The FINA Audit Committee shall consist of three (3) persons elected by the Congress based on the recommendation of the Financial and Audit Committee. The Audit Committee shall be fully independent to be able to carry out its assurance role effectively.

The powers and duties of the Audit Committee are:

- to execute efficient financial controls and review the financial statements, budget and the external auditors' report;
- to assist the governing bodies in monitoring FINA's financial and compliance matters;
- to liaise with external auditors;
- to conduct risk management;
- to review the quality of the internal control system.

Debendranath Sarangi
Chairman

Jan Exner

Gustavo Mastroianni Bernasconi
Member