

Committee Item INFORMATION

Audit Committee

12/8/2025 Committee Meeting

7c

Subject

Discussion on Digital Disruption

Executive Summary

This item provides a general overview of Digital Disruption, which is the impact of emerging technologies (e.g., Artificial Intelligence) on an organization. Digital disruption was identified as a top risk area in an annual list of hot topics for internal auditors.

Details & Background

This is an educational item. Education topics aim to inform Board members on contemporary subject matters in areas such as governance, risk management, internal controls, fraud, emerging threats, or other areas of interest.