



**WESCO International, Inc.
WESCO Distribution, Inc.**

AUDIT COMMITTEE CHARTER

Purpose

The purpose of the Audit Committee is to assist the Board of Directors in:

- its oversight of the Company's accounting and financial reporting principles, policies and internal controls, and the performance of the internal audit function;
- its oversight of the quality and integrity of the Company's financial statements and the independent audit thereof;
- selecting, evaluating and, where deemed appropriate, replacing the Company's independent registered public accounting firm;
- evaluating the independence, qualifications, and performance of the Company's independent registered public accounting firm;
- evaluating the performance of the Company's internal auditors; and
- ensuring the Company's compliance with legal and regulatory requirements.

In addition, the Audit Committee annually shall prepare the Audit Committee Report required to be included in the Company's annual Proxy Statement by applicable Securities and Exchange Commission ("SEC") rules.

While certain duties and responsibilities of the Audit Committee are more specifically set forth below, the general function of the Audit Committee is oversight. Management of the Company is responsible for the preparation, presentation, and integrity of the Company's financial statements. In addition, management is responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures designed to assure compliance with accounting standards and applicable laws and regulations.

Each member of the Audit Committee may rely on (a) the integrity of those persons and organizations within and outside the Company from which it receives information, and (b) the accuracy of the financial and other information provided to the Audit Committee

by such persons or organizations, in each case absent actual knowledge to the contrary (which shall be reported to the Board of Directors promptly).

The independent registered public accounting firm for the Company ultimately is accountable to the Board of Directors and the Audit Committee. The independent registered public accounting firm shall submit to the Audit Committee and the Company annually a formal written statement delineating all relationships between the independent registered public accounting firm and the Company (“Statement as to Independence”), addressing the matters set forth in applicable ethics and independence rules promulgated by the Public Company Accounting Oversight Board (as modified or supplemented).

Audit Committee Membership

The Audit Committee shall consist of at least three Directors, all of whom shall have no relationship to the Company that may interfere with the exercise of their independence from management and the Company and shall otherwise satisfy the applicable membership and independence requirements under the rules of the New York Stock Exchange (the “NYSE”), Rule 10A-3(b)(1) under the Exchange Act, and applicable law. All members of the Audit Committee shall be financially literate, including having a working familiarity with basic financial and accounting processes, and one member shall be a “financial expert” according to the criteria set forth under Item 407(d)(5) of SEC Regulation S-K.

The members of the Audit Committee and the chairperson of the Audit Committee shall be appointed at least annually by the Board of Directors on the recommendation of the Nominating and Governance Committee and may be replaced by the Board of Directors from time to time.

Each member of the Audit Committee should limit the number of public companies for which he or she serves as a member of the audit committee to no greater than three, including that of the Company. If a member of the Audit Committee serves on more than three public company audit committees, the Board shall evaluate whether such simultaneous service would impair the ability of such member to effectively serve on the Audit Committee and shall ensure that disclosure of such evaluation will be made in the Company’s annual Proxy Statement as required by NYSE rules.

The Audit Committee may form and delegate authority to subcommittees when appropriate.

Meetings

The Audit Committee shall hold at least four meetings per year and such additional meetings as the Audit Committee or its Chairperson shall determine.

In addition, the Audit Committee should meet separately and periodically with management, the Director of the internal audit department and the independent registered public accounting firm to review and discuss the annual and quarterly reporting process and such other appropriate matters and to discuss any matters that the Audit Committee or any of those persons or firms believe should be discussed privately.

The Audit Committee may request any officer or employee of the Company or the Company's outside counsel or independent registered public accounting firm to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee.

Audit Committee Authority and Responsibility

To carry out its oversight responsibilities, the Audit Committee shall have the following duties and powers:

With respect to the independent registered public accounting firm, the Audit Committee shall:

- have sole authority to appoint, compensate, retain, oversee, evaluate, and replace the Company's independent registered public accounting firm (including resolution of disagreements between management and the firm regarding financial reporting) and to approve all audit services and audit engagement fees and terms and any non-audit engagements by the independent registered public accounting firm, taking into account SEC rules regarding permissible and impermissible services by such independent registered public accounting firm;
- instruct the independent registered public accounting firm that they report directly to the Audit Committee;
- at least annually, review the services proposed to be rendered to the Company by the independent registered public accounting firm, including the nature, type, and scope of services contemplated and the related fees to be rendered by the firm during the year, and approve the appropriate services and fees;
- review and, as appropriate, pre-approve those engagements that may arise during the course of the year that are outside the scope of the initial services and fees pre-approved by the Audit Committee;

- annually evaluate the independent registered public accounting firm's qualifications, performance, and independence, including that of the lead audit partner for the Company's account, taking into account the opinions of management and the Company's internal auditors;
- ensure regular rotation of the lead partner on the Company's account as required by applicable SEC regulation and consider whether regular rotation of the independent registered public accounting firm is appropriate to ensure continuing auditor independence;
- ensure that the independent registered public accounting firm prepare and deliver annually the Statement as to Independence (it being understood that the independent registered public accounting firm is responsible for the accuracy and completeness of this Statement), actively engage the independent registered public accounting firm in a dialogue with respect to any relationships or services disclosed in this Statement that may impact the objectivity and independence of the Company's independent registered public accounting firm and take appropriate action to satisfy itself of the independence of the independent registered public accounting firm;
- meet with the independent registered public accounting firm to discuss the planning and staffing of the annual audit and the results of their examination and their evaluation of internal controls and the overall quality of financial reporting;
- approve in advance any non-audit services that are proposed to be furnished to the Company by the Company's independent registered public accounting firm as permitted by law and review the disclosure of such arrangements in the Company's periodic reports;
- set clear hiring policies for employees or former employees of the Company's independent registered public accounting firm in accordance with SEC rules;
- review with the independent registered public accounting firm any audit problems or difficulties, including any restrictions imposed by management on the scope of the independent registered public accounting firm's activities or access to requested information and any significant disagreements with management, and management's response; and
- at least annually, obtain and review a report by the independent registered public accounting firm describing (i) the firm's internal quality-control procedures, (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, 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 firm, (iii) any steps taken to deal with any such issues, and (iv) all relationships between the auditors and the Company to assess the auditor's independence.

With respect to the internal audit department, the Audit Committee shall:

- appoint and/or replace the director of the internal audit department and maintain a direct reporting line to the Audit Committee. The director of the internal audit department shall maintain an administrative reporting line to the Chief Financial Officer;
- review the activities, organizational structure and qualifications of the internal audit department;
- advise the director of the internal audit department of requirements to provide to the Audit Committee, and review summaries of and, as appropriate, the complete internal audit department reports along with management's responses thereto;
- periodically review with the internal audit director any significant difficulties, disagreements with management or scope restrictions encountered in the course of the internal audit department's work; and
- discuss with the independent registered public accounting firm the internal audit department's responsibilities, budget, and staffing and any recommended changes in the planned scope of the internal audit.

With respect to financial reporting principles and policies and internal audit controls and procedures, the Audit Committee shall:

- review analyses prepared by management, and/or the independent auditor setting forth significant financial reporting issues, practices and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements;
- meet with the independent registered public accounting firm, with and without representatives of management and the internal audit department present, to:
 - discuss the scope of the annual audit;
 - review and discuss the Company's annual and quarterly financial statements prior to filing, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and

Results of Operations,” as well as the results of the independent registered public accounting firm's review of the annual and quarterly financial statements. The discussion with the independent registered public accounting firm will include the matters required to be discussed pursuant to applicable auditing standards;

- review and discuss the Company's earnings press releases, including the type and presentation of information to be included (paying particular attention to any use of pro forma or adjusted non-GAAP information), as well as financial information and earnings guidance provided to the public;
- discuss any other significant matters arising from any audit or report or communication above, whether raised by management, the internal audit department, or the independent registered public accounting firm, relating to the Company's financial statements;
- review and discuss material off-balance sheet transactions;
- confirm that there are no material non-compliance issues with SEC reporting requirements that would require accounting restatements or special disclosures;
- discuss the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements;
- discuss significant changes to the Company's auditing and accounting principles, policies, controls, procedures, and practices proposed or contemplated by the independent registered public accounting firm, the internal audit department, or management, and after any such changes have been implemented, review periodically the extent to which they have been implemented;
- receive and review reports from the independent registered public accounting firm and management regarding, and review and discuss the adequacy and effectiveness of, the Company's financial reporting processes (both internal and external), its internal control structure (including disclosure controls) and any special audit steps adopted in light of material control deficiencies;
- review and discuss guidelines and policies with respect to risk assessment and risk management and inquire about significant risks and exposures, if any, and the steps taken to monitor and minimize such risks;

- review the form of opinion the independent registered public accounting firm proposes to render to the Board of Directors and security holders;
- recommend to the Board of Directors whether the audited financial statements should be included in the Company's Form 10-K;
- obtain from the independent registered public accounting firm assurance that the audit was conducted in a manner consistent with prior years and in accordance with generally accepted accounting principles and regulatory requirements, including Section 10A of the Exchange Act; and
- discuss with the Company's counsel any legal matters that may have a material effect on the financial statements or the Company's compliance policies, including materials notices to, or inquiries received from, governmental agencies.

With respect to reporting, the Audit Committee shall:

- review and approve the Company's Code of Business Ethics and Conduct and the Company's Code of Principles for Senior Executives as required by SEC rules;
- obtain and review reports from management, the Company's internal audit department, and the independent registered public accounting firm that the Company and its subsidiaries and foreign affiliated entities are in conformity with applicable legal requirements, the Company's Code of Business Ethics and Conduct and the Company's Code of Principles for Senior Executives and advise the Board of Directors with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Ethics and Conduct and the Company's Code of Principles for Senior Executives;
- review the Company's compliance and ethics programs at least annually; and
- review reports and disclosures of insider and affiliated party transactions and waivers or exceptions to the Code of Business Ethics and Conduct for the Company's senior officers.

The Audit Committee shall meet separately, periodically, with the Company's management, internal auditors, and independent registered public accounting firm.

The Audit Committee shall establish procedures for (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and (b) the confidential, anonymous submission by employees of the Company or any interested parties, of concerns

regarding questionable accounting or auditing practices by or affecting the Company via a designated confidential e-mail address or the Tele-Tip Hotline.

The Audit Committee shall have the resources and authority appropriate to discharge its responsibilities, including the authority and necessary funds to engage the independent registered public accounting firm for special audits, reviews, and other procedures and to retain special legal counsel and other experts or consultants as it determines necessary to carry out its duties.

The Audit Committee shall determine appropriate funding amounts for compensating the independent registered public accounting firm and any appropriate Audit Committee advisors and for payment of expenses that are appropriate in carrying on the Audit Committee's duties.

The Audit Committee shall conduct an annual self-evaluation of its performance.

The Audit Committee shall annually review and reassess the adequacy of this Charter and recommend any proposed changes to the Board of Directors.

Reports of the Audit Committee

At each regular meeting of the Board of Directors, the Audit Committee shall report the substance of all actions taken by the Audit Committee since the date of its last report to the Board of Directors. Each report shall be filed with the minutes of the Board of Directors to which it is presented, as a part of the corporate records.

Miscellaneous

Nothing contained in this Charter is intended to expand applicable standards of liability under statutory or regulatory requirements for the Board of Directors or Audit Committee members. The purposes and responsibilities outlined in this Charter are meant to serve as guidelines rather than as inflexible rules, and the Audit Committee is encouraged to adopt such procedures and standards as it deems necessary from time to time to fulfill its responsibilities.

Revised as of December 2014