

Effective February 18, 2021

**THE HACKETT GROUP, INC.
AUDIT COMMITTEE CHARTER**

PURPOSE

The primary functions of the Audit Committee (the “**Audit Committee**” or “**Committee**”) of The Hackett Group, Inc. (the “**Company**”) are (1) to assist the Board of Directors of the Company (the “**Board of Directors**”) in its responsibility for oversight of (a) the quality and integrity of the Company’s consolidated financial statements and its financial reporting and disclosure practices, (b) the annual independent audit of the Company’s consolidated financial statements, (c) the Company’s system of internal control over financial reporting, (d) the independence and performance of the Company’s independent registered accounting firm (the “**outside auditor**”), (e) the Company’s ethical compliance programs, and (f) the Company’s policies and procedures with respect to risk assessment, and (2) to perform the other functions required of audit committees of public companies under applicable laws, rules and regulations and the requirements of the NASDAQ Stock Market, LLC (the “**NASDAQ**”) and the U.S. Securities and Exchange Commission (the “**SEC**”). The Audit Committee shall have the authority to and be directly responsible for the appointment, compensation, evaluation, retention and oversight of the outside auditor. The outside auditor shall report directly to the Audit Committee.

The outside auditor directly reports to the Audit Committee. While the Committee has the oversight, supervisory and other powers and responsibilities set forth in this Charter and the Company’s Articles of Incorporation and Bylaws, it is not the responsibility of the Committee to plan or conduct audits, to implement internal controls, or to determine or certify that the Company’s financial statements are complete and accurate or are in compliance with Generally Accepted Accounting Principles and applicable laws, rules and regulations. These matters and tasks are the responsibility of the Company’s management and the outside auditor. Likewise, it is the responsibility of the Company’s management and/or the outside auditor to bring appropriate matters to the attention of the Committee, and to keep the Committee informed of matters which the Company’s management and/or the outside auditor believe require attention, guidance, resolution or other actions, the bases therefore and other relevant considerations. While it is not the duty of the Audit Committee to conduct investigations or to assure compliance with applicable laws, rules and regulations, the Committee may take such actions with respect to such matters as it deems necessary or advisable in fulfilling its duties.

MEMBERSHIP

The Audit Committee shall be composed of three or more members of the Board of Directors who are “independent.” To be considered “independent,” the member must satisfy, as determined by the Board of Directors, the requirements of all applicable laws, rules and regulations relating to the independence of directors and audit committee members, including without limitation the requirements of the SEC and NASDAQ. Each member of the Audit Committee must be financially literate, as such qualification is interpreted by the Board of Directors in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the Audit Committee. In addition, at least one member of the Audit Committee must be an “audit committee financial expert” as defined by SEC rules and regulations. The Board of Directors appoints the members of the Audit Committee and the chairperson of the Committee, upon the recommendation of the Nominating and Corporate Governance Committee of the Board of Directors. The Board of Directors may remove any member from the Audit Committee at any time with or without cause.

An Audit Committee member may not simultaneously serve on the audit committee of more than three public companies (including the Audit Committee of the Company) unless the Board of Directors affirmatively determines that such simultaneous service would not impair the ability of such member to effectively serve on the Audit Committee.

Any action duly taken by the Audit Committee shall be valid and effective, whether or not the members of the Audit Committee at the time of such action are later determined not to have satisfied the requirements for membership provided herein. No member of the Audit Committee may accept, either directly or indirectly, consulting, advisory or other compensatory fees from the Company or any of its subsidiaries, other than the Company’s or its subsidiaries’ standard director’s fees (including additional amounts, if any, that may be paid for serving on the Audit Committee or other committees of the Board of Directors).

I. CONTINUOUS ACTIVITIES - GENERAL

_____ A. Oversee the Company’s financial reporting processes and related system of internal control over financial reporting. Provide an open channel of communication among the outside auditor, management and the Board of Directors, and resolve any disagreements between management and the outside auditor regarding financial reporting. The Audit Committee shall obtain periodic reports from management, regarding the Company’s internal control systems and shall review with management and the outside auditor any material issues as to the quality and adequacy of the Company’s internal control systems.

_____ B. Meet four times per year or more frequently as circumstances require or as necessary to carry out its duties and responsibilities. A quorum at any Audit Committee meeting shall be at least a majority of the members. The Audit Committee shall establish a schedule of meetings to be held each year and may schedule additional meetings as it determines to be necessary or appropriate. In planning the annual schedule of meetings, the Audit Committee shall ensure that sufficient opportunities exist for its members: (i) to meet separately, periodically, with the outside auditor, without management present; (ii) to meet separately with management or with the general counsel, without the outside auditor present; and (iii) to meet with only the Audit Committee members present. The Committee may ask members of management, the outside auditor or others to attend meetings and provide pertinent information as necessary.

_____ C. Confirm and assure the independence and qualifications of the outside auditor by:

- Periodically reviewing management consulting services, information technology services, and other non-audit services, if any, and the respective related fees, provided by and to the outside auditor, which shall have been subject to pre-approval by the Audit Committee, and any transactional or other relationships between the Company and the outside auditor; and considering whether, under applicable law, SEC rules and regulations, the requirements of NASDAQ, the requirements of the Public Company Accounting Oversight Board (“**PCAOB**”) and under any other criteria the Audit Committee determines to be appropriate, the outside auditor’s provision of non-audit services to the Company is compatible with maintaining the independence of the outside auditor,
- Requesting and reviewing a written disclosure letter from the Company’s outside auditor required by applicable requirements of the PCAOB regarding the outside auditor’s communications with the Audit Committee concerning independence,
- Ensuring that the outside auditor submits the information required by the PCAOB, including: (1) a written description delineating all relationships with the Company that may impact the objectivity and independence of the outside auditor, (2) a discussion of the potential effects of the relationships on the independence of the firm; and (3) an affirmation to the Audit Committee, in writing, that, as of the date of the communication, the firm is independent with respect to the SEC audit client,
- Discussing with the outside auditor any disclosed relationships or services that may impact the objectivity and independence of the outside auditor,
- At least annually, evaluating the outside auditor’s qualifications and performance including obtaining a written report from the outside auditor describing the firm’s internal quality control procedures and any material issues raised by the most recent PCAOB inspection, internal quality control review or PCAOB review of the firm or by any inquiry or investigation by governmental or professional

authorities within the past five years, concerning an independent audit or audits carried out by the firm, and any steps taken to deal with those issues, and

- Reviewing and evaluating the lead partner of the outside auditor, taking into consideration the opinions of management.

_____ D. Inquire of management and the outside auditor about significant risks or exposures and assess the Company's policies and procedures with respect to risk assessment, risk management, and anti-fraud programs, including the key risks to which the Company is subject, and the steps management has taken to minimize such risk to the Company. Also, review and assess the Company's processes for identifying and assessing significant risks or exposures and for formulating and implementing steps to minimize such risks and exposures to the Company.

_____ E. Consider and review with the outside auditor and management, including the Chief Executive Officer and Chief Financial Officer:

- The adequacy and effectiveness of the Company's internal control over financial reporting and procedures for financial reporting including information technology system controls and security; and
- Related findings and recommendations of the outside auditor together with management's responses.

_____ F. Consider and review with management and the outside auditor:

- Significant findings during the year, including the status of previous audit recommendations, and management's responses thereto; and
- Any difficulties encountered in the course of audit work including any restrictions on the scope of activities or access to required information.

_____ G. As circumstances dictate, meet with the outside auditor and management in separate executive sessions to discuss any matters that the Committee or these groups believe should be discussed privately with the Audit Committee.

_____ H. Report regularly to the Board of Directors (but in any event at the next meeting of the Board of Directors) on matters reviewed, significant results and actions taken at each Audit Committee Meeting and make appropriate recommendations for action by the Board of Directors.

_____ I. Advise the outside auditor that it may communicate directly with the members of the Audit Committee outside of regularly scheduled committee meetings, as it deems appropriate.

_____ J. Establish, implement and conduct an annual review of the procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

II. INTERNAL REPORTING POLICIES

_____ A. Advise management and the outside auditor that they are expected to provide a timely analysis of significant current financial reporting issues and practices.

_____ B. Provide that management and the outside auditor discuss with the Audit Committee their qualitative judgements about the appropriateness, not just the acceptability, of accounting principles and financial disclosure practices used or proposed to be adopted by the Company and, particularly, about the degree of aggressiveness or conservatism of its accounting principles and underlying estimates.

_____ C. Inquire as to the auditor's outside qualitative judgements about the quality and appropriateness, not just the acceptability, of the accounting principles as applied in its financial reporting and the clarity of the financial disclosure practices used or proposed to be adopted by the Company. For all critical underlying accounting principles, review with the outside auditor alternative accounting treatment permitted under Generally Accepted Accounting Principles that have been discussed with management of the Company, ramifications of the use of such alternative disclosures and treatments, and the views of the outside auditor.

_____ D. Inquire as to the auditor's views about whether management's choices of accounting principles are conservative, moderate, or aggressive from the perspective of income, asset, and liability recognition, and whether those principles are common practices or are minority practices.

_____ E. Inquire of management and the outside auditor about the Company's material financial risks and its liquidity and how issues associated with risk and liquidity are identified and managed.

_____ F. Review with management and the outside auditor the accounting treatment and appropriateness of the accounting principles and disclosure practices adopted by management, as regards to new transactions or events.

_____ G. Review policies and procedures with respect to transactions in which the Company is a participant in which officers, directors, or their immediate family members have a direct or indirect material interest. Review policies and procedures with regard to officers' expense accounts and perquisites, including their use of corporate assets and consider the results of any review of these areas by the outside auditor. Review such related party transactions, transactions which involve parties whose relationship with the Company may enable them to negotiate terms more favorable than those available to

other, more independent parties and all other transactions to the extent required by NASDAQ or applicable law to be approved by an audit committee or comparable body.

_____ H. Review with the outside auditor's the appropriateness of changes in accounting principles.

III. EXTERNAL REPORTING POLICIES

Include an Audit Committee report in annual proxy statement prepared for the Company's shareholders. This report shall state:

_____ A. Whether the Audit Committee has reviewed and discussed the Company's audited financial statements with management.

_____ B. Whether the Audit Committee has discussed with the outside auditor the matters required to be discussed by the applicable requirements PCAOB and the SEC.

_____ C. Whether the Audit Committee has received the written disclosures and letter from the Company's outside auditor required by applicable requirements of the PCAOB regarding the outside auditor's communications with the Audit Committee concerning independence, and has discussed with the outside auditor the outside auditor's independence.

_____ D. Whether the Audit Committee has recommended to the Board of Directors, based on the reviews and discussions referred to in the three items above, that the audited financial statements be included in the Company's Annual Report on Form 10-K.

_____ E. Whether the Audit Committee members are "independent" under the then current standards established by NASDAQ applicable to audit committee members.

_____ F. Whether the Board of Directors has adopted a written charter for the Audit Committee.

_____ G. A description of the Committee's composition and responsibilities, and how they were discharged.

IV. SCHEDULED ACTIVITIES

_____ A. Annually, appoint, retain or discharge the outside auditor and approve compensation of the outside auditor.

_____ B. Annually, consider, in consultation with the outside auditor the audit scope and plan of the outside auditor.

_____ C. Annually, review with management and the outside auditor, the results of annual audits and related comments in consultation with other committees as deemed appropriate including:

- The Company's annual financial statements and related footnotes and the outside auditor's audit of the annual financial statements and accompanying footnotes and its report thereon;
- Any significant changes required in the outside auditor's audit plan;
- Any difficulties or disputes with management encountered during the course of the audit;
- Any material correcting adjustments that have been identified by the outside auditor in accordance with Generally Accepted Accounting Principles and applicable laws, rules and regulations;
- Any other material written communications between the outside auditor and management of the Company, including any management letter or schedule of unadjusted differences;
- Any material off-balance sheet transactions, arrangements, obligations (including contingent obligations), and other relationships of the Company with unconsolidated entities or other persons, that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital expenditures, capital resources, or significant components of revenues or expenses; and
- Other matters related to the conduct of the audit which are required to be communicated to the Audit Committee under Generally Accepted Auditing Standards.

_____ D. Annually, review and discuss with management and the outside auditor the Company's audited financial statements and the other financial information, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," to be included in the Company's Annual Report on Form 10-K filed with the SEC. The Audit Committee also shall discuss with management and the outside auditor: (i) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies and (ii) any analyses prepared by management or the outside auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including analyses of the effects of alternative methods to Generally Accepted Accounting Standards on the Company's financial statements. The Audit Committee also shall review the results of the annual

audit and any other matters required to be communicated to the Audit Committee by the outside auditor under Generally Accepted Auditing Standards, applicable law, rules of NASDAQ, including matters required to be discussed by the PCAOB. Based on such review and discussion, the Audit Committee shall make a determination whether to recommend to the Board of Directors that the audited financial statements be included in the Company's Annual Report on Form 10-K. The Audit Committee shall also discuss with the outside auditor whether the outside auditor is aware of any action by an officer, director or person acting under its direction which would violate Rule 13b2-2(b)(1) under the Exchange Act, which prohibits improper influence on the conduct of audits.

_____ E. Quarterly, review and discuss with management and the outside auditor the Company's quarterly unaudited financial statements and other financial information, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," to be included in the Company's Quarterly Reports on Form 10-Q filed with the SEC. In connection with this review, the Audit Committee shall discuss the results of the outside auditor's review of the Company's quarterly financial information conducted in accordance with SEC rules and regulations and the requirements of the PCAOB. The Audit Committee also shall discuss any other matters required to be communicated to the Audit Committee by the outside auditor under Generally Accepted Auditing Standards, applicable law, rules of NASDAQ. The Audit Committee shall discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and ratings agencies, to the extent required by applicable law, rules of NASDAQ. The Committee shall discuss with management the nature of the financial information or the Company's guidance concerning future financial performance more frequently than quarterly if material changes to either the nature of the financial information or guidance will be communicated to securities analysts, rating agencies or investors between quarterly earnings announcements.

_____ F. Quarterly, review with the Chief Executive Officer and the Chief Financial Officer the results of their latest evaluation of the effectiveness of the Company's internal and financial reporting controls, including, but not limited to, (i) any significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data; (ii) any material weaknesses in internal controls; (iii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls; and (iv) any significant changes in internal controls implemented by management during the most recent reporting period of the Company.

_____ G. Annually, prior to filing the Company's Annual Report on Form 10-K with the SEC, review with the Chief Executive Officer and Chief Financial Officer, (i) the Company's internal controls report; (ii) the Company's proposed disclosures regarding internal control over financial reporting; and (iii) the certification process and the content of the certifications of the Chief Executive Officer and Chief Financial Officer, each to be included in the Company's Annual Report on Form 10-K.

_____ H. Quarterly, assure that the auditor's reasoning, as expressed in written reports to the Committee or verbally during Committee meetings, is described in accepting or questioning significant estimates by management.

_____ I. Annually, review and, if appropriate, update this Charter.

_____ J. Annually, review and, if appropriate, update the Company's Code of Conduct. The Audit Committee shall consider and act upon any request by executive officers for waivers under the Company's Code of Conduct.

_____ K. Annually, undertake a self-evaluation of the performance of the Audit Committee, including an assessment of its performance in light of the duties and responsibilities set forth in this Charter and such other matters as the Audit Committee may deem necessary or appropriate in its discretion. In connection with such performance evaluation, the Audit Committee also shall review and assess the adequacy of this Charter, and propose to the Board of Directors for its review and approval any changes to this Charter deemed necessary or appropriate.

V. "WHEN NECESSARY" ACTIVITIES

_____ A. Pre-approve all auditing services and permitted non-auditing services (including the fees and terms thereof) to be performed for the Company by its outside auditor, subject to the de minimus exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act which are approved by the audit committee prior to the completion of the audit.

_____ B. Review periodically with general counsel, management and the outside auditor any legal and regulatory matters that may have a material impact on the Company's financial statements, accounting, compliance policies and programs and review with periodically, with the general counsel, as desired, material legal affairs of the Company and the Company's compliance with applicable law.

_____ C. Conduct or authorize investigations into any matters within the Committee's scope of responsibilities, with full access to all books, records, facilities and personnel of the Company.

_____ D. The Committee shall be empowered to retain at such times and on such terms as the Committee determines in its sole discretion and at the Company's expense independent legal counsel, accountants and other experts or other advisors to assist it in complying with its responsibilities set forth herein. In selecting any such legal counsel, accountants and other experts or other advisors, the Audit Committee shall consider the independence of such legal counsel, accountants and other experts or other advisors, as determined by it in its business judgment. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to any such advisers retained by the Committee under this paragraph (D).

_____ E. Approve guidelines for the Company's hiring of employees or former employees of the outside auditor who participated in any capacity in the audit of the Company, which will meet the requirements of applicable law and listing standards.

_____ F. Consider the possible conflicts of interest of directors and officers and conduct an appropriate review of all related party transactions.

_____ G. Perform such other functions as may be required by applicable laws, rules and regulations, accounting standards, the requirements of NASDAQ, the Company's Articles of Incorporation and Bylaws, or by the Board of Directors.

_____ H. The Company shall provide for appropriate funding, as determined by the Committee, for payment of ordinary expenses of the Committee that are necessary or appropriate in carrying out its duties.

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It is acknowledged that all of the above listed tasks and focus areas may not be relevant to all of the matters and tasks that the Committee may consider and act upon from time to time, and the members of the Committee in their judgment may determine the relevance thereof and the attention such items will receive in any particular context.

This Charter, as may be amended from time to time, shall be posted on the Company's website. The Company shall state in its annual proxy statement that this Charter is available on the Company's website and provide the website address.