

CACI International Inc
Internal Audit Charter
April 19, 2023

Charter Purpose

The purpose of this Charter is to define the nature, role, responsibilities, status and authority of CACI International Inc's ("CACI") internal audit function ("Internal Audit"). The owner of this Charter is the Senior Vice President of Internal Audit (the "IA SVP") who shall review the Charter annually and recommend updates to the Audit and Risk Committee of the Board of Directors (the "Audit Committee"), and to the CEO, as required. The Audit Committee must approve any change to this Charter.

Internal Audit Mission

The mission of Internal Audit is to enhance and protect organizational value by bringing a systematic, risk-based and disciplined approach to evaluating and improving corporate operations, risk management and control processes. The primary role of Internal Audit is to assist the Audit Committee and management in protecting CACI's assets, reputation and sustainability by independently and objectively evaluating the design, implementation and effectiveness of internal controls, risk management and management governance processes.

Standards for the Professional Practice of Internal Auditing

Internal Audit will conduct its activities in accordance with the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing. The IA SVP will report periodically to the Audit Committee and to senior management regarding Internal Audit's conformance to the Code of Ethics and the Standards.

Authority

The IA SVP will report functionally to the Audit Committee and administratively (i.e., day-to-day operations) to the Chief Financial Officer. To establish, maintain, and assure that Internal Audit has sufficient authority to fulfill its duties, the Audit Committee will consider and review with management and, where appropriate, the IA SVP :

- the Internal Audit Charter;
- the risk-based Internal Audit Plan;
- the Internal Audit budget and resource plan;
- Internal Audit's performance relative to its plan and other matters;
- decisions regarding the appointment and removal of the IA SVP; and
- any audit scope or resource limitations.

The IA SVP will have unrestricted access to, and communicate and interact directly with, the Audit Committee, including in private meetings without management present.

The Audit Committee authorizes Internal Audit to:

- Have full, free, and unrestricted access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.
- Obtain assistance from the necessary personnel of CACI, as well as other specialized services from within or outside CACI, in order to complete the engagement.

Independence and Objectivity

The IA SVP will ensure that Internal Audit remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the IA SVP determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that their work product is a result of an independent and objective process and approach, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including:

- Assessing specific operations for which they had recent responsibility.
- Performing any operational duties for CACI or its affiliates.
- Initiating or approving transactions external to Internal Audit.
- Directing the activities of any CACI employee not employed by Internal Audit, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

Where the IA SVP has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity. Safeguards may include, but are not limited to, the Audit Committee approving the IA SVP's roles and responsibilities that fall outside of internal auditing and any changes in such roles and responsibilities; engaging an independent third party to review any functions managed by the IA SVP; involvement of the Chair of the Audit Committee in performance evaluations and compensation decisions regarding the IA SVP; and reporting engagement findings and corrective actions related to functions managed by the Chief Financial Officer directly to the Chair of the

Audit Committee.

Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgments.

The IA SVP will confirm to the Audit Committee, at least annually, the organizational independence of Internal Audit.

The IA SVP will disclose to the Audit Committee any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

Scope of Internal Audit Activities

The scope of internal audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Audit Committee, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for CACI.

The IA SVP shall:

- Submit, at least annually, to the Audit Committee a risk-based Internal Audit Plan for review and approval. In formulating the Internal Audit Plan, the IA SVP should solicit input from management, as appropriate, regarding matters to be audited.
- Communicate to the Audit Committee and to senior management Internal Audit Plan budget and resources and any impact of budget or resource limitations on the Internal Audit Plan.
- Review and adjust the Internal Audit Plan, as necessary, in response to changes in CACI's business, risks, operations, programs, systems, and controls, and communicate any such changes to the Audit Committee.
- Ensure each engagement of the Internal Audit Plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to the Audit Committee and to senior management and any corrective actions not effectively implemented.
- Ensure Internal Audit collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the internal audit charter.

- Ensure adherence to CACI's relevant policies and procedures, unless such policies and procedures conflict with the internal audit charter. Any such conflicts will be resolved or otherwise communicated to the Audit Committee.
 - Ensure conformance of Internal Audit with the Standards.

Internal audit assessments include evaluating whether:

- Risks relating to the achievement of CACI's strategic objectives are appropriately identified and managed, including communication with enterprise risk management.
- The actions of CACI's officers, directors, employees, and contractors are in compliance with CACI's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programs are consistent with established goals and objectives.
- Operations or programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact CACI.
- Information and the means used to identify, measure, analyze, classify, and report such information are reliable and accurate.
- Resources and assets are acquired responsibly, used efficiently, and protected adequately.
- The scope and planning of activities are coordinated with CACI's Independent Auditor such that the Independent Auditors' reliance on Internal Audit's work optimizes the efficiency of their activities.

The IA SVP will report periodically to the Audit Committee and, where appropriate, to senior management regarding:

- Internal Audit's purpose, authority, and responsibility.
- Internal Audit's plan and performance relative to its Plan.
- Internal Audit's conformance with The IIA's Code of Ethics and *Standards*, and action plans to address any significant conformance issues.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by, the Audit Committee.
- Results of audit engagements or other activities.
- Resource requirements.
- Any lack of cooperation or disregard of Internal Audit's activities.

The IA SVP also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. Internal Audit may perform advisory and related client service activities, the nature and scope of which will be agreed with the client, provided Internal Audit does not assume management responsibility.

Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to

the appropriate level of management.

Quality Assurance and Improvement Program

Internal Audit will maintain a quality assurance and improvement program that covers all aspects of Internal Audit. The program will include an evaluation of Internal Audit's conformance with the Standards and an evaluation of whether internal auditors apply The IIA's Code of Ethics. The program will also assess the efficiency and effectiveness of Internal Audit and identify opportunities for improvement.

The IA SVP will communicate to the Audit Committee and to senior management regarding Internal Audit's quality assurance and improvement program, including results of any internal assessments (both ongoing and periodic).