

TTEC HOLDINGS, INC.**AUDIT COMMITTEE****CHARTER**

There shall be a Committee of the Board of Directors (the “Board”) of TTEC Holdings, Inc. (the “Corporation”) to be known as the Audit Committee (the “Committee”) with the purpose, composition, authority, duties and responsibilities, as follows:

A. PURPOSE OF THE COMMITTEE

The purpose of the Committee is to:

1. Assist the Board in oversight of:
 - (i) the Corporation’s accounting and financial reporting processes;
 - (ii) the Corporation’s compliance with legal and regulatory requirements;
 - (iii) the independent auditors, including their qualifications and independence; and
 - (iv) the Corporation’s systems of internal controls; and
2. Prepare the report required by the rules of the Securities and Exchange Commission (the “SEC”) to be included in the Corporation’s annual proxy statement.

The Committee does not itself prepare financial statements or perform audits, and its members are not auditors or certifiers of the Corporation’s financial statements. The Committee is not responsible for assuring compliance with laws and regulations or the Corporation’s Code of Ethical Conduct for Senior Executives and Financial Officers, Code of Conduct, internal policies, procedures or controls, nor is it the duty of the Committee to conduct audits or to determine that the Corporation’s financial statements and disclosures are complete and accurate and are in accordance with Generally Accepted Accounting Principles and applicable rules and regulations. These duties are the responsibilities of management and the independent auditors. The Committee does periodically review the Corporation’s Code of Ethical Conduct for Senior Executives and Financial Officers and assures all applicable personnel execute an attestation concerning the same.

Each member of the Committee shall be entitled to rely, to the maximum extent permitted under applicable law, on

- (i) the integrity of those persons and organizations within and outside the Corporation from which such member receives information, and
- (ii) the accuracy of the financial and other information provided to the Committee by such persons or organizations absent actual knowledge to the contrary (which shall be promptly reported to the Board).

Such information shall include, but is not limited to, the certifications of the Corporation’s principal executive officer and principal financial officer required by the SEC, as well as reports to the Committee on the due diligence processes which support such certifications.

B. COMPOSITION OF THE COMMITTEE

The members of the Committee shall be appointed by the Board. The Committee will be composed of not less than three Board members. Each member shall be “independent” in accordance with applicable law, including the rules of the NASDAQ Stock Market (“NASDAQ”) and the SEC independence requirements for audit committee members.

All members of the Committee shall meet the financial literacy requirements of the NASDAQ Stock Exchange and at least one member shall be an “audit committee financial expert” as such term is defined under applicable SEC rules.

Members of the Committee shall serve until their successors are duly elected and qualified or their earlier resignation or removal. The Committee members and its Chair are appointed by the Nominating and Governance Committee of the Board under its delegated authority from the Board. No member of the Committee shall simultaneously serve on the audit committees of more than three other public companies without the prior approval of the Board.

Any action taken by the Committee during a period in which one or more of the members subsequently is determined to have failed to meet the membership qualifications shall nevertheless constitute duly authorized actions of the Committee and shall be valid and effective for all purposes, except to the extent required by law or determined appropriate by the Committee to satisfy regulatory requirements.

C. COMMITTEE MEETINGS

The Committee shall meet as often as it deems appropriate, but at least quarterly, to perform its duties and responsibilities under this charter. When necessary, but no less than annually, the Committee shall meet with management and the independent auditors in separate executive sessions to discuss any matters that the Committee or any of these groups believes should be discussed privately. The Committee shall meet with the independent auditors and management quarterly to review the Corporation’s financial information. The Chair of the Board, any member of the Committee, or the Secretary of the Corporation may call meetings of the Committee. The Chair of the Committee, in consultation with the Committee members and the Chief Financial Officer of the Corporation, will determine the frequency and length of Committee meetings and develop the Committee’s agenda. At the beginning of the year, the Committee will establish a schedule of agenda subjects to be discussed during the year (to the extent these can be foreseen). The Committee shall maintain written minutes of its meetings, which will be filed with the meeting minutes of the Board. In addition to the meetings, the Committee may act by unanimous written consent with proper materials provided to make an informed decision.

D. AUTHORITY AND RESOURCES

The Committee may request any officer or employee of the Corporation or the Corporation’s outside counsel or independent auditor to attend a Committee meeting or to meet with any members of, or consultants to, the Committee. The Committee shall have the power to conduct or authorize investigations into any matters within the Committee’s scope of responsibilities. The Committee has the right at any time to obtain advice, reports or opinions from internal and external counsel and expert advisors and has the authority to hire, compensate and terminate independent legal, financial and other advisors as it may deem necessary, without seeking approval from management or the Board.

The Corporation shall provide appropriate funding, as determined by the Committee, for the payment of:

- 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;
- Compensation to any advisors, including outside counsel, retained by the Committee; and
- Ordinary administrative expenses of the Committee that are necessary or appropriate for the carrying out of the Committee's duties.

E. DUTIES AND RESPONSIBILITIES

The Committee shall:

Independent Auditor

1. Be directly responsible for the appointment, compensation, retention, oversight (including resolution of disagreements between management and the independent auditors regarding financial reporting) and, where appropriate, termination of the independent auditors engaged to prepare or issue an audit report or perform other audit, review or attest services for the Corporation. The independent auditors must report directly to the Committee.

2. Pre-approve audit and permissible non-audit services to be provided to the Corporation by the independent auditors, as set forth in Section 10A of the Exchange Act and the rules and regulations promulgated thereunder by the SEC.

3. Review and provide guidance with respect to the external audit and the Corporation's relationship with its independent auditors by (i) reviewing the independent auditors' proposed audit scope, approach and independence; (ii) obtaining on a periodic basis a statement from the independent auditors regarding relationships and services with the Corporation which may impact independence and presenting this statement to the Board, and to the extent there are relationships, monitoring and investigating them; (iii) ensuring that the independent auditors submit to the Committee on an annual basis the written disclosures and the letter required by applicable requirements of the Public Company Accounting Oversight Board regarding the independent auditors' communications with the Committee concerning the independent auditors' independence; and (iv) reviewing reports submitted to the Committee by the independent auditors in accordance with applicable SEC requirements.

4. Obtain and review an annual report from the independent auditors describing (i) the independent auditors' internal quality control procedures and (ii) any material issues raised by the recent internal quality control review, peer review, or Public Company Accounting Oversight Board review, of the independent auditors, or by any 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 steps taken to deal with any such issues.

5. Review the experience and qualifications of the senior members of the independent auditor team.

6. Periodically review the Corporation's hiring policies for employees or former employees of its independent auditors, and approve any hiring of such employees in senior roles for the Corporation.

7. Review the performance of the independent auditors on an annual basis.

8. Periodically discuss with the independent auditors (i) their judgments about the quality, appropriateness, and acceptability of the Corporation's accounting principles and financial disclosure practices, as applied in its financial reporting, and (ii) the completeness and accuracy of the Corporation's financial statements.

Financial Reporting

9. Review with management and the independent auditor:

- The Corporation's annual audited financial statements, and related footnotes, and quarterly unaudited financial statements, including the disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and management's certifications required by the Sarbanes Oxley Act of 2002, prior to filing the Corporation's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q, respectively, with the SEC.
- The independent auditors' audit of the annual financial statements and their report thereon.
- The accompanying management letter and any reports with respect to interim periods.
- Any material changes to the Corporation's accounting principles and practices used in preparing financial statements to be filed with the SEC.
- Any significant changes required in the independent auditors' audit plan.
- Any difficulties or disputes with management encountered during the course of the audit.
- Other matters related to the conduct of the audit that are to be communicated to the Committee under Generally Accepted Auditing Standards.

10. Review with management, the independent auditors, and the Corporation's counsel, as appropriate, any legal and regulatory matters that may have a material impact on the financial statements, related compliance policies, and programs and reports received from regulators.

11. Review and discuss earnings press releases prior to public disclosure.

12. Provide a report for inclusion in the Corporation's proxy statement in accordance with the rules and regulations of the SEC.

13. Oversee compliance with the requirements of the SEC for disclosure of auditors' services and audit committee member qualifications and activities.

14. Discuss with the independent auditors the financial statements and audit findings, including any significant adjustments, management judgments and accounting estimates, significant new accounting policies and disagreements with management and any other matters described in Statements on Auditing Standards Nos. 61 and 90 (Communications with Audit Committees), as amended, or any successor provisions.

Internal Audit Function and Internal Controls and Procedures

15. Review the internal audit function including the independence and authority of its

reporting obligations, the proposed scope and plan of the work to be done for the coming year, the coordination of such plans with the independent auditors, and the responsibilities, budget and staffing needs of internal audit function.

16. Review with management and the independent auditors the sufficiency and quality of the internal audit function staff and other financial and accounting personnel of the Corporation.

17. Review with management, the independent auditors and the internal auditors the adequacy of the Corporation's internal controls, disclosure processes and management's responses with respect to recommendations for internal control improvements.

18. Review the internal control report prepared by management, including management's assessment of the effectiveness of the Corporation's internal control over financial reporting, and the independent auditors' attestation report on internal control over financial reporting

19. Establish procedures for the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, or auditing matters and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Management Discussions

20. Review and discuss with management (i) management's financial risk assessment and risk management policies, (ii) the Corporation's major financial risk exposures and the steps management has taken to monitor and control such exposures, and (iii) major legislative and regulatory developments that could materially impact the Corporation's contingent liabilities and risks.

21. Periodically review separately with each of management, the independent auditors, and the internal auditors (i) any disagreements between management and the auditors in connection with any audits, (ii) any difficulties encountered during the course of audits, including restrictions in scope or access to required information, and (iii) management's response.

22. Consider and approve, if appropriate, significant changes to the Corporation's accounting principles and financial disclosure practices as recommended by management and the independent auditors. Review with management and the independent auditors, at appropriate intervals, the extent to which any changes or improvements in accounting or financial practices, as approved by the Committee, have been implemented.

Other Responsibilities

23. Assess the Corporation's business and information security risk management processes and the adequacy of the overall control environment, including controls in selected areas representing financial reporting, disclosure, compliance, and significant financial or business risk.

24. Provide an open avenue of communication between management and the internal auditors, the independent auditors, and the Board.

25. Review the Committee's charter, structure, processes, and membership requirements and adopt changes as appropriate at least once a year.

26. Conduct a self-assessment and evaluation at least annually.

27. Report to the Board concerning the Committee's activities with such recommendations as

the Committee deems appropriate at least once a year.

28. Review and approve in advance any proposed related-party transaction that is required to be disclosed under Item 404 of SEC regulations S-K, consistent with the Corporation's Related Party Transactions Policy and report to the full Board on any approved transactions.

29. Delegate, in its discretion, any of its responsibilities to the extent allowed under applicable law.

30. Consider such other matters with respect to the Corporation's financial affairs, internal controls and the internal and external audits as the committee may deem advisable.

31. Perform such other functions as assigned by law, the Corporation's charter or bylaws, or the Board.

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