

**AMENDED AND RESTATED**  
**AUDIT COMMITTEE CHARTER**  
**STRATEGIC DIAGNOSTICS INC.**

**Purpose**

The Audit Committee (the “Committee”) of Strategic Diagnostics Inc. (the “Company”) shall oversee all of the material aspects of the Company’s reporting, control and audit functions, and the independence and performance of the Company’s independent public accountants while working to provide effective communication between and among the Company’s independent public accountants, financial and senior management, the Committee and the Company’s Board of Directors (the “Board”), all in compliance with applicable United States securities laws and rules, including, without limitation, those laws enacted under the Sarbanes-Oxley Act of 2002.

**Composition and Term**

The Committee shall be comprised of three or more independent Directors as defined by SEC and NASDAQ rules and guidelines, as determined by the Board. Independent Directors shall possess the requisite knowledge and experience to fulfill their duties. In addition, at least one member of the Committee shall be a “financial expert”, as defined by SEC and NASDAQ rules and guidelines.

The members of the Committee shall be appointed for a one year term by the Board at its annual meeting. Unless a chairman is designated by the Board, the members of the Committee will elect a chairman by a formal vote of the Committee’s full membership.

**Relationship with Independent Accountants**

The Committee will be directly responsible for the appointment, compensation and oversight of independent public accountants engaged by the Company and such independent public accountants shall be accountable to and report directly to the Committee, and the Committee shall have ultimate authority to select, evaluate and fire the Company’s independent public accountants.

**Meetings**

The Committee shall meet at such times and from time to time as it deems to be appropriate, but not less than four times a year, and prior to the filing of each Form 10-Q and the Form 10-K. Meetings may be held by conference call when necessary. The Committee shall report to the Board at the first board meeting following each such audit Committee meeting.

The Company's independent public accountants shall make quarterly reports to the Committee, and must attend at least two of the Committee's meetings each year. The Committee may request members of management or others to attend meetings and to provide pertinent information as necessary. The Committee shall provide management and the independent public accountants with appropriate opportunities to meet privately with the Committee.

### **Duties and Authority**

The Committee shall have the following duties and authority:

- To select, as and when deemed appropriate by the Committee, independent public accountants to examine the books and accounts of the Company for each fiscal year, and to confirm the independence of the independent public accountants;
- To remove, as and when deemed appropriate by the Committee, the Company's independent public accountants;
- To determine and pre-approve the scope of services for the independent public accountants for each fiscal year, including any non-audit services permitted under law and a review of the independent public accountant's risk assessment process in establishing the scope of the examination, and the reports to be rendered by the independent public accountants, provided that the Committee may authorize the chairman of the Committee to approve non-audit services costing less than \$10,000 for any fiscal year on behalf of the Committee;
- To authorize and pre-approve all fees to be paid to the Company's independent public accountants;
- To determine whether the independent public accountants ought to make specified studies and reports as to auditing matters, accounting procedures, tax, or other matters not prohibited by applicable law;
- To review and approve before their filing with the Securities and Exchange Commission the results of the quarterly reviews and year-end audit of the Company, including:
  - The Annual Report on Form 10-K, the management recommendation letter on accounting procedures and controls prepared by the independent public accountants, and any other reports and management's responses concerning such reports;
  - Any material accounting issues identified by management, or the independent public accountants;
  - Any related party transactions;

- Other matters required to be communicated by the independent public accountants to the Committee under generally accepted auditing standards, as amended; and
- Quarterly results and required communications;
- To oversee the Company’s selection of and changes to its accounting policies, including, without limitation, to review with management and the independent public accountants such accounting policies (and changes therein) of the Company, including any financial reporting issues which could have a material impact on the Company’s financial statements, as are deemed appropriate for review by the Committee prior to any interim or year-end filings with the SEC or other regulators;
- To ensure that the Company’s independent public accountants submit on a periodic, but not less than annual, basis to the Committee a written statement delineating all relationships between the accountants and the Company, and discuss with the accountants any disclosed relationships that may impact the objectivity and independence of the accountants with the objective of ensuring the continuing objectivity and independence of the accountants;
- To meet annually with counsel when appropriate to review legal and regulatory matters, if any, that could have a material impact on the financial statements;
- To make a periodic, but not less than annual, self-assessment of the Committee, including a review of the Audit Committee Charter, using assessment tools available through third parties or developed internally;
- To ensure the adequacy and effectiveness of the accounting and financial controls of the Company, and to elicit any recommendations for the improvement of such internal control procedures or particular areas where new or more detailed controls or procedures may be desirable;
- To establish and maintain in place a mechanism for the confidential and anonymous submission by the Company’s employees of complaints or concerns regarding the Company’s accounting practices, and procedures for the receipt and treatment of such complaints or concerns and retention of such complaints and concerns;

The Committee shall also undertake such additional activities within the scope of its primary function as the Committee from time to time determines. The Committee may retain, at the Company’s expense, independent counsel, accountants or others to assist it in the conduct of any investigation or otherwise as the Committee deems necessary in the performance of its duties. Committee members may be compensated for services as audit committee members, provided that such compensation is approved in advance by the Board.

**EXHIBIT B**

**STRATEGIC DIAGNOSTICS INC.  
PROCEDURES REGARDING  
CEO/CFO CERTIFICATION  
OF PERIODIC REPORTS**

**AND**

**DISCLOSURE COMMITTEE CHARTER**