters, including receiving reports from management on the results of management's review of compliance (or non-compliance) with the Company's policies and any investigations by

management relating to accounting, internal accounting controls and auditing matters.

(b) Establish procedures for the receipt, retention and treatment of complaints (including procedures for receiving and handling complaints on a confidential and anonymous basis) regarding accounting, internal accounting controls, auditing matters, including employee concerns regarding questionable accounting or auditing matters.

6. Other Responsibilities

(a) Meet separately, periodically, with the internal auditor and with the independent registered public accountants to discuss any matters that the internal auditors, the independent registered public accountants or the Committee believe should be discussed privately without members of management present.

(b) Meet separately, periodically, with management of the Company to discuss any matters management or the Committee believe should be discussed privately without the internal auditor or the independent registered public accountants present.

(c) Review and discuss the adequacy of the Audit Committee Charter on an annual basis or more frequently upon changes to the membership of the Committee or as otherwise needed.

(d) Discuss and evaluate the Company's guidelines and policies regarding risk assessment and risk management, including risks related to internal control over financial reporting, and discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

(e) Review with the Company's counsel the litigation, government investigation and legal compliance matters involving the Company that could have a significant impact on the Company's financial statements.

7. Committee Self-Evaluation

Conduct an annual self-evaluation of the performance of the Committee and report the results of the evaluation to the Board.

Advisors

The Committee shall have the broad authority to retain such outside legal, accounting or other consultants or advisors as it determines appropriate to assist it in the performance of its functions, or to advise or inform the Committee. The Committee shall have the authority to retain and obtain advice and assistance from independent legal, financial, accounting or other advisors as it deems necessary to carry out its duties, without seeking Board or management approval. The Committee shall have the authority to approve fees, expenses and the other terms of retention of such advisors. The Company shall provide for appropriate funding, as determined by the Committee, as well as payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Additional Duties and Responsibilities

The Committee shall undertake such additional duties and responsibilities as the Board may from time to time prescribe.

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