

## ENTRAVISION COMMUNICATIONS CORPORATION

### AUDIT COMMITTEE PRE-APPROVAL POLICY

1. Statement of Principles. The Audit Committee of Entravision Communications Corporation, a Delaware corporation (the “Company”), is required to pre-approve the audit and non-audit services performed by the Company’s independent auditor or its affiliates in order to assure that the provision of such services does not impair the auditor’s independence. Unless a particular type of service to be provided by the independent auditor or its affiliates has received general pre-approval, it will require specific pre-approval by the Audit Committee. Any proposed services exceeding pre-approved cost levels will require specific pre-approval by the Audit Committee.

The appendices to this Policy describe the audit services, audit-related services, tax services and all other services that have the specific pre-approval of the Audit Committee. The term of any pre-approval is twelve (12) months from the date of pre-approval, unless the Audit Committee specifically provides for a different period. The Audit Committee will periodically revise the list of pre-approved services, based on subsequent determinations.

2. Delegation. The Audit Committee may delegate pre-approval authority to one or more of its members. The member or members to whom such authority is delegated shall report any pre-approval decisions to the Audit Committee at its next regularly scheduled meeting. The Audit Committee does not delegate to management its responsibilities to pre-approve services performed by the independent auditor or its affiliates.

3. Audit Services. The annual audit services engagement terms and fees will be subject to the specific pre-approval of the Audit Committee. The Audit Committee will approve, if necessary, any changes in terms, conditions and fees resulting from changes in audit scope, Company structure or other matters. In addition to the annual audit services engagement approved by the Audit Committee, the Audit Committee may grant pre-approval for other audit services, which are those services that only the independent auditor or its affiliates can reasonably provide. The Audit Committee has pre-approved the audit services listed in Appendix A. All other audit services not listed in Appendix A must be separately pre-approved by the Audit Committee.

4. Audit-Related Services. Audit-related services are assurance and related services that are reasonably related to the performance of the audit or review of the Company’s financial statements and that are traditionally performed by the independent auditor or its affiliates. The Audit Committee believes that the provision of audit-related services does not impair the independence of the auditor,

and has pre-approved the audit-related services listed in Appendix B. All other audit-related services not listed in Appendix B must be separately pre-approved by the Audit Committee.

5. Tax Services. The Audit Committee believes that the independent auditor or its affiliates can provide tax services to the Company such as tax compliance, tax planning and tax advice without impairing the auditor's independence. However, the Audit Committee will not permit the retention of the independent auditor or its affiliates in connection with a transaction initially recommended by the independent auditor or its affiliates, the purpose of which, in the business judgment of the Audit Committee, may be tax avoidance and the tax treatment of which may not be supported in the Internal Revenue Code and related regulations. The Audit Committee has pre-approved the tax services listed in Appendix C. All tax services not listed in Appendix C must be separately pre-approved by the Audit Committee.

6. All Other Services. The Audit Committee may grant pre-approval to those permissible non-audit services classified as "all other services" that it believes are routine and recurring services and that would not impair the independence of the auditor. The Audit Committee has pre-approved the "all other services" listed in Appendix D. Permissible "all other services" not listed in Appendix D must be separately pre-approved by the Audit Committee.

7. Prohibited Services. A list of non-audit services prohibited by the Securities and Exchange Commission (the "SEC") is attached to this policy as Exhibit 1. The SEC's rules and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of the prohibitions.

8. Pre-Approval Fee Levels. Pre-approval fee levels for all services to be provided by the independent auditor or its affiliates will be established periodically by the Audit Committee. Any proposed services exceeding these levels will require specific pre-approval by the Audit Committee.

9. Supporting Documentation. With respect to each proposed pre-approved service, the independent auditor or its affiliates will provide detailed back-up documentation, which will be provided to the Audit Committee, regarding the specific services to be provided.

10. Procedures. Requests or applications to provide services that require separate approval by the Audit Committee will be submitted to the Audit Committee by both the independent auditor or its affiliates and the Chief Financial Officer or Controller of the Company, and must include a joint statement as to whether, in their view, the request or application is consistent with the SEC's rules

on auditor independence.

Adopted: April 9, 2004

## Appendix A

### Pre-Approved Audit Services for Calendar Year 2004

Dated: \_\_\_\_\_, 2004

<u>Service</u>	<u>Range of Fees</u>
Statutory audits or financial audits for subsidiaries or affiliates of the Company	
Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings (e.g., comfort letters, consents) and assistance in responding to SEC comment letters	
Consultations by the Company's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, FASB or other regulatory or standard setting bodies (note: under SEC rules, some consultations may be "audit-related" services rather than "audit" services)	

## Appendix B

### Pre-Approved Audit-Related Services for Calendar Year 2004

Dated: \_\_\_\_\_, 2004

<u>Service</u>	<u>Range of Fees</u>
Due diligence services pertaining to potential business acquisitions/dispositions	
Financial statement audits of employee benefit plans	
Agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting matters	
Internal control reviews and assistance with internal control reporting requirements	
Consultations by the Company's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, FASB or other regulatory or standard-setting bodies (note: under SEC rules, some consultations may be "audit" services rather than "audit-related" services)	
Attest services not required by statute or regulation	

## Appendix C

### Pre-Approved Tax Services for Calendar Year 2004

Dated: \_\_\_\_\_, 2004

<u>Service</u>	<u>Range of Fees</u>
U.S. federal, state and local tax planning and advice	
U.S. federal, state and local tax compliance	
International tax planning and advice	
International tax compliance	
Review of federal, state, local and international income, franchise and other tax returns	
Licensing or purchase of income tax preparation software <sup>1</sup> from the independent auditor or its affiliates, provided the functionality is limited to preparation of tax returns	

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<sup>1</sup> Licensing or purchasing income tax preparation software is permitted, so long as the functionality is limited to preparation of tax returns. If the software performs additional functions each function must be evaluated *separately* for its potential effect on the auditor's independence.

**Appendix D**

All Other Pre-Approved Services for Calendar Year 2004

Dated: \_\_\_\_\_, 2004

<u>Service</u>	<u>Range of Fees</u>

## Exhibit 1

### Prohibited Non-Audit Services

- Bookkeeping or other services related to the accounting records or financial statements of the audit client<sup>2</sup>
- Financial information systems design and implementation
- Appraisal or valuation services, fairness opinions or contribution-in-kind reports
- Actuarial services
- Internal audit outsourcing services
- Management functions
- Human resources
- Broker-dealer, investment adviser or investment banking services
- Legal services
- Expert services unrelated to the audit

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<sup>2</sup> Provision of these non-audit services is permitted if it is reasonable to conclude that the results of these services will not be subject to audit procedures. Materiality is not an appropriate basis upon which to overcome the rebuttable presumption that prohibited services will be subject to audit procedures because determining materiality is itself a matter of audit judgment.