

**CHARTER OF THE
AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS OF
WYNN RESORTS, LIMITED
(last amended June 24, 2020)**

**ARTICLE I
FORMATION AND PURPOSE**

The Board of Directors (the “**Board**”) of Wynn Resorts, Limited (the “**Corporation**”) has established the Audit Committee (the “**Committee**”) pursuant to Section 78.125 of the Nevada Revised Statutes and Article III, Section 3.17(c) of the Corporation’s Bylaws. The purpose of the Committee is to oversee the Corporation’s accounting and financial reporting processes and the audits of the Corporation’s financial statements.

In fulfilling its purpose, the Committee is responsible for maintaining free and open communication between itself and the independent auditor, internal auditor and management of the Corporation, and for determining that all parties are aware of their responsibilities. The Committee’s principal responsibility is one of oversight. Management of the Corporation is responsible for preparing the Corporation’s financial statements; determining that they are complete, accurate, and in accordance with generally accepted accounting principles; and establishing satisfactory disclosure controls and internal control over financial reporting. The independent auditor is responsible for auditing the Corporation’s financial statements and the effectiveness of the Corporation’s internal control over financial reporting. The Corporation’s internal and outside counsel are responsible for assuring compliance with laws and regulations and the Corporation’s corporate governance policies.

**ARTICLE II
COMPOSITION**

The Committee shall be comprised of not less than three members of the Board. The members of the Committee shall be appointed by the Board based on recommendations from the Nominating and Corporate Governance Committee. The members of the Committee shall serve for such term or terms as the Board may determine or until earlier resignation or death. The Board may remove any member from the Committee at any time with or without cause. Subject to the foregoing, the exact number of members of the Committee shall be fixed and may be changed from time to time by resolution duly adopted by the Board. The qualifications of the Committee membership shall be as follows:

- All of the members of the Committee shall be (i) “independent,” as determined by the Board, in accordance with the definition of independence in Rule 5605(a)(2) of The NASDAQ Stock Market LLC, as such rule may be modified or supplemented, and (ii) “independent,” as determined by the Board in accordance with the definition of independence applicable to audit committee members under the Securities Exchange Act of 1934 and the rules and regulations promulgated thereunder, in each case, as amended (collectively, the “**Exchange Act**”).
- Each member shall be able to read and understand fundamental financial statements, including a company’s balance sheet, income statement, and cash flow statement.

- At least one member of the Committee must be an “audit committee financial expert” as defined under the Exchange Act and as determined by the Board. A person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication.
- No member of the Committee may have participated in the preparation of the financial statements of the Corporation or any current subsidiary of the Corporation at any time during the past three years.

ARTICLE III MEETINGS AND PROCEDURES

The Committee shall keep regular minutes of its meetings and shall meet at least quarterly or more frequently as circumstances require. The Board shall designate one member of the Committee as its Chairman. A majority of the members of the Committee shall constitute a quorum and actions may be approved by a majority in attendance. Meetings and actions of the Committee shall be governed by, and held and taken in accordance with, the provisions of the Corporation’s Bylaws, with such changes in the context of those Bylaws as are necessary to substitute the Committee, the Chairman of the Committee and its members for the Board, the Chairman of the Board and its members. Regular meetings of the Committee may be held at such time and such place as the Committee determines from time to time. The Committee shall meet separately in executive session, periodically, with each of management, the principal internal auditor of the Corporation, the independent auditors, the compliance officer and the general counsel.

The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate; provided, however, that no subcommittee shall consist of fewer than two members; and provided further that the Committee shall not delegate to a subcommittee any power or authority required by any law, regulation or qualification requirement to be exercised by the Committee as a whole. The decisions of such subcommittees to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting.

The Committee may request that any directors, officers or employees of the Corporation, or any other persons whose advice and counsel are sought by the Committee, attend any meeting of the Committee. The Committee shall make regular reports to the Board concerning its activities. The Committee will have access to the Corporation’s books, records, facilities and personnel.

ARTICLE IV FUNCTIONS, POWERS AND DUTIES

The Committee shall have the following functions, powers and duties:

A. Independent Auditors

- Be directly responsible, in its capacity as a committee of the Board, for the appointment, compensation, retention, approval of audit engagement fees and terms, oversight and when appropriate termination of the independent auditors

employed for the purpose of preparing or issuing an audit report. The independent auditors engaged by the Corporation at the Committee's direction to audit the Corporation's financial statements shall report directly to and be accountable ultimately to the Committee. In this capacity, the Committee shall be responsible for evaluating the audit engagement team at least annually, including evaluating the lead audit partner, taking into account the opinions of management and the internal auditor.

- Assure the regular rotation of the lead audit partner at the Corporation's independent auditor as required by law, and to consider regular rotation of the accounting firm serving as the Corporation's independent auditor. The Committee shall present its conclusions with respect to the independent auditor to the Board.
- Consider, at least annually, the independence of the independent auditors, obtain and review a report by the independent auditors describing (i) the independent auditor's internal quality control procedures, (ii) any material issues raised by the most recent internal quality control review, peer review or Public Company Accounting Oversight Board review or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the independent auditor and any steps taken to deal with any such issues, and (iii) any relationships between the independent auditors or their affiliates, and the Corporation, any of its subsidiaries or any persons in financial reporting oversight roles at the Corporation, that may reasonably be thought to bear on the independence of the auditors, and discuss with the independent auditors the potential effects of any such relationships on independence.
- Preapprove (either specifically or by establishing policies and procedures for pre-approval of auditing services and permissible non-auditing services) all auditing services and all permissible non-auditing services provided to the Corporation by its independent auditors.
- Discuss with the independent auditors the matters required to be discussed by the independent auditors by the applicable standards, as adopted by the Public Company Accounting Oversight Board and amended from time to time.
- Obtain reports from the independent auditors as required by applicable Securities and Exchange Commission ("**SEC**") rules and professional standards, and review and discuss those reports with management and the independent auditors.
- Establish policies for the hiring of employees and former employees of the independent auditors.

B. Financial Statements

- Prior to their filing with the SEC or other publication, review and discuss with the Corporation's independent auditors and management the Corporation's audited financial statements (including the related notes), the form of audit opinion to be issued by the independent auditor on the financial statements and the Corporation's disclosures under "Management's Discussion and Analysis of Financial Condition

and Results of Operations.”

- Based on (i) its review and discussions with management of the Corporation’s audited financial statements; (ii) its discussion with the independent auditors of the matters to be communicated pursuant to applicable rules; and (iii) the written disclosures from the Corporation’s independent auditors regarding independence, recommend to the Corporation’s Board whether the Corporation’s audited financial statements should be included in the Corporation’s Annual Report on Form 10-K for the applicable fiscal year for filing with the SEC.
- Prior to their filing with the SEC or other publication, review and discuss with the Corporation’s independent auditors and management the information contained in the Corporation’s quarterly reports on Form 10-Q, including the Corporation’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations.”
- Review and discuss with the Corporation’s independent auditors and management the Corporation’s quarterly earnings releases.
- Review major changes to the Corporation’s auditing and accounting policies and practices as suggested by the independent auditors, internal auditors or management.
- Meet periodically with the Disclosure Committee (and quarterly with its chairman) to discuss compliance by the Corporation with legal and regulatory requirements relating to the Corporation’s financial statements, and receive reports from management regarding, and review and discuss the adequacy and effectiveness of, the Corporation’s disclosure controls and procedures.
- Oversee the preparation of a report in accordance with the rules of the SEC to be included in the Corporation’s annual proxy statement, and review the disclosure in the Corporation’s proxy statement regarding the Committee.
- Review with the Corporation’s legal advisers legal and regulatory matters that may have a material effect on the financial statements, the Corporation’s compliance policies, the Corporation’s compliance with applicable laws and regulations and any material reports or inquiries received from regulators or governmental agencies relating to any matter that may have a material effect on the Corporation’s financial statements.

C. Internal Controls

- Review with the Corporation’s independent auditors and financial management the adequacy and effectiveness of the Corporation’s system of internal accounting controls, including any significant deficiencies in internal controls, material weaknesses or other major issues in the design or operation of, and significant changes in internal controls reported to the Committee by the independent auditors or management.
- Review the scope and results of the Corporation’s internal auditing procedures and

practices and oversee the effectiveness of the internal audit function, including periodically reviewing and discussing with the Corporation's independent auditors and financial management the responsibilities, budget and staffing of the internal audit function.

D. Compliance; Risk Oversight

- Oversee the Corporation's compliance program with respect to legal and regulatory compliance, and oversee the Corporation's policies and procedures for monitoring compliance.
- Review from time to time and make recommendations to the Board with respect to the Corporation's Code of Business Conduct and Ethics and other policies relating to management conduct, and oversee procedures and practices to promote compliance therewith. Such policies shall include, without limitation, those relating to (i) transactions between the Corporation and members of its management; (ii) political contributions and other sensitive payments; (iii) compliance with the Foreign Corrupt Practices Act; and (iv) corporate or competitive opportunities offered to or enjoyed by members of management.
- Review at least annually the implementation and effectiveness of the Corporation's compliance program with the General Counsel and the Compliance Officer, who shall have the authority to communicate directly to the Committee, promptly, about actual and alleged violations of the Corporation's Code of Business Conduct and Ethics, including any matters involving criminal or potential criminal conduct.
- Discuss periodically with management, receive relevant reports regarding, and oversee management's evaluation of the Corporation's major risk exposures and, without limiting the foregoing, the Corporation's credit, related party, information security, construction and financial risk exposures, and the steps management has taken or proposes to take to monitor and control such exposures.
- Review and approve related person transactions, as defined in SEC rules, pursuant to the Corporation's Related Person Transaction Policies and Procedures, review and amend those policies and procedures as appropriate, oversee the Corporation's policies for the review and documentation of other related party transactions governed by applicable accounting standards, keep the Corporation's independent auditor informed of the Committee's understanding of the Corporation's relationships and transactions with related parties that are significant to the Corporation and whether any of the Committee has concerns regarding relationships or transactions with related persons and, if so, the substance of those concerns, and to review and discuss with the Corporation's independent auditor the independent auditor's evaluation of the Corporation's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Corporation's relationships and transactions with related parties.
- Establish and oversee procedures for the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, auditing and federal securities law matters, including procedures for the

confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting, auditing and federal securities law matters.

E. Other Duties

- Review and approve (by the Chairman) the appointment and replacement of the Corporation's chief internal auditor. At least annually, review and approve on behalf of the Corporation and its applicable subsidiaries, the Corporation's decision to enter into swaps and other derivative transactions that are exempt from the mandatory exchange-execution and clearing pursuant to the Commodity Exchange Act and "end-user exception" regulations established by the Commodity Futures Trading Commission (as applicable), and review and discuss with management applicable Corporation policies governing the Corporation's use of swaps subject to the end-user exception.
- Perform such other specific functions as the Corporation's Board may from time to time direct, and make such investigations and reviews of the Corporation and its operations as the Chief Executive Officer, the President or the Board may from time to time request.

**ARTICLE V
EVALUATION**

The Committee shall, on an annual basis, evaluate its performance under this Charter. In conducting this review, the Committee shall evaluate whether this Charter appropriately addresses the matters that are or should be within its scope. The Committee shall address all matters that it considers relevant to its performance, including at least the following: the adequacy, appropriateness and quality of the information and recommendations presented by the Committee to the Board, the manner in which they were discussed or debated, and whether the number and length of meetings of the Committee were adequate for the Committee to complete its work in a thorough and thoughtful manner.

The Committee shall deliver to the Board an oral report setting forth the results of its evaluation, including any recommended amendments to this Charter and any recommended changes to the Corporation's or the Board's policies or procedures.

**ARTICLE VI
OUTSIDE ADVISERS**

The Committee shall have the authority to retain, at the Corporation's expense, outside legal, accounting or other advisers as it deems necessary or appropriate, and to approve the fees and other retention terms of any such advisers, with such fees to be borne by the Corporation. The Corporation shall provide for appropriate funding, as determined by the Committee, for payment of the Corporation's independent auditors and any legal counsel, accounting or other advisers retained by the Committee, and for the payment of ordinary administrative expenses that the Committee deems necessary or appropriate in carrying out its duties.