

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

*As approved and amended by the Board of Directors on February 18, 2008.*

**I. PURPOSE**

The primary function of the Audit Committee (the "Committee") is to assist the Board of Directors (the "Board") in fulfilling its oversight responsibilities by reviewing: (i) the financial reports and other financial information provided by Werner Enterprises, Inc. (the "Company") to any governmental body or the public; (ii) the Company's systems of internal controls regarding finance, accounting, legal compliance and ethics that management and the Board have established; and (iii) the Company's 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 policies, procedures and practices at all levels. The Committee does not itself prepare financial statements or perform audits, and its members are not auditors or certifiers of the Company's financial statements. The Committee's duties and responsibilities 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 literacy and experience requirements of Section 10A and Rule 10A-3 of the Securities Exchange Act of 1934 (the "Exchange Act"), the Nasdaq Stock Market, Inc. ("NASDAQ") and any other applicable regulatory requirements. At least one member of the Committee shall be a "financial expert" as that term is defined by the Securities and Exchange Commission (the "SEC").

The members of the Committee shall be elected by the Board at the annual organizational meeting of the Board or until their successors shall be duly elected and qualified. Unless a Chair is elected by the full Board, the members of the Committee may designate a Chair by majority vote of the full Committee membership.

**III. MEETINGS**

The Committee shall meet at least two times annually, or more frequently as circumstances dictate. As part of its job to foster open communication, the Committee should meet at least annually with management, internal audit and the independent auditors in separate executive sessions to discuss any matters that the Committee or each of these groups believe should be discussed privately.

The Committee shall keep written minutes of its meetings and such minutes shall be maintained with the books and records of the Company.

#### **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.

The Committee may request any 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 purpose of rendering or issuing the annual audit report and to any independent legal, accounting and other consultants retained to advise the Committee.

#### **V. RESPONSIBILITIES AND DUTIES**

To fulfill its responsibilities and duties, the Audit Committee shall:

##### **General**

1. Provide an open avenue of communication among the independent auditors, financial and senior management and the Board of Directors.
2. Serve as an independent and objective party to monitor the Company's financial reporting process and internal control system.
3. Review this Charter on an annual basis, or periodically as conditions dictate, and update when appropriate.

##### **Independent Auditors**

4. Be directly responsible for the appointment, compensation and oversight of the work of the independent auditors (including resolution of disagreements between management and the independent auditors regarding financial reporting) for the purpose of preparing its audit report or related work.
5. Have the sole authority to review in advance, and grant any appropriate 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 and Rule 10A-3 of the Exchange Act or other applicable regulations, and (iii) in connection therewith to approve all fees and other terms of engagement. The Committee shall also review and approve all

disclosures required to be included in SEC periodic reports filed 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 the independent auditors all relationships the independent auditors have with the Company that may impact such auditors' objectivity and independence and ensure the Committee's annual receipt of a written statement (consistent with Standard 1 of the Independence Standards Board) from the independent auditors 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 auditors' firm.
9. Confirm that the lead audit partner, or the lead audit partner responsible for reviewing the audit for the Company's independent auditors, is rotated at least once every five years.
10. Review all reports required to be submitted by the independent auditors to the Committee under Section 10A and Rule 10A-3 of the Exchange Act, NASDAQ or other applicable regulatory requirement.

### **Financial Reporting**

11. Review the organization's annual financial statements and any reports or other financial information submitted to any governmental body, or the public, including any certification, report, opinion or review rendered by the independent auditors.
12. Consider, in consultation with the independent auditor, the audit scope and plan of the independent auditor.
13. In consultation with the independent auditors, review the integrity of the organization's financial reporting processes.
14. Provide that management and the independent auditor discuss with the Committee their qualitative judgments about the appropriateness, not just the acceptability, of accounting principles and financial disclosure practices used or proposed to be adopted by the Company and, particularly, about the degree of aggressiveness or conservatism of its accounting principles and underlying estimates.

15. 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.
16. Review with management and the independent auditors any significant judgments made in management's preparation of the financial statements and the view of each as to the appropriateness of such judgments.
17. 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.
18. Review with the independent auditors and management the extent to which changes or improvements in financial or accounting practices, as approved by the Audit 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**

19. Establish, review and update periodically a Code of Corporate Conduct and ensure that management has established a system to enforce this Code of Corporate Conduct.
20. Review management's monitoring of the Company's compliance with the organization's Code of Corporate Conduct, and ensure that management has the proper review system in place to ensure that Company's financial statements, reports and other financial information disseminated to governmental organizations and the public satisfy legal requirements.
21. Review, with the organization's counsel, legal compliance matters including corporate securities trading policies.
22. Review, with the organization's counsel, any legal matter that could have a significant impact on the organization's financial statements.

#### **Internal Audit**

23. 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 the Internal Audit Department.
24. Review and approve the appointment and replacement of the head of the Internal Audit Department, and review on an annual basis the performance of the Internal Audit Department.

25. In consultation with the independent auditors and the Internal Audit Department, (i) review the adequacy of the Company's internal control structure and system, and the procedures designed to insure compliance with laws and regulations, and (ii) discuss the responsibilities, budget, and staffing needs of the Internal Audit Department.

**Other**

26. Establish 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 employees of the Company of concerns regarding questionable accounting or auditing matters. (Said procedures are attached to this Charter as Attachment A.)
27. 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, employee handbooks and postings that complaints regarding questionable accounting or auditing matters may be made anonymously and confidentially by submitting the complaint by mail to Patrick J. Jung, Audit Committee Chairman at Post Office Box 34043, Omaha, NE 68134-0043. 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 Chairman of the Committee upon becoming advised of such complaint.
3. Upon receiving a complaint, the Committee Chairman shall initially review the complaint to determine if it 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 Chairman 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 Chairman 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.