

CORPORATE AUDIT DEPARTMENT CHARTER

PURPOSE

This charter defines the purpose, authority and responsibility of News Corporation's (the "Company") Corporate Audit Department.

The Institute of Internal Auditors defines internal auditing as an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

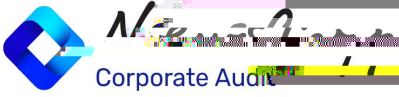
At least annually, the Chief Auditor will review and update this charter.

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RESPONSIBILITY

Corporate Audit is an integral part of management's control activities. Corporate Audit has neither the responsibility nor the authority for the management of operating activities, controls, or procedures; however, it is responsible for supporting the Company's commitment to strong internal controls and operational excellence and providing the Audit Committee with information necessary to execute its responsibilities. It shall assist management and the Audit Committee in fulfilling this commitment by assessing the adequacy and effectiveness of controls and procedures that have a significant impact on operations and related reporting. The areas of emphasis of the conduct of this assessment include the:

- x Appropriateness, efficiency and effectiveness of the internal control environment and the susceptibility of that environment, on a sample basis, to frauds, failures in internal controls, or breaches in authority;
- x Reliability and integrity of financial and other operational controls;
- x Compliance with Company policies and procedures and Sarbanes-Oxley Section 404 compliance, where appropriate;
- ⇒ Adequacy of Cybersecurity and Information Technology controls that ensure the confidentiality, integrity and availability of systems and data;
- x Accountability for the Company's assets to safeguard against loss;
- x Adequacy of reviews made by the operating companies to eAwon



promote efficient and effective operations and internal controls throughout the Company.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

A Quality Assurance and Improvement Program is maintained to evaluate the operations of the Corporate Audit Department and maintain the high ethical standards of the Company.