

WERNER ENTERPRISES, INC.
AUDIT COMMITTEE OF THE BOARD OF DIRECTORS
CHARTER

As approved and amended by the Board of Directors on February 20, 2024.

I. PURPOSE

The primary purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Werner Enterprises, Inc. (the “Company”) is to assist the Board in fulfilling its oversight responsibilities by reviewing the Company’s (i) financial statements and audits thereof, and any other financial reports the Company files with the Securities and Exchange Commission (“SEC”); (ii) systems of internal controls regarding financial reporting; and (iii) auditing, accounting and financial reporting processes generally. Consistent with this function, the Committee should encourage continuous improvement of, and should foster adherence to, the Company’s related policies, procedures and practices. The Committee does not itself prepare financial statements, perform audits, attest that the Company’s financial statements are complete, accurate and in accordance with generally accepted accounting principles (“GAAP”), or design or implement internal controls.

The Committee’s responsibilities, which also include duties related to specified policy and legal compliance matters and oversight of data protection/privacy and cybersecurity risk management, are more specifically enumerated in Section V of this Charter.

II. COMPOSITION

The Committee shall be comprised of three or more directors as determined by the Board, each of whom shall satisfy the independence, financial ability and other requirements of Section 10A and Rule 10A-3 of the Securities Exchange Act of 1934 (the “Exchange Act”), Standard 5605(c)(2) of the Nasdaq Stock Market (“Nasdaq”) corporate governance requirements, and any other applicable regulations or standards. At least one member of the Committee shall be an “audit committee financial expert” as that term is defined in Regulation S-K Item 407(d)(5) under the Exchange Act and have the experience or professional background resulting in such member’s “financial sophistication” as delineated in Nasdaq Standard 5605(c)(2)(A).

The members of the Committee shall be elected by the Board at its annual meeting, or when vacancies arise or the Committee is expanded, and shall serve until their resignation or removal or until their successors shall be duly elected and qualified. Unless a Chair is elected by the Board, the members of the Committee may designate a Chair by majority vote of the full Committee membership.

III. MEETINGS

The Committee generally shall meet at least once per quarter. As part of its job to foster open communication, the Committee shall meet at least annually with executive management, the Company head of the Internal Audit Department, and the independent auditors in separate executive sessions to discuss any matters that the Committee or each of these groups or persons believe should be discussed privately.

The Committee shall keep written minutes of its meetings which shall be maintained with the books and records of the Company. The Committee shall make regular reports to the Board.

IV. RESOURCES

The Committee shall have the authority to retain and compensate such outside counsel, experts and other advisors as it determines appropriate to assist in the full performance of its functions. The Committee shall also have the authority to conduct or authorize investigations into any matters within its scope of responsibilities and shall have the authority to retain and compensate outside advisors to assist it in the conduct of any investigation.

In order to perform its duties, the Committee shall have unrestricted access to all relevant internal and external information, and the Committee may request any director, officer or employee of the Company or the Company's outside counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

The Committee shall determine the extent of funding necessary for payment of compensation to the independent auditors for the purpose of rendering or issuing the annual audit report or performing other audit, review or attest services, to any independent legal, accounting and other consultants retained to advise the Committee, and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

V. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties, the Committee shall:

General

1. Provide an open avenue of communication among the independent auditors, the Internal Audit Department, financial and executive management, and the Board.
2. Serve as an independent and objective party to monitor the Company's internal control environment and the process for preparing materially accurate financial statements and required disclosures in financial reporting.
3. Review and reassess the adequacy of this Charter on an annual basis, or more frequently when conditions dictate, and update when appropriate.

Independent Auditors

4. Be directly responsible for the appointment, compensation, and retention of the independent registered public accounting firm, which shall report directly to the Committee, and for overseeing its work for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services.

In addition to interfacing with the independent auditors as set forth under Financial

Reporting and Internal Audit, the Committee's oversight of the independent auditors shall include:

- a. Consulting with the independent auditors on, and considering alongside Company management (e.g., the Chief Financial Officer and the Chief Accounting Officer), the plan and scope of audits, and receiving and reviewing audit progress updates.
 - b. Resolving disagreements between management and the independent auditors regarding financial reporting.
 - c. Receiving reports and other required communications from the independent auditors regarding matters required to be reported under Section 10A of and Rule 10A-3 under the Exchange Act, applicable standards adopted by Nasdaq or the Public Company Accounting Oversight Board ("PCAOB"), or other applicable requirements.
5. Have the sole authority to review in advance and grant any required pre-approvals of (i) all auditing services to be provided by the independent auditors, and (ii) all non-audit services to be provided by the independent auditors as permitted by Section 10A of and Rule 10A-3 under the Exchange Act or other applicable regulations, and, in connection therewith, to approve all fees and other terms of engagement. The Committee may delegate pre-approval authority to designated Committee member(s), and, if delegation occurs, the decision(s) of the delegate(s) must be presented to the Committee at its next meeting. The Committee shall also review and approve all disclosures required to be included in reports filed with the SEC with respect to non-audit services.
 6. Review the performance of the independent auditors and discharge the independent auditors when circumstances warrant.
 7. In order to evaluate the independent auditors' continued independence, (i) annually review and discuss with such auditors all relationships they have with the Company that may impact their objectivity and independence and ensure the Committee's annual receipt from them of a written statement (consistent with applicable Nasdaq and PCAOB standards) delineating such relationships; and (ii) take, or recommend that the Board take, appropriate action to oversee such auditors' independence.
 8. At least annually, review and discuss with the independent auditors the internal quality control procedures of the independent registered public accounting firm and the results of a peer or PCAOB review.
 9. Determine that all audit partner rotation requirements under applicable laws, rules and regulations are followed.

Financial Reporting

10. Review with management and the independent auditors the Company's annual financial statements and any quarterly or other financial reports filed with the SEC, including without limitation the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" set forth in each Form 10-K and Form 10-Q and any certification, report, opinion or review rendered by the independent auditors, and review any Committee report to be included in a proxy statement filed by the Company.
11. After completion of the annual audit by the independent auditors and subsequent review and discussion of the audited financial statements with such auditors and management, recommend to the Board whether to include such statements in the Company's Form 10-K.
12. Review with management and the independent auditors their qualitative judgments about accounting principles and financial disclosure practices used or proposed to be adopted by the Company, including analysis of the effects of alternative GAAP methods on the financial statements.
13. Consider and approve, if appropriate, major changes to the Company's auditing and accounting principles and practices as suggested by the independent auditors or management.
14. Review with management and the independent auditors any significant judgments made in management's preparation of the financial statements and their respective views as to the appropriateness of such judgments.
15. Following completion of the annual audit, review with management and the independent auditors any significant difficulties encountered during the course of the audit, including any restrictions on the scope of the work or access to required information.
16. Review with the independent auditors and management the extent to which changes or improvements in financial reporting and accounting practices, as approved by the Committee, have been implemented. (This review should be conducted at an appropriate time subsequent to implementation of changes or improvements, as decided by the Committee.)

Ethical and Legal Compliance

17. Periodically review the Company's Code of Corporate Conduct (the "Code") and any separate insider trading prevention policy, recommend to the Board any amendments that the Committee deems advisable, and review whether management has established an appropriate system for monitoring compliance and enforcement.
18. Review with the Company's counsel legal and related regulatory compliance

matters relating to the Committee's responsibilities.

19. Review with the Company's counsel any legal matter that could have a significant impact on the Company's financial statements.

Internal Audit

20. Review, based upon the recommendation of the independent auditors and the head of the Internal Audit Department, the scope and plan of the work to be performed by such department, and periodically review results and the status of open projects.
21. Review and approve the appointment and, as applicable, replacement of the head of the Internal Audit Department, and review on an annual basis the performance of such department.
22. In consultation with the independent auditors and the Internal Audit Department, (i) review the adequacy of the Company's internal control environment, risk management processes, and procedures designed to ensure compliance with laws and regulations, and (ii) discuss the responsibilities, budget, and staffing needs of the Internal Audit Department.

Data Protection and Privacy; Cybersecurity

23. Oversee (i) policies and procedures related to the protection of Company proprietary and customer information and compliance with data privacy requirements; and (ii) risk management related to cybersecurity. When practicable, the Committee shall receive quarterly updates from the Chief Information Officer on relevant topics.

Other

24. Establish, and as necessary or advisable, update procedures for the (i) receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and (ii) confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters. (The procedures are attached to this Charter as Attachment A.)
25. 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.

ATTACHMENT A

Policy for Submission of Complaints to the Audit Committee

The Audit Committee (the “Committee”) has established the following procedures for: (i) the receipt, retention and treatment of complaints received by Werner Enterprises, Inc. (the “Company”) regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.

1. All Company employees will be informed via the intranet and employee handbooks that complaints regarding questionable accounting or auditing matters may be made anonymously and confidentially by submitting the complaint by email to the Audit Committee Chair of the Company at AuditCommitteeChair@werner.com. Any such complaint should identify the practices that are alleged to constitute an improper accounting, internal auditing control or auditing practice, providing as much detail as possible. If an employee would like to discuss any matter with the Committee, the employee should indicate this in the submission and include a telephone number or email address at which he or she might be contacted if the Committee deems it appropriate. The Committee will take reasonable steps to protect the confidentiality and anonymity of employees submitting such complaints.
2. Any Director, officer or employee of the Company who receives a complaint from any person regarding accounting, internal accounting controls or auditing matters of the Company must immediately report such complaint to the Company’s General Counsel who shall report such complaint to the Chair of the Committee upon becoming advised of such complaint.
3. Upon receiving a complaint, the Committee Chair shall initially review the complaint to determine if the complaint relates to accounting or auditing controls or matters. If the complaint does not relate to accounting or auditing controls or matters, the Committee Chair shall forward the complaint to the Company’s General Counsel for handling.
4. Upon receiving a complaint relating to accounting or auditing controls or matters, the Committee Chair shall confer with the other members of the Committee. The Committee is required to address only those complaints or concerns relating to accounting, internal accounting controls and/or auditing matters. The Committee shall conduct or coordinate a timely and impartial investigation of such complaints. As necessary, the Committee may utilize directors, officers and employees of the Company, as well as independent investigators, to assist with the investigation.
5. Upon completing an investigation of an accounting or auditing complaint, the Committee shall report to the Company’s Board of Directors no later than its next regularly scheduled meeting with respect to the complaint and any recommended corrective actions. The Company may discipline those employees who played a role in the improper conduct as well as those who should have and failed to detect the conduct.
6. The Company shall not retaliate nor take any adverse action against any person for raising a concern or making a complaint under this Policy if that person, in doing so, acts in good faith and reasonably believes the complaint or concern to be true.
7. The Committee shall retain documentation of auditing or accounting complaints received and investigations relating thereto for a period of no less than 5 (five) years.