

## Board Audit Committee Activities

June 30, 2021

### Section I: Completed Activities –January 2021 to June 2021

Item	Description	BAC Completion Date	Accomplishments/Outcome
FY21 Independent Audit	The BAC met with the external audit firm BDO, reviewed the FY21 Audit proposal from the BDO Auditors and recommended that the Board appoint BDO as the independent audit firm for FY21.	03 March 2021	The BAC recommended that the Board appoint the independent audit firm BDO to serve as ICANN's audit firm for the FY21 audit, which the Board approved on 25 March 2021 (see <a href="https://www.icann.org/resources/board-material/resolutions-2021-03-25-en#1.c">https://www.icann.org/resources/board-material/resolutions-2021-03-25-en#1.c</a> ).
Executive Interviews	One BAC Interview session was held during the period of January 2021 to June 2021. These sessions are closed meetings between the BAC members and the Executive to increase the assurance of direct and open communication and to help the BAC carry out its oversight responsibilities.	January – June 2021	It is a best practice that the BAC hold interview sessions and this practice is in line with the BAC's charter to oversee ICANN's internal controls over finance and accounting procedures.
Audit Committee Members Training	BAC members and other Board members attended a virtual training course on "Fraud Prevention" that was spread out over three, 2.25 hour Zoom conference calls.	27 January 2021; 2 February 2021; 4 February 2021	The training on this topic is in line with the BAC's charter to oversee ICANN's internal financial and accounting controls and procedures. This training subject matter (Fraud Prevention) was for all BAC Members and was also made available to other Board members and ICANN's BAC support staff.

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

Date	Resolution Title	Category	Status	Resolution Number	Topic	Summary
25 Mar 2021	Appointment of Independent Auditors	Administration and Budget	Ongoing	2021.03.25.07	FY21 Independent Audit	The Board authorized the President and CEO to take all steps necessary to engage BDO LLP and BDO member firms as the auditors for the financial statements for the fiscal year ending 30 June 2021.