



**AUDIT COMMITTEE CHARTER**  
**As amended and approved on November 18, 2020**

**Purpose**

The Audit Committee (the “Audit Committee”) is appointed by the Board of Directors (the “Board”) of AECOM (“AECOM” or the “Company”) to assist the Board in overseeing (1) the accounting and financial reporting processes of AECOM, including the audits of AECOM’s financial statements and the integrity of AECOM’s financial statements, (2) AECOM’s compliance with legal and regulatory requirements, (3) the adequacy of AECOM’s internal operating policies and controls, (4) the independent auditor’s qualifications and independence, and (5) the performance of AECOM’s independent auditor and AECOM’s internal audit function.

The Audit Committee will primarily fulfill its responsibilities by carrying out the activities enumerated in this Charter. The Audit Committee will report regularly to the Board and at least annually, as required by regulation, to its stockholders regarding the execution of its duties and responsibilities.

**Duties and Responsibilities**

Subject to the limitations set forth in this Charter, applicable laws, regulations and listing standards, and except as otherwise provided by the Board from time to time, the Audit Committee will:

**Documents / Reports / Accounting Information Review**

1. Review and discuss with management and the independent auditor AECOM’s annual and quarterly financial statements (prior to AECOM’s 10-K / 10-Q filings or release of earnings), including the Company’s specific disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” and including accounting policies and audit matters that may be regarded as critical. Review other relevant reports or financial information submitted by AECOM to any governmental body or the public, including management certifications as required by the Sarbanes-Oxley Act of 2002 and relevant reports rendered by the independent auditor (or summaries thereof).
2. Recommend to the Board whether the financial statements should be included in the annual report on Form 10-K.
3. Discuss earnings press releases, including the type and presentation of information, and earnings guidance and other financial information provided to analysts and ratings agencies.
4. Review reports to the Audit Committee or management (or summaries thereof) prepared by the internal audit department, as well as management’s action plans in response thereto.



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**Independent Auditor**

5. Appoint (and recommend that the Board submit for stockholder ratification), compensate, retain, and oversee the work performed by the independent auditor for the purpose of preparing or issuing an audit report or related work.
6. Consider whether the independent auditor's performance of permissible nonaudit services is compatible with the auditor's independence.
7. Review the performance of the independent auditor, who will report directly to the Audit Committee, and remove and replace the independent auditor if circumstances warrant.
8. Oversee the resolution of any disagreements between management and the independent auditor.
9. Review and discuss with the independent auditor the matters required to be discussed by the independent auditor under applicable auditing standards, as adopted by the Public Company Accounting Oversight Board and amended from time to time, including any problems or difficulties the independent auditor encountered in the course of its audit work and management's response.
10. Review the independent auditor's attestation and report on management's internal control report.
11. At least annually:
  - Obtain and review a report by the independent auditor to assist the Audit Committee in evaluating the independent auditor's qualifications and performance, describing:
    - The independent auditor's internal quality-control procedures; and
    - Any material issues raised by the most recent internal quality-control review, peer review and/or Public Company Accounting Oversight Board review, or by any inquiry or investigation conducted by governmental or professional authorities during the preceding five years with respect to independent audits carried out by the independent auditor, and any steps taken to deal with any such issues.
  - Consider and evaluate the independence of the independent auditor, and, consistent with the Rules of the Public Company Accounting Oversight Board, obtain and review a report by the independent auditor describing any relationships between the independent auditor and its affiliates, and AECOM or individuals in financial



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reporting oversight roles at AECOM, that may reasonably be thought to bear on the independent auditor's independence, and discuss with the independent auditor the potential effects of any such relationship on its independence.

12. Review the experience and qualifications of the lead partner and other senior members of the independent audit team each year and determine that all partner rotation requirements, as promulgated by applicable rules and regulations, are executed. The Audit Committee will also consider whether there should be additional staff rotation and/or rotation of the firm itself.
13. Review and pre-approve (which may be pursuant to pre-approval policies and procedures adopted by the Audit Committee) both audit and nonaudit services to be provided by the independent auditor, and establish policies and procedures for the pre-approval of audit and nonaudit services to be provided by the independent auditor. The authority to grant pre-approvals may be delegated to one or more designated members of the Audit Committee whose decisions will be presented to the full Audit Committee at its next regularly scheduled meeting. Approval of nonaudit services will be disclosed to investors in periodic reports as required by the Securities Exchange Act of 1934.
14. Set clear hiring policies, compliant with governing laws and regulations, for employees or former employees of the independent auditor.

**Financial Reporting Processes, Accounting Policies, and Internal Control Structure**

15. In consultation with management, the independent auditor and internal audit, review the integrity of the organization's financial reporting processes, and the internal control structure (including disclosure controls and procedures and internal control over financial reporting).
16. Review major issues regarding:
  - Accounting principles and financial statement presentations, including any significant changes in AECOM's selection or application of accounting principles;
  - The adequacy and effectiveness of AECOM's internal controls and the adequacy of disclosures about significant changes in internal controls over financial reporting; and
  - Any special audit steps adopted in light of material control deficiencies.



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17. Review analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.
18. Review the effect of regulatory and accounting initiatives, as well as off-balance-sheet structures, on AECOM's financial statements.
19. Review and approve all significant related-person transactions, defined as those transactions required to be disclosed under Item 404 of Regulation S-K, establish policies and procedures for the review, approval and ratification of related-person transactions, and oversee other related-party transactions governed by applicable accounting standards.
20. Establish and oversee procedures for handling reports of potential misconduct regarding accounting, internal accounting controls, auditing and federal securities law matters, including: (1) complaints regarding accounting, internal accounting controls, auditing and federal securities law matters; and (2) the confidential, anonymous submission of concerns regarding questionable accounting or auditing matters.

**Internal Audit**

21. Review, advise and approve the selection, retention and removal of the head of internal audit, who will report directly to the Audit Committee.
22. Review, advise and approve the activities, organizational structure, and qualifications of the internal audit function as well as the internal audit function's resource component and budget.
23. Review the results and performance of the internal audit function.
24. Periodically review with internal audit any significant difficulties, disagreements with management, or scope restrictions encountered in the course of internal audit's work.

**Ethical Compliance, Legal Compliance, and Risk Management**

25. Monitor and oversee the Company's compliance with respect to applicable laws and regulations, including government compliance matters and the Company's codes of conduct and ethics, to the extent there is an expected financial impact. and any requests for waivers or amendments of the Code of Ethics for Senior Financial Officers.



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26. Review, with AECOM's counsel, legal compliance matters, including corporate securities trading policies and any other legal matter that could have a significant impact on AECOM's financial statements.
27. Discuss and review the Company's guidelines and policies with respect to risk assessment and risk management.

**Other Responsibilities**

28. Prepare the report of the Audit Committee that the Securities and Exchange Commission ("SEC") requires be included in AECOM's annual proxy statement, pursuant to Item 407(d)(3)(i) of SEC Regulation S-K.
29. Conduct an annual performance assessment relative to the Audit Committee's purpose, duties, and responsibilities outlined herein.
30. Review this charter periodically, at least annually, and recommend to the Board any necessary amendments.
31. Perform any other activities consistent with this Charter, AECOM's bylaws, and governing law, as the Board deems necessary or appropriate.

**Organization and Operations**

The Audit Committee and chairperson will be appointed annually by the Board upon the recommendation of the Nominating/Governance Committee and will comprise at least three directors. An Audit Committee member may be replaced by the Board at any time. An Audit Committee member may resign by giving written notice to the Board and may resign Audit Committee membership without resigning from the Board.

Each Audit Committee member shall be an independent director under the requirements of the New York Stock Exchange ("NYSE"), Section 10A(m)(3) of the Securities Exchange Act of 1934 and the rules and regulations of the SEC. All Audit Committee members must be independent, including being free of disallowed compensation agreements, under all other applicable rules and regulations.

All members of the Audit Committee must comply with all financial literacy requirements, as determined by the Board in its business judgment, of the NYSE and any other securities exchange(s) on which AECOM's securities are listed. At least one member of the Audit Committee shall be an "audit committee financial expert" (as defined by the SEC), as determined by the Board in its business judgment, in compliance with the criteria established by the SEC.



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The Audit Committee will meet, either in person or telephonically (or by similar means where all participants can hear each other and participate), as often as it deems necessary, but not less frequently than quarterly. A majority of Audit Committee members must be present at each meeting to constitute a quorum. The action of a majority of those present at a meeting at which a quorum is present will be the act of the Audit Committee. The Audit Committee will meet periodically with management, internal audit, and the independent auditor in separate executive sessions. The Audit Committee will report regularly to the full Board with respect to its activities.

The Audit Committee may delegate from time-to-time its duties to a subcommittee made up of one or more Audit Committee members; provided, that the Audit Committee shall not delegate any power or authority required by any law, regulation or listing standard of the NYSE to which the Company is subject to be exercised by the Audit Committee as a whole. Actions and decisions of the subcommittee shall be reported to and ratified by the Audit Committee.

The Audit Committee has the authority to obtain advice and assistance from outside legal, accounting, or other advisors as the Audit Committee solely deems appropriate to perform its duties and responsibilities. AECOM will provide appropriate funding, as determined by the Audit Committee, for compensation to the independent auditor, to any advisors that the Audit Committee chooses to engage, and for payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.