

**AMENDED AND RESTATED CHARTER  
OF THE AUDIT COMMITTEE  
OF THE BOARD OF DIRECTORS  
OF BROADSOFT, INC.**

**PURPOSE AND POLICY**

The primary purpose of the Audit Committee (the “*Committee*”) shall be to act on behalf of the Board of Directors (the “*Board*”) of BroadSoft, Inc. (the “*Company*”) in fulfilling the Board’s oversight responsibilities with respect to (a) the Company’s corporate accounting and financial reporting processes, (b) the Company’s systems of internal control over financial reporting and audits of financial statements, (c) the quality and integrity of the Company’s financial statements and reports, (d) the qualifications, independence and performance of the registered public accounting firm or firms engaged as the Company’s independent outside auditors for the purpose of preparing or issuing an audit report or performing audit services (the “*Independent Outside Auditors*”) and (e) the performance of the Company’s internal audit function. The operation of the Committee shall be subject to the Bylaws of the Company as in effect from time to time and Section 141 of the Delaware General Corporation Law.

The policy of the Committee, in discharging these obligations, shall be to maintain and foster an open avenue of communication among the Committee and the Independent Outside Auditors, the Company’s financial management and the individuals performing the internal audit function (the “*Internal Auditors*”).

**COMPOSITION**

The Committee shall consist of at least three (3) members of the Board of Directors. The members of the Committee shall satisfy the independence and financial literacy requirements of The NASDAQ Stock Market (“*NASDAQ*”) applicable to Committee members as in effect from time to time, when and as required by NASDAQ. At least one member shall satisfy the applicable NASDAQ financial sophistication requirements as in effect from time to time. The members of the Committee shall be appointed by and serve at the discretion of the Board. Vacancies occurring on the Committee shall be filled by the Board. The Chairman of the Committee shall be appointed by the Board.

**MEETINGS AND MINUTES**

The Committee shall hold such regular or special meetings as its members shall deem necessary, appropriate or desirable. Minutes of each meeting of the Committee shall be prepared and distributed to each director of the Company and to the extent such minutes are not prepared by the Secretary of the Company to the Secretary of the Company promptly after each meeting. The Chairman of the Committee shall report to the Board from time to time, or whenever so requested by the Board.

## **AUTHORITY**

The Committee shall have authority to appoint, determine compensation for (at the Company's expense), retain and oversee the Independent Outside Auditors as set forth in Section 10A(m)(2) of the Securities Exchange Act of 1934, as amended, and the rules thereunder and otherwise to fulfill its responsibilities under this charter. The Committee shall have authority to retain and determine compensation for, at the expense of the Company, special legal, accounting or other advisors or consultants as it deems necessary, appropriate or desirable in the performance of its duties. The Committee shall also have authority to pay, at the expense of the Company, ordinary administrative expenses that, as determined by the Committee, are necessary, appropriate or desirable in carrying out its duties. Each member of the Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary, appropriate or desirable by any member of the Committee to discharge his or her responsibilities hereunder. The Committee shall have authority to require that any of the Company's personnel, counsel, accountants (including the Independent Outside Auditors) or investment bankers, or any other consultant or advisor to the Company attend any meeting of the Committee or meet with any member of the Committee or any of its special, outside legal, accounting or other, advisors or consultants. The approval of this Charter by the Board shall be construed as a delegation of authority to the Committee with respect to the responsibilities set forth herein.

## **RESPONSIBILITIES**

The Committee shall oversee the Company's financial reporting process on behalf of the Board, shall have direct responsibility for the appointment, compensation, retention and oversight of the work of the Independent Outside Auditors and any other registered public accounting firm engaged for the purpose of performing other review or attest services for the Company. The Independent Outside Auditors and each such other registered public accounting firm shall report directly and be accountable to the Committee. The Committee's functions and procedures should remain flexible to address changing circumstances most effectively. To implement the Committee's purpose and policy, the Committee shall be charged with the following functions and processes with the understanding, however, that the Committee may supplement or (except as otherwise required by applicable laws or rules) deviate from these activities as appropriate under the circumstances:

### **Responsibilities with Respect to Independent Outside Auditors**

- 1. *Communication Prior to Engagement.*** Prior to engagement of any prospective Independent Outside Auditors, to review a written disclosure by the prospective Independent Outside Auditors of all relationships between the prospective Independent Outside Auditors, or their affiliates, and the Company, or persons in financial oversight roles at the Company, that may reasonably be thought to bear on independence, and to discuss with the prospective Independent Outside Auditors the potential effects of such relationships on the independence of the prospective Independent Outside Auditors, consistent with Ethics and Independence Rule 3526, *Communication with Audit Committees Concerning Independence* ("**Rule 3526**"), of the Public Company Accounting Oversight Board (United States) (the "**PCAOB**").

2. ***Approval of Audit Engagements.*** Prior to commencement of any engagements, to determine and approve engagements of the Independent Outside Auditors to perform all proposed audit, review and attest services, including the scope of and plans for the audit, the adequacy of staffing, the compensation to be paid, at the Company's expense, to the Independent Outside Auditors and the negotiation and execution, on behalf of the Company, of the Independent Outside Auditors' engagement letters, which approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of preapproval authority to one or more Committee members so long as any decisions made as a result of such preapproval authority are presented to the full Committee at the next scheduled meeting.
3. ***Evaluation and Retention of Auditors.*** To evaluate the performance of the Independent Outside Auditors, to assess their qualifications (including their internal quality-control procedures and any material issues raised by that firm's most recent internal quality-control review or any investigations by regulatory authorities) and to determine whether to retain, or to terminate, the engagement of the existing Independent Outside Auditors, or to appoint and engage a different independent registered public accounting firm, which retention shall be subject only to ratification by the Company's stockholders (if the Committee or the Board elects to submit such retention for ratification by the stockholders).
4. ***Approval of Non-Audit Services.*** Prior to commencement of any engagements (unless in compliance with exceptions available under applicable laws and rules related to immaterial aggregate amounts of services), to determine and approve engagements of the Independent Outside Auditors to perform any proposed permissible non-audit services, including the scope of the service and the compensation to be paid therefor, at the Company's expense. Committee approval may be pursuant to preapproval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of preapproval authority to one or more Committee members so long as any decisions made as a result of such preapproval policies and procedures are presented to the full Committee at the next scheduled meeting.
5. ***Audit Partner Rotation.*** To monitor the rotation of the partners of the Independent Outside Auditors on the Company's audit engagement team as required by applicable laws and rules and to consider periodically and, if deemed appropriate, adopt a policy regarding rotation of auditing firms.
6. ***Auditor Independence.*** At least annually, consistent with Rule 3526, to receive and review written disclosures from the Independent Outside Auditors delineating all relationships between the Independent Outside Auditors, or their affiliates, and the Company, or persons in financial oversight roles at the Company, that may reasonably be thought to bear on independence and a letter from the Independent Outside Auditors affirming their independence. In connection with such review, the Committee shall consider and discuss with the Independent Outside Auditors any potential effects of any such relationships on the independence of the

Auditors, as well as any compensation or services that could affect the Independent Outside Auditors' objectivity and independence, and assess and otherwise take appropriate action to oversee the independence of the Independent Outside Auditors.

7. ***Former Employees of Independent Outside Auditors.*** To consider and, if deemed appropriate, adopt clear policies regarding Committee preapproval of employment by the Company of individuals employed or formerly employed by the Company's Independent Outside Auditors and engaged on the Company's account.
8. ***Auditor Communications.*** At least annually, to discuss with the Independent Outside Auditors the matters required to be discussed by Statement on Auditing Standards No. 61, as amended (AICPA, *Professional Standards*, vol. 12. AU section 380), as adopted by the PCAOB in Rule 3200T (including any successor rule adopted by the PCAOB).
9. ***National Office Communications.*** To review with the Independent Outside Auditors, as appropriate, communications between the audit team and the Independent Outside Auditors' national office with respect to accounting or auditing issues presented by the engagement.

**Responsibilities with Respect to Financial Statements.**

10. ***Audited Financial Statement Review.*** To review, upon completion of the audit, the financial statements proposed to be included in the Company's Annual Report on Form 10-K to be filed with the Securities and Exchange Commission and to recommend whether or not such financial statements should be so included.
11. ***Annual Audit Results.*** To review with management and the Independent Outside Auditors, the results of the annual audit, including the Auditors' assessment of the quality, not just acceptability, of the Company's accounting principles and practices, the Independent Outside Auditors' views about qualitative aspects of the Company's significant accounting practices, the reasonableness of significant judgments and estimates (including material changes in estimates), all known and likely misstatements identified during the audit (other than those the Independent Outside Auditors believe to be trivial), the adequacy of the disclosures in the financial statements and any other matters required to be communicated to the Committee by the Independent Outside Auditors under the standards of the PCAOB.
12. ***Quarterly Results.*** To review with management and the Independent Outside Auditors, as appropriate, the results of the Independent Outside Auditors' review of the Company's quarterly financial statements, prior to public disclosure of quarterly financial information, if practicable, or filing with the Securities and Exchange Commission of the Company's Quarterly Report on Form 10-Q, and

any other matters required to be communicated to the Committee by the Independent Outside Auditors under standards of the PCAOB.

13. ***Management's Discussion and Analysis.*** To review with management and the Independent Outside Auditors, as appropriate, the Company's disclosures contained under the caption "Management's Discussion and Analysis of Financial Condition and Results of Operations" in its periodic reports to be filed with the Securities and Exchange Commission.
14. ***Accounting Principles and Policies.*** To review with management and the Independent Outside Auditors, as appropriate, significant issues that arise regarding accounting principles and financial statement presentation, including critical accounting policies and practices, alternative accounting policies available under generally accepted accounting principles ("***GAAP***") related to material items discussed with management, the potential impact on the Company's financial statements of off-balance sheet structures and any other significant reporting issues and judgments, significant regulatory, legal and accounting initiatives or developments that may have a material impact on the Company's financial statements if, in the judgment of the Committee, such review is necessary, appropriate or desirable.
15. ***Management Cooperation with Audit.*** To evaluate the cooperation received by the Independent Outside Auditors during their audit examination, including any significant difficulties encountered during the audit or any restrictions on the scope of their activities or access to required records, data and information and, whether or not resolved, significant disagreements with management and management's response, if any.

**Periodic Discussions with Management and/or the Independent Outside Auditors**

16. ***Disclosure Committee.*** To meet with the Disclosure Committee (or a representative thereof), as part of the Committee's regular review of the Company's Form 10-K and Form 10-Q reports (and other filings by the Company with the Securities and Exchange Commission, when applicable and as deemed necessary, appropriate or desirable by management).
17. ***Press Releases.*** To review with management and the Independent Outside Auditors, as appropriate, earnings press releases, as well as the substance of financial information and earnings guidance provided to analysts and ratings agencies, which discussions may be general discussions of the type of information to be disclosed or the type of presentation to be made. The Chair of the Committee may represent the entire Committee for purposes of this discussion.
18. ***Risk Assessment and Management.*** To review and discuss with management and, as appropriate, the Independent Outside Auditors the Company's guidelines and policies with respect to risk assessment and enterprise risk management,

including the Company's major financial risk exposures and the steps taken by management to monitor and control these exposures.

19. **Management Letters.** To review with the Independent Outside Auditors and, if appropriate, management, any "management" or "internal control" letter issued or, to the extent practicable, proposed to be issued by the Independent Outside Auditors and management's response, if any, to such letter, as well as any additional material written communications between the Independent Outside Auditors and management.
20. **Disagreements Between Independent Outside Auditors and Management.** To review with management and the Independent Outside Auditors, or any other registered public accounting firm engaged to perform review or attest services, any conflicts or disagreements between management and the Independent Outside Auditors, or such other accounting firm, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that individually or in the aggregate could be significant to the Company's financial statements or the Independent Outside Auditors' report, and to resolve any conflicts or disagreements regarding financial reporting.

#### **Internal Control Responsibilities**

21. **Internal Control Over Financial Reporting.** To confer with management and the Independent Outside Auditors, as appropriate, regarding the scope, adequacy and effectiveness of internal control over financial reporting including any special audit steps taken in the event of material control deficiencies, responsibilities, budget and staff of the internal audit function and review of the appointment or replacement of the senior internal audit executive or manager.
22. **Separate Sessions.** Periodically, to meet in separate sessions with the Independent Outside Auditors, the Internal Auditors or other personnel responsible for the internal audit function, as appropriate, and management to discuss any matters that the Committee, the Independent Outside Auditors, the Internal Auditors or other personnel responsible for the internal audit function, or management believe should be discussed privately with the Committee.

#### **Responsibilities with Respect to Internal Auditors**

23. **Authority.** To maintain a functional reporting authority with the Internal Auditors and to review periodically with management and the Internal Auditors, the Internal Audit Charter, activities, staffing, and organizational structure of the internal audit function to ensure the internal audit function has the resources and skills necessary to effectively and efficiently accomplish its goals. This also includes the authority to appoint/dismiss staff performing the internal audit function, without undue influence by other parties, including management.
24. **Oversight.** To provide effective internal audit oversight by having an in-depth understanding of the Company, the associated risks, and the internal control

environment and to demonstrate diligence in reinforcing the importance of internal audit independence and to annually approve the audit plan prepared by the Internal Auditors, as well as major changes to the plan.

25. ***Audit Execution and Results.*** To review with the Internal Auditors and management, as required, summary results of audit findings, the overall internal control environment, risk monitoring and any emerging issues that have been identified as a result of internal audits executed in accordance with the audit plan.
26. ***Performance.*** To adequately gauge and provide to varied stakeholders reasonable assurance of internal audit quality. This includes, but is not limited to, at least once per year, reviewing the performance of the internal audit function.
27. ***Internal Auditor Communication.*** To maintain effective communication with the Internal Auditors and to rely on the Internal Auditors for material information regarding the Company's control environment and processes, significant control process issues, potential improvements to internal controls and the overall adequacy of internal controls. Additionally, to periodically meet in separate and private sessions with each of the Independent Outside Auditors, the Internal Auditors and management to discuss any matters that the Committee, the Independent Outside Auditors, the Internal Auditors and/or management believe should be discussed. Also, to meet as needed with the Independent Outside auditors, the Internal Auditors and management if allegations of fraud or other urgent matters arise.

### **Other Responsibilities**

28. ***Correspondence with Regulators.*** To consider and review with management, the Independent Outside Auditors, outside counsel, as appropriate, and any special counsel, separate accounting firm or other consultants and advisors as the Committee deems necessary, appropriate or desirable, any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies. To also review the results of any recently completed regulatory examinations or pending regulatory examinations that have an impact on the Company's operations and business.
29. ***Related Person Transactions.*** To establish a policy for the identification, review, consideration and approval or ratification of transactions involving the Company and any related person (the "***Related-Person Transaction Policy***"), and consistent with the Related-Person Transaction Policy, to consider such transactions for approval or ratification.
30. ***Complaint Procedures; Compliance Officer.*** To establish procedures, when and as required by applicable laws and rules, for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential and anonymous submission by

employees of concerns regarding questionable accounting or auditing matters, to appoint one or more Compliance Officer(s), to oversee the administration of the Company's Open Door Policy for Reporting Complaints Regarding Accounting and Auditing Matters (also referred to, for internal purposes, as the "Whistleblower Policy"), and to interface with the Compliance Officer(s).

31. ***Engagement of Registered Public Accounting Firms.*** To determine and approve engagements of any registered public accounting firm (in addition to the Independent Outside Auditors), prior to commencement of such engagements, to perform any other review or attest service, including the compensation to be paid, at the Company's expense, to such firm and the negotiation and execution, on behalf of the Company, of such firm's engagement letter, which approval may be pursuant to preapproval policies and procedures, including the delegation of preapproval authority to one or more Committee members, so long as any such preapproval decisions are presented to the full Committee at the next scheduled meeting.
32. ***Investigations.*** To investigate any matter brought to the attention of the Committee within the scope of its duties if, in the judgment of the Committee, such investigation is necessary, appropriate or desirable.
33. ***Proxy Report.*** To prepare the report required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement.
34. ***Annual Charter Review.*** To review and assess the adequacy of this charter annually and recommend any proposed changes to the Board for approval.
35. ***Report to Board.*** To report to the Board of Directors with respect to material issues that arise regarding the quality or integrity of the Company's financial statements, the performance or independence of the Independent Outside Auditors, the performance of the Company's internal audit function or such other matters as the Committee deems necessary, appropriate or desirable from time to time or whenever it shall be called upon to do so.
36. ***Annual Committee Evaluation.*** To conduct an annual evaluation of the performance of the Committee.
37. ***General Authority.*** To perform such other functions and to have such powers as may be necessary, appropriate or desirable in the efficient and lawful discharge of the foregoing.

It shall be the responsibility of management to prepare the Company's financial statements and periodic reports and the responsibility of the Independent Outside Auditors to audit those financial statements. These functions shall not be the responsibility of the Committee, nor shall it be the Committee's responsibility to ensure that the financial statements or periodic reports are complete and accurate, conform to GAAP or otherwise comply with applicable laws.