The Nexus Shift: From Insight to Impact (A Review)

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Abstract: *The emerging intricacies of organisational risks has challenged the association between the audit committee and governance structures. There is limited studies in terms of attributes and relational modalities of audit committee, limited research explored how AI transformed the governance association revolving the audit committee. This study explores this gap by reassessing the audit committee nexus in the age of artificial intelligence. Artificial Intelligence(AI) create an avenue to reshape audit committee from a retrospective oversight body into a prescient, intellectual driven governance structure. This conceptual framework postulates an AI-complemented Audit committee nexus that synthesise internal audit, enterprise risk management, continuous assurance, stakeholder communication and governance structures through AI-enabled technologies. Mingling the agency, resource, and stakeholders' theories, the study embraced qualitative research approach, and review of literature. A conceptual approach was adopted, the study propounds a conceptual framework highlighting the connection between the audit committee characteristics, governance, audit assignments and firm's result, and further describe how AI transform audit committee's interaction with other governance mechanism. This study revealed that sound audit committee connection result in mitigation of fraud, enhanced transparency, corporate governance and long term economic development. The framework advances theoretical knowledge and practical direction by adding relevance to technology governance practices. AI-enabled assurance approaches and enhancement of auditor's competency, and policy makers by adding knowledge to AI governance responsibilities and accountability mechanisms. It contributes to societal value by elongating assessment on responsible technology implementation and continuous governance Future research should assess the implementation, functionality, maturity and governance effect of AI-enabled audit committee models.*

Keywords: Audit committee, Nexus. Review, Corporate Governance

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Introduction

Corporate governance includes the system, processes and instrument through which corporations are controlled. The audit committee represent a significant subcommittee of the board of directors designated for supervising internal control systems, risk management processes, financial reporting, audit engagements and ensuring adherence to law and regulations (Galal, 2025; Abdullah, 2024). The audit committee nexus describes the interaction between the audit committee and various stakeholders within an organisation, including management, internal auditors, external auditors, and the board of directors. These relationships ensure that financial information is reliable and that internal control systems operate effectively. Studies revealed that firms with effective audit committees tend to achieve stronger governance structures and improved financial performance, thereby enhancing investor's confidence. (Singhania & Panda, 2024; Altib, 2024). Despite existing empirical research, there is limited examinations on multi theoretical frame works relating to audit committee's adaptability in terms of connection dynamics, findings remain fragmented, compelling conceptual review. Although several studies examined audit quality, audit committee, and enterprise risk management separately, limited studies examine how board characteristics and organisation system influence the operations of the audit nexus. Result of empirical research on the connection of audit quality, governance elements and organisational functioning remain mixed indicating influence of mediating and interactive variable. Most studies evaluate polity mechanism in isolation rather than as holistic audit nexus. Present day governance framework stress consolidated assurance and coordinated governance rather than isolated administrative mechanism, (Abdullah, 2024), nonetheless, few studies conceptualise governance as a unified audit nexus. There are insufficient studies that review the holistic impacts of governance systems functioning through the audit nexus. This study highlight both the direct and indirect connections among the audit nexus, enterprise risk management, corporate governance functionality, and viable organisational achievement utilising a unified analytic model. Limited expository exist on practical guidance addressing how organisation should synthesize governance systems in improving organisational performance. This study proposed unified governance frame work that supply boards, internal auditors, audit committees, regulators and policymakers with measures for complementing governance effectiveness. It additionally advance organisation in highlighting how AI can complement risk management, assurance processes and quality of decision. Additionally, limited studies review the significance of the audit nexus in validating viable reporting, cybersecurity regime, artificial intelligence and digital transformation. This study explored the gap by reassessing the audit committee nexus in the age of artificial intelligence. It emphasis the transformation of this nexus with AI-enabled technologies by increasing audit committee duties and propounding opportunities for incipient administrative enablement. The main objective of this study is to highlight the effect of audit nexus on corporate governance, organisation's effectiveness and propose an integrated governance framework that promote organisation's accountability and sustainable value creation through AI-enabled technologies. Specifically, the study attempts to:

To review the effect of the audit nexus on corporate governance. To evaluate how relationship among the board, audit committee, internal and external audit control can enhance governance.

To propose an integrated AI-enabled governance framework that can complement the audit nexus and enhance supportable organisation achievement.

In order to actualise the above objectives the study tend to proffer answer to the following questions. What is the effect of audit nexus on corporate governance?

How can the relationship among the board, audit committee, internal and external audit control enhance governance?

What integrated AI-enabled governance framework can complement the audit nexus and support organisation's performance?

Exploring a comprehensive insight on how consolidated governance elements shape organisational resilience and supportable conduct, the study contributes in proposing a consolidated governance framework that synthesised agency, resource dependency and stakeholders' theories in describing how the audit nexus boost governance effectiveness and feasible organisational achievement. Combinations of theories supply a deeper understanding of how governance mechanisms relate to impact organisational outcomes. The study further conceptualise the audit nexus multidimensional governance operator rather than a collection of independent assurance elements. The originality of this study lies not only in assessing whether governance mechanisms augment organisation culture, but in highlighting how, why and under what conditions these mechanism functions. The study proposed guidance for board, audit committee, internal and external auditors and regulators in appropriating stronger oversight, enhanced financial reporting, and in utilising synthetized governance mechanism. The study concluded with a proposition that is associated with enhancing the audit committee nexus within an AI- enabled environment. The next section highlights the research methods adopted in this study.

Research Methodology

The complexity of audit committee nexus continues to receive scholarly attention. A qualitative research approach complemented by narrative review serve as an appropriate tool to synthesize varied theoretical perspectives and interpretive findings to gain insight. Qualitative research approach is relevant because it provides exploration of complex governance dynamics that cannot be completely captured utilising quantitative indicators. It also allows for critical study of contextual variables of governance structures (Braun & Clarke 2006), Secondary data was generated from academic and institutional sources that are reliable. Sources includes, Web of Science, Science Direct, Scopus, Emerald insight. Google scholar, Sage journals and Springer link. Institution publications includes King IV Report, Corporate governance reports, audit and risk committee reports. Search activities were conducted using key words such as nexus, board independence, corporate governance, board expertise and audit committee. Inclusion criteria included studies published between 2021 and 2026, peer-reviewed studies published in English, empirical reports, studies that centred on corporate governance and audit committee. Exclusion criteria excluded opinion articles, publications that are not in English, dissertations, studies with no methodological transparency, duplicate studies and conference abstracts. Full texts, title and

abstract was done independently against inclusion criteria. Each selected article was reviewed based on significance, theoretical impacts, reliability, risk of bias and methodological rigor. Combination of Narrative Literature Review (NLR) and Thematic Content Analysis was integrated in data analysis. Firstly, studies were categorised based on year of publication, methodology, and theoretical foundation. Secondly data were synthesised into themes following procedure identified from the study of Braun and Clarke (2006), themes were identified, reviewed, defined and named as follows:

Theme 1: Audit Committee nexus

Theme 2: Effect of audit committee nexus

The last stage of thematic analysis entails conceptual consolidation. Themes were integrated into proposed framework, highlighting the model that can enhance audit committee nexus within an AI-enabled organisation. Validity was ensured by triangulation of multiple databases, inclusion of peer-reviewed studies with good quality and triangulation of theories utilising agency, resource dependency and stakeholders theories. Reliability of data was enhanced through documented inclusion criteria, standardized coding process, transparent search strategy and reproducible study process. Ethical considerations were thoroughly adhered to. This was ensured by complying with acceptable research standards through utilisation of credible sources, ensuring transparency in search, selection and examination of literatures, accurate interpretation of findings of original authors, ensuring proper citation and referencing and by reporting findings objectively in order to guarantee academic integrity. Selection bias was reduced to the barest minimum by applying inclusion and exclusion criteria throughout the study. These precautions strengthen the credibility, reliability and integrity of this study. A qualitative research approach is appropriate for exploring context dependent challenge. It enables insight to contextual nuances and gives understanding on the audit committee nexus.

Conceptualising the Audit Nexus

The emerging intricacies of global business activities, increased stakeholders' projections, statutory overhaul, and continued organisations failures have reshaped the assignment of auditing in corporate governance. Customarily, auditing has mainly being portrayed as a financial reporting validating duty proposed to augment credibility of financial statements (Bepari, 2023). However, recent governance literature explained auditing as an integrated governance tool that complement company's accountability, strategic decision making, organisation risk management and viable value production (Sawaya, *et al.*, 2026). The audit nexus describes the integrated element of governance networks that connect the risk management duties, audit committee, internal auditors, external auditors, compliance officers, executive management and board of directors in creating sound validation on organisational governance, internal controls and financial reporting (Hardan, 2024). The audit nexus utilised a holistic governance perspective whereby, various assurances operators jointly contribute to organisational accountability, unlike the typical audit that centred narrowly on guaranteeing external financial statement. The audit nexus comprises of various associated governance elements namely; audit committee independence and effectiveness, internal audit assurance and

advisory activities, internal control operations, board supervision and strategic governance, external audit independence and audit quality, enterprise risk management, viability and ESG reporting, compliance oversight, corporate ethics and integrity, and integrated assurance. However, the functionality of the audit nexus is centred on collaborations among these elements. This is further confirmed by The Institute of Internal Auditors' Three Lines Model and King IV's principle of integrated assurance.

Basic Dimensions of the Audit Committee Nexus.

The main dimensions of audit committee nexus are described below. Figure one below represents basic dimension of the audit committees' nexus.

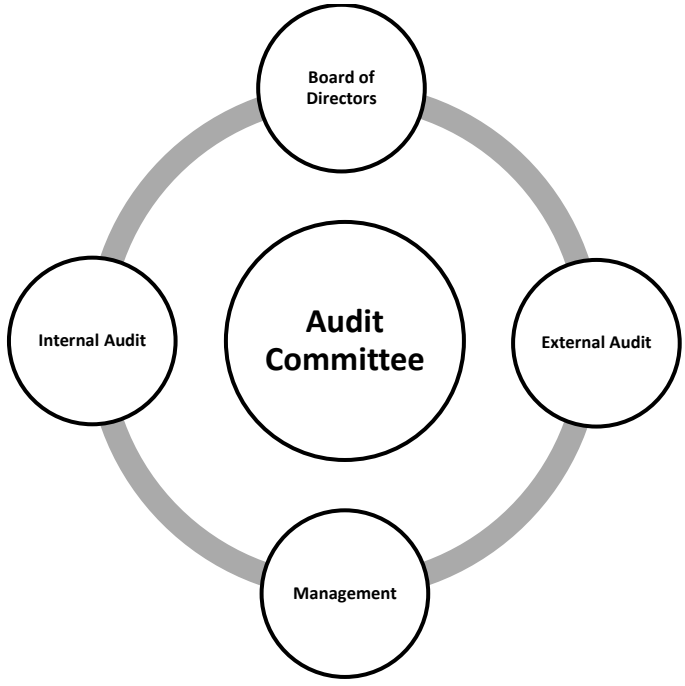


Figure 1: Audit Committee Nexus

Audit Committee Characteristics

The Studies of Altib (2024), revealed several elements affecting the operations of audit committees including accounting or financial management expertise among members with adequate understanding of auditing processes, risk management, accounting standards and financial statement in order to enhance evaluation of financial reports, a standard committee should have at least one member with financial expertise. The study further revealed independence as a pivotal attribute in strengthening the activities of audit committee. Essential characteristics of audit committee is regular meeting, the committee, before board meeting, is expected to meet with internal auditors, external auditors and management in order to give room for discussion without interference from the management. The study of Velte (2025), described the duties of the audit committee entailing supervising of the internal controls, fostering compliance with regulations, supervising internal and external audit engagement,

assessing financial statement and reviewing of risk management processes. The study further disclosed transparency and accountability as key attributes, emphasizing confidentiality, integrity professional scepticism and objectivity as critical ethical and professional conducts. However, their effectiveness is largely based on sound relationship with available governance structures.

Audit committee and Board Nexus

According to KPMG (2025), the audit committee work in connection with the board. An efficient nexus strengthens corporate governance and foster stakeholders interest. The study of Abu Huston *et al.,* (2024) divulged that the audit committee receives its authority from the board, being a sub-committee of the board, it complements the duties of the board by supervising financial reporting, compelling adherence with accounting standard and ensuring disclosures are adequate. Audit committee relate with the risk committee to ensure effective risk management, they assess the internal control systems and internal audit functions. The audit committee likewise assist the board with respect to engagement of the external auditor. The board relate with the audit committee through regular board meeting, report and depend on the audit committee recommendations. Organisations are recipients of effective audit committee and board nexus, among the benefits includes; improved risk oversight, heighten internal controls, boosted investor's confidence, mitigation of fraud and misstatements and augmented financial integrity (Bhat *et al.*, 2026). However, over-reliance on the audit committee by the board may inhibit initiatives, there may be possibility of information asymmetry, absence of financial expertise among the audit committee may restrict effectiveness and objectivity may be compromised. An effective audit committee nexus is portrayed by definite role, independence and unhindered communication flow.

Audit Committee Relationship with Internal Audit

The role of internal audit within the audit committee nexus is key. The internal audit serves as an independent assurance that evaluate the internal control and risk maintenance system of the organisation, it evaluates governance structures and makes recommendation, it report to the audit committee (Bepari, 2023). The audit committee is essentially saddled with oversight task including evaluation of internal control deficiencies, fostering independence, reviewing internal audit activities, approving audit plan and budget. The audit committee depend on the internal audit assurance in discharging their oversight functions. An effective nexus implies internal audit members have unhindered access to the audit committee (Seth & Saxena, 2025). Strengthened relationship between audit committee and internal audit mitigate against frauds and elevate risk management, operational efficiency and enhance corporate governance. However, the nexus may be hindered with ineffective communication, limited resources, interference from management, restricted independence of internal audit and absence of expertise among the members of the audit committee. With the presence of proper alignment, audit committee and internal audit serve as effective safeguard mechanism to the organisation.

Audit Committee and External Audit

External auditors report primarily to the shareholders, they are appointed to give an opinion on the financial statements whether or not a true and fair nature of the organisation is being portrayed and if financial statement complies with applicable standards. The external auditor

report to the audit committee on audit findings, adjustment to financial statements, issues relating to accounting and identified inadequacies relating to internal control. The Studies of Hermanson *et al*., (2024), underscore that the audit committee are saddled with the responsibility of suggesting external auditors, their remuneration and appraising performances. Their studies further revealed that audit committee mediate between management and external auditors, ensuring no conflict of interest exist, authorised permissible services, review audit's scope, approach and ensure risk areas are adequately covered. Meetings are held by the audit committee with the external auditor to discuss sensitive matters relating to the organisation. The effectiveness of the external auditor is being assessed annually by the audit committee. A sound audit committee and external auditor's nexus enhance financial reporting, foster independence, foster stakeholder's confidence, safeguard fraud, and complement corporate governance. Audit committee and external audit nexus is a bedrock of sound audit quality thereby boosting confidence in financial statements (Singhania &Panda, 2024).

Effect of the Audit Nexus

The audit nexus complement accountability, multiple assurance operators independently assess organisational activities, this has been linked to improve corporate governance. Management are compelled to report to boards, regulators, shareholders, audit committee, and external auditors. From the study of literatures, a sound audit nexus, foster governance effectiveness, transparency is heightened, limiting information asymmetry between owners and managers. Risk reporting, integrated reporting, financial reporting, ESG reporting are adequately reported, and the quality of disclosure is enhanced. Another positive effect of the audit nexus is elevated strategic oversight; the board is being provided with independent certification with respect to internal controls, operational activities, strategic implementation, compliance and company's risk (Khan *et al.,* 2026). The resultant effect is evidence-based strategic decisions. The audit nexus likewise promotes ethics, query misconducts, monitor fraud and whistleblowing is raised within the organisation. Another effect of the audit nexus is on the quality of financial reporting, Sobhan *et al*., (2025) unveil that an operative audit nexus has the capacity to curtail fraud, earnings management, decrease financial statement errors, and limit accounting manipulations thereby boosting investor's confidence. However, the effectiveness of the audit nexus is a function of governance system, it's dependent upon board competence, auditor's independence and internal control quality (Bhat *et al.,*2026). Additional effect of the audit nexus is risk management, studies revealed that companies with synthesised assurance mechanism reflect elongated risk governance than those companies depending on independent directors (Fatima *et al*.,2026). Rather than mitigating risk individually, governance operators coordinate company's risk oversight, for instance, internal audit assess risk culture and processes, and ensure potency on one hand. The audit committees on the other hand supervise risk appetite, assess and report incipient risks, while the board regulate risk governance and tolerance. The audit nexus further extends its effect beyond financial reporting to ecological sound assurance by creating dependable disclosures on environmental, social and governance efficacy (Singh *et al*.,2024). The audit nexus ensure assurance over viable reports, assess risk relating to climate, foster administration of non-financial information, complement consolidated reporting, and oversee social and ethical performance. The role of the audit nexus has expanded beyond financial reporting to include sustainability assurance. Investors, regulators, and other stakeholders are increasingly expecting organisations to provide reliable disclosures on

environmental, social, and governance (ESG) performance (Velte, 2025). The audit committee and board are required to ensure long-term value creation and company legitimacy. Overall, governance mechanisms link the connection between auditing and organisation conduct. Integration of AI technologies can reshape the audit committee nexus, the nexus is associated to impact performance through strategic decision making, financial reporting quality, stakeholders confidence, enterprise risk management and governance quality.

Theoretical foundation

Theoretical concept gives an insight on the functionality of the audit committee, the effect of their relationship within corporate governance and firm accountability. The following are the theories adopted in this study:

4.1 Agency Theory

The agency theory according to Jensen and Meckling (1976) revealed the audit committees as an oversight mechanism of strategic disclosures associated with being able to protect shareholder's interest as well as reduce information asymmetry between principals (owners) and agents (managers). The theory posit that shareholders assign managers to operate the firm but managers may pursue their own interest due to conflict of interest and personal incentives, necessitating the use of supervisory mechanism to ensure managers serve the interest of shareholders. Ragab and Saleh (2025); Bakri *et al*., (2024) in their studies further divulged that managers may implement decisions that are more beneficial to them than the shareholders. This concern is the root cause of inefficient utilisation of resources, misstatement in financial reporting and corporate scandals. The audit committee is one of principal tools that aid safeguarding against these issues. According to the agency theory, auditing foster reduction of agency costs through heightened supervision by the audit committee, enhanced lucidity, independent verification, and improved accountability by the internal and external auditors. However, this theory ignores synergy between boards and management as well as undervalue managerial professionalism. Major drawback of the theory includes: excessive oversight, limitation associated with respect to lack of expertise, limited authority by audit committee members with the presence of dominant management. Uninterrupted access to organisational data is enabled through AI which in turn complement oversight. The assumption that managers usually don't act in the interest of owners is not always true hence, the audit nexus cannot be understood with only one theory.

4.2. Resource Dependency Theory

The resource dependency theory conversely posits that organisation rely on external resources that are key for operation, audit committee are viewed as structures through which firms access essential resources and external relationships (Preffer & Salanick, 2003; Kumari & Tiwari, 2025). The duty of the audit committees according to this theory includes supervising financial reporting and management decision, compelling transparency in financial disclosure and fostering independence during audit engagement, resulting in mitigation of conflicts between management and shareholders. Similarly, the study of Alhababsah and Azzam (2024), disclosed that the resource dependency theory likewise indicates the duty of the audit committee to include risk management, financial reporting, adherence to regulations, internal

control system and external audit process. The resource dependency theory elongate governance beyond supervision. Opposing to the opinion of the agency theory, the resource dependency theory affirms that organisations operate in uncertain system, in order to adjust with this uncertainty, organisation rely on resources such as expertise, information, financial capital and reputation from external sources such as auditors, financial institutions, professional experts and regulator (Singh *et al*., 2024). Strategic administrative resources are being furnished by AI through knowledge modelling, automated analytics, scenario modelling, decision based support that can be confirmed and prognostic intelligence. The audit nexus hence augment polity through knowledge sharing and not just through monitoring. However, this theory's drawback lies in its little focus on oversight and ignoring the possibility with respect to independence as a result of double roles as well as overlooking conflicts of interests.

4.3. Stakeholders Theory

Another lens of gaining understanding to the audit committee nexus is through the stakeholders' theory. This theory popularised by Freeman (1984) divulged the audit committee nexus as the connection in terms of financial reporting and governance process between the audit committee and different stakeholders including the management, board of directors, internal and external auditors, shareholders, regulators and other relevant stakeholders. This theory unlike the agency theory postulate that audit committee must protect not only the interest of shareholders but the entire stakeholders. The stakeholders' theory stand that financial activities revealed by management must be transparent and valuable to all stakeholders including investors, employees, government, creditors and society (Fatima *et al.,* 2026). The theory posit that audit committee must be independent and act in the best interest of all stakeholders, at all time. This perspective emphasised the responsibility of the audit committee in certifying that implementation of AL comply with stakeholders' expectations. The study of Tariq (2025) additionally confirm that audit committee must assess and validate whether organisation has the capability for the following; accountability for AI-propelled decision, safeguarding of stakeholders' data, precautions of negative outcome and handling negative effects of AI, efficient creation and execution of AI. Neglect of effective implementation of the AI tools may create bad company's image linked with loss of confidence by stakeholders. The audit committee nexus in the cycle of AI must therefore integrate stakeholders' accountability as a pillar of administrative operation. The major drawback of the theory however is the concern of conflict of interests among different stakeholders. Opposing to this opinion, the stewardship theory opined that audit committee through collaborative supervision can complement management by strengthening decision quality. Similarly, resource dependency theory posits that audit committees allow valuable expertise and external networks that can augment strategic oversight specifically in regulation and financial risk. In practice, a combination of these theories would yield an effective result.

Proposed Framework

Study revealed that governance failure is not as a result of nonexistence governance system but rather as a result of inadequate coordination, lack of competences, poor communication, poor risk culture and assurance processes. Figure 2 below depicts the proposed framework that can enhance audit committee nexus.



Figure 2: Proposed Framework

Mingling AI tool into governance can enhance oversight. Synthesing the agency, resource dependency and stakeholders' theories, the study proposed the following frameworks linked to strengthen the audit committee nexus within an AI-enabled environment.

Foundation 1: Governance Leadership

Key responsibilities of governance leadership entails; assessing functionality of internal controls, monitoring of internal and external audit operations, supervising the integrity of financial reporting, protecting stakeholder interest, overseeing adherence to regulations and governance codes (Seth & Saxena, 2025). The duties of audit committee have been amplified by continuous cyber treats, and nuances regulatory environments. Administrative leadership is key to fostering AI Audit committee nexus, it ensures audit committee operate individually while serving as oversight over financial report, enterprise risk management, compliance, oversight and company's functioning.Governance leadership must thus address the benefits and risks relating to AI-influenced decision making. Administrative leadership must on periodic basis evaluate and validate that AI systems functions in accordance with ethical standards, for instance, privacy protection, accountability of AI models, non-bias, responsible information management, human supervision, explainability of AI- generated recommendation and automated decisions. AI functions as an enabling technology that improves governance effectiveness by enhancing the quality, speed, and accessibility of governance information. It complements intelligent decision, automated administrative reporting, unbroken governance monitoring and predictive analytics. However, this is dependent on quality of information. Governance leadership should assess AI maturity, spotting areas needing additional investment before large-Scale AI adoption. The benefits of AI enabled governance leadership includes; improved strategic decision making, increased stakeholder confidence, improved board oversight, enhanced governance efficiency, improved coordination among assurance providers, safeguard against fraud, heighten compliance monitoring, timely identification of nascent risks, high transparency, sustained assurance, strengthened internal control supervision, and elevated audit reporting. However, worthy of noting is that, though AI augment audit committee nexus, caution must be taken in handling complications that accompany execution, for instance, inadequate data quality, regulatory unpredictable, algorithm bias, insufficient explainability of complicated AI models, insufficient AI expertise among board members, and privacy concerns.

Nonetheless, adopting AI within an appropriate governance framework complement the audit committee in discharging their fiduciary duties.

Foundation 2: Enterprise Risk Intelligence.
This framework facilitates uninterrupted data-driven and forward looking risk governance that allow audit committee to identify incipient risks. This extend beyond historical risk management which depend on routine risk assessment. Enterprise risk intelligence entails the company's ability to recognise, speculate and indicate appropriate strategy to curtail threats through collaboration of enterprise risk management principles with AI (Ernett, 2026). This proposed framework complements the audit committee administrative duties by reshaping risk management from a retrospective reporting operations to a pre-emptive intelligence assignment. It synthesized structured and unstructured organisation data, machine learning algorithms, real-time supervisory systems into a holistic administrative ecosystem, propelling a complete assessment of company's resilience. A combination of AI technologies performs enterprise risk intelligence, for instance, machine learning, natural language processing, graphics analytics and generative AI. Unbroken supervision of operations, liquidity, transactions, market volatility analysis, environment risk assessment and cybersecurity surveillance play pivotal roles under this framework. Consequently, organisational maturity across several dimensions is pertinent to execution. The resultant effect of implementing enterprise risk intelligence in the AI- enhanced audit committee nexus are; elevated governance, enhanced risk management, improved operational activities, and augmented strategic outcome. Nevertheless, execution of enterprise risk intelligence can be affected by certain intricacies. For instances, inadequacy of AI expertise, algorithmic bias, unforeseen regulation, data quality, restrictions with respect to explainability and cybersecurity risks. Enterprise Risk Intelligence operate as the analytical centre of audit committee nexus utilising AI. It educates administrative leadership by creating timely risk intelligence for strategic governance, assist intelligent internal audit in generating risk –based audit plans, create sustainable validation through real-time supervision of controls.it enable decision intelligence by converting company's information into executable operations. It additionally augments fraud and compliance intelligence through identification of errors.

Foundation 3: Uninterrupted Assurance.
Uninterrupted assurance denote transformation in corporate governance and auditing, reshaping assurance from conventional assessment to sustained technology –assisted oversight. Uninterrupted assurance operates as the operational link connecting enterprise risk intelligence with intelligent internal audit and governance by combining AI advanced analytics, robotic process automation and real-time monitoring into company certification processes. Sustained validation strengthened the audit committee's oversight duties regarding internal controls, regulatory adherence, risk management and company's administration. Ongoing assurance furnishes the evidence-based pillar that boost timely decision-making, enhances company's resilience, and increases stakeholders' confidence. Among AI technologies that aid sustained assurance includes; predictive analytics, generative AI, robotic process automation, machine learning, and generative AI. Uninterrupted assurance is based on three supportive principles, namely' continuous data acquisition, assessment and reporting. The benefits are elevated governance, improved audit committee oversight, wider assurance coverage, improved risk

management and enhanced administrative operation. However, its execution relies on digital enablement, compliance to professional standards, quality of data, sound administrative systems and ongoing operation of knowledgeable human judgement to interpret and execute AI-generated validated insights.

Foundation 4: Ongoing learning and improvement

This frame work fosters the non-interruption adaption of assurance operation, administrative structures. technological ability, and human knowledge to unpredicted organisational environments. Synthesing organisational knowledge and rules with AI- enabled information management. capability creation and analytics can improve company's resilience and enhance governance in a growing complicated digital landscape. Audit committee need a new perspective in viewing governance effectiveness as an uninterrupted developmental process. AI create high technology for increasing knowledge, recognising niche areas and complementing evidence based governance improvement. The effective execution however is subject to ethical technology administration, unbroken professional improvement, leadership commitment and a system that encourage development, exploration and accountability.

Foundation 5: Data Analytics and Decision Intelligence

Data analytics and decision intelligence signifies the analytical and cognitive pillar of the audit committee nexus with the utilisation of AI. Mingling advanced analytics, decision science, human expertise and AI technologies, organisational data is being reshaped into executable administrative intelligence that enhances strategic governance, organisational resilience, assurance and risk management. The study of Kau and Fitriana (2025) likewise confirmed that data analytics and decision intelligent allow audit committee to transcend beyond empirical reporting to prognostic and prescient administration. Fostering timely and improved decision making. it is the integrative information level that link all foundation of the audit committee nexus. Nonetheless, the functionality of this framework lies on sound data governance, accountable AI models, ethical governance, digital competences and uninterrupted implementation of knowledgeable human judgement. The benefits are improved accountability, improved governance and decision making, enhanced administrative operation and risk management. Overall, it enhances audit committee nexus and enable audit committee to execute emerging issues.

Foundation 6: Fraud and compliance intelligence

Fraud and compliance intelligence represent an essential; foundation of the audit committee nexus. It complements company's integrity, safeguard stakeholders' interest and enhance corporate governance. Combination of AI technologies with specified regulation of fraud and risk management, forensic analysis, ethical regime and compliance administration may enhance in transforming organisation from reactive detection to sustained, prescient and knowledge initiated prevention. This framework will allow audit committee to execute effective supervision of fraud risks and regulatory compliance. The resultant effect includes; improved governance, timely detection of fraud, elevated risk management, enhanced compliance administration and strengthened organisational resilience. However, successful operation of fraud and compliance intelligence is a function of good data quality, compliance with ethical

and regulatory standards, accountable AI models, sound administrative structures and unbroken knowledgeable judgement in reviewing results from AI.

Foundation 7: Stakeholders communication

This pillar operates as a connecting link to all elements of the audit committee nexus. Effective application of this framework will result in improved governance and increased stakeholders' confidence. The stakeholders' theory suggest that audit operations should safeguard the interest of shareholders. According to this theory, accountability extend beyond shareholders, audit nexus can become ineffective when stakeholders' concerns are being ignored by auditors, when profits is given priority over accountability, investors suffer from misleading financial reports and when many stakeholders are being affected by poor administration. The case of NMC highlights how investors, employees, patients and government were negatively affected by bad audit nexus. From this perspective audit nexus failure can be curbed by ensuring sustainability reporting, effective governance structures, fostering stakeholders' engagement, and transparency. This has been linked to improve decision making and organisation's reputation. AI enhance communication by recognising essential governance themes, spotting management action plans, reviewing voluminous reports into concise formats and creating real-time dashboards. It is worth noting that AI should not be substituted for human communication but as a complement. However, ethical administration, transparency, professional interpretation and privacy are pivotal to stakeholders' communication.

Foundation 8: Intelligent Internal Audit

This framework proposes a reformation of the internal audit assignment, reshaping assurance from routine assessment to ongoing pre-emptive and intelligent enhanced governance. Intelligent internal audit operates as the main assurance between management and the audit committee. A numbers of AI technologies complement intelligent internal audit including; machine learning, predictive analytics, generative AI, traditional language operation and robotic operation. Synthesizing AI systems with specific internal auditing principles result in elevation of the quality of auditing, broaden assurance coverage, complement governance and boost organisational resilience. Intelligent internal audit act as key assurance operator that furnish audit committee with timely evidence-based information, internal controls and compliance Addition benefits includes, elevated governance, increased stakeholders' confidence, improved audit, complement risk management, and enhanced operational efficiency. Nonetheless, these benefits are subject to the availability of sound governance systems, compliance with professional standards, incessant operation of knowledgeable human judgement in interpreting results from AI and availability of digital experts.

Theoretical, Social and Practical implications

Theoretically, this perspective elevates the study of audit committee into core of strategic governance. Practically, audit committee's mandate, assignment and composition should be done with strategic alignment in focus. The study of Abdullah (2024) additionally confirmed that aligned supervision enhances risk management and boost credibility of strategic disclosure. This study improves policy makers by adding knowledge to AI governance responsibilities and accountability mechanisms. The social implication of this is the preservation of stakeholders'

fund resulting in mitigation of financial scandals. Another social implication of the audit committee nexus is improved public confidence. This study contributes to elongated assessment on responsible technology implementation and continuous governance. The society at large benefit when enterprise act with utmost transparency, the markets experience efficient performance. The audit committee nexus complement corporate governance by promoting the interest of stakeholders, fostering responsible decision making and sound leadership, this socially impact on the integrity of the organisation thereby enhancing stability in businesses, resulting in economic development.

In practice a break down in audit committee nexus can perpetrate errors, misstatement in the financials, hinder risk identification, may result in ineffective coordination of duties relating to assurance, ineffective internal controls and loss of confidence in governance. Social consequences include loss of employment, heavy load on tax payer and loss of public trust. The case of John Wood Group of company revealed the effect of ineffective audit committee nexus. The internal control of John Wood Group of company was weak, an independent reviewed indicate weakness in the internal financial control relating to the company's project division and reporting activities. In a bid to maintain previous financial result, management ignore accounting procedure. Auditors was not furnished with adequate information, this resulted in misrepresentation of the profits by an estimate $42.9 million, figures were overstated, losses from project were falsely stated, cost of project was underestimated, resulting in a fine of E12.9 million fine by the Financial Conduct Authority of UK, thereby increasing compliance and legal risk. Another challenge faced was information asymmetry These issues increase the risk of misstatement resulting in untrue report. Accounting statement of the company were not well represented, adjustment was requested for 2022, 2023 and 2024 as a result of accounting issues, investor's confidence was negatively impacted. John Wood Group of Company was unable to publish its audited account for 2024 on time, resulting in the suspension of the company's share. A major lesson from this case revealed how an inefficient audit committee nexus can cause the organisation to generate misstatement in financial statement and suffer penalties, thereby damaging the reputation of the company. Audit committee is designated to enhance efficient internal control systems and ensure financial report is void of misrepresentation (Hermanson *et al*, 2024). The case of SVB (USA) where company's image was badly damaged due to ineffective audit committee supervision resulting in loss of public confidence further confirmed the impact of failed audit committee nexus. Additionally, the case of Volkswagen (Diesel gate) whereby investors and clients experienced financial and social losses that could have been salvaged revealed the necessity of effective audit nexus. In practice audit committee nexus can be strengthen by integrating AI tools. Audit committee duties expand beyond customary financial oversight to emerging organisation functioning within involution environment associated with technological nuances. Audit committees are consequently not just to ensure organisational adherence to regulations but validation of effective functioning of AI systems within specified governance confinement.

Conclusion

Utilisation of the agency, resource dependency and stakeholders' theories depicts the audit committee as a connector in connecting management, board and auditors. This review divulged

the audit committee as a dynamic governance nexus. Gaining understanding of its interdependencies discloses deeper insights into corporate governance effectiveness and create opportunities for future research. While the study adds to an essential perspective to governance literature by revealing the necessity of effective connection between audit committee and governance structures, and the significance of AI tools, it is pertinent to note that this is limited to review of existing literatures. Future research should assess the implementation, functionality, maturity and governance effect of AI-enabled audit committee models. Longitudinal studies on impact of regulatory setting on audit committee nexus would extend the study.

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