

# ICANN

## Audit Committee Training

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# Audit Committee Training Objective

To increase the effectiveness of the ICANN Audit Committee by providing information, education, and recent trends

# Audit Committee Training Contents

- California Audit Committee Requirements
- Audit Committee Member Expectations and Responsibilities
  - Expertise
  - Communication
  - Internal and External Relationships
  - Role of the Audit Committee Chair
- Limitations of Audit Committee
- The Audit Committee's Role with Respect to Cybersecurity

# Audit Committee Training Contents

- Audit Committee Accountability & Evaluation
- Oversight of the Financial Reporting Process
- Internal Controls over Financial Reporting
- Audit Committee's Role with the External Auditor
- Audit Committee's Role with respect to Fraud
- Audit Committee Executive Session