



Charter of the Audit Committee

**Charter of the Audit Committee
Aviat Networks, Inc.**

AUTHORITY AND PURPOSE

The Audit Committee of Aviat Networks, INC., a Delaware corporation (the "Corporation"), is appointed by the Corporation's Board of Directors (the "Board").

The purpose of the Audit Committee of the Board of the Corporation shall be to oversee the accounting and financial reporting processes of the Corporation and audits of the Corporation's financial statements by:

- 1. Assisting the Board in monitoring of (i) the integrity of the Corporation's financial statements, (ii) the Corporation's accounting policies and procedures, (iii) the Corporation's compliance with legal and regulatory requirements, (iv) the independent registered public accounting firm's qualifications, independence and performance, (v) the performance of the company's internal audit function, (vi) the Corporation's disclosure controls and procedures and (vi) the Corporation's internal controls; and
- 1. Providing to the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial matters that require the attention of the Board.

In addition, the Audit Committee will undertake those specific duties and responsibilities listed below and such other duties as the Board may from time to time prescribe.

In so doing, the Committee shall endeavor to maintain free and open means of communication between the directors, the independent registered public accounting firm, the "internal" auditors, and the financial management of the Corporation. In addition, the Committee shall review the policies and procedures adopted by the Corporation to fulfill its responsibilities regarding the fair and accurate presentation of financial statements in accordance with generally accepted accounting principles and applicable rules and regulations of the Securities and Exchange Commission and the Nasdaq Stock Market Inc. ("Nasdaq") applicable to Nasdaq listed issuers.

COMMITTEE STRUCTURE AND MEMBERSHIP

The Committee shall be comprised of three or more directors, as determined by the Board. The Committee members shall be designated by the Board and shall serve at the discretion of the Board.

Each member of the Committee shall be an independent director as defined by Nasdaq. For purposes hereof, an "independent director" shall be one:

1. who accepts no consulting, advisory or other compensatory fee from the Corporation other than in his or her capacity as a member of the Committee, the Board or any other committee of the Board or is not otherwise an affiliated person of the Corporation,
2. who is free from any relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment in carrying out the responsibilities of a director, and
3. who meets other specific requirements as may be required by the regulations of Nasdaq.

At least one member of the Committee shall be a "financial expert," as defined by Section 407 of the Sarbanes-Oxley Act of 2002, having an understanding of generally accepted accounting principles and financial statements, experience in the preparation or auditing of financial statements of companies generally comparable to the Corporation, experience in the application of generally accepted accounting principles in connection with the accounting for estimates, accruals and reserves, experience with internal accounting controls and procedures for financial reporting and an understanding of audit committee functions.

Each member of the Committee shall be able to read and understand fundamental financial statements in accordance with the rules of Nasdaq applicable to Nasdaq listed issuers. At least one member shall have past employment experience in finance or accounting, a professional certification in accounting or other comparable experience or background that results in the individual's possessing the requisite financial sophistication, including a current or past position as a chief executive or financial officer or other senior officer with financial oversight responsibilities.

POWERS

The Committee has the power to conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee is empowered to engage independent counsel, accountants or others as it determines necessary to carry out its duties. While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Corporation's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. Those tasks are the responsibility of management and the independent registered public accounting firm. The Board and the Committee are in place to represent the Corporation's stockholders. Accordingly, the independent auditor is ultimately accountable to the Board and the Committee.

The Corporation shall provide the Committee with the appropriate funding, as determined by the Committee in its capacity as a committee of the Board, for the payments of: (1) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation; (2) compensation to any independent advisers retained by the Committee in carrying out its duties; and (3) ordinary administrative expenses of the Committee that are necessary and appropriate in carrying out its duties.

RESPONSIBILITIES

With respect to the Corporation's independent registered public accounting firm:

- a. The Committee is responsible for the appointment, compensation and oversight of the work of the Corporation's independent registered public accounting firm. The Committee shall pre-approve all audit and audit-related services (including the provision of comfort letters) and non-audit services provided by the independent registered public accounting firm to the Corporation, other than as may be allowed by applicable law. The Committee may delegate to one or more designated Committee members the authority to grant pre-approvals required by the foregoing sentence. The decisions of any Committee member to whom authority is delegated hereunder shall be presented to the Committee at each of its scheduled meetings. The independent registered public accounting firm shall be ultimately accountable to the Board and to the Committee as representatives of the Corporation's stockholders.
- b. The Committee will review the independence of the independent registered public accounting firm and will actively engage the auditors in a dialogue with respect to any disclosed relationships or services that may impact the objectivity and/or independence of the auditors, including a review of management consulting services, tax services, other services and related fees provided by the independent registered public accounting firm. The Committee will require the independent registered public accounting firm at least annually to provide a formal written statement delineating all relationships between the independent auditors and the Corporation consistent with the rules of Nasdaq applicable to Nasdaq listed issuers and request information from the independent registered public accounting firm and management to determine the presence of any conflict of interest. The Committee will report to the Board on its review of the auditor's independence and recommend any required actions as a result of such review.

In addition, the Committee will:

1. Review this Charter annually.
2. Review and concur with management on the scope and responsibilities of the internal audit program and on the appointment of the individual or firm serving in such capacity.
3. Review and discuss with management and the independent registered public accounting firm, before release, the audited financial statements be included in the Corporation's Quarterly Report in Form 10-Q and the Annual Report in Form 10-K. Review and discuss with management, before release, the Management's Discussion and Analysis to be included in the Corporation's Quarterly Report in Form 10-Q and the Annual Report in Form 10-K. Recommend to the Board whether or not the audited financial statements should be included in the Corporation's Annual Report on Form 10-K.
4. Review and discuss with management and the independent registered public accounting firm, before release, the unaudited financial results in the Corporation's quarterly earnings release and the quarterly report on Form 10-Q.
5. In consultation with the independent registered public accounting firm, and management, consider and review at the completion of the annual examinations and such other times as the Committee may deem appropriate:
 - a. The Corporation's annual financial statements and related notes.

- b. The independent registered public accounting firm's audit of the financial statements and their report thereon.
 - c. The independent registered public accounting firm's reports, if any, regarding critical accounting policies and alternative treatments of financial information.
 - d. Any significant changes required in the independent registered public accounting firm's audit plan.
 - e. Any disputes with management encountered during the course of the audit and any difficulties encountered during the audit.
 - f. The adequacy of the Corporation's system of internal financial controls.
 - g. Any material deficiency in, or suggested improvement to, the procedures or practices employed by the Corporation as reported by the independent registered public accounting firm in its annual management letter.
 - h. Any correspondence with regulators or governmental agencies and any employee complaints or reports that raise material issues regarding the Corporation's financial statements or accounting policies.
 - i. The performance of the internal audit function.
 - j. Other matters related to the conduct of the audit, which are to be communicated to the Committee under generally accepted auditing standards.
6. Internal Audit
- a. Review with management and internal audit, the charter, plans, activities, internal audit staffing,
 - b. Organizational structure of the internal audit function.
 - c. Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement, or dismissal of the individual(s) in the internal audit function.
 - d. Review the effectiveness of the internal audit function,
 - e. On a regular basis, meet separately with the internal audit lead individual to discuss any matters that the committee or internal audit believes should be discussed privately.

Discuss with the independent registered public accounting firm the matters required to be discussed by Audit Standard No. 16 - Communications with Audit Committees as released by the Public Company Accounting Oversight Board - Release No. 2012-004.

- 7. Obtain from the independent auditors assurance that it has complied with Section 10A of the Securities Exchange Act of 1934.
- 8. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission by the Corporation's employees of concerns regarding questionable accounting or auditing matters necessary or appropriate to meet all applicable rules and requirements of the SEC and Nasdaq applicable to Nasdaq listed issuers.
- 9. Review policies and procedures with respect to officers' and directors' expense accounts and perquisites, including their use of corporate assets, and consider the results of any review of these areas by the independent auditors or internal auditors.
- 10. Review and approve all "related party" transactions (i.e., transactions reportable under Item 404 of S-K). Meet at least quarterly with the chief financial officer, general counsel, internal audit lead, and the independent registered public accounting firm in separate executive sessions.
- 11. Prepare a report in the Corporation's proxy statement in accordance with SEC requirements.
- 12. Review and evaluate at least annually (a) any enterprise risks delegated to the Committee by the Board and (b) enterprise risks that are within the purview of the Committee's expertise, including the effectiveness of any practices of the Corporation that could mitigate such risks.

Special meetings of the Committee can be called by the Chairman of the Audit Committee at the request of any member of the Audit Committee, the Board of Directors, the independent public accountants, the Chief Financial Officer, or the Chief Executive Officer.

The Committee shall maintain minutes of each of its meetings.

Approved by the Audit Committee on February 9, 2017.