

Board Audit Committee Activities

June 30, 2019

Section I: Completed Activities –January 2019 to June 2019

Item	Description	BAC Completion Date	Accomplishments/Outcome
FY19 Independent Audit	The BAC met with the BDO Auditors and reviewed the FY19 Audit proposal from the external audit firm BDO.	28 January 2019	As part of its charter, the BAC recommends the appointment of the independent financial audit firm. The BAC members met with the external auditors from BDO to evaluate the proposal for the FY19 Audit.
FY19 Independent Audit	The BAC recommended approval of auditors to the Board.	13 February 2019	As part of its charter, the BAC duly recommended the appointment of the independent financial audit firm BDO for approval by the Board.
Interview Sessions	Four Executive Interview sessions were held during January 2019 and June 2019. These meetings were closed meetings with audit committee members and the interviewees to increase assurance of direct communication and help the audit committee to carry out its oversight responsibilities.	January – June 2019	It is a best practice that the audit committee holds interview sessions and this practice is in line with the BAC's charter to oversee ICANN's internal financial and accounting controls and procedures.

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Audit Committee Members Training	BAC members and other Board members attended a one-day course on “Creating and Effective Audit Committee”. The course was taught by an instructor from the Institute of Internal Auditors.	28 January 2019	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 was primarily intended for BAC Members and newcomers to the Board but was open to any Board Member having an interest or wanting a refresher training.
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Section II: Appendix – Resolutions Recommended by the BAC

Date	Resolution Title	Category	Status	Resolution Number	Topic	Summary
14 Mar 2019	Appointment of Independent Auditors	Administration and Budget	Ongoing	2019.03.14.04	Appointment of independent auditors	On 14 March 2019, 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 2019.