

# AUDIT COMMITTEE

THIS CHARTER WAS APPROVED BY THE BOARD ON APRIL 23, 2023

## PURPOSE

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of ZipRecruiter, Inc. (“*ZipRecruiter*”) is to assist the Board in fulfilling its oversight responsibilities relating to:

- ZipRecruiter’s accounting and financial reporting processes and internal controls, including audits and the integrity of ZipRecruiter’s financial statements;
- the qualifications, independence and performance of ZipRecruiter’s independent auditors (the “*Independent Auditors*”);
- the design, implementation and performance of ZipRecruiter’s internal audit function;
- risk assessment and management; and
- compliance by ZipRecruiter with legal and regulatory requirements.

This charter (the “*Charter*”) sets forth the authority and responsibility of the Committee in fulfilling its purpose. The function of the Committee primarily is one of oversight. Although the Committee has the responsibilities and powers set forth in this Charter, it is not the Committee’s duty to plan or conduct audits or to determine that ZipRecruiter’s financial statements are complete, accurate and in accordance with generally accepted accounting principles (“*GAAP*”). Instead, those are responsibilities

of ZipRecruiter’s management and the Independent Auditors.

## MEMBERSHIP

### Size and Appointment

The Committee will consist of three or more members of the Board, with the exact number determined by the Board. All members of the Committee will be appointed by the Board and will serve at the Board’s discretion. Members of the Committee may be replaced or removed by the Board at any time, with or without cause. Resignation or removal of a director from the Board, for whatever reason, will automatically constitute resignation or removal, as applicable, from the Committee.

### Qualifications

Members of the Committee must meet the following criteria as well as any additional criteria required by applicable law, the rules and regulations (the “*Commission Rules*”) of the U.S. Securities and Exchange Commission (the “*Commission*”) or of the securities exchange on which ZipRecruiter’s securities are listed (the “*Exchange Rules*”) or such other qualifications as are established by the Board from time to time:

- Each member of the Committee must meet the independence requirements of the Commission and of the listing standards of the securities exchange on which ZipRecruiter’s securities are listed.

- Each member of the Committee must be able to read and understand fundamental financial statements and otherwise must comply with all financial-literacy requirements of the securities exchange on which ZipRecruiter’s securities are listed.
- At least one Committee member will have past employment or management experience in finance or accounting or any other comparable experience or background resulting in similar financial sophistication, as determined by the Board and as required by the Exchange Rules. In addition, at least one Committee member must qualify as an “audit committee financial expert” as defined in the Commission Rules.
- No member of the Committee may serve simultaneously on the audit committee of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and ZipRecruiter discloses such determination in its annual proxy statement.

Notwithstanding the foregoing, ZipRecruiter may avail itself of any phase-in rules or interpretations applicable to newly-listed companies in connection with an initial public offering.

#### Chairperson

The Board may appoint a member of the Committee to serve as the chairperson of the Committee (the “*Chair*”). If the Board does not appoint a Chair, the Committee members may designate a Chair by majority vote. The Chair will set the agenda for, preside over and conduct the proceedings of

Committee meetings.

## RESPONSIBILITIES AND DUTIES

The principal responsibilities and duties of the Committee are set forth below. These responsibilities and duties are set forth as a guide, with the understanding that the Committee will carry them out in a manner that is appropriate given ZipRecruiter’s needs and circumstances. The Committee may perform such other functions as are consistent with its purpose and applicable law, rules and regulations, as the Board may request or prescribe, or as the Committee deems necessary or appropriate consistent with its purpose.

#### Financial Statements and Disclosures

The Committee will:

1. Prior to distribution to the public, review and discuss with management and the Independent Auditors, ZipRecruiter’s quarterly and annual financial results, earnings press releases and earnings guidance provided to analysts and rating agencies, and other public announcements regarding ZipRecruiter’s operating results.
2. Review and discuss the following with management, the internal auditors (if any), and the Independent Auditors, as applicable:
  - ZipRecruiter’s annual audited and quarterly unaudited financial statements and annual and quarterly reports on Form 10-K and 10-Q, including the disclosures in “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” and recommend to the Board whether the

annual financial statements should be included in ZipRecruiter's Annual Report on Form 10-K;

- the results of the Independent Auditors' audit or review of the financial statements;
- all critical audit matters (CAMs) proposed by the Independent Auditor to be included in the Independent Auditor's annual audit report;
- any items required to be communicated by the Independent Auditors in accordance with the applicable requirements of the Public Company Accounting Oversight Board (the "*PCAOB*"); and
- any significant issues, events and transactions as well as any significant changes regarding accounting principles, practices, policies, judgments or estimates.

#### Internal Controls

With respect to ZipRecruiter's internal controls, the Committee will:

1. Review and discuss with ZipRecruiter's management, its internal auditors (if any), and the Independent Auditors, and provide oversight over, the design, implementation, adequacy and effectiveness of ZipRecruiter's accounting and financial processes and systems of internal controls and material changes in such controls, including any control deficiencies, significant deficiencies and material weaknesses in their design or operation.
2. Review any allegations of fraud that are disclosed to the Committee involving

management or any employee of ZipRecruiter with a significant role in ZipRecruiter's accounting and financial reporting process and systems of internal controls.

3. Discuss any comments or recommendations of the Independent Auditors outlined in their annual management letter or internal control reports.
4. Periodically consult with the Independent Auditors out of the presence of ZipRecruiter's management about internal controls, the fullness and accuracy of ZipRecruiter's financial statements and any other matters that the Committee or the Independent Auditors believe should be discussed privately with the Committee.
5. Establish procedures for (a) the receipt, retention and treatment of complaints received by ZipRecruiter regarding accounting, internal accounting controls or auditing matters, and (b) the confidential anonymous submission by employees of ZipRecruiter of concerns regarding questionable accounting or auditing matters. Oversee the review of any such complaints and submissions that have been received, including the current status and the resolution if one has been reached.

#### Internal Audit

The Committee will oversee the design, implementation and performance of ZipRecruiter's internal audit function, including:

1. Reviewing and participating in the selection of individuals to, and any

changes in, ZipRecruiter's senior internal audit position.

2. Overseeing the internal audit function, including its objectives, responsibilities, independence, performance, annual plan and budget, and staffing.
3. Periodically meeting separately with management and with internal auditors (or other personnel responsible for the internal audit function).

#### Independent Auditors

With respect to ZipRecruiter's Independent Auditors, the Committee will:

1. Be directly responsible for the selection, appointment, discharge, compensation, retention and oversight of the work of the Independent Auditors and any other registered public accounting firm engaged for the purpose of preparing and issuing an audit report or performing other audit-related services for ZipRecruiter. The Independent Auditors will report directly to the Committee.
2. Review and discuss with the Independent Auditors and management (a) any significant audit problems or difficulties, including difficulties encountered by the Independent Auditors during their audit work (such as restrictions on the scope of their activities or their access to information), (b) any significant disagreements between management and the Independent Auditors and (c) management's response to these problems, difficulties or disagreements.
3. Review the qualifications, performance and continuing independence of the Independent Auditors, including:

- obtaining and reviewing, on an annual basis, a letter from the Independent Auditors describing (a) all relationships between the Independent Auditors and ZipRecruiter required to be disclosed by applicable requirements of the PCAOB, (b) the Independent Auditor's internal quality control procedures, and (c) any material issues raised by the most recent internal quality control review, peer review or PCAOB review or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the Independent Auditors and any steps taken to deal with any such issues;
- reviewing and discussing with the Independent Auditors relationships or services (including permissible non-audit services) that may affect their objectivity and independence;
- overseeing the rotation of the Independent Auditors' lead audit and concurring partners and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable law; and
- taking such other appropriate actions as may be required or desirable by the Committee to oversee the independence of the Independent Auditors.

4. Consider and assess the desirability of developing hiring policies for ZipRecruiter's hiring of employees or former employees of the Independent

Auditors, as required by regulations and by applicable listing standards.

5. Review the Independent Auditors' annual audit plan, scope of audit activities and staffing.
6. Approve the fees and other compensation to be paid to the Independent Auditors (or other registered public accounting firms) and pre-approve all audit and non-audit related services provided by the Independent Auditors (or other registered public accounting firms) permitted by the Exchange Rules, Commission Rules and applicable law or regulation. The Committee may establish pre-approval policies and procedures, as permitted by the Exchange Rules, Commission Rules and applicable law, for the engagement of the Independent Auditors (or other registered public accounting firms) to render services to ZipRecruiter including, without limitation, policies that would allow the delegation of pre-approval authority to one or more members of the Committee.
7. Review and discuss with the Independent Auditors the reports delivered to the Committee by the Independent Auditors regarding:
  - critical accounting policies, estimates and practices used;
  - alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of those alternatives and the treatment preferred by the Independent Auditors;

- any material written communications between the Independent Auditors and ZipRecruiter's management; and
- any matters required to be communicated to the Committee under GAAP and other legal or regulatory requirements.

#### Risk Oversight and Compliance

The Committee will:

1. Review with management ZipRecruiter's major financial risks and enterprise exposures and the steps management has taken to monitor or mitigate such risks and exposures, including ZipRecruiter's procedures and any related policies with respect to risk assessment and risk management.
2. Review with management ZipRecruiter's cybersecurity and other information technology risks, controls and procedures, including ZipRecruiter's plans to mitigate cybersecurity risks and respond to data breaches.
3. Review with management ZipRecruiter's risk exposures in other areas, as the Committee deems necessary or appropriate from time to time.
4. Review with management ZipRecruiter's (a) programs for promoting and monitoring compliance with applicable legal and regulatory requirements, and (b) major legal and regulatory compliance risk exposures and the steps management has taken to monitor or mitigate such exposures.
5. Review the status of any significant legal and regulatory matters and any material reports or inquiries received from regulators or government agencies that

reasonably could be expected to have a significant impact on ZipRecruiter's financial statements.

## Corporate Governance

The Committee will:

1. Annually prepare a report to ZipRecruiter's stockholders for inclusion in ZipRecruiter's annual proxy statement as required by the Commission Rules.
2. Review and establish any appropriate changes to the insurance coverages for ZipRecruiter's directors and officers.
3. Discharge the responsibilities as set forth in such policies, codes and guidelines approved by the Board.
4. Review and approve any related party transactions in accordance with ZipRecruiter's Related Party Transaction Policy.

## STUDIES AND ADVISORS

The Committee has the sole authority and right, at ZipRecruiter's expense, to retain consultants, accountants, legal counsel, experts, and other advisors of its choice to assist the Committee in connection with its functions, including any studies or investigations, and will have direct oversight of the work performed by such advisors and the right to terminate their services. The Committee will have the sole authority to approve the fees and other retention terms of such advisors.

ZipRecruiter will provide for appropriate funding, as determined by the Committee, for:

- payment of compensation to any

consultants, accountants, legal counsel, experts and other advisors retained by the Committee; and

- ordinary administrative expenses of the Committee that are necessary and appropriate in carrying out its functions.

## MEETINGS AND ACTIONS WITHOUT A MEETING

Meetings of the Committee will be held from time to time, as determined by the Committee. A quorum of the Committee for the transaction of business will be a majority of its members. The Committee also may act by unanimous written consent in lieu of a meeting in accordance with ZipRecruiter's Bylaws.

## MINUTES AND REPORTS

The Committee will maintain written minutes of its meetings and copies of its actions by written consent and will file such minutes and copies of written consents with the minutes of the meetings of the Board. The Committee will regularly report to the Board on its activities.

## DELEGATION OF AUTHORITY

The Committee may from time to time, as it deems appropriate and to the extent permitted under applicable law, the Exchange Rules, the Commission Rules and ZipRecruiter's Certificate of Incorporation and Bylaws, form and delegate, either exclusively or non-exclusively, authority to subcommittees. Subcommittees of the Committee will consist of one or more members of the Committee who will regularly report on their activities to the Committee.

## **REVIEW OF COMMITTEE COMPOSITION, PERFORMANCE AND CHARTER**

The Committee will evaluate on an annual basis the Committee's composition and performance. The Committee also will review and reassess the adequacy of this Charter annually, and recommend to the Board any changes the Committee determines appropriate.