

# COMMITTEE TRENDS IN 2026

Audit Committee



## 2026 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 and assurance function.
- #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 ensure a proper and well functioning whistleblower mechanism.

#8 To ensure that the company is prepared for changes in accounting standards, and those related to minimum information relating to Related Party Transactions.

#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

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