



**ICF INTERNATIONAL, INC.  
AUDIT COMMITTEE CHARTER**

**Most Recently Amended Effective September 18, 2020**

**A. PURPOSE**

The purpose of the Audit Committee (the "Committee") is to provide assistance to the Board of Directors (the "Board") in fulfilling its oversight responsibilities to ICF International, Inc. (the "Company") and its stockholders by reviewing:

- the financial reports and related financial information provided by the Company to governmental agencies or the general public;
- the Company's systems of internal and disclosure controls and the effectiveness of its control structure;
- the Company's compliance with designated laws and regulations; and
- the Company's accounting, internal and external auditing, and financial reporting processes.

In addition, the Committee is authorized to undertake the specific duties and responsibilities listed below and has the authority to undertake such other specific duties as the Board may from time to time prescribe. In carrying out its responsibilities, the Committee believes that the policies and procedures delineated in this Charter should remain flexible, in order to allow the Committee to react best to changing business and regulatory requirements.

**B. MEMBERSHIP**

The members of the Committee shall be appointed by the Board and may be removed at any time with or without cause, but only by the Board. The Committee will have a minimum of three members. Except as otherwise permitted under NASDAQ Stock Market ("NASDAQ") rules, the Committee shall be composed entirely of independent directors, determined in accordance with the Securities Exchange Act of 1934, Securities and Exchange Commission ("SEC") regulations and applicable NASDAQ criteria. Each Committee member shall also satisfy the experience requirements of NASDAQ. The members of the Committee, as determined by the Board, shall be "financially literate" in accordance with applicable SEC regulations and NASDAQ criteria, and at least one member shall have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background that results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities, and shall otherwise satisfies the requirements of the applicable SEC regulations and NASDAQ criteria (such member, the "Audit Committee Financial Expert"). Upon the departure of an Audit Committee Financial Expert, the Governance & Nominating Committee will use its best efforts to promptly identify a replacement with the necessary accounting/financial management expertise.

## **C. MEETINGS**

The Board shall designate one Committee member as the Committee's chair. The Committee shall meet on the call of its chair, but no less than four times per year, and report directly to the full Board on any issues that arise, including those with respect to the performance and independence of the Company's independent auditor, the quality and integrity of the Company's financial statements, the performance of the internal audit function, the Compliance and Ethics Program, or the Company's compliance with legal and/or regulatory requirements. The Committee chair shall, in consultation with the other Committee members, management and the independent auditor, as appropriate, approve the agenda for and preside at the meetings of the Committee. The Committee may meet periodically in executive session to discuss matters it determines require private or confidential attention by the Committee. A majority of the members of the Committee shall be a quorum to transact business. The Committee shall maintain minutes of each meeting and shall report on matters considered at Committee meetings to the Board at its next regularly scheduled Board meeting.

## **D. LINES OF COMMUNICATION**

The Committee shall maintain free and open communication among the Board, the independent auditor, the internal auditor, and the management of the Company.

The internal auditor and the independent auditor shall have the ability to communicate directly with the chair of the Committee if necessary or desired. The Committee shall provide sufficient opportunity at its meetings for the independent auditor and the internal auditor to meet with the members of the Committee without members of management present.

The Company's internal auditor, Compliance Committee and the Chief Ethics and Compliance Officer ("CECO") shall report directly to the Committee about legal compliance.

The Committee may directly contact any employee in the Company, and any employee may inform the Committee or the CECO, regarding matters involving questionable, illegal, or improper practices or transactions. The Company's Code of Business Ethics and Conduct shall ensure a confidential and anonymous complaint process.

The Committee shall establish and maintain free and open means of communication between employees and the Committee for the processing of complaints received by the Company regarding questionable accounting or auditing matters, including suspicions of fraudulent activity.

## **E. ADVICE FROM THE INDEPENDENT AUDITOR**

The independent auditor shall:

- a. ascertain that the Committee is made aware of, and timely report to the Committee on, all necessary accounting policies and practices to be used, all significant accounting developments, including emerging issues, the impact of accounting

changes where material (including the effect of regulatory and accounting initiatives), all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, and the risks of using such alternative treatments; and

- b. inform the Committee of other material written communications between the independent auditor and management.

## **F. SPECIFIC COMMITTEE RESPONSIBILITIES AND DUTIES**

Pursuant to the Committee's purpose and in furtherance of the foregoing responsibilities, the Committee shall have the following specific duties and responsibilities:

### Regarding the Independent Auditor

1. Approve, engage, oversee, evaluate, compensate and/or terminate the independent auditor, which shall be engaged by and accountable to the Committee and the Board and shall report directly to the Committee. In doing so, the Committee shall, as required by law or regulations, assure the regular rotation of the lead and concurring audit partner, and from time to time, the Committee will consider whether there should be a rotation of the independent auditor itself.
2. Review and evaluate the independent auditor's qualifications, performance, and independence not less than annually. As part of such evaluation the Committee shall annually obtain and review a written disclosure from the independent auditor delineating all of its relationships and professional services as required by applicable professional standards, review with the independent auditor the nature and scope of such relationships and professional services and take, or recommend that the Board take, appropriate action to ensure the continuing independence of the auditor.
3. With respect to the fees of the independent auditors the Committee shall:
  - a. review, evaluate and approve all audit engagement fees and terms on an annual basis; and
  - b. review, evaluate, and approve in advance any non-audit services the independent auditors may perform for the Company and disclose such approved non-audit services to stockholders as required by applicable laws or regulations.
4. Annually obtain and review a report of the independent auditor describing:
  - a. its internal quality-control procedures; and
  - b. material issues raised by the most recent internal quality-control review of the independent auditor or an inquiry or investigation by a governmental or regulatory

authority involving one or more audits carried out by the independent auditor in the preceding five years, and any steps or procedures taken to deal with any such issues.

5. Set clear policies and standards relating to the Company's hiring of employees or former employees of the independent auditor to ensure the auditor's continued independence.
6. Review with the independent auditor the results of its annual examination of the financial statements, including their report thereon, and determine its satisfaction with the disclosures and content of the financial statements. This review shall cover discussion of all items required by generally accepted auditing standards regarding required communications with audit committees.
7. Review and discuss the annual audited financial statements, footnotes and related disclosures included in the Company's annual report on Form 10-K with management, the independent auditor, and the internal auditor prior to the release and filing of such documents (including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations"). This review shall cover discussion of all items required by generally accepted auditing standards regarding required communications with audit committees.
8. Review and discuss the quarterly financial results and information and the disclosures with financial management, the independent auditor, and the internal auditor to:
  - a. determine that the independent auditor does not take exception to the disclosure and content of the financial statements included in quarterly reports on Form 10-Q (including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations");
  - b. determine that the results of any internal audit activity or regulatory reports were appropriately considered in preparing the financial statements; and
  - c. discuss any other matters required to be communicated to the Committee by the independent auditor.
9. Review the effect of regulatory or accounting initiatives, including off-balance sheet structures and transactions, on the financial statements of the Company. Review and discuss the form and content of the certification documents for the quarterly reports on Form 10-Q and the annual report on Form 10-K with the internal auditor, the independent auditor, the chief financial officer, the Executive Chair, as that position may exist from time to time, and the Chief Executive Officer.
10. Oversee the work of the independent auditor, including resolution of disagreements between management and the independent auditor regarding financial reporting, for the purpose of preparing or issuing an audit report or performing other audit, review or attestation services for the Company.

11. Review and discuss the types of presentation and information to be included in earnings press releases (particularly, any use of “pro forma” or “adjusted” non-GAAP information), and any additional financial information and earnings guidance generally provided to analysts and rating agencies.

#### Regarding the Internal Audit Function

12. Review on a regular basis the activities, organizational structure, resources and qualifications of the Company's internal audit function.
13. Receive and discuss with the Company's internal audit function any reports on the results of audits conducted and other control matters determined by the internal audit function to warrant the Committee's attention.
14. Receive reports from management as required by the Committee's established procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

#### Regarding Risk Oversight

15. Inquire of management, the internal auditor, and the independent auditor about significant risks or exposures to risk and discuss guidelines and policies to govern the steps management has taken to manage the Company's enterprise risk profile.
16. Review and evaluate the Company's overall risk profile, and the procedures and policies implemented by management to identify and manage such risks on an ongoing basis.
17. Review the basis for the disclosures made in the annual report under the heading “Controls and Procedures” regarding the control environment of the Company.
18. Serve as an independent and objective party to monitor the Company's financial reporting process and internal control over financial reporting and disclosure controls and procedures.

#### Regarding Regulatory and Legal Compliance

19. Assist the Board in its oversight of the Company's compliance with laws and regulations, as well as administering the Company's Compliance and Ethics Program and the Code of Business Ethics and Conduct.
20. Monitor the Company's Compliance and Ethics Program, including full power and authority to address any future substantive or material amendments or additions to the Company's Compliance and Ethics Program or the Code of Business Ethics and Conduct.
21. Inquire of senior management concerning known or potential instances of non-compliance with applicable laws and regulatory policies (including SEC reporting requirements), and

reinforce the importance that the Company places on ethical conduct and compliance with applicable laws, regulations, contract requirements and Company policies.

22. Annually confirm the Compliance Committee membership and regularly receive reports from the Company's Compliance Committee, which is charged with oversight and implementation of the Company's Compliance and Ethics Program and Code of Business Ethics and Conduct (a) as to any deviation from the Company's Code of Business Ethics and Conduct by any director or executive officer and (b) from time to time as to the results of such Compliance Committee's review of the Company's risk assessment and management practices.
23. Appoint the CECO, who shall be a member of management with a high level of authority over the Company's Compliance and Ethics Program.
24. Oversee and administer the Company's Compliance and Ethics Program, including the Code of Business Ethics and Conduct with respect to directors and executive officers of the Company, and review any request of any of the directors and executive officers for any deviation or waiver from the Company's Code of Business Ethics and Conduct and, if appropriate, approve such request.
25. Periodically review the Company's Compliance and Ethics Program, including the Code of Business Ethics and Conduct, and approve any future substantive or material amendments or additions to the Company's Compliance and Ethics Program, including any amendments or additions to the program's supplements.
26. Receive and review reports from inside and outside counsel, and others regarding legal, regulatory and other matters that could have a material effect on the financial statements or related Company compliance policies.

#### Other Responsibilities

27. Consider, produce and approve the annual proxy statement disclosure regarding the activities and report of the Committee for the year.
28. On an annual basis, review and update this Charter for consideration by the Board and perform an evaluation of the Committee performance and function, and report to the Board the results of such evaluation (such report may be written or oral).
29. Perform such additional duties or responsibilities as the Board may determine from time to time.

#### **G. LIMITATION OF AUDIT COMMITTEE RESPONSIBILITY**

The Committee's function is one of oversight only. Management and the independent auditor have more knowledge of, and detailed information concerning, the Company than do Committee members. Consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the independent auditor's work. The existence and functioning of

the Committee do not relieve the Company's management from its responsibility for preparing financial statements that accurately and fairly present the Company's financial results and condition, or the independent auditor from its responsibilities relating to the audit or review of financial statements.

#### **H. OTHER**

In discharging its oversight role, the Committee may investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company it deems necessary and appropriate. In addition, the Committee may consult or retain, at the Company's expense, its own outside legal, accounting or other advisors and shall determine the degree of independence from the Company required from said advisors.

Dated: September 18, 2020<sup>1</sup>

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<sup>1</sup> Previously amended on September 13, 2012, September 20, 2013, September 14, 2016 September 15, 2017, September 13, 2018 and September 13, 2019.