Audit Financiar, XXIV, No. 4(184)/**2026**, *799-808*
ISSN on-line: 1844-8801

The Integrative Role of the Audit Committee in Coordinating Internal Audit and External Audit

Elena Claudia BADEA (FLOREA), Ph. D. Student),

Accounting and Management Information Systems Department, Bucharest University of Economic Studies, Romania, e-mail: claudiaflorea9737@gmail.com

Andreea Larisa OLTEANU (BURCĂ), Ph. D. Student),

Accounting and Management Information Systems Department, Bucharest University of Economic Studies, Romania, e-mail: andreea.larisa.olteanu@gmail.com

Univ. Prof. Liliana IONESCU-FELEAGĂ, Ph. D.,

Accounting and Management Information Systems Department, Bucharest University of Economic Studies, Romania, e-mail: liliana.feleaga@cig.ase.ro

Univ. Lecturer Mariana BUNEA, Ph. D.,

Accounting and Management Information Systems Department, Bucharest University of Economic Studies, Romania, e-mail: mariana.bunea@cig.ase.ro

Abstract

This study examines the integrative role of the audit committee in coordinating internal audit and external audit functions within corporate governance systems. Although the academic literature has extensively analysed these assurance mechanisms, they are typically studied separately, and the conceptualisation of the audit committee as a coordination interface between them remains underdeveloped.The research employs the Structured Literature Review (SLR) methodology, following the framework proposed by Massaro et al. (2016), to ensure transparency and rigour in the selection and synthesis of existing studies. Starting from an initial set of 310 articles indexed in the Web of Science database, a multi-stage filtering process led to a final sample of 25 relevant studies, of which 17 directly analyse the interaction among internal audit, external audit, and the audit committee. The results reveal the predominance of a structural monitoring perspective, with most studies analysing bilateral relationships between the audit committee and one of the two audit functions. Trilateral approaches that simultaneously integrate all three governance mechanisms remain limited. Based on the synthesis conducted, the study proposes a conceptual framework structured around three levels — structural inputs, integration mechanisms, and governance outcomes — which positions the audit committee as an active interface facilitating coordination between internal audit and external audit. The main contribution of the research lies in integrating fragmented streams of the specialised literature and in developing a conceptual model that highlights the potential integrative role of the audit committee in the assurance architecture, while also providing a basis for future empirical testing.

Key words: *audit committee; internal audit; external audit; corporate governance;*

JEL Classification: *M40, M42, G34*

To cite this article:
Badea (Florea), E.C., Olteanu (Burcă), A. L., Ionescu-Feleagă, L., Bunea, M. (2026), The Integrative Role of the Audit Committee in Coordinating Internal Audit and External Audit, *Audit Financiar*, vol. XXIV, no. 4(184)/2026, pp. 799-808, DOI: 10.20869/AUDITF/2026/184/027

To link this article:
http://dx.doi.org/10.20869/AUDITF/2026/184/027
Received: 5.06.2026
Revised: 11.06.2026
Accepted: 30.09.2026

1. Introduction

Contemporary corporate governance systems increasingly rely on multiple assurance mechanisms designed to strengthen transparency, managerial accountability, and risk oversight. Within this architecture, internal audit (IA) and external audit (EA) represent two fundamental pillars of the assurance function in corporate governance at the organisational level. Internal audit operates within the organisation, aiming to evaluate the effectiveness of internal control and risk management, while external audit provides an independent verification of financial reporting, primarily addressed to external stakeholders.

Although the objectives of these two functions are complementary, academic literature has predominantly analysed them separately. Research has focused either on the effectiveness of internal audit, or on the independence and quality of external audit, or on the determinants of financial reporting quality. By contrast, the structural and relational mechanisms that facilitate the integration and coordination of these functions within governance systems have been less explored.

The audit committee occupies a central position in this architecture. It is responsible for overseeing financial reporting, monitoring the activity of the external auditor, and assessing the effectiveness of internal control systems. From a structural standpoint, the audit committee sits at the intersection of internal and external audit. Nevertheless, the integrative dimension of its role remains insufficiently conceptualised in the specialised literature.

This gap becomes all the more relevant in the current context, characterised by the expansion of ESG reporting responsibilities, the growing complexity of the regulatory framework, digital transformation and the risks associated with the use of artificial intelligence, as well as increasing expectations regarding the efficient coordination of assurance mechanisms.

Based on these considerations, the study aims to address the following research questions:

RQ1: How is the relationship between internal audit and external audit conceptualised in the specialised literature?

RQ2: How is the audit committee positioned within this relationship?

RQ3: What coordination and mediation mechanisms are attributed to the audit committee?

RQ4: How can the integrative role of the audit committee be conceptually modelled?

The research objective consists in producing a structured synthesis of the existing literature and proposing a coherent conceptual framework that positions the audit committee as an integrative governance interface.

Through this approach, the study contributes to the corporate governance literature by reconceptualising the audit committee from a predominantly monitoring mechanism into a strategic integrative interface between audit functions.

2. Literature review

2.1. The audit committee as a monitoring mechanism in the governance architecture

The specialised literature establishes the audit committee (AC) as a central mechanism of corporate governance, responsible for overseeing financial reporting, the internal control system, and the relationship with the external auditor. Dominant approaches treat the audit committee predominantly through the lens of its structural characteristics — such as independence, financial expertise, and meeting frequency — correlated with outcomes such as audit quality or financial reporting quality.

The recent analysis conducted by Wehrhahn and Velte (2024) highlights that the post-SOX literature has primarily examined bilateral relationships between the audit committee and the external auditor, paying less attention to the integration of internal audit within this multilateral architecture (Wehrhahn and Velte, 2024). The authors emphasise the existence of a dynamic trilateral network among the audit committee, the external auditor, and the internal control system, showing that governance effectiveness depends on the interaction and cumulative competencies of these mechanisms. Moreover, their results indicate that the expertise and competencies of the audit committee may generate substitution effects on the external auditor's effort, through the quality of the internal control system (Wehrhahn and Velte, 2024). This observation suggests the existence of complex complementarity or substitution relationships between monitoring mechanisms; however, the integrative role proper of the audit committee remains insufficiently conceptualised.

2.2. The relationship between the audit committee and internal audit

A significant part of the literature examines the interaction between the audit committee and the internal audit function, highlighting the importance of the independence and expertise of audit committee members for the professionalisation and effectiveness of internal audit.

Studies synthesised by Vadasi and Bekiaris (2020) show that an audit committee composed exclusively of independent members with accounting expertise is associated with more frequent and more substantive interaction with the internal auditor. Relevant indicators include the duration of meetings with the Chief Audit Executive, the review of internal audit programmes, and the direct access of the internal auditor to the committee.

Similarly, research conducted by Kamel and Elkhatib (2013) highlights that the functions considered essential for an effective audit committee include evaluating the internal control system, reviewing the independence of the internal audit department, and holding frequent meetings with internal and external auditors to discuss emerging issues. Notably, external auditors attach greater importance to these functions compared to other categories of respondents, suggesting their perception of internal audit as a critical element in reducing audit risk.

These findings support the idea that the audit committee–internal audit relationship goes beyond the formal dimension of oversight and includes elements of operational coordination and validation of internal control processes.

2.3. The relationship between the audit committee and external audit: communication and coordination

The literature on the relationship between the audit committee and the external auditor has traditionally focused on independence and audit quality. However, recent research emphasises the dimension of communication and coordination between these entities.

The study conducted by Eun Hye Jo (2025), in the context of South Korean regulations mandating the reporting of communication frequency between the auditor and the audit committee, shows that the intensity of communication can reduce information asymmetry and the risk of negative information accumulation at the managerial level. Jo et al. (2025) indicate that more frequent and structured communication between the external auditor and the audit committee contributes to strengthening monitoring mechanisms and reducing the risk of stock price crash. This perspective introduces an important procedural dimension: the effectiveness of the audit committee is not determined solely by its structural characteristics, but also by the quality of information flows among the actors involved.

2.4. Coordination of internal and external audit: complementarity and reliance

A central aspect for the theme of this study is the relationship between internal audit and external audit and the role of the audit committee in facilitating their coordination.

Existing studies suggest that the financial expertise of audit committee members can influence the extent to which external auditors rely on the work of internal audit, contributing to audit process efficiency and improving financial reporting quality (Munro and Stewart, 2011; Oussii and Boulila, 2020).

Similarly, Wehrhahn and Velte (2024) argue that the internal control system may function as a mediator between the competencies of the audit committee and the effort of the external auditor. This dynamic indicates the existence of a multilateral relationship in which the assurance mechanisms do not operate in isolation, but within a network of mutual influences.

Nevertheless, although the literature acknowledges complementarity or substitution between monitoring mechanisms, the explicit conceptualisation of the audit committee as an integrative interface between internal audit and external audit remains limited.

2.5. Conceptual gaps and the need for an integrative approach

The analysis of the 25 articles included in the final sample revealed that, although the literature extensively addresses the relationship between the audit committee and external audit, or between the audit committee and internal audit, only 17 studies explicitly or implicitly treat the interaction between the two audit functions within a common governance architecture.

Most research focuses on bilateral relationships: either audit committee–external audit (audit quality, communication, independence), or audit committee–

internal audit (independence, professionalisation, internal control oversight).

Even in the case of studies adopting a multilateral perspective, such as the analysis conducted by Wehrhahn and Velte (2024), the emphasis is placed on relationships among competencies, incentives, and internal control system quality, while the concrete interaction between internal audit and external audit is analysed more as part of a general monitoring mechanism. Likewise, the literature on communication between the external auditor and the audit committee (Eun Hye Jo, 2025) highlights the informational role of the interaction, but does not explicitly integrate internal audit into this dynamic. Similarly, studies on the expertise and independence of the audit committee emphasise the effects on the external auditor's reliance on internal audit work, but do not conceptualise the audit committee as an active mechanism of strategic coordination between the two functions.

Consequently, three main gaps can be identified in the specialised literature:

- Fragmentation of analysis into bilateral relationships, without explicit integration of the AC–IA–EA triad;
- A predominant emphasis on structural characteristics, at the expense of procedural mechanisms of coordination and mediation;
- The absence of a coherent conceptual model that positions the audit committee as an integrative interface between internal audit and external audit.

This gap becomes all the more relevant in the current context of expanding ESG reporting responsibilities, increasing regulatory complexity, and the need to align assurance mechanisms within an integrated governance framework.

From a theoretical perspective, the identified fragmentation can be explained by the predominance of an agency-type logic, which conceptualises the audit committee predominantly as a monitoring mechanism. An integrative approach, however, requires an extension towards procedural and systemic perspectives capable of capturing the coordination and interdependence of assurance mechanisms.

2.6. Positioning of the study

Drawing on these findings, this study aims to transcend the fragmented perspective of the existing literature and to explicitly conceptualise the role of the audit committee as an integrative mechanism between internal audit and external audit.

Rather than treating these relationships separately, the research proposes a systemic approach in which the structural characteristics of the audit committee constitute inputs, the mechanisms of coordination, informational filtering, and mediation represent the integrative processes, and governance outcomes reflect the cumulative effects of this integration.

Through this perspective, the study contributes to the specialised literature by integrating existing research streams and by offering a conceptual framework amenable to subsequent empirical testing.

3. Research methodology

In order to address the formulated research questions, the study adopts the Structured Literature Review (SLR) methodology, following the framework proposed by Massaro et al. (2016). This approach enables a systematic, transparent, and replicable examination of existing research, facilitating the identification of dominant themes, theoretical foundations, and conceptual gaps.

The methodology was designed so that each stage directly contributes to answering one of the research questions:

- RQ1 and RQ2 are addressed through the analysis of how studies conceptualise the IA–EA relationship and position the audit committee;
- RQ3 is analysed by identifying the coordination and mediation mechanisms mentioned explicitly or implicitly;
- RQ4 is grounded in the comparative synthesis and integration of results into a conceptual model.

3.1. Database and search strategy

The research was conducted using the Web of Science database, selected for its rigorous indexing standards and its relevance to the field of accounting and corporate governance. The search strategy included combinations of keywords such as audit committee, internal audit, external audit and governance. The search targeted peer-reviewed scientific articles, with no initial time restriction, in order to capture the evolution of the conceptualisation of the audit committee's role.

3.2. Selection process

The study selection process was conducted in several successive stages. Following the initial query in the Web of Science database, 310 articles were identified. In the second stage, only articles written in English and available with open access were retained, resulting in an intermediate sample of 194 articles.

In the third stage, the filtering process included the selection of articles classified under relevant Web of Science (WoS) categories and the restriction of results to the "Citation Topic-Meso" level, corresponding to the intermediate level of organisational analysis. This stage aimed to ensure thematic coherence and alignment of the studies with the research objective, yielding 42 articles. Subsequently, a manual selection based on title and abstract was conducted, retaining 25 articles for detailed analysis. Of these, 17 studies explicitly address the relationship among internal audit, external audit, and the role of the audit committee in coordinating or mediating these functions. The remaining articles address related aspects, such as audit quality, structural characteristics of the audit committee, or general dimensions of corporate governance. These were used as contextual background but were not included in the central thematic analysis.

Studies that did not explicitly analyse the interaction between internal audit and external audit, or that mentioned the audit committee only incidentally without integrating it into the analytical framework of the research, were excluded. The selection process was conducted manually to ensure conceptual relevance and strict alignment with the research objective.

3.3. Analytical and synthesis framework

In order to achieve a systematic and coherent analysis, the coding process sought to structure information in a comparable manner, enabling the identification of convergences, differences, and gaps in the specialised literature, by analysing the 17 studies considered relevant to the research objective. To systematically address the research questions, the 17 studies were coded according to: theoretical grounding; methodology used; type of relationship analysed (bilateral or trilateral); role attributed to the audit committee; coordination mechanisms identified; and level of conceptual integration. The results of the coding process are synthesised in **Table no. 1**, which presents a comparative overview of the methodological characteristics and type of relationships analysed in the relevant studies.

Table no. 1. Methodological characteristics of the relevant studies

No.	Authors	Year	Methodology	Context	Relationship Analysed
1	Christoph Wehrhahn & Patrick Velte	2024	SLR	International	AC-EA-IA
2	Christina Vadasi & Michalis Bekiaris	2020	Survey	Greece	AC-IA
3	Eun Hye Jo & Tom Scott	2025	Archival	South Korea	AC-EA
4	Hany Kamel & Sobhy Elkhatib	2013	Questionnaire	Middle East	AC-IA-EA
5	Saida Belhouchet & Jamel Chouaibi	2024	Archival	Europe (STOXX 600)	AC-IA-EA
6	Lois Munro & Jenny Stewart	2011	Interviews	Australia	AC-EA
7	Abdalwali Lutfi et al.	2022	Archival	Emerging market	AC-EA
8	Ahmed Atef Oussii & Neila Boulila	2020	Archival	Tunisia	AC-IA
9	Ali Shariff Kabara et al.	2023	Archival	International sample	AC-EA
10	Yu-Chun Lin	2018	Archival	USA	AC-EA
11	Stephanie Thiery et al.	2023	Archival	Europe	AC-IA
12	Iman Harymawan et al.	2021	Archival	Asia	AC-EA
13	Mark A. Bliss et al.	2007	Archival	USA	AC-EA
14	Jesús Sáenz González & Emma García-Meca	2014	Archival	Spain	AC-EA
15	Mohammed Sheta et al.	2024	Archival	Emerging market	AC-EA
16	Tiphaine Compernolle	2018	Experimental	Experimental context	AC-EA
17	Laila Mohamed Alshawadfy Aladwey et al.	2024	Archival	Middle East	AC-EA

Source: authors' own research based on data extracted from the Web of Science at 18.02.2026

As observed in Table no. 1, the literature is dominated by archival empirical studies, and the relationships analysed are predominantly bilateral (AC-EA or AC-IA), suggesting a fragmented approach to assurance mechanisms. Beyond methodological characteristics, the comparative analysis enabled the identification of the dominant dimension of the role attributed to the audit committee in each study, as well as the level of conceptual integration of the relationship between internal audit and external audit. These results are synthesised in Table no. 2, primarily to address RQ2 and RQ3. This structuring enables a coherent transition from descriptive analysis to the development of the integrative conceptual framework.

Table no. 2. Conceptual positioning of studies on the role of the audit committee

Authors	Dominant Dimension	Role Attributed to the AC	Level of Integration
Christoph Wehrhahn & Patrick Velte	Systemic integration	Central node in a trilateral network	Trilateral
Christina Vadasi & Michalis Bekiaris	Coordination	IA oversight	Bilateral
Eun Hye Jo & Tom Scott	Communication	Informational facilitator	Bilateral
Hany Kamel & Sobhy Elkhatib	Coordination / Mediation	IA–EA intermediary	Trilateral (implicit)
Saida Belhouchet & Jamel Chouaibi	Coordination through expertise	Facilitator of EA reliance on IA	Trilateral (implicit)
Lois Munro & Jenny Stewart	Relational communication	Accountability mechanism	Bilateral
Remaining studies	Monitoring	Structural oversight mechanism	Bilateral

Source: authors' own research based on data extracted from the Web of Science at 18.02.2026

Table 3. Thematic distribution of the relevant studies

Dominant Dimension	No. of Studies	Share (%)	Studies Included
Structural monitoring	11	64.7%	Abdalwali Lutfi et al. (2022); Ali Shariff Kabara et al. (2023); Yu-Chun Lin (2018); Iman Harymawan et al. (2021); Mark A. Bliss et al. (2007); Jesús Sáenz González & Emma García-Meca (2014); Mohammed Sheta et al. (2024); Laila Mohamed Alshawadfy Aladwey (2024); + other studies primarily oriented towards audit quality
Operational coordination	3	17.6%	Christina Vadasi & Michalis Bekiaris (2020); Saida Belhouchet & Jamel Chouaibi (2024); Hany Kamel & Sobhy Elkhatib (2013)
Communication / relational	2	11.8%	Eun Hye Jo & Tom Scott (2025); Lois Munro & Jenny Stewart (2011)
Explicit trilateral integration	1	5.9%	Christoph Wehrhahn & Patrick Velte (2024)
Total	**17**	**100%**	

Source: authors' own research based on data extracted from the Web of Science at 18.02.2026

As observed in Table no. 2, the majority of studies position the audit committee within a monitoring or bilateral coordination logic, while approaches that explicitly conceptualise its integrative role within a trilateral relationship are limited.

To highlight the thematic distribution of the studies, they were classified according to the dominant dimension of the role attributed to the audit committee. The results are presented in Table no. 3, which responds synthetically to RQ1 and highlights the gap that motivates the development of the framework for RQ4.

Table no. 3 synthesises the thematic distribution of the studies and contributes to addressing RQ1, while also highlighting the conceptual gap that motivates the development of the framework for RQ4. As observed, the analysis of the thematic distribution of the 17 relevant

studies reveals a clear predominance of the monitoring perspective: 11 studies conceptualise the audit committee primarily as a structural oversight mechanism for financial reporting and external audit quality. A further 3 studies address the dimension of operational coordination, analysing the interaction between the audit committee and internal audit, or the use of internal audit work by the external auditor. Two studies focus on the communicational and relational dimension, highlighting the role of the audit committee in facilitating information flows. By contrast, only a single study explicitly adopts a trilateral integrative perspective on the relationship among the audit committee, internal audit, and external audit. This distribution confirms the predominantly bilateral and structural character of the existing literature and justifies the need to develop a conceptual framework that positions the audit committee as an integrative interface between audit functions.

4. Results

This section synthesises the results of the structured literature analysis, organised in accordance with the four formulated research questions. Each subsection explicitly reports findings for a distinct dimension of the integrative role of the audit committee in coordinating internal audit and external audit, using the synthesis tables resulting from the coding process as support.

4.1. Conceptualisation of the relationship between internal audit and external audit (RQ1)

To address the first question (RQ1), the literature reveals a predominantly complementary conceptualisation of the relationship between internal audit and external audit, in which the two functions contribute to convergent assurance objectives, but with differentiated roles. A second perspective, less represented, treats the relationship as active coordination, in which effectiveness depends on the alignment of activities and the exchange of information, often facilitated by governance structures. Finally, a marginal perspective captures areas of overlap, particularly in the realm of internal control and risk assessment, where lack of alignment may generate redundancy. Overall, the IA–EA relationship is addressed more frequently indirectly (through governance variables and audit quality), than as an explicit object of analysis.

4.2. Positioning of the audit committee in the IA–EA relationship (RQ2)

With regard to the second question (RQ2), the results show a predominance of bilateral approaches, in which the audit committee is analysed either in relation to internal audit or in relation to external audit. As observed in **Table no. 1**, most of the investigated studies have as their primary unit of analysis AC-EA or AC-IA type relationships, while the trilateral relationship AC-IA-EA appears only to a limited extent.

In a complementary manner, **Table no. 2** highlights that the role attributed to the audit committee is, for the most part, anchored in a monitoring/bilateral coordination logic, while the explicit positioning of the audit committee as an integrative node within a trilateral network remains exceptional.

4.3. Coordination and mediation mechanisms identified (RQ3)

To address the third question (RQ3), the mechanisms identified in the literature can be grouped into two categories: structural mechanisms (related to the configuration of the audit committee) and procedural mechanisms (related to the actual mode of functioning and interaction). Structural mechanisms are associated in particular with the independence and financial expertise of members, which support the audit committee's capacity to evaluate information provided by both functions. Procedural mechanisms include the alignment of audit plans, facilitating communication between internal audit and external audit, evaluating reports, and monitoring the implementation of recommendations. The thematic distribution in **Table no. 3** confirms that the structural monitoring dimension dominates the literature, while operational coordination and relational communication have a more limited representation.

4.4. Proposed integrative conceptual framework (RQ4)

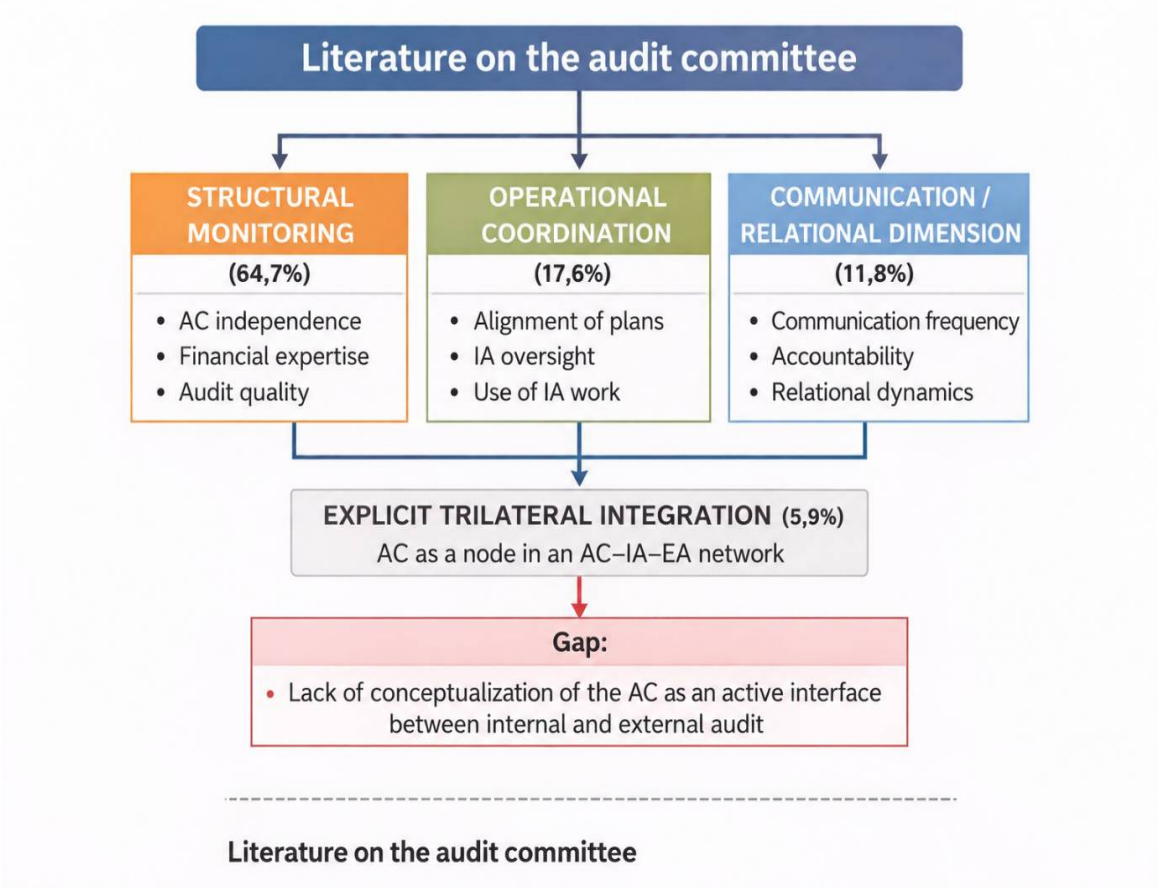
In response to RQ4, and based on the synthesis conducted in RQ1–RQ3, the study proposes an integrative conceptual framework structured around three levels (**Figure no. 1**):

- structural inputs (characteristics of the audit committee, which determine the capacity for integration);

- integration mechanisms (coordination, informational filtering, mediation, and strategic alignment);
- governance outcomes (audit quality, effectiveness of internal control, reduction of informational asymmetries, and resilience consolidation).

The model reconceptualises the audit committee from a predominantly oversight mechanism into an active interface between internal audit and external audit, responding to the gaps identified in the existing literature.

Figure 1. Structured integrative conceptual framework of the audit committee



Source: authors' own research based on data extracted from the Web of Science at 18.02.2026

In response to the four formulated research questions, the results can be synthesised as follows: (RQ1) the relationship between internal audit and external audit is conceptualised predominantly as one of complementarity, while active coordination is treated only marginally; (RQ2) the audit committee is positioned predominantly in bilateral approaches (AC-IA or AC-EA), with few trilateral conceptualisations; (RQ3) the most frequently identified mechanisms concern independence and expertise (structural), and the alignment of audit plans and communication between functions (procedural); and (RQ4) based on these findings, the study proposes a three-level integrative conceptual framework that explains how the audit committee can function as a governance interface between the two audit functions.

5. Identified gaps

The comparative analysis of the relevant studies reveals conceptual and methodological limitations that justify the need for an integrative approach. The literature is dominated by bilateral analyses (AC–external audit or

AC–IA), without the explicit integration of the AC–IA–EA triad, leading to a fragmented understanding of the assurance architecture.

Furthermore, the effectiveness of the audit committee is predominantly explained through structural characteristics – independence, expertise, meeting frequency – at the expense of procedural mechanisms of coordination, communication, and mediation. Mechanisms such as the alignment of audit plans or the use of internal audit work by the external auditor are mentioned in isolation, but rarely integrated into a coherent conceptual framework. Only a limited number of studies adopt an explicit trilateral perspective, and even in these cases the audit committee is treated more as an element of a governance network rather than as an active interface between the two audit functions.

Overall, the literature does not offer a coherent explanatory framework for the integrative role of the audit committee, which justifies the development of the proposed conceptual model.

6. Conclusions

This study investigated how the specialised literature conceptualises the integrative role of the audit committee in the relationship between internal audit and external audit, systematically addressing four research questions.

By applying the Structured Literature Review (SLR) methodology, the research highlighted the fragmented character of existing approaches and the predominance of a perspective centred on structural monitoring.

With regard to RQ1, the results show that the IA–EA relationship is treated predominantly indirectly and bilaterally, without explicit integration into a common model. Concerning RQ2, the audit committee is positioned in the majority of studies as a structural monitoring mechanism, with the emphasis placed on independence and expertise rather than on procedural coordination. With respect to RQ3, the literature identifies certain coordination mechanisms, but these are analysed in a fragmented manner and are rarely integrated into a systemic perspective. Finally, the answer to RQ4 consists in the development of an integrative conceptual model that positions the audit committee as an active interface between internal audit and external audit, through the activation of procedural mechanisms that lead to consolidated governance outcomes.

The theoretical contribution of the study lies in transcending the dominant fragmented perspective and in integrating the research streams on the audit committee, external audit, and internal audit within corporate governance into a coherent architecture.

From a practical standpoint, the conclusions suggest that the effectiveness of the audit committee does not depend exclusively on structural characteristics, but on its capacity to activate coordination and integration mechanisms. In the context of expanding ESG reporting, digitalisation, and regulatory complexity, an integrated approach to assurance mechanisms becomes essential.

Unlike previous studies that analyse bilateral relationships, this study proposes an explicit trilateral conceptualisation of the role of the audit committee.

The limitations of the study include the use of a single database and the conceptual nature of the model. Future research may empirically test the proposed relationships and analyse the perceptions of audit committee members regarding the coordination of audit functions.

In conclusion, the study supports the need to reconceptualise the audit committee as a strategic integrative interface, capable of coordinating audit functions within a coherent corporate governance architecture.

Statement on the use of generative AI in the writing process

In preparing this paper, the authors used generative artificial intelligence tools to assist with literature synthesis and document structuring. Following the use of these tools, the authors reviewed and edited the content as necessary and assume full responsibility for the published content. This paper was co-financed by The Bucharest University of Economic Studies during the PhD programme

References

1. Aladwey, L. M. A., & Diab, A. (2025). Business bribery, corruption and fraud: Audit committee and external auditor's attributes in GCC countries. *Journal of Financial Regulation and Compliance, 33*(5), 695–725. https://doi.org/10.1108/JFRC-09-2024-0173

2. Belhouchet, S., & Chouaibi, J. (2024). The impact of audit committee attributes on integrated reporting quality: Evidence from European companies listed on the STOXX Europe 600 index. *Meditari Accountancy Research, 32*(4), 1375–1397. https://doi.org/10.1108/MEDAR-01-2023-1883
3. Bliss, M. A., Muniandy, B., & Majid, A. (2007). CEO duality, audit committee effectiveness and audit risks: A study of the Malaysian market. *Managerial Auditing Journal, 22*(7), 716–728. https://doi.org/10.1108/02686900710772609
4. Compernolle, T. (2018). Communication of the external auditor with the audit committee: Managing impressions to deal with multiple accountability relationships. *Accounting, Auditing & Accountability Journal, 31*(3), 900–924. https://doi.org/10.1108/AAAJ-05-2013-1356
5. González, J. S., & García-Meca, E. (2014). Does corporate governance influence earnings management in Latin American markets? *Journal of Business Ethics, 121*(3), 419–440. https://doi.org/10.1007/s10551-013-1700-8
6. Harymawan, I., Prabhawa, A. A., Nasih, M., & Putra, F. K. G. (2021). Risk management committee, auditor choice and audit fees. *Risks, 9*(9), 156. https://doi.org/10.3390/risks9090156
7. Jo, E. H., Lee, J. W., & Scott, T. (2025). Is communication between the auditor and audit committee associated with stock price crash risk? *International Journal of Auditing, 29*(3), 327–347. https://doi.org/10.1111/ijau.12372
8. Kabara, A. S., Abdullah, D. F., Khatib, S. F. A., Bazhair, A. H., & Al Amosh, H. (2023). Moderating role of governance regulatory compliance on board diversity and voluntary disclosure of non-financial firms in a developing country. *Sustainability, 15*(5), 4527. https://doi.org/10.3390/su15054527
9. Kamel, H., & Elkhatib, S. (2013). The perceptions of audit committees' role in an emerging market: The case of Egypt. *Journal of Economic and Administrative Sciences, 29*(2), 85–98. https://doi.org/10.1108/JEAS-09-2013-0028
10. Lin, Y.-C. (2018). The consequences of audit committee quality. *Managerial Auditing Journal, 33*(2), 192–216. https://doi.org/10.1108/MAJ-03-2016-1350
11. Lutfi, A., Alkilani, S. Z., Saad, M., Alshirah, M. H., Alshirah, A. F., Alrawad, M., Al-Khasawneh, M. A., Ibrahim, N., Abdelhalim, A., & Ramadan, M. H. (2022). The influence of audit committee chair characteristics on financial reporting quality. *Journal of Risk and Financial Management, 15*(12), 563. https://doi.org/10.3390/jrfm15120563
12. Massaro, M., Dumay, J., & Guthrie, J. (2016). On the shoulders of giants: Undertaking a structured literature review in accounting. *Accounting, Auditing & Accountability Journal, 29*(5), 767–801. https://doi.org/10.1108/AAAJ-01-2015-1939
13. Munro, L., & Stewart, J. (2011). External auditors' reliance on internal auditing: Further evidence. *Managerial Auditing Journal, 26*(6), 464–481. https://doi.org/10.1108/02686901111142530
14. Oussii, A. A., & Boulila, N. (2021). Evidence on the relation between audit committee financial expertise and internal audit function effectiveness. *Journal of Economic and Administrative Sciences, 37*(4), 659–676. https://doi.org/10.1108/JEAS-04-2020-0041
15. Sheta, M., Osman, M. N., & Elamer, A. A. (2025). Sustainability champions: The transformative role of internal auditors in ESG assurance – A systematic review and future directions. *Journal of Accounting Literature*. Advance online publication. https://doi.org/10.1108/JAL-09-2024-0255
16. Thiéry, S., Lhuillery, S., & Tellechea, M. (2023). How can governance, human capital, and communication practices enhance internal audit quality? *Journal of International Accounting, Auditing and Taxation, 52*, 100566. https://doi.org/10.1016/j.intaccaudtax.2023.100566
17. Vadasi, C., Bekiaris, M., & Koutoupis, A. G. (2021). The impact of audit committee characteristics on internal audit professionalization: Empirical evidence from Greece. *Accounting Research Journal, 34*(5), 447–470. https://doi.org/10.1108/ARJ-05-2020-0091
18. Wehrhahn, C., & Velte, P. (2024). The relationship between audit committees, external auditors, and internal control systems: A literature review and a research agenda. *Journal of Financial Reporting and Accounting*. Advance online publication. https://doi.org/10.1108/JFRA-05-2024-0312