



Center for Board Effectiveness

Audit Committee *Brief*

The *Audit Committee Brief* focuses on the timely coverage of issues and insights important to audit committees. Questions, comments, or suggestions should be directed to centerforboardeffectiveness@deloitte.com.

Spotlight: Audit Committee Meeting Practices

Spotlight is a new series from Deloitte's Center for Board Effectiveness that provides a closer look at some of the findings from the *Audit Committee Practices Report: Common Threads Across Audit Committees*. This edition discusses audit committee meeting practices.

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Aligning the disclosure committee in the era of disclosure

Disclosures have figured prominently on the audit committee's agenda, but given the frequency at which both required and voluntary disclosures are being adopted, the complexity of monitoring them is likely to continue. Many companies have formed disclosure committees to establish appropriate controls and to assist the CEO and CFO in preparing disclosures for the audit committee's approval. This edition of Deloitte's *On the audit committee's agenda* offers considerations regarding the establishment and oversight of disclosure committees.

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Comprehensive analysis of the SEC's landmark climate disclosure rule

This Deloitte *Heads Up* article highlights key provisions of the SEC's final rule on climate disclosures. The new rule would require registrants to provide comprehensive climate-related information in their annual reports and registration statements, including those for IPOs. While the SEC voluntarily stayed the effectiveness of the rule pending outcome of a legal challenge, as adopted the rule would begin to apply for annual reports for the year ending December 31, 2025, for calendar-year-end large accelerated filers.

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What's on the radar in accounting and financial reporting developments?

Deloitte's *On the Radar* series helps keep financial executives and audit committee members up to date by providing high-level summaries on emerging topics. Among the areas recently highlighted are [fair value measurements and disclosures](#), [issuer's accounting for debt](#), and [distinguishing liabilities from equity](#).

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New regulatory tools to curb corporate misconduct: What to expect

The US government has several new tools at its disposal to tackle corporate misconduct and associated national security concerns, including the recently enacted Foreign Extortion Prevention Act and Mergers & Acquisitions Safe Harbor Policy. This *WSJ Risk & Compliance Journal* article explores likely trends in enforcement actions in the coming months and how companies can prepare for the evolving regulatory and compliance environment through proactive audits and monitoring.

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Beyond the numbers: The critical role of cybersecurity in M&A deals

The lack of a thoughtful cybersecurity plan for an M&A transaction can pose a variety of reputational, legal, and financial risks. Differences in technology and organizational culture can exacerbate these challenges. This *WSJ Risk & Compliance Journal* article discusses why effective planning and risk assessment should begin before the transaction takes place and continue throughout the integration process.

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The [Center for Board Effectiveness](#) helps directors deliver value to the organizations they serve through a portfolio of high-quality, innovative experiences throughout their tenure as board members. Whether an individual is aspiring to board participation or a veteran of many board experiences, the center's programs enable them to contribute effectively and provide focus in the areas of governance and audit, strategy, risk, innovation, compensation, and succession. For more information, contact us at centerforboardeffectiveness@deloitte.com.

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