**Reponses to DT-O Action Items on the CWG Public Comments**

#125: Proposed DT O response: PTI should develop and annually update a 4-year strategic plan which should outline strategic priorities, while PTI should also have a yearly budget that is reviewed by the community. A fully approved budget should be developed on an annual basis. PTI should submit a budget to ICANN at least 9 months in advance of the applicable fiscal year. The ICANN Board must approve the PTI budget at least three months in advance of the fiscal year to ensure the stability of the IANA services. It is the view of DT O that the IANA budget should be approved by the ICANN Board in a much earlier timeframe than the ICANN Budget (similar to the special community budget request, for example). See also the comment by .nz.

DT O agrees with AFNIC's suggestion for an annual independent financial audit.

DT O notes that the final paragraph is expected to be addressed by the CWG in the context of the PTI structure and composition.

#283: DT O is of the view that benchmarking should be done against the cost estimates that ICANN finance is expected to provide (as requested by the CWG Chairs) not the $2.3 M as suggested by the commenter. Please also refer to the recommendations made by the CWG in Annex Q of the proposal.

#316: DT O appreciates the feedback provided and notes there is no conflict between the two approaches.

#317: DT O appreciates the input provided and suggests that those steps be customised for how PTI is expected to develop its budget (as a best practice).

#319: DT O agrees with the comment of the CCWG-Accountability chairs and notes that a process should be developed possibly as part of the implementation of the proposal. The CWG should consider whether there are any elements that should be developed as part of the final proposal.