



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.

The audit committee chair of the future: Redefining leadership for the next era of governance

As risks and scrutiny grow, audit committee chairs are called to lead with agility, foresight, and transparency. In this report, Dipti Gulati, CEO of Audit & Assurance at Deloitte & Touche LLP, shares insights from audit committee chairs on four evolving priorities: anticipating risks, strategic leadership, continual learning, and modernizing processes.

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Overcoming indecision in the boardroom

Many boards can struggle to make decisions due to uncertainty, complexity, and differing viewpoints. This *Deloitte Risk & Compliance Journal* article, published in the *WSJ*, explores how boards can address indecision by clarifying roles, improving information flow, fostering open dialogue, and identifying weak signals. It also discusses practical steps to help boards move forward with confidence.

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Cyber maturity: Confidence in C-suite and board leadership

This *Deloitte CIO Journal* article, published in the *WSJ*, discusses how organizations are embedding cyber risk management into business strategy, increasing executive and board engagement, and promoting cross-functional collaboration. It notes that these steps, in addition to bolstering an enterprise's overall cyber posture, are associated with increased confidence in C-suite and board leaders, according to Deloitte Global's fourth *Global Future of Cyber Survey*.

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How America's AI action plan may help shape AI governance globally

This *Deloitte CIO Journal* article, published in the *WSJ*, discusses the White House's newly released AI action plan intended to introduce a sweeping strategy for US leadership in artificial intelligence (AI), with a focus on innovation and collaboration, infrastructure, and workforce development. The article notes that the plan may influence global approaches to AI governance and highlights the importance of international collaboration and standards.

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CFO sentiment takes a tumble: Q2 signals survey

This *Deloitte CFO Journal* article, published in the *WSJ*, shares some of the responses from the [Q2 2025 North American CFO Signals survey™](#). According to the survey, CFO enthusiasm for the North American economy dwindled in the second quarter of the year. A mere 23% of surveyed CFOs rated the current economy as very good or good, well down from results in the previous six months. Other regional economies fared no better. Meanwhile, the survey found diminishing expectations among respondents for the future prospects for their organizations. Among other things, finance chiefs lowered their revenue forecasts from the previous quarter.

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Director skills for navigating a complex business environment

Corporate boardrooms are navigating a business climate defined by rapid change and growing complexity—with everything from technological disruptions to shifting regulatory priorities. This edition of *On the Board's Agenda* explores how trends in director skills across the Fortune 100 could help inform board refreshment strategies.

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Designing suitable management-specified criteria for sustainability reporting

This edition of *Deloitte's Sustainability Spotlight* provides guidance on designing criteria for company-specific sustainability metrics and information reporting that is suitable under professional standards for assurance engagements.

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About the Center for Board Effectiveness

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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