

# COMMITTEE TRENDS IN 2025

**Audit Committee**



## 2025 IS A NEW INNINGS

**Corporate chieftains must take new guard. We attempt a list of issues where they “cannot take their eyes off the ball”.**

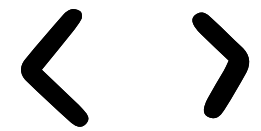


#1 To ensure that the members of the committee have skillsets to meet the emerging expectations from the committee.

#2 To have more than the mandatory minimum of 4 meetings, to discuss items such as internal audit.

#3 To use AI to improve audit quality.

#4 To check for technology driven audits, and whether they can help the company.



#5

To empower internal audit, including by ensuring that the team has the required expertise, numbers, and independence.

#6

To ensure that internal audit focuses on critical risks.

#7

To use AI to improve audit quality.

#8

To ensure a proper and well functioning whistleblower mechanism.



#9

To be aware of, and measure up to, the expectations that NFRA has from Audit Committee members.

#10

To ensure preparedness for dealing with class action suits.



ADDING VALUE, NOT TICKING BOXES

**For more, visit  
[www.excellenceenablers.com](http://www.excellenceenablers.com)**