

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

**Purpose**

There shall be a committee of the Board of Directors (the “Board”) of Insight Enterprises, Inc. (“Insight”) called the Audit Committee (the “Committee”). The Committee shall assist 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, compensation and oversight of an independent registered public accounting firm selected to audit Insight’s consolidated financial statements and internal controls pursuant to the requirements of the Sarbanes-Oxley Act of 2002 as well as other permissible audit-related, tax and non-audit services that do not compromise the independence of the registered public accounting firm, and, in the course of performing its principal duties, providing to the Board such additional information and materials as the Committee 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 control over financial reporting and disclosure controls and procedures, and Insight’s independent registered public accounting firm is responsible for auditing and opining on those financial statements and internal control over financial reporting. Additionally, the Committee recognizes that management, as well as Insight’s independent registered public accounting firm, 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 registered public accounting firm.

**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. Further, no member of the Board may serve as a member of the Committee if such Board member serves on the audit committees of more than two other public companies unless the Committee determines that such simultaneous service would not impair the ability of such Board member to serve effectively on the Committee.

In order to comply with applicable laws and rules:

- Each member will be an independent director, as defined in (a) the rules of 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 statement of cash flows; 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.

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 member to serve as Chair of the Committee. If an issue which requires a determination of the scope of the Committee’s authority under this charter arises, the Chair of the Committee may make the necessary determination. In making any such determination, the Chair 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 Chair may deem appropriate. If the Chair is affected by the same issue, the Board will determine a course of action.

## **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 registered public accounting firm, the members of the Committee and the Board.

The Committee has the sole authority to retain and terminate the independent registered public accounting firm and to approve all audit engagement fees and terms and all permissible audit-related, tax and non-audit engagements with the independent registered public accounting firm. The Committee may direct management of Insight to include in Insight’s proxy statement the selection of the independent registered public accounting firm for ratification by Insight’s stockholders, but the appointment of the independent registered public accounting firm will not be subject to such ratification. Absent special circumstances, the Committee will not permit fees paid to the independent

registered public accounting firm for non-audit services to exceed fees for audit services in any annual period.

The responsibilities of the Committee include:

- 1) Reviewing on a continuing basis the adequacy of Insight's system of internal control over financial reporting, and, to the extent required, meeting with Insight's management and the independent registered public accounting firm to review the adequacy of such controls and to review 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 management and the independent registered public accounting firm relating to such disclosure;
- 2) Reviewing and discussing with the Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO") the procedures undertaken in connection with the CEO and CFO certifications, including the procedures and findings of management's Disclosure Committee;
- 3) Overseeing Insight's internal audit function, with the head of the internal audit function being a direct report to the Chair of the Committee;
- 4) Considering and discussing with management and the internal auditors:
  - the internal audit charter, budget, plan, and staffing;
  - significant internal audit findings during the year, including management responses thereto;
  - any difficulties encountered in the course of internal audits, including any restrictions on the scope of work or access to information; and
  - significant changes in the scope of the internal audit plan;
- 5) Approving audit-related, tax and non-audit services provided to Insight, prior to their provision, by the independent registered public accounting firm (or subsequently approving audit-related, tax and non-audit services in those circumstances where a subsequent approval is necessary and permissible), subject to the limits on fees for non-audit services;
- 6) Providing oversight and monitoring of Insight's management and the independent registered public accounting firm and their activities with respect to Insight's accounting and financial reporting processes and audits of the consolidated financial statements of Insight;

- 7) Directing Insight's independent registered public accounting firm 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;
- 8) Reviewing and discussing with management and the independent registered public accounting firm the annual audited consolidated financial statements and audit of internal control over financial reporting 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;
- 9) Obtaining assurance from the independent registered public accounting firm that no illegal acts as defined in Section 10A of the Securities Exchange Act of 1934 were discovered in the course of their audit of the annual financial statements;
- 10) 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;
- 11) Reviewing before release any "pro forma," "adjusted," or "non-GAAP" financial information, analyst conference call scripts or any earnings guidance;
- 12) Conducting a post-audit review of the consolidated financial statements and audit findings with the independent registered public accounting firm, including any significant suggestions for improvements provided to management by the independent registered public accounting firm;
- 13) Reviewing and providing guidance with respect to, the external audit and Insight's relationship with its independent registered public accounting firm by:
  - at least annually, reviewing the independent registered public accounting firm's proposed audit scope and approach and independence;
  - at least annually, requesting a formal written statement from the independent registered public accounting firm, consistent with Public Company Accounting Oversight Board ("PCAOB") or similar requirements, 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 registered public

accounting firm with respect to any relationships or services that may affect the objectivity and independence of the registered public accounting firm;

- periodically, obtaining and reviewing a report from Insight's independent registered public accounting firm describing the firm's internal quality-control procedures and any material issues raised by the firm's most recent internal quality-control review, or peer review, 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 registered public accounting firm 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 PCAOB Accounting Standard No. 1301, 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;
- 14) Resolving any disagreement between management and the independent registered public accounting firm regarding financial reporting;
- 15) Reviewing the use of any auditor other than Insight's independent registered public accounting firm in cases such as the need for non-audit services when the limit on fees for such services with the independent registered public accounting firm has been reached or management's request for second opinions;
- 16) Reviewing, at least annually, the fees billed for the last year for the following categories of services rendered by the independent registered public accounting firm:
- the audit of Insight's annual financial statements and internal control over financial reporting 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 registered public accounting firm, describing each subcategory of services comprising the fees disclosed under this category;
- 17) Establishing and reviewing hiring policies for employees or former employees of the independent registered public accounting firm in accordance with applicable SEC and NASDAQ rules;
  - 18) Reviewing, approving and monitoring Insight's code of ethics for its senior financial officers;
  - 19) Making inquiries of management, the internal auditors, and external auditor about significant financial risks and exposures and assessing the steps management has taken to monitor and control such risks;
  - 20) Reviewing, in conjunction with counsel, any legal, tax or regulatory matters that could have a significant impact on Insight's consolidated financial statements;
  - 21) If necessary, instituting special investigations with full access to all books, records, facilities and personnel of Insight;
  - 22) 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 stockholders;
  - 23) Reviewing and approving or ratifying related party transactions in accordance with Insight's Related Party Transactions Policy;
  - 24) Monitoring 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;
  - 25) Establishing procedures for receiving, retaining and treating complaints received by Insight, the Board and/or its independent registered public accounting firm 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;
  - 26) Receiving periodic reports from management, the director of internal audit and Insight's independent registered public accounting firm to assess the

impact on Insight of significant accounting or financial reporting developments that may affect Insight.

- 27) Performing a self-assessment of the Committee as a whole at least annually; and
- 28) 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 endeavor to 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 CEO and separately with the CFO of Insight at such times as are appropriate to review the financial affairs of Insight. The Committee will meet separately with Insight's independent registered public accounting firm, at such times as it deems appropriate (generally 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 approving 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.

### **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 audit-related, tax and 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.

Dated: May 2, 2017