

## Board Audit Committee Activities

December 31, 2022

### Section I: Completed Activities – July 2022 to December 2022

Item	Description	BAC Completion Date	Accomplishments/Outcome
FY21 Independent Audit	The BAC met with the external audit firm Moss Adams (MA) to discuss the FY22 Audit process, including the nature, scope, related risks as well as the timing of the planned audit work.	28 July 2022	The BAC received and reviewed the MA audit planning materials. There were no significant questions or issues raised.
Overview and current year results of the ICANN IRS tax form, Form 990	ICANN org met with the BAC and provided a brief overview of the Form 990 as well as a high level summary of the current year results.	28 July 2022	The BAC received and reviewed the Org's presentation information and current year results related to ICANN's Form 990. There were no significant questions or issues raised.
FY22 Independent Audit	The BAC reviewed the FY22 Audit findings as presented by the independent audit firm. The audit included ICANN and PTI on a consolidated basis. There were no significant deficiencies noted and a clean audit opinion was issued by the independent audit firm.	18 October 2022	As part of its charter, the BAC duly received, reviewed and forwarded to the Board the annual financial reports of ICANN's operations and financial position and the independent auditors' report. The FY22 audited financial statements were timely published on ICANN's website as required by the ICANN Bylaws.
Executive Interviews	One executive interview session was held by the BAC during the period of July 2022 to December 2022. These sessions are closed meetings between the BAC members and the Executive to increase the assurance of direct and	November 2022	It is a best practice that the BAC hold executive interview sessions and this practice is in line with the BAC's charter to oversee ICANN's internal controls over finance and accounting procedures.

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	open communication and to help the BAC carry out its oversight responsibilities.		
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### Section II: Appendix – Resolutions Recommended by the BAC

none