

**ORASURE TECHNOLOGIES, INC.  
BOARD OF DIRECTORS**

**Audit Committee Charter**

**As Amended, August 8, 2022**

**I. PURPOSE**

The primary function of the Audit Committee is to assist the Board of Directors (the “Board”) of OraSure Technologies, Inc. (the “Company”) in fulfilling its responsibility to oversee (i) the integrity of the Company’s financial statements, (ii) management’s conduct of the Company’s accounting and financial reporting processes, including monitoring the participation of Company management and the outside auditors in the financial reporting process, (iii) the Company’s systems of internal control over financial reporting and disclosure controls and procedures, (iv) the outside auditor’s qualifications, engagement, compensation, independence and performance, (v) the Company’s compliance with legal and regulatory requirements and management of financial and other risks, including insurance review, data privacy and cybersecurity, (vi) the annual independent audit of the Company’s financial statements, (vii) the application of the Company’s related person transaction policy as established by the Board from time to time and (viii) such other matters as directed by the Board or this charter (the “Charter”). All references in this Charter to the Company are intended to refer also to any subsidiary of the Company whose results of operations are consolidated with those of the Company, except where the context otherwise requires.

In discharging its oversight role, the Audit Committee is empowered to investigate any matter brought to its attention, with full access to all books, records, facilities and personnel of the Company and the power to retain, at the Company’s expense, outside counsel, auditors or other experts, in each case, as the Audit Committee deems necessary in its sole discretion (collectively, “Outside Experts”) for this purpose. The outside auditors and Outside Experts are ultimately accountable to, and the selection, evaluation and replacement of such auditors and Outside Experts are the responsibility of, the Audit Committee.

Although the Audit Committee has the responsibilities and powers set forth in this Charter, the role of the Audit Committee is oversight. The members of the Audit Committee are not full-time employees of the Company and may or may not be accountants or auditors by profession or experts in the fields of accounting and auditing and, in any event, do not serve in such capacity. Consequently, it is not the duty of the Audit Committee to conduct audits or to determine that the Company’s financial statements and disclosures are complete and accurate and in accordance with U.S. generally accepted accounting principles (“GAAP”) or applicable rules and regulations. These activities are the responsibility of Company management and the Company’s outside auditors. Specifically, the Audit Committee relies on (i) management for the preparation and accuracy of the Company’s financial statements, (ii) management for establishing effective internal controls with respect to financial reporting and compliance with accounting standards and applicable laws and (iii) the Company’s outside auditors for an unbiased, diligent audit or review, as applicable, of the Company’s financial statements and the effectiveness of the Company’s internal controls.

## **II. COMPOSITION**

The Audit Committee shall be comprised of three or more Directors as determined by the Board, each of whom shall (i) be free from any relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment as a member of the Audit Committee, (ii) meet the independence requirements of Section 10A(m)(3) of the Securities and Exchange Act of 1934, as amended (the "Exchange Act") and the rules and regulations of the Securities and Exchange Commission ("SEC"), (iii) not have participated in the preparation of the financial statements of the Company at any time during the past three years, and (iv) in the judgment of the Board, meet the independence and financial literacy requirements of The NASDAQ Global Market ("NASDAQ") and any other stock exchange or trading market on which the Company's securities may be listed or approved for quotation. At least one member of the Audit Committee shall be, in the judgment of the Board, an Audit Committee financial expert as defined by applicable SEC rules and regulations and NASDAQ listing standards. All members of the Audit Committee shall have a working familiarity with basic finance and accounting practices, and must be able to read and understand fundamental financial statements, including a company's balance sheet, income statement, and cash flow statement. Audit Committee members should enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or a third party.

Members of the Audit Committee shall be appointed by the Board at the Board meeting held immediately following the Company's annual meeting of stockholders or at any regular or special meeting of the Board, and each member shall serve until his or her successor shall be duly appointed and qualified, until removal from the Audit Committee by the Board or until such member ceases to be a member of the Board or meet the independence or other membership requirements set forth in this Charter. Vacancies on the Audit Committee shall be filled by the Board, and any member of the Audit Committee may be removed by the action of a majority of the whole Board. Unless a Chairman of the Audit Committee is appointed by the Board, the members of the Audit Committee may designate a Chairman by majority vote of the full Audit Committee membership.

No member of the Audit Committee shall serve on the audit committees of more than three public companies at the same time as he or she serves on the Audit Committee of the Company, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Audit Committee.

## **III. COMPENSATION**

Unless otherwise approved by the Board, members of the Audit Committee shall not receive any compensation from the Company other than Director fees (including equity-based awards), which may include amounts paid to Directors for service on committees and as chairs of committees of the Board, and other compensation allowed pursuant to the rules and regulations of the SEC and NASDAQ.

## **IV. MEETINGS**

The Audit Committee shall meet at the call of the Chairman of the Audit Committee or of any two members of the Audit Committee. A majority of the Audit Committee membership shall constitute a quorum for the transaction of business, and the act of a majority of those present at any meeting at which a quorum is present shall be the act of the Audit Committee. Those Audit Committee members present in person or by means of telephone conference or other communications equipment through which all persons

participating in the meeting can hear each other shall be counted to determine whether a quorum is present.

The Audit Committee shall keep regular minutes of its proceedings, which minutes shall be recorded in the Minute Book of the Company. The Secretary or Assistant Secretary of the Company may act as Secretary of the Audit Committee, if requested, or the Audit Committee may appoint one of its members to act as Secretary of a meeting. The Audit Committee may also act by unanimous written consent without a meeting, and any such written consent also shall be included in the Minute Book of the Company.

The Audit Committee may request members of Company management or others to attend meetings and to provide pertinent information as necessary. The Audit Committee shall meet with the Company's outside auditors in separate private sessions periodically but not less often than quarterly.

The Audit Committee is authorized and empowered to adopt its own rules of conduct and procedure not inconsistent with this Charter, the Company's Certificate of Incorporation and Bylaws, and applicable law. Except as otherwise prohibited by law, the Company's Certificate of Incorporation or the Company's Bylaws, the Audit Committee may delegate its responsibilities to subcommittees or individual members of the Audit Committee.

## **V. RESPONSIBILITIES AND DUTIES**

The following responsibilities and duties shall be the common recurring activities of the Audit Committee in carrying out its oversight function. These responsibilities and duties are set forth as a guide with the understanding that the Audit Committee may undertake other and different activities, and may diverge from this guide, as appropriate under the circumstances.

1. The Audit Committee shall have the sole authority to select, appoint (and recommend that the Board submit for stockholder ratification, if applicable), retain, evaluate and replace the Company's outside auditors (subject to stockholder approval, if applicable), and shall be directly responsible for determining the compensation and overseeing of the work of the outside auditors retained for the purpose of auditing the Company's annual financial statements or related work, including (i) resolution of disagreements between Company management and the outside auditors regarding financial reporting, and (ii) review of any significant findings by the outside auditors relating to the Company's financial statements. The outside auditors shall report directly to the Audit Committee.
2. The Audit Committee shall (i) review in advance of each annual audit, based upon the recommendation of the outside auditors and Company management, the scope and plan of work to be done by the outside auditors each fiscal year, including, timing, staffing, locations, reliance upon management, and internal audit and general audit approach, and (ii) discuss with Company management and the outside auditors those matters required to be discussed under Statement of Auditing Standards No. 61 ("SAS 61").
3. The Audit Committee shall review in advance, and grant any appropriate pre-approvals with respect to, (i) all auditing services to be provided by the outside auditors, (ii) all non-audit services to be provided by the outside auditors as permitted by Section 10A of the Exchange Act, or other applicable law and (iii) in connection with services approved under clauses (i) and (ii), above, all fees and other terms of engagement, including the terms of any engagement letter or similar agreement with the outside auditors. The Chairman of the Audit Committee shall be authorized to

execute any such engagement letter or agreement with the outside auditors, for and on behalf of the Company. The foregoing pre-approval requirement shall be subject to the de minimis exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act that are approved by the Audit Committee prior to completion of the audit. The Audit Committee may delegate to one or more members of the Audit Committee who are independent the authority to grant preapprovals required by this Section 3, provided that any preapproval by such member or members shall be presented to the full Audit Committee at its next scheduled meeting.

4. The Audit Committee shall review and approve disclosures required to be included in the Company's periodic reports filed under Section 13 of the Exchange Act with respect to approval of non-audit services.
5. The Audit Committee shall review and evaluate the performance of the Company's outside auditors on at least an annual basis.
6. The Audit Committee shall, at least annually, obtain and review a report from the outside auditors describing: (i) the outside auditors' internal quality control procedures and (ii) any material issues raised by the most recent internal quality-control review, or peer review of the outside auditors, or by any inquiry or investigation by governmental or professional authorities (including the Public Company Accounting Oversight Board ("PCAOB")) within the preceding five years, respecting one or more independent audits carried out by the outside auditors, and any steps taken to deal with any such issues.
7. The Audit Committee shall review with the outside auditors their independence, including (i) requesting from the outside auditors annually, a formal written statement delineating all relationships between the outside auditors and the Company consistent with PCAOB Rule 3526, "*Communications with Audit Committees Concerning Independence*" and applicable NASDAQ rules, and (ii) discussing with the outside auditors any relationships or services that may impact the objectivity and independence of the outside auditors and taking, or recommending that the full Board take, appropriate action to satisfy itself of the outside auditors' independence. The Audit Committee shall also review the resumes of key partners and managers of the outside auditors in order to evaluate the experience and qualifications of those who perform services for the Company.
8. The Audit Committee shall, if applicable, consider whether the outside auditors' provision to the Company of any permissible tax or other non-audit services related to internal control over financial reporting is compatible with maintaining the independence of the outside auditors, and discuss with the outside auditors the matters required to be discussed under the PCAOB Rules regarding independence.
9. The Audit Committee shall confirm that the lead audit partner, or the lead audit partner responsible for reviewing the audit, for the Company's outside auditors complies with applicable partner rotation requirements.
10. In consultation with the outside auditors and the Company's internal finance and accounting group (the "Finance Group"), the Audit Committee shall review the integrity of the Company's financial reporting process (both internal and external).

11. The Audit Committee shall review all reports required to be submitted by the outside auditors to the Audit Committee under Section 10A of the Exchange Act.
12. The Audit Committee shall review with Company management, the outside auditors and a member of the Finance Group, the audited financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Conditions and Results of Operations," and all internal control reports (or summaries thereof) and recommend to the Board whether the audited financial statements should be included in the Company's Annual Report on Form 10-K to be filed with the SEC (or the Annual Report to Stockholders if distributed prior to the filing of the Form 10-K filed with the SEC).
13. The Audit Committee shall review with Company management, the outside auditors and a member of the Finance Group, the Company's interim financial results to be included in the Company's quarterly reports on Form 10-Q to be filed with the SEC, including the Company's disclosures under "Management's Discussion and Analysis of Financial Conditions and Results of Operation," prior to submission to stockholders, the SEC or any other governmental body, any stock exchange or the public.
14. The Audit Committee shall review and consider with the outside auditors the matters required to be communicated by SAS 61, including the outside auditors' views about qualitative aspects of the Company's significant accounting practices (including accounting policies, accounting estimates, and financial statement disclosures), significant difficulties, if any, encountered during the audit, restrictions on the scope of activities or access to requested information, if any, uncorrected misstatements, other than those the outside auditors believe are trivial, if any, and disagreements with Company management, if any.
15. The Audit Committee shall prepare the report required by the SEC to be included in the Company's annual proxy statement and any other SEC reports required by applicable securities laws or the rules of NASDAQ or any other stock exchange or trading market on which the Company's securities may be listed or approved for quotation.
16. The Audit Committee shall review and discuss with Company management and the outside auditors all reports required by law or regulation to be provided to the Audit Committee by the outside auditors regarding: (i) all critical accounting policies and practices used by the Company; (ii) all alternative treatments of financial information within GAAP for material items that have been discussed by the outside auditors with Company management, including the ramifications of the use of such alternative treatments, and the treatment preferred by the outside auditors; and (iii) other material written communications between the outside auditors and Company management, such as any management letter or schedule of unadjusted differences.
17. The Audit Committee shall meet periodically with the Company's Finance Group to discuss the responsibilities and staffing of the Finance Group and any issues that the Finance Group believes warrant Audit Committee attention.
18. The Audit Committee shall review and discuss with Company management and the outside auditors such accounting policies (and changes therein) of the Company, including any financial reporting issues, which could have a material impact on the Company's financial statements (including but

not limited to the use of alternative GAAP methods and off-balance sheet structures), as are deemed appropriate for review by the Audit Committee prior to any interim or year-end filing with the SEC or other regulators.

19. The Audit Committee shall review and discuss with Company management the effect of accounting and regulatory initiatives, as well as any off-balance sheet arrangements, on the financial statements of the Company.
20. The Audit Committee shall discuss with Company management and the outside auditors the Company's major financial risk exposures and the steps Company management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies.
21. The Audit Committee shall oversee Company management's design and maintenance of the Company's disclosure controls and procedures and internal controls over financial reporting.
22. The Audit Committee shall review and discuss with Company management and the outside auditors the quality, adequacy and effectiveness of the Company's internal controls over financial reporting and disclosure controls and procedures, including any significant deficiencies and significant changes in internal controls over financial reporting.
23. The Audit Committee shall review disclosures made by the Company's Disclosure Committee or any member thereof or by the Company's CEO or CFO during their certification process for the applicable Form 10-K and Form 10-Q about (i) any significant deficiencies or material weaknesses in the design or operation of disclosure controls and procedures or internal controls over financial reporting, (ii) the actions taken to remedy any such significant deficiency or material weakness and any changes in circumstance that have, or are reasonably likely to have, a material effect on the Company's internal control over financial reporting, and (iii) any fraud, whether material or not, involving Company management or other employees who have a significant role in the Company's disclosure controls and procedures or internal controls over financial reporting.
24. The Audit Committee shall periodically consult with the outside auditors, without the presence of Company management, about internal controls over financial reporting and the completeness and accuracy of the Company's financial statements.
25. The Audit Committee shall review and, as appropriate, discuss with Company management and the outside auditors: (i) Company management's annual assessment of the adequacy of the Company's internal control over financial reporting; (ii) reports prepared by the outside auditors, such as the outside auditors' annual attestation report regarding the Company's internal control over financial reporting, and management's responses concerning such reports; (iii) any material accounting issues identified by Company management or the outside auditors; and (iv) other matters required to be communicated by the outside auditors to the Audit Committee under generally accepted auditing standards.
26. With respect to the outside auditors' annual audit report, prior to releasing the year-end earnings, the Audit Committee shall meet with the outside auditors without any management member present to discuss the outside auditors' views about the qualitative aspects of the Company's significant

accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

27. The Audit Committee shall review and discuss with Company management earnings press releases and financial information and earnings guidance, if any, provided to analysts and rating agencies, including any such dissemination of financial information that uses “pro-forma” or “adjusted” non-GAAP information.
28. The Audit Committee shall review and approve in advance all of the Company’s related-party transactions. The Audit Committee shall approve or ratify a related-party transaction if the transaction is on terms comparable to those that could be obtained in arm’s length dealings with an unrelated third party. In addition, the Audit Committee shall discuss with the outside auditors the Audit Committee’s understanding of the Company’s related party transactions, if any, and review any related disclosure required by the SEC to be included in the Company’s annual proxy statement and any other SEC reports required by applicable securities laws. For the purposes of this Charter, “related-party transactions” shall refer to transactions as defined in Annex A hereto.
29. The Audit Committee shall establish procedures for: (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (ii) confidential, anonymous submissions by employees of the Company of concerns regarding questionable accounting, financial reporting or auditing matters.
30. The Audit Committee shall as appropriate meet with the Company’s General Counsel and, if necessary, outside counsel, to review (i) legal and regulatory matters, if any, that could have a material impact on the Company’s financial statements and (ii) the scope and effectiveness of the Company’s legal and regulatory compliance policies and programs.
31. The Audit Committee shall discuss the Company’s major financial risk exposures and the steps Company management has taken to monitor and control such exposures.
32. The Audit Committee shall review the Company’s cybersecurity program and risks, as identified by Company management, and the steps that Company management has taken to protect against threats to the Company’s assets including information systems and data security.
33. The Audit Committee shall have the authority, to the extent it deems necessary or appropriate, to retain independent legal counsel, accountants or other advisors to assist it in carrying out its duties. Any communications between the Audit Committee and legal counsel in the course of obtaining legal advice will be considered privileged communications of the Company, and the Audit Committee will take all necessary steps to preserve the privileged nature of those communications.
34. The Audit Committee shall review and take appropriate action with respect to any reports to the Audit Committee from legal counsel for the Company concerning any material violation of securities law or breach of fiduciary duty or similar violation by the Company, its subsidiaries or any person acting on their behalf.
35. The Audit Committee shall review and reassess the adequacy of this Charter at least annually, recommend any desired changes to the Charter to the Board for approval, and have the Charter

posted on the Company's website and/or published in accordance with applicable SEC regulations.

36. The Audit Committee shall discuss with Company management and the outside auditors any correspondence from or with regulators or governmental agencies, any employee complaints or any published reports that raise material issues regarding the Company's financial statements, financial reporting process, accounting policies or the Finance Group.
37. The Audit Committee shall set hiring policies, compliant with governing laws and regulations, for employees and former employees of the Company's outside auditors.
38. The Audit Committee shall at least annually perform an evaluation of the performance of the Audit Committee and its members, including a review of the Audit Committee's compliance with this Charter.
39. The Audit Committee shall perform such other activities as it deems necessary, consistent with the terms of this Charter, the Company's Bylaws and applicable law, rules and regulations, including rules of NASDAQ or any other stock exchange or trading market on which the Company's securities may be listed or approved for quotation.

The Company shall provide for appropriate funding, as determined by the Audit Committee, to cover the costs of all of the services and activities set forth in this Charter as well as for any other ordinary administrative expenses of the Audit Committee and Outside Experts that are necessary or appropriate in carrying out its duties.

## **VI. REPORTING RESPONSIBILITY**

At the Board's request, the minutes of the Audit Committee reflecting, among other things, all actions taken by the Audit Committee, shall be distributed to the Board at a Board meeting following the meeting of the Audit Committee that is the subject of such minutes. In addition, matters within the responsibility of the Audit Committee may be discussed by the full Board from time to time during the course of the year.



## ANNEX A

For these purposes, a “related party” is:

1. a senior officer (which shall include at a minimum the Chief Executive Officer, the Chief Financial Officer, any other officer of the Company or its subsidiaries who is considered an officer under Section 16 of the Exchange Act) and any Director of the Company;
2. a stockholder owning in excess of five percent of the Company (or its controlled affiliates);
3. a person who is an immediate family member of a senior officer or Director; or
4. an entity which is owned or controlled by someone listed in 1, 2 or 3 above, or an entity in which someone listed in 1, 2 or 3 above has a substantial ownership interest or control of such entity.

For these purposes, a “related party transaction” is any financial transaction, arrangement or relationship (including any indebtedness or guarantee of indebtedness) or any series of similar transactions, arrangements or relationships between the Company and any related party (including any transactions requiring disclosure under SEC Regulations S-K, Item 404), other than:

1. transactions available to all employees generally; or
2. transactions involving \$120,000 or less when aggregated with all similar transactions.