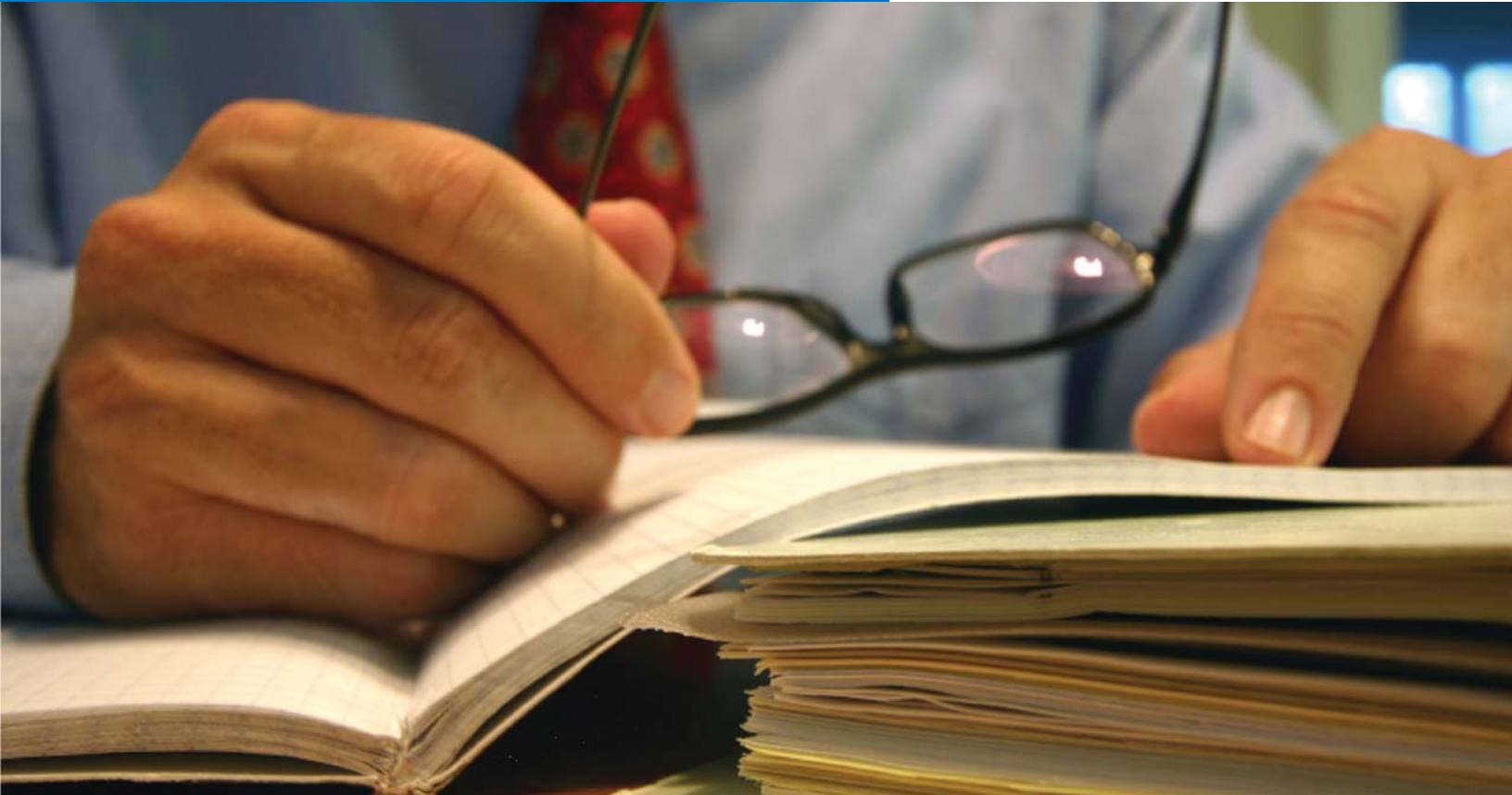


# Internal Control Framework



This Framework describes our basic internal control principles and requirements which apply to all Harsco operations worldwide

November 2010

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## I. Harsco Internal Control Framework Policy

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The Harsco Internal Control Framework provides a common understanding of the internal control responsibilities of all Harsco employees. This policy outlines basic principles of internal controls, covering many broad areas of the business, and applies to all business units worldwide. All Harsco employees must comply not only with the letter of this policy, but also its spirit.

An effective internal control system is a basic standard for both the operational and financial integrity of results, and is an integral component of a well-managed, quality operation.

The term "internal controls" refers to the overall operating framework of practices, systems, management philosophy, Code of Conduct, Policies and Procedures and actions which exist in the Company:

- To ensure that essential objectives are met, including the effectiveness and efficiency of operations and the safeguarding of assets against loss.
- To ensure the reliability of financial reporting and compliance with accounting principles generally accepted in the United States (U.S. GAAP).
- To ensure compliance with applicable laws and regulations.

Management has the responsibility to devise and maintain an adequate system of internal controls for operations worldwide. Management has an obligation to satisfy basic standards of financial integrity, prudent business practices and stewardship. This responsibility is a legal requirement, embodied in securities laws and U.S. Securities and Exchange Commission (SEC) regulations, as well as in other governmental regulations.

Internal control is also the overall means whereby managers of our operations ensure that clear objectives are set, risks are assessed and managed, appropriate reviews of operational performance are made, and information and communications occur in a timely, accurate and appropriate fashion, with due regard for protection of valuable proprietary information. These components of internal control contribute to the effectiveness and efficiency of operations in support of increasing stockholder value.

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## **I. Harsco Internal Control Framework Policy (cont'd.)**

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Each quarter, the Chief Executive Officer and Chief Financial Officer of Harsco are required to attest to the SEC, our stockholders and the general public that Harsco's financial statements are prepared in accordance with U.S. GAAP, that our reports fairly present Harsco's financial position and results of operations, and that an effective internal control system is in place and properly functioning. The support of these representations comes from the actions and control practices executed by all employees of Harsco, and also from the representations made by operating and financial managers and officers regarding the effectiveness of controls and the reliability of the financial statements.

Each Harsco business unit must comply with the Internal Control Framework, and will be expected to carry out an appropriate program of assessment, education, development and ongoing improvements in controls consistent with the standards outlined in this policy and in consultation with the Chief Financial Officer and the Corporate Controller.

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## II. Harsco Internal Control Framework Overview

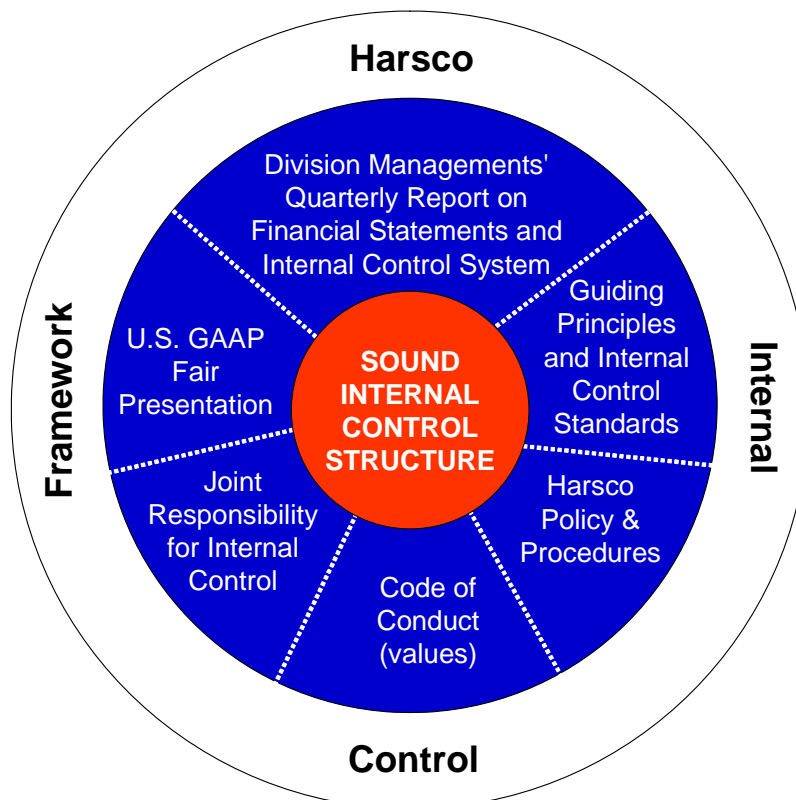
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Internal controls are fundamental to the accurate recording of transactions and the preparation of reliable financial reports. Without adequate controls to ensure the proper recording of transactions, the resulting financial data may become unreliable and undermine both management's ability to make decisions and its credibility with stockholders, regulators and the public.

An effective internal control structure is comprehensive and involves people throughout the entire organization. Internal controls are the joint responsibility of finance and operations.

The internal control system is built on a foundation of practices and procedures that promote fraud prevention, fraud detection, and timely and accurate financial reporting. Financial and operating management must work together to optimize internal controls by the continuous review of related practices and procedures. As the business process changes, the control system must change. The Harsco Internal Control Framework is depicted in the following manner:

### Harsco Internal Control Framework



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## **II. Harsco Internal Control Framework Overview (cont'd.)**

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The Harsco Internal Control Framework consists of six components that are interrelated. These components, discussed in detail in Sections III and IV, include:

### **1. Joint Responsibility for Internal Controls**

All departments are jointly responsible for internal controls. Departmental management must work together to optimize internal controls.

### **2. Division Management's Quarterly Report on the Financial Statements and Internal Control System**

The Division Presidents and the Division Controllers must certify quarterly to the Company's Chief Executive Officer and the Chief Financial Officer regarding the financial statements and the internal control system. See Appendix A for the Quarterly Certification Letter.

### **3. Guiding Principles and Internal Control Standards**

The Guiding Principles and Internal Control Standards provide comprehensive guidelines and definitions that are designed to comply with laws and regulations, Harsco Policies and Procedures, and to establish and maintain an effective internal control structure. These principles and standards are outlined in Section III and are embodied in the Assessment Tools available on the Harsco intranet. These tools are an integral part of the Harsco Internal Control Framework and are incorporated by reference.

### **4. Harsco Policies and Procedures**

The detailed Harsco Corporation Global Financial Accounting, Reporting and General Manual Policy and Procedures are an integral part of the Internal Control Framework and are incorporated by reference.

### **5. Code of Conduct**

The Harsco Code of Conduct provides information and guidance to employees in understanding Harsco's philosophy toward business conduct and the basic principles and standards governing that conduct. The Harsco Code of Conduct is an integral part of the Internal Control Framework and is incorporated by reference.

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## **II. Harsco Internal Control Framework Overview (cont'd.)**

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### **6. U.S. Generally Accepted Accounting Principles / Fair Presentation**

All operations worldwide must follow U.S. GAAP, standards, laws, regulations and Harsco practices for accounting and financial reporting.

Controlled affiliates and joint ventures must adopt or agree to operate in accordance with Harsco's Internal Control Framework. Division management must make and document good faith efforts, to the extent reasonable in the circumstances, to influence non-controlled affiliates to make and keep accurate books and records, in reasonable detail, and to devise and maintain a system of adequate internal controls. In addition to those duties, business units must encourage non-controlled affiliates, to the extent permitted by local law, to adopt the specific accounting, reporting and control procedures established by the Chief Financial Officer.

These six components are the foundation of the Harsco Internal Control Framework.

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## III. Guiding Principles and Internal Control Standards

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### A. Guiding Principles

#### Introduction

This policy provides general internal control standards, and guidelines that are designed to comply with the U.S. Foreign Corrupt Practices Act (FCPA), the Sarbanes-Oxley Act of 2002, the securities laws of the United States, the U.S. Securities and Exchange Commission (SEC) regulations, and the U.S. Federal Guidelines for Sentencing Organizations.

All divisions and subsidiaries worldwide will support and maintain a system of internal control that is optimized to provide stockholders, the Board of Directors, and management with a reasonable assurance, based on a weighing of costs and benefits, that:

1. Transactions are executed in accordance with management's general or specific authorization.
2. Transactions are recorded as necessary –
  - a. To permit preparation of financial statements in conformity with generally accepted accounting principles.
  - b. To maintain accountability and responsibility for assets and Company resources.
3. Access to assets and resources is permitted only in accordance with management's general or specific authorization.
4. Recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.



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### **III. Guiding Principles and Internal Control Standards (cont'd.)**

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5. Financial information is released outside Harsco only upon proper Corporate authorization and after consideration of the interests of the Company as a whole.
6. Complete and accurate records and accounts are maintained to reflect transactions and the disposition of assets.

#### **Compliance With Applicable Laws and Regulations of Other Regulatory Agencies**

An effective system of internal control should provide compliance with all applicable laws and regulatory requirements such as export laws, human resource requirements, government contracting and safety and environmental requirements. It is Harsco's policy to comply fully with all laws, regulations and standards of each country and local jurisdiction where its business is conducted. Violations of such laws can expose Harsco and its employees to severe civil and criminal penalties.

#### **Other Legal Requirements**

The U.S. Federal Guidelines for Sentencing Organizations impose fines on corporations/organizations found guilty of a U.S. federal crime. The laws provide for lesser penalties on those corporations that implement an effective program to detect and prevent violations of the law. The Guidelines identify specific actions organizations can take to significantly reduce penalties and fines levied against organizations when violations do occur. A number of the actions specified focus on the underlying activities a Company has taken with respect to their internal control system. Harsco's Internal Control Framework is designed to satisfy these Guidelines.

In keeping with the Company's high ethical standards, it is Harsco's policy to comply not only with the letter but also with the spirit of the Foreign Corrupt Practices Act (FCPA). As mandated by the FCPA, Harsco and its agents, officers and employees may not authorize, offer or pay any money or give any gift (or promise to pay any money or to give any gift) to a foreign official, or to any other person while knowing that the money or gift will be offered, promised or given, directly or indirectly, to a foreign official for the purpose of:

- Influencing any act or decision of the foreign official, including a decision to fail to perform his or her lawful duty, or

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### **III. Guiding Principles and Internal Control Standards (cont'd.)**

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Inducing the foreign official to use his or her influence with the government or any of its instrumentalities to influence any decision of the government or any of its instrumentalities, or to obtain any improper advantage.

The FCPA includes accounting standards that require Harsco to keep books, records, and accounts in reasonable detail so that they accurately reflect transactions undertaken. The law also requires Harsco to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurance that transactions are executed as authorized by management and recorded properly. These systems are designed to prevent off-the-book transactions, including kickbacks, bribes, and slush funds.

Please also refer to the Company's policy, Foreign Corrupt Practices Act.

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### **III. Guiding Principles and Internal Control Standards (cont'd.)**

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#### **Reasonable Assurance**

The concept of reasonable assurance recognizes that there must be a balance between the cost of internal control and the expected benefits. The benefits consist of:

- fairly stated operating results, including all items of revenue, expense, and income, as well as assets, liabilities, and equity
- the avoidance of material misstatement, and
- the safeguarding of assets through proper authorizations and the management of risk.

In addition, reasonable assurance recognizes that there are limitations inherent in all internal control systems. These may occur due to collusion, human error or mistakes in judgment.

#### **Role of the Internal Audit Department**

The Internal Audit Department is responsible for monitoring compliance with the Internal Control Framework Standards. Harsco internal auditors and other authorized individuals must have unlimited access to division records and they must be provided with accurate and complete information, as required.

#### **Linkage of Internal Control and Quality**

Internal control is an important and necessary condition of achieving quality in our processes. An effective organization utilizes quality principles to build control "in" to operations, as opposed to adding control "on" to operations. This "built-in vs. built-on" aspect of quality controls also seeks to avoid overcontrol as well as undercontrol.

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### **III. Guiding Principles and Internal Control Standards (cont'd.)**

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#### **Responsibilities of Managers and Employees**

The fundamental aspect of management's stewardship responsibility is the obligation to provide stockholders with reasonable assurance that the business is optimally controlled. This aim is much broader than the integrity of financial statements. It requires involvement by management to establish that an effective system of internal control exists, that it is well documented, and that it is adequately maintained and regularly reviewed and modified as necessary to meet changing business requirements.

All managers shall be responsible for the enforcement of the Harsco Internal Control Framework, including necessary distribution and training to ensure employee knowledge and compliance. Management is responsible for establishing an overall control environment, where employees have an appropriate level of control consciousness.

All employees are responsible for complying with this Policy. See Appendix C for employee responsibilities. Any employee having information concerning any prohibited or unlawful act, including those that are contrary to the Harsco Code of Conduct, shall promptly report such matter to the Harsco Hotline\*. While this is the preferred reporting procedure, employees should also feel free to report to the Corporate Compliance Officer or anyone in Corporate management, including the Chief Executive Officer, the Harsco Chief Financial Officer, or the Harsco Corporate Controller. It could also be appropriate to contact the Audit Committee of the Board of Directors through its Chairman.

\*The Harsco Hotline has been established for employees to anonymously report alleged violations of the Harsco Code of Conduct via toll-free telephone and web report. Availability of the Harsco Hotline is intended to promote an ethical work environment and aid in loss reduction by better managing compliance and ethics issues. Details regarding the Harsco Hotline are located on the Harsco Information Portal, and will be available on posters and brochures available in a language-appropriate format at each Harsco operating site. These posters should be placed, at a minimum, on employee information boards, and in other prominent and high traffic areas. If the Harsco Hotline is currently not available in your country of operation, please report alleged violations of the Harsco Code of Conduct or other prohibited or unlawful acts to your Ethics Point of Contact or other reporting individuals as outlined above.

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### **III. Guiding Principles and Internal Control Standards (cont'd.)**

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#### **B. Internal Control Standards**

##### **Documentation**

The overall internal control structure is enhanced by written policies and procedures, formalized reporting responsibilities within the organization, and written descriptions of authority and responsibility. Appropriate documentation and accessibility to this documentation by all managers is important to each aspect of an evaluation of internal controls.

##### **Quarterly Certification**

As a basis for the Harsco Chief Executive Officer and Harsco Chief Financial Officer to make their reports to the SEC and stockholders, each Division is required to make a similar report (see Appendix A) on its internal control system and financial statements to the Corporate Office on a quarterly basis.

##### **Human Resources - Selection and Development**

Personnel with adequate training and education are an important part of any internal control structure. The Company's system of internal control is affected by the personnel it employs. The personnel policies should identify the hiring, training, evaluation, and promotion objectives for employing highly competent personnel, and also address ongoing development needs.

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### **III. Guiding Principles and Internal Control Standards (cont'd.)**

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#### **Segregation of Responsibilities**

Management should assign responsibilities to employees to ensure the proper segregation of responsibilities.

Reassigning positions may be necessary due to the potential risks to the Company (e.g., only one employee performs a significant function in the organization) and can be accomplished through normal turnover in positions, planned rotation or temporary reassignment of duties during vacations. Where circumstances preclude the segregation of responsibilities for a specific function, other compensating controls such as more frequent internal reviews/audits should be devised to provide the necessary assurances.

#### **Approval of Transactions**

All decisions which directly or indirectly financially obligate Harsco or its business units worldwide to conduct a financial transaction must have manager approval within pre-established and documented authorization limits as defined in Harsco policies. Before documents are signed, reasonable inquiries must be made to ensure that the information is accurate and complete.

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### **III. Guiding Principles and Internal Control Standards (cont'd.)**

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#### **Reconciling and Verifying Transactions**

All data used in preparing the financial statements should have traceable supporting detail (e.g., source documents and journals for accounts receivable trial balances, perpetual inventory records, etc.), and should be regularly reconciled to the underlying balances and supporting detail.

Financial records of physical assets, both monetary and property, should be periodically verified to the actual assets as determined by inspection and physical counts, statements from outside sources (e.g., bank statements), or converted to other assets (e.g., collection of cash for accounts receivable).

Any differences identified in the reconciliation or verification processes should be promptly investigated and recorded in the financial statements.

#### **Safeguarding of Assets and Other Company Property**

Physical safeguarding of assets and other Company property, appropriate to the asset value and risk of loss or misuse, should be maintained. Custodial responsibilities must be assigned to all assets including tangible and intangible assets regardless whether capital or expense and should be documented in an appropriate manner.

The Corporate Risk Management Department and Global Security function are responsible for reducing the overall risk and exposure in the event of loss due to theft or natural disaster.

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### **III. Guiding Principles and Internal Control Standards (cont'd.)**

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#### **Policies and Procedures**

All divisions and subsidiaries must have current written policies and procedures to assure complete processing of all transactions and obligations for which they are responsible, and to preclude duplicate processing and unauthorized changes. These policies and procedures must be the Corporate developed policies and procedures, supplemented by locally-developed policies and procedures. The local policies must be consistent with the overall Corporate policies and must be approved by the Division Controller.

This Internal Control Framework should be used in conjunction with the appropriate subject-matter policies and procedures.

#### **Risk Assessment/Reviews**

Identifying and managing risks is an ongoing process which is an important element of an effective system of internal controls. Management must focus on risk assessment at all levels of its organization and take the necessary actions to reduce such risks to acceptable levels. Risks can arise from external or internal developments. To effectively assess risks, it is necessary to identify and set clear objectives for the organization.



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### **III. Guiding Principles and Internal Control Standards (cont'd.)**

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#### **Information Technology**

Information Technology is a principal strategic asset of the Company and it must be protected from unauthorized modification, destruction or entry, whether accidental or intentional. A Disaster Recovery Plan for each division shall be developed and evaluated annually to ensure it is current and sufficiently addresses the risks associated with safeguarding these assets.

#### **Financial Controls and Records**

Harsco is responsible for properly recording, preserving and reporting financial information to investors, government agencies, stockholders and others. The securities laws of the United States require Harsco to maintain accurate, reasonably detailed records worldwide which fairly reflect the Company's transactions and disposition of assets. They also require the Company to maintain an effective system of internal control. This policy describes the high standards that we maintain for meeting those responsibilities. Harsco record-keeping and reporting must be consistent to provide a uniform basis for measuring, managing and reporting Company operations.

#### **Assessment of the Internal Control Framework**

Determination of whether a system of internal control provides reasonable assurance, such that the broad objectives of internal control are realized, is the joint responsibility of both finance and operations personnel.

The Corporate Controller along with the finance leadership in each Division shall perform periodic assessments of the Internal Control Framework. Assessment tools are available on the Harsco portal and are incorporated by reference.

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## **IV. Policy on Business Conduct**

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As discussed in Section II, the Harsco Code of Conduct is an integral part of the Harsco Internal Control Framework and is incorporated by reference. The following Policy on Business Conduct provides additional guidance relating to company funds, assets, records and payments, as well as conflicts of interest. This section should be read in conjunction with the Code of Conduct and other Company policies.

### **Company Funds, Assets, Records and Payments**

No Company funds or assets shall be used for any unlawful purpose. No employee shall pay bribes, illegal political contributions, or other illicit payments.

No undisclosed or unrecorded fund or asset shall be established for any purpose.

No false or artificial entries shall be made in the books and records of the Company for any reason, and no employee shall engage in any arrangement that results in such prohibited act, even if directed to do so by a supervisor.

No payment shall be approved or made with the agreement or understanding that any part of such payment is to be used for any purpose other than that described by documents supporting the payment.

### **Conflicts of Interest**

Every employee has a duty to avoid business, financial or other direct or indirect interest or relationships which conflict with the interests of the Company or which divide his or her loyalty to the Company. Any activity which even appears to present such a conflict must be avoided or terminated.

A conflict or the appearance of a conflict of interest may arise in many ways. Please consult the Harsco Policy and Procedure on Conflict of Interest for detailed guidance.

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#### **IV. Policy on Business Conduct (cont'd.)**

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Any employee who has a question about whether any situation in which he or she is involved amounts to a conflict of interest or the appearance of one, should disclose the pertinent details, preferably in writing, to his or her supervisor. Each supervisor is responsible for discussing the situation with the employee and arriving at a decision after consultation with or notice to the appropriate higher level of management. Division Management is responsible for advising Corporate Senior Management, in writing, of all disclosures and decisions made under this Policy. The Harsco Legal Department should be consulted for advice as necessary.

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## Appendix A

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### Division Management's Quarterly Certification on the Financial Statements and Internal Controls Systems

**To the Chief Executive Officer and the Chief Financial Officer of Harsco Corporation:**

#### Financial Statements

The management of \_\_\_\_\_ Division is responsible for the preparation, integrity and fair presentation of its financial statements. The financial statements of the division for the quarter ended \_\_\_\_\_ and for the [6][9][12] month period ended \_\_\_\_\_:

- (i) have been prepared by Division Management in accordance with U.S. Generally Accepted Accounting Principles;
- (ii) have been prepared in accordance with the applicable Company accounting conventions and guidelines;
- (iii) accurately and fairly reflect the financial condition, results of operation and cash flows for the period presented and reflect all material information available to Division Management at the time of their preparation; and
- (iv) do not include any material misstatement or omit or fail to consider any material fact necessary to make the statements not misleading.

In addition, Division Management has disclosed to you all material information relating to the operation and results of the Division, and with respect to violations or possible violations of law, including the Foreign Corrupt Practices Act, of which Division Management is aware or should have been aware as a result of reasonable inquiry.

#### Internal Controls

Division Management maintains a system of internal controls designed to provide reasonable assurance, at reasonable cost, that its assets and resources are safeguarded against loss from unauthorized use or disposition; that transactions are executed and recorded in accordance with established procedures; and that its books, records, and accounts accurately and fairly reflect, in reasonable detail, the transactions of the Division. The Division's system of internal controls:

- (i) adheres to published Corporate Policies and Procedures, Standards for Successful Controllershship and Internal Control Questionnaires (ICQs);
- (ii) provides reasonable assurance that transactions are executed in accordance with management's general or specific authorization;

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## Appendix A (cont'd.)

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transactions are recorded accurately and completely to permit preparation of financial statements in conformity with U.S. Generally Accepted Accounting Principles; and the recorded amounts are compared to supporting documentation at reasonable intervals and appropriate action is taken with respect to any differences.

- (iii) is implemented through clear and accessible written policies and procedures, employee training, appropriate delegation of the authority, appropriate monitoring controls and the segregation of responsibilities; and
- (iv) is reviewed, modified and improved as changes occur in business conditions and operations and as a result of suggestions from managers, internal auditors and independent public accountants.

In addition,

- (i) any changes that could have a material impact on the Division's internal controls during the most recently completed quarter have been properly approved and have been communicated to appropriate corporate personnel; and
- (ii) material weaknesses or deficiencies in the Divisions design or operation of our system of internal controls which have come to our attention as a result of our ongoing review have been communicated to you.

\_\_\_\_\_ (Division Name)

by \_\_\_\_\_  
Signature (President)

by \_\_\_\_\_  
Signature (CFO/Controller)

Date: \_\_\_\_\_

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## Appendix B

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### IT Division Management's Quarterly Certification on the Internal Controls Systems

To the Chief Executive Officer and the Chief Financial Officer of Harsco Corporation:

#### Internal Controls

IT Division Management is responsible for maintaining a system of IT internal controls designed to provide reasonable assurance, at reasonable cost, that its assets and resources are safeguarded against loss from unauthorized use or disposition and that transactions are executed and recorded in accordance with established procedures. The Division's system of IT internal controls for the quarter ended \_\_\_\_\_ and for the [6][9][12] month period ended \_\_\_\_\_:

- (i) adheres to published Corporate Policies and Procedures, Standards for Successful Controllership and Internal Control Questionnaires (ICQs);
- (ii) is implemented through clear and accessible written policies and procedures, employee training, appropriate delegation of the authority, appropriate monitoring controls and the segregation of responsibilities; and
- (iii) is reviewed, modified and improved as changes occur in business conditions and operations and as a result of suggestions from managers, internal auditors and independent public accountants.

In addition,

- (i) any changes that could have a material impact on the Division's IT internal controls during the most recently completed quarter have been properly approved and have been communicated to appropriate corporate personnel; and
- (ii) material weaknesses or deficiencies in the Divisions design or operation of our system of IT internal controls which have come to our attention as a result of our ongoing review have been communicated to appropriate corporate personnel.

(Division Name)

by \_\_\_\_\_  
Signature (IT Director)

Date: \_\_\_\_\_

*Refer to Harsco Accounting and General Manual "Internal Control Framework" policy for detail on internal controls, definitions, and requirements*

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## Appendix C

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### Harsco Internal Control Framework Employee Responsibilities - Daily Control Activities

Harsco employees throughout the world are faced with daily decisions that impact the strength of Harsco's system of internal control. This list serves as a reminder of those day-to-day activities that, when performed diligently, ensure operations are effective and efficient, reported financial results are reliable, and business activities are in compliance with applicable laws and regulations. All employees worldwide are responsible to comply with the following:

#### **Approval**

- a. Before committing the Company to an expenditure, ensure that it has been properly authorized and is supported by the necessary documentation (e.g., Authority for Investment (AFI), purchase order, requisition, etc.).
- b. Before executing a transaction, ensure that it has been approved by the appropriate authority level.
- c. Before recording/posting a journal entry, ensure that it has been properly authorized.
- d. Before issuing a check or other cash disbursement (e.g., wire transfer), ensure that the disbursement has been properly authorized.

#### **Documentation**

- a. For all transactions for which you are responsible, ensure that all required documentation has been completed, approved and distributed to appropriate parties.
- b. Before recording/posting a journal entry, ensure that it is supported by the proper documentation.
- c. Before issuing a check or other cash disbursement (e.g., wire transfer), ensure that it is supported by the necessary documentation (e.g., vendor invoice, receiving report, purchase order, etc.).

### **Segregation of Duties**

- a. Ensure that the custodial and recording functions for assets do not lie with the same individual (access within computer systems should be considered as well). For example, the person depositing checks or cash should not reconcile the related bank account nor post customer remittances to the financial records.

### **Recording of Transactions**

- a. Ensure that transactions are processed and recorded in the period in which they have been incurred.
- b. Ensure that all transactions are recorded in accordance with generally accepted accounting principles in the United States (U.S. GAAP).

### **Reconciling and Verifying**

- a. Before signing, initialing or authorizing a document or schedule, ensure that it is complete and accurate.
- b. Review your work before considering it final. Ask yourself does the result/conclusion make sense?
- c. Ensure that the use of assets is properly reflected in the financial records of the Company.
- d. Ensure that all financial account balances are supported by appropriate details and that balance sheet accounts, including inter-company accounts, are reconciled monthly.
- e. Ensure that periodic physical verifications of assets are performed and any adjustments are recorded in the financial records on a timely basis.

### **Safeguarding of Assets**

- a. Ensure that Harsco's assets are properly safeguarded (e.g., fences around facilities, locked file cabinets protecting sensitive/proprietary files and blank check stock, locked computer data rooms with appropriate fire and theft protection devices, etc.).
- b. Ensure that all financial and other confidential or proprietary information is processed and maintained in a secure environment.



**Compliance**

- a. Ensure that the Harsco/Division Policies and Procedures are followed as they relate to the assigned responsibilities of the individual.
- b. Ensure that the Harsco Code of Conduct is followed and any known violations are reported to the in a timely manner.
- c. Ensure that all laws and regulations are followed which relate to any activities assigned to the individual (e.g., environmental requirements, retirement benefit regulations, safety requirements, labor contract requirements, etc.).

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## Appendix D

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### HARSCO CORPORATION INTERNAL CONTROL FRAMEWORK ACKNOWLEDGEMENT

I have received a copy of the Harsco Corporation Internal Control Framework and have reviewed it. I understand that violations of this Internal Control Framework should be reported to the Harsco Hotline or an Ethics Point of Contact who has been designated for my location.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Division/Group

\_\_\_\_\_  
Location