# Board Audit Committee Activities Report

1 January 2026 through 30 June 2026

**Section 1: Complete Activities**

| Item | Description | Committee Completion Date | Accomplishment/Outcome |
|---|---|---|---|
| Executive Interview | The Committee members held an interview with one of ICANN's Executives on 11 March 2026. | 11 March 2026 | Candid discussion with ICANN Executive on information deemed relevant to the financial statements and related internal controls |
| Presentation by the Independent External Audit Firm on the status of the FY26 audit | The Committee met with the external audit firm to discuss the FY26 audit process, including the audit approach, scope, audit firm's responsibilities, anticipated timeline and deliverables. | 12 May 2026 | The Committee received and reviewed the audit firm's audit plan. |
| Audit Training | The committee discussed the purpose of the Board Audit Committee training scheduled for September 2026. | 12 May 2026 | Training topics developed, and discussion on who should attend. |
| Executive Interview | The Committee members held an interview with one of ICANN's Executives on 9 June 2026. | 9 June 2026 | Candid discussion with ICANN Executive on information deemed relevant to the financial statements and related internal controls . |

**Section II: Appendix – Resolutions Recommended by the BAC**

N/A