July 2026

Board Practices Quarterly

Board use of AI

Artificial intelligence (AI) and Generative AI (GenAI)[1] appear to be shifting from not just topics the board oversees but to tools that boards themselves may use to support its governance and oversight responsibilities. While AI/GenAI usage appears to have become more commonplace across the broader workforce and core business functions, its use for board-level purposes seems to be comparatively new, uneven, and still maturing. It will be important to watch how boards develop norms over time for using AI and GenAI to enhance effectiveness, streamline operations, and inform decision-making—while preserving the informed judgment, healthy skepticism, and accountability that lie at the heart of good governance.

This *Board Practices Quarterly* is based on a recent survey of members of the Society for Corporate Governance, representing public and private companies. The survey, fielded in March–April 2026, aimed to understand how AI/GenAI is being used in connection with board activities and oversight, including both direct use by directors and use by management or governance teams in support of board processes.

Findings

Respondents, primarily corporate secretaries, in-house counsel, and other governance professionals, represent 92 public companies and 14 private companies of varying sizes and industries,[2] and the findings pertain to these companies. The actual number of responses for each question is provided. Some survey results may not sum to 100% as questions may have allowed respondents to select multiple answers.

Findings are organized into two sections: the first pertaining to public companies in the aggregate, and an Appendix that sets forth results for private companies and public companies by market cap size.

Highlights

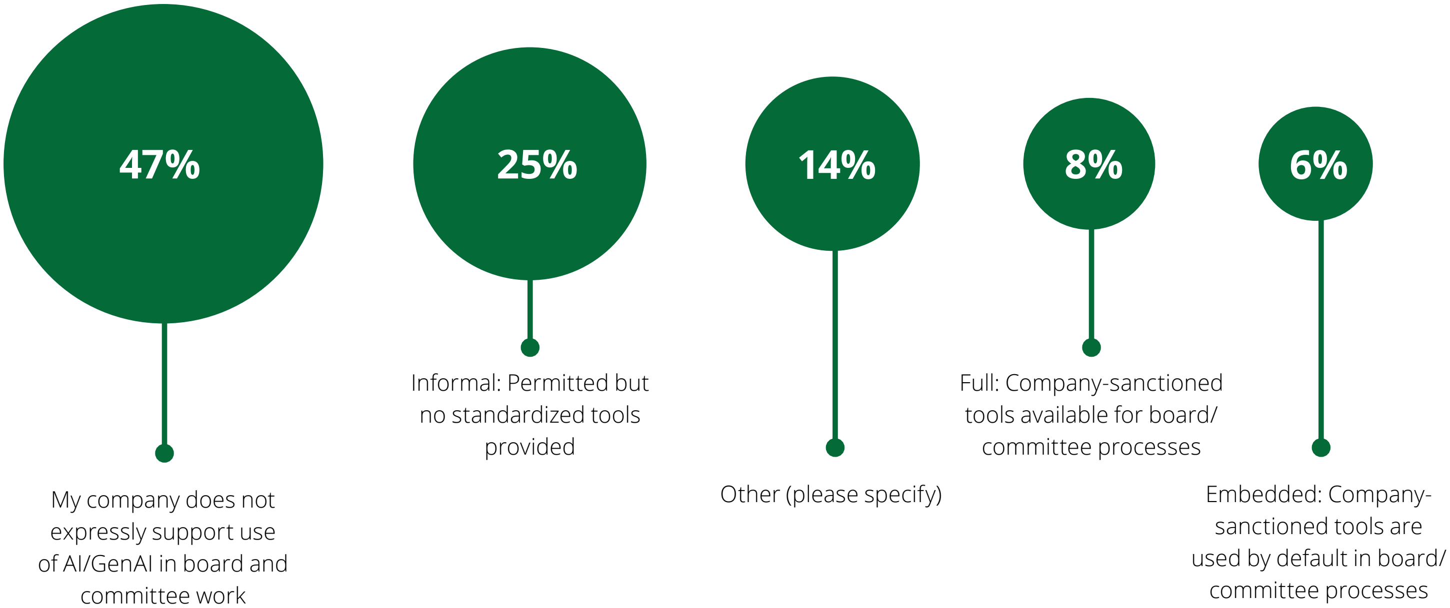
- **Board adoption of AI/GenAI remains early-stage and inconsistent.** Many companies have not formally enabled or standardized AI/GenAI for board activities, with nearly half of public companies not expressly supporting its use. Respondents overall are “unsure” whether their boards use AI/GenAI for board activity, and known adoption and use cases vary across organizations.

- **Current use and capability-building efforts are focused on practical applications and education.** Boards that use AI/GenAI primarily apply it to administrative and analytical tasks such as reviewing reports, summarizing materials, preparing questions, and identifying discussion topics. Respondents report that their organizations are more commonly enhancing AI capability through management briefings and director education than through formal governance mechanisms, recruitment efforts, or board evaluation processes.

- **Policies, guidance, and governance practices are still developing.** Most respondents reported a lack of board-specific AI policies or governance practices. Where policies exist, they tend to focus on security, confidentiality, acceptable use, legal considerations, and recordkeeping.

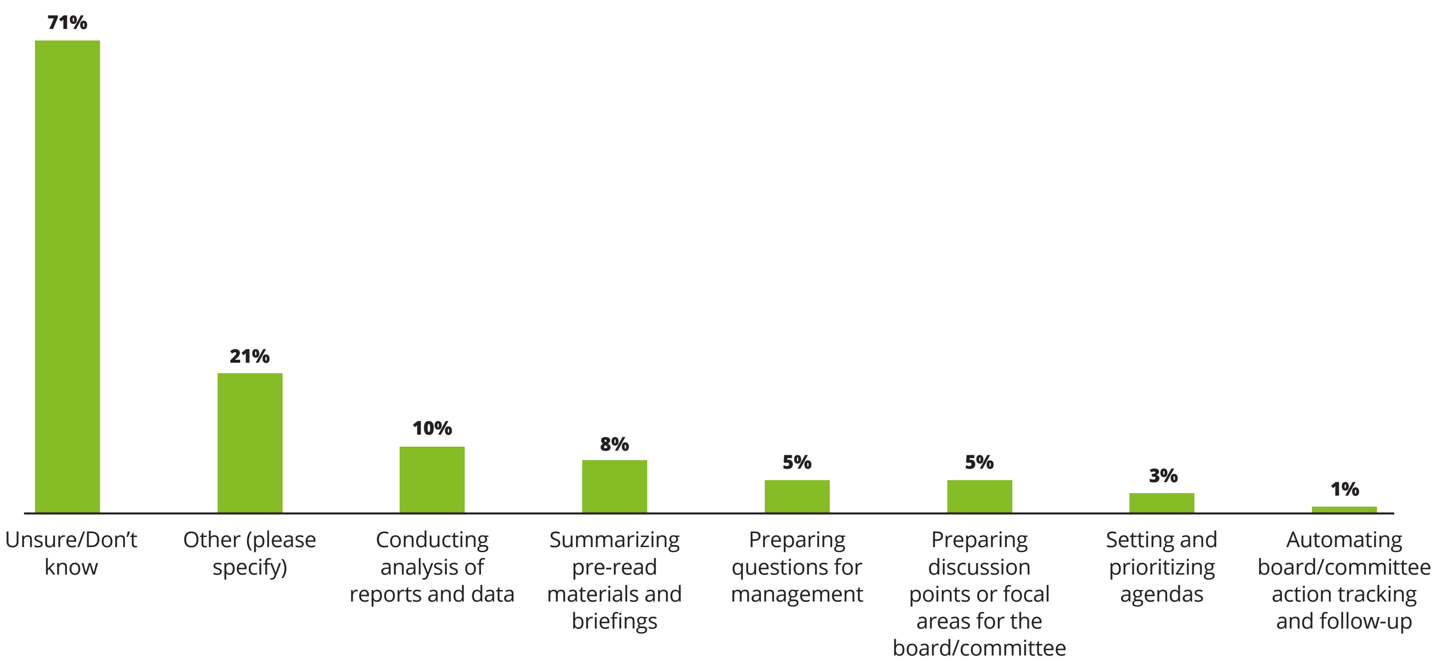
Public company findings

Which statement best describes your company's level of support for AI/GenAI in board and committee work?
(87 responses)

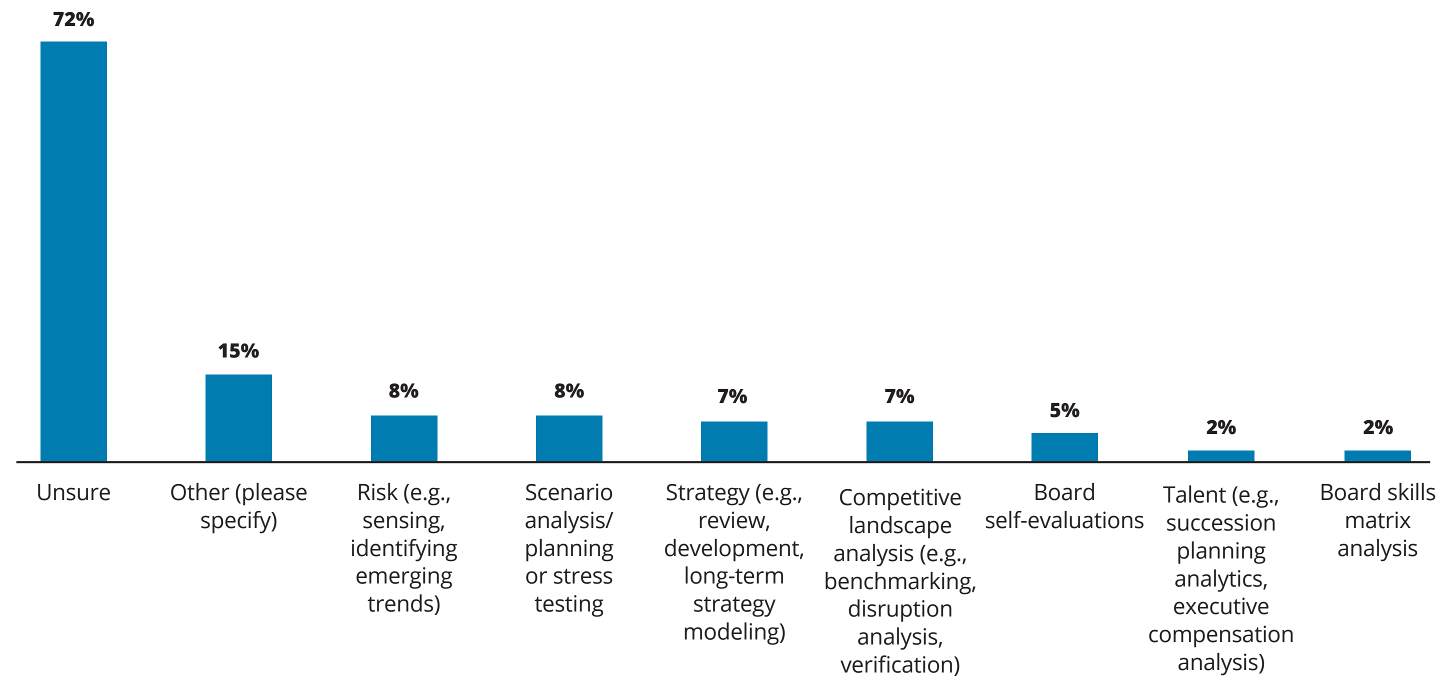


Note: No respondent selected "Unsure/Don't know."

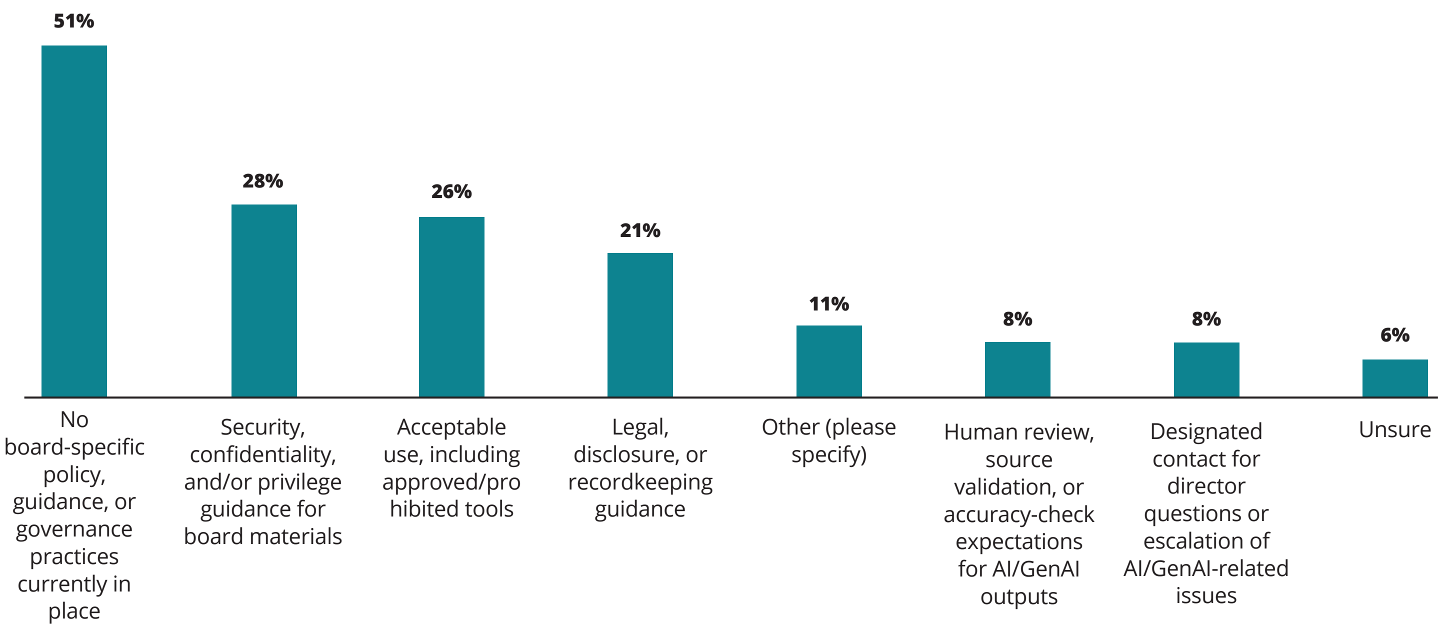
In the past six months, to your knowledge, has your board and/or its committee members used AI/GenAI in any of these meeting-related activities? Select all that apply. (73 responses)



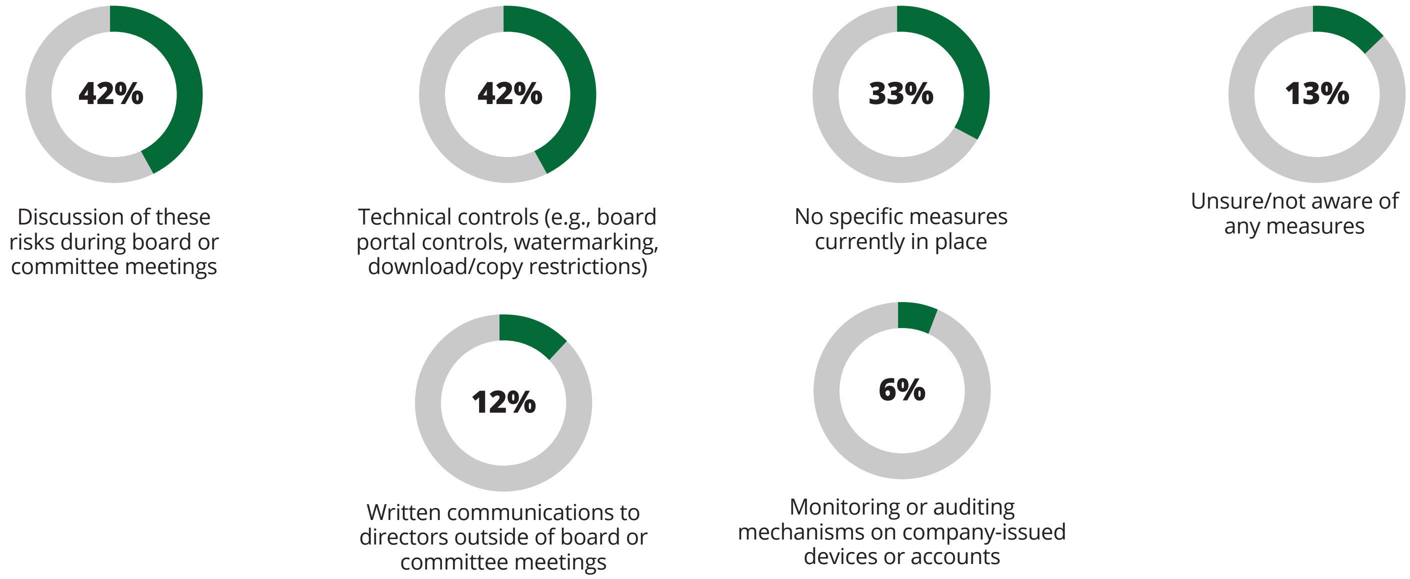
In the past six months, to your knowledge, has your board and/or any of its committees used AI/GenAI to support any of these oversight areas and activities? Select all that apply. (61 responses)



Does your company have any of the following policies, guidelines, or governance practices on use of AI/GenAI by directors in connection with their board responsibilities? Select all that apply. (72 responses)

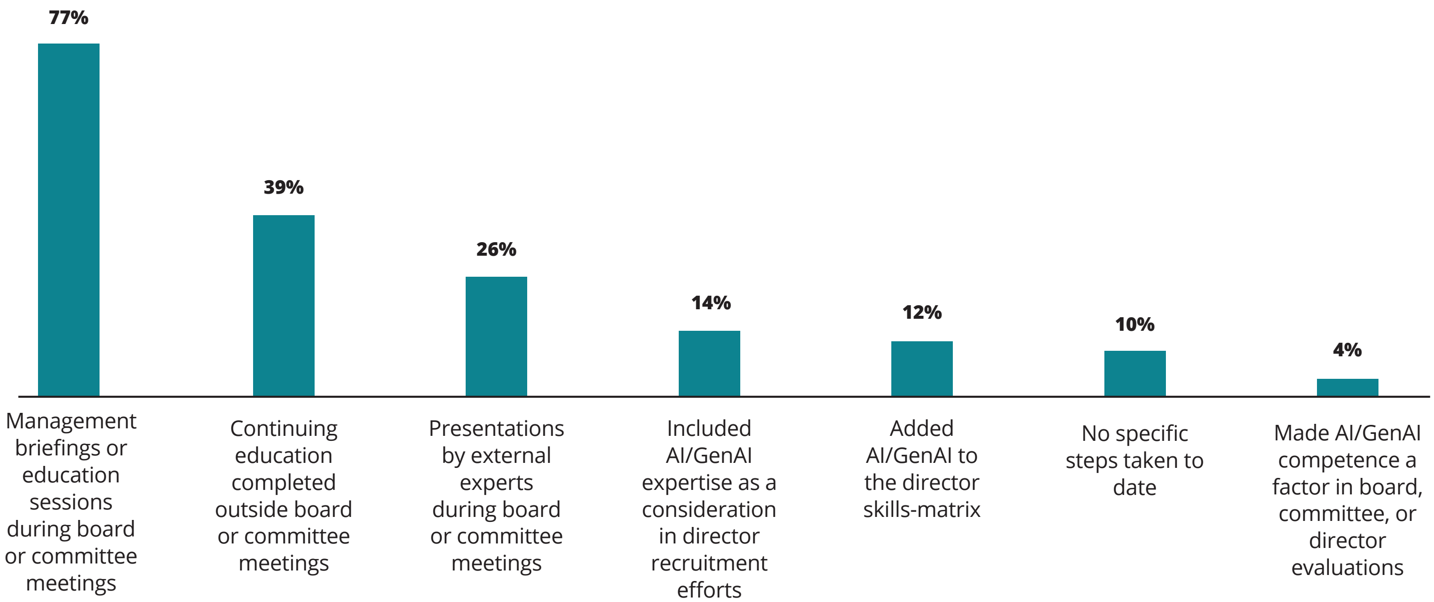


Which of the following measures, if any, are used to manage risks associated with directors using non-approved AI/GenAI tools for board or committee work? Select all that apply. (67 responses)



Note: 3% of respondents selected "Other."

In the past six months, has your board undertaken any of the following actions to enhance AI competence and fluency? Select all that apply. (69 responses)

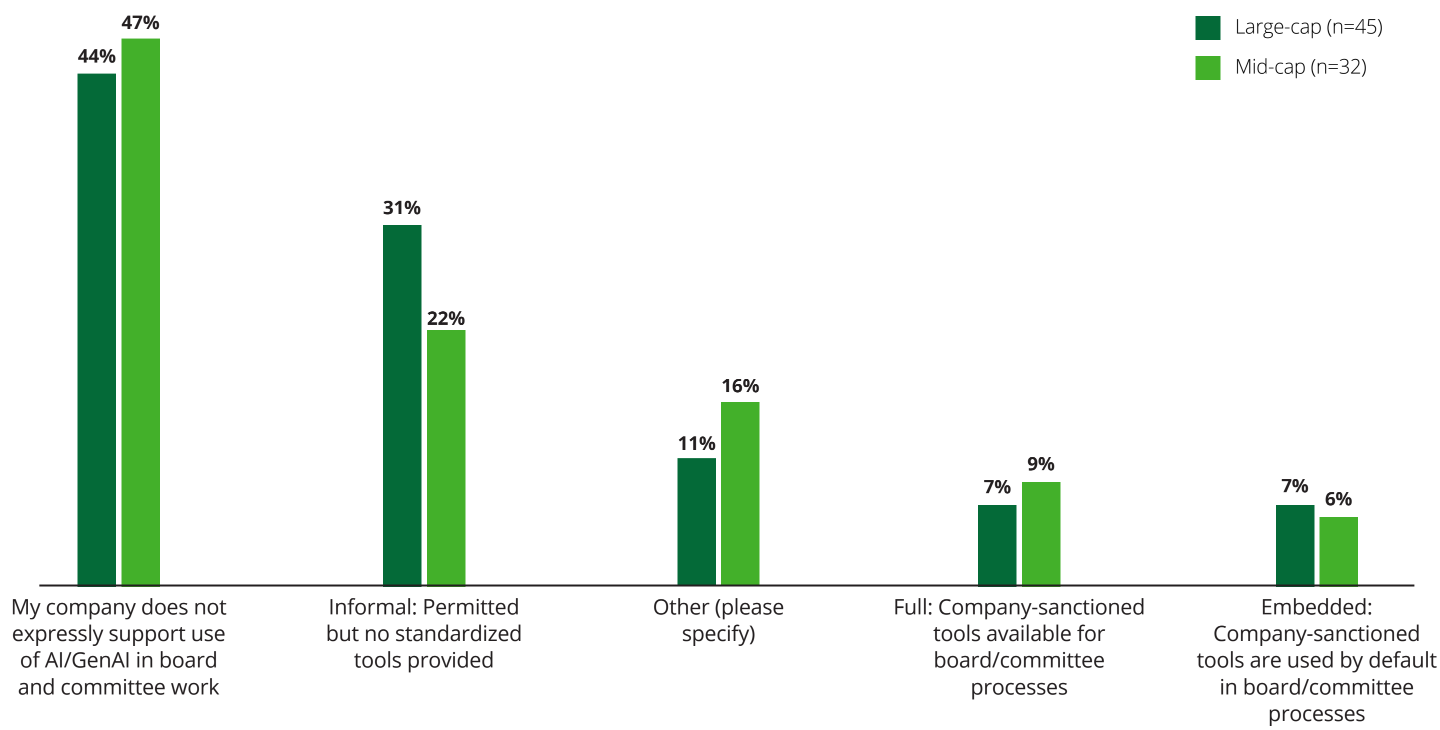


Note: 4% of respondents selected "Unsure/Not aware of any steps taken" and 3% of respondents selected "Other."

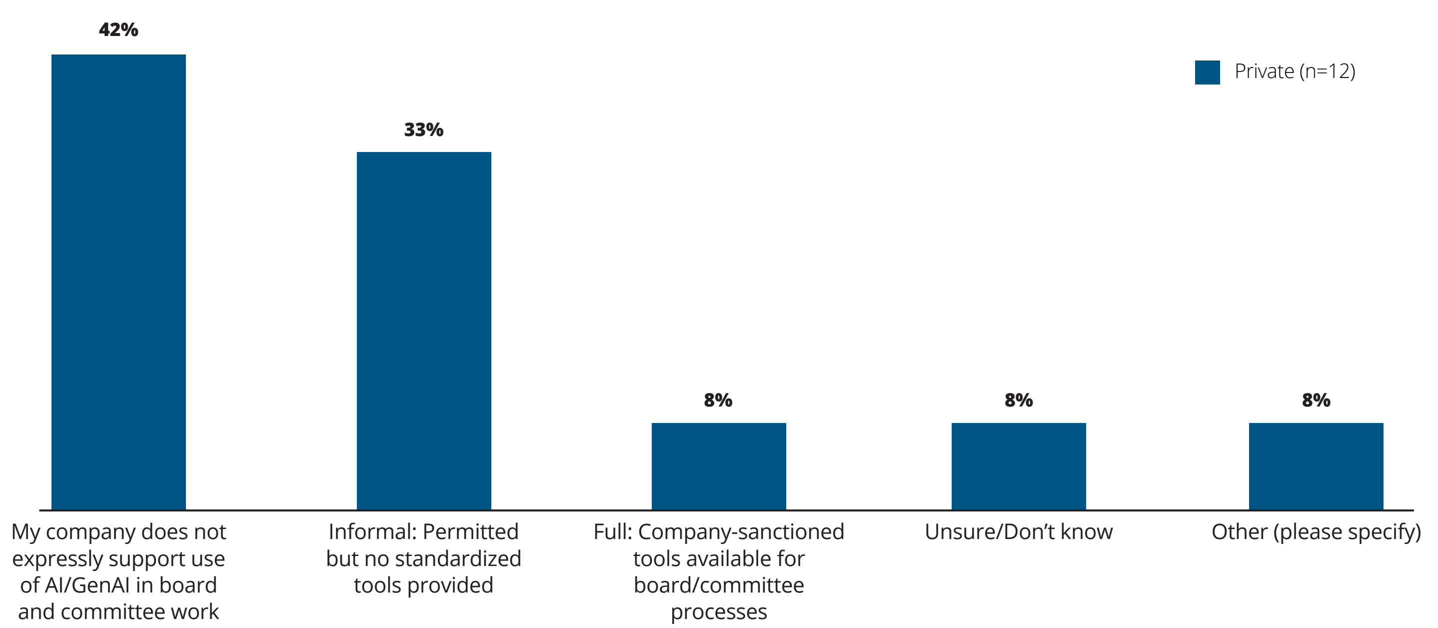
Appendix: Results by respondent demographic

Which statement best describes your company's level of support for AI/GenAI in board and committee work?

Approximately 42% and 47% of respondents across private and public companies, respectively, reported that their companies do not expressly support AI/GenAI use in board and committee processes. Where use is permitted, it is typically informal, with some companies evaluating or piloting approved tools.



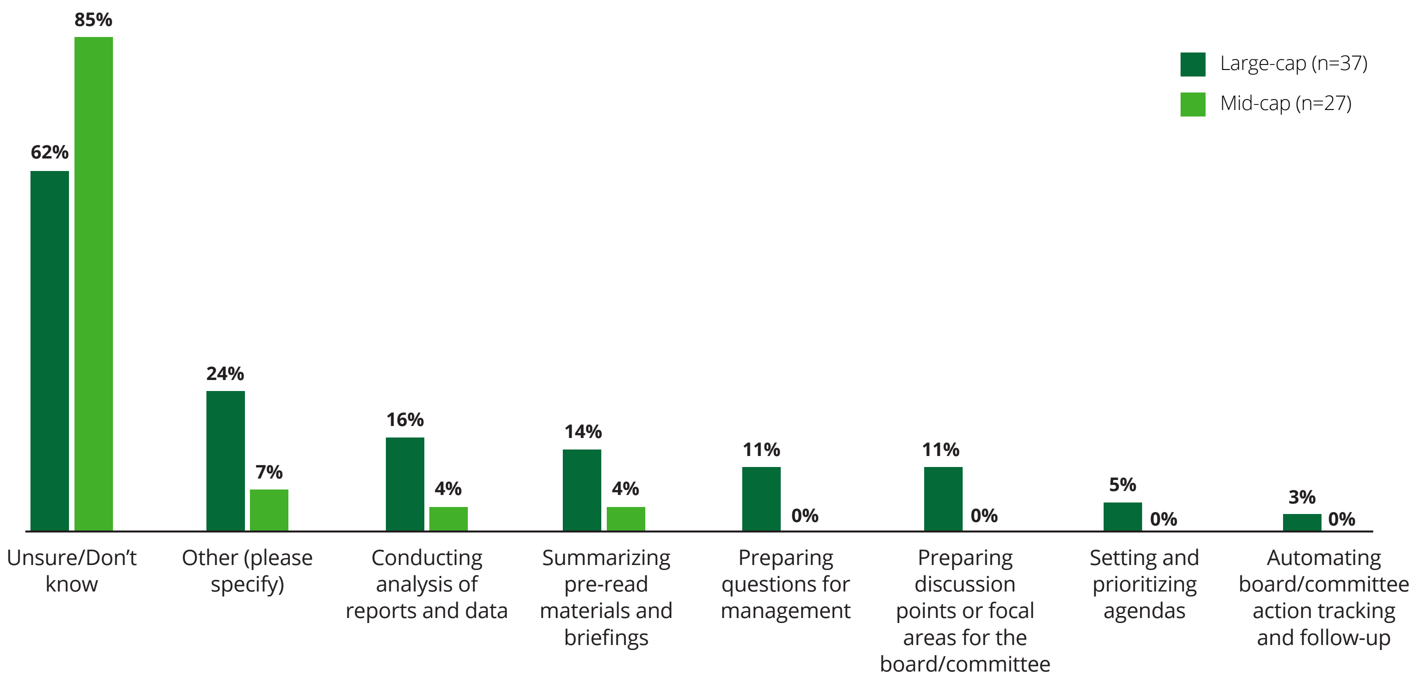
Note: No respondent selected "Unsure/Don't know."

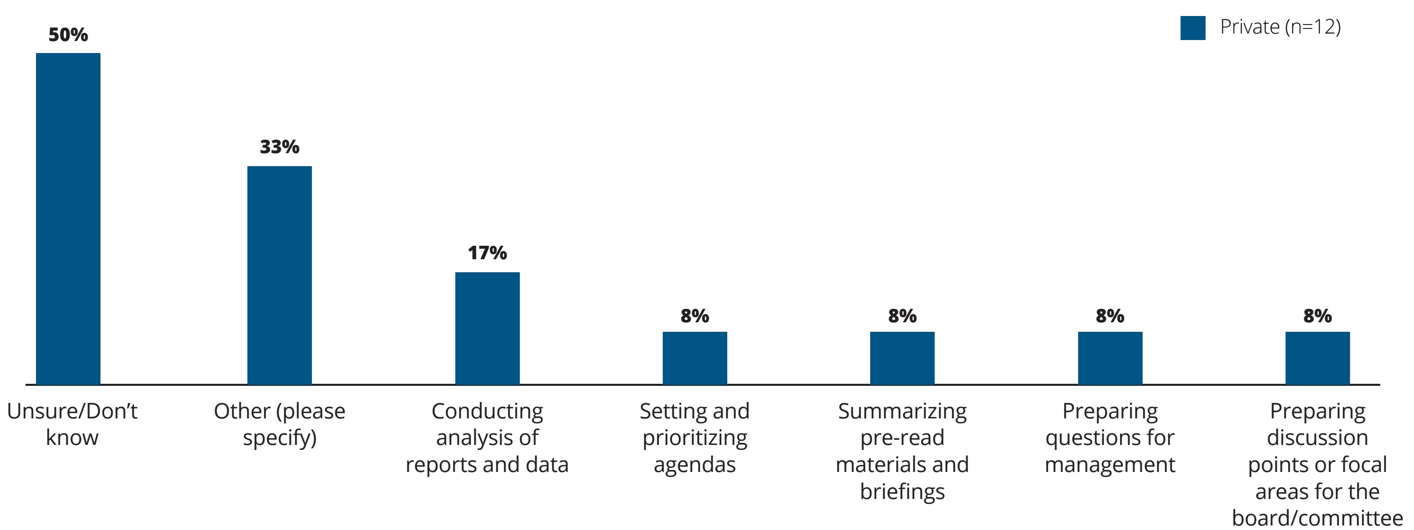


Note: No respondent selected "Embedded: Company-sanctioned tools are used by default in board/committee processes."

In the past six months, to your knowledge, has your board and/or its committee members used AI/GenAI in any of these meeting-related activities? Select all that apply.

A majority of respondents reported being unsure whether directors or committees had used AI/GenAI in meeting-related activities (71% public and 50% private), particularly among mid-cap companies (85%). Private company respondents reported somewhat higher usage in areas such as report and data analysis and agenda setting, although the respondent base was limited. Among public company respondents, large-cap respondents generally reported higher levels of use than mid-cap respondents for activities such as analysis of reports and data, summarizing pre-read materials, and preparing questions or discussion points. Participant comments also suggest that, in some cases, AI/GenAI use may reflect management or governance-team use for preparing board materials rather than direct director use.

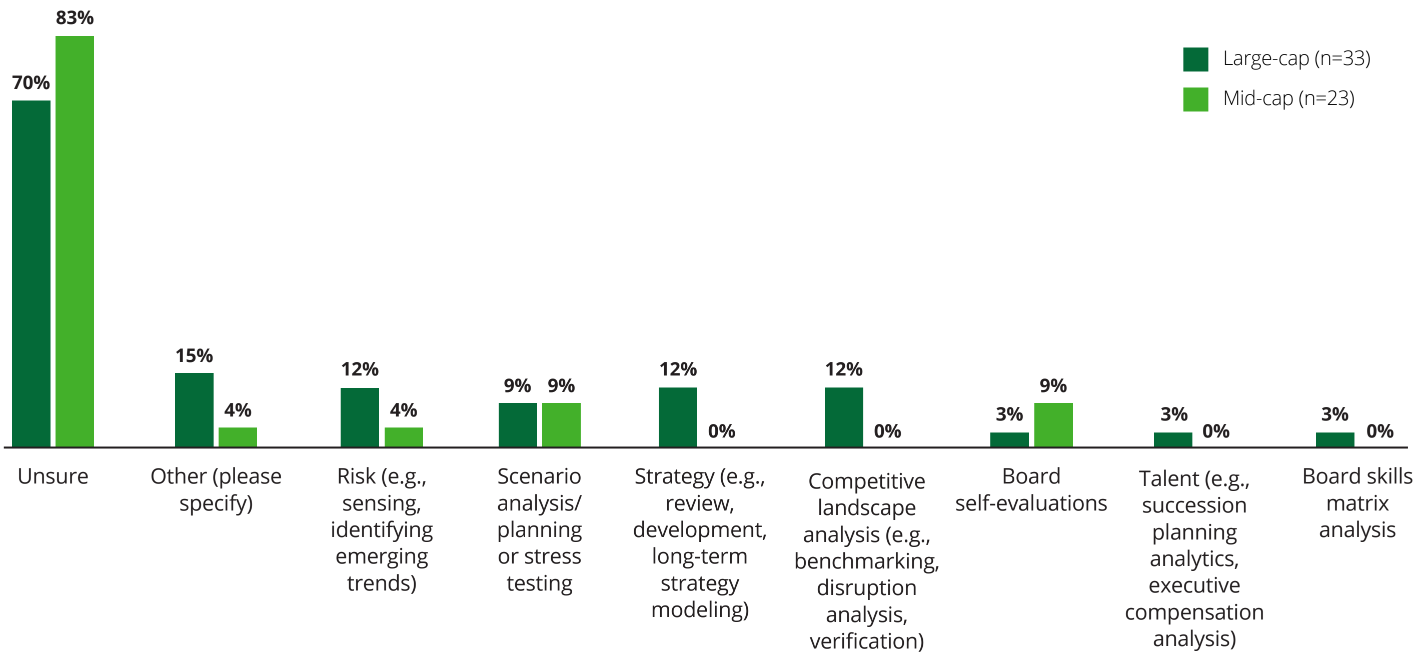


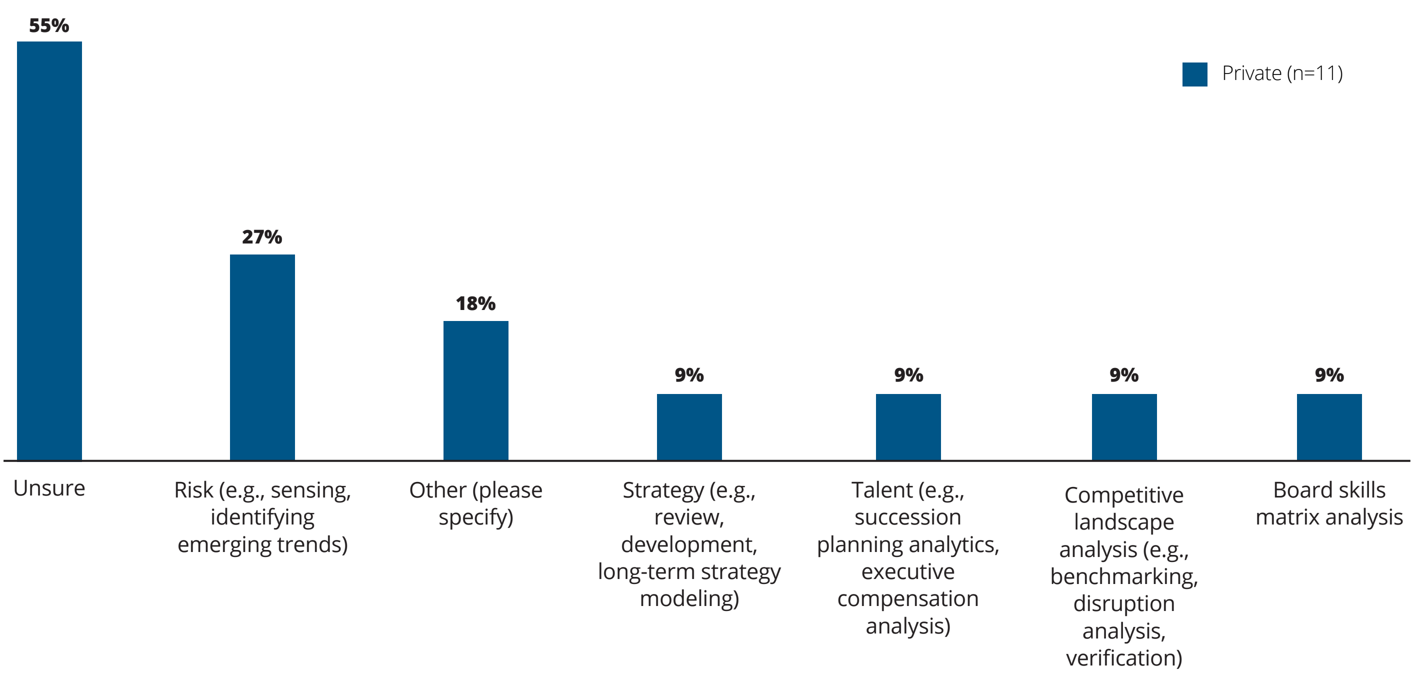


Note: No respondent selected "Automating board/committee action tracking and follow-up."

In the past six months, to your knowledge, has your board and/or any of its committees used AI/GenAI to support any of these oversight areas and activities? Select all that apply.

Most respondents indicated they were "unsure" whether AI/GenAI had been used in oversight-related functions and other activities such as risk sensing, strategy, and competitive analysis. Large-cap respondents reported modestly higher levels of AI/GenAI use than mid-cap respondents in several areas, including risk sensing (12% vs. 4%), strategy (12% vs. 0%), and competitive analysis (12% vs. 0%), while mid-cap respondents matched large-cap respondents in scenario analysis at 9% and exceeded them in board self-evaluations (9% vs. 3%). A small number of private company respondents reported AI/GenAI use associated with risk oversight.

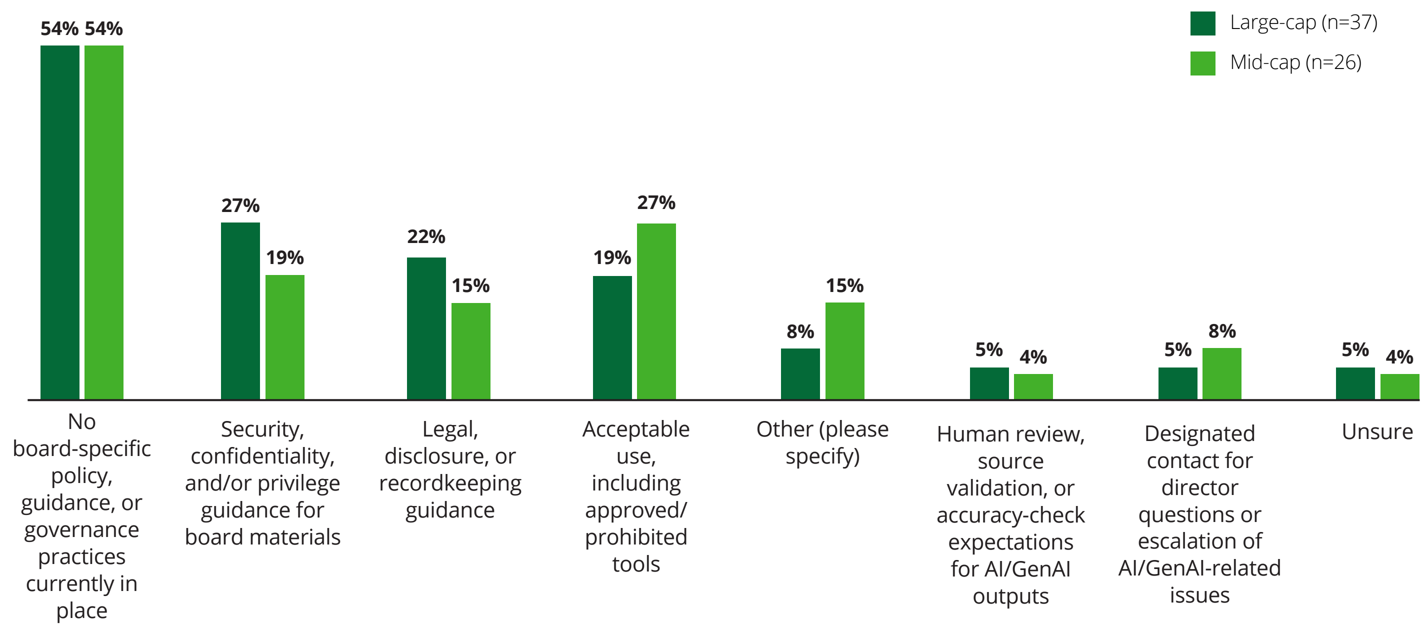


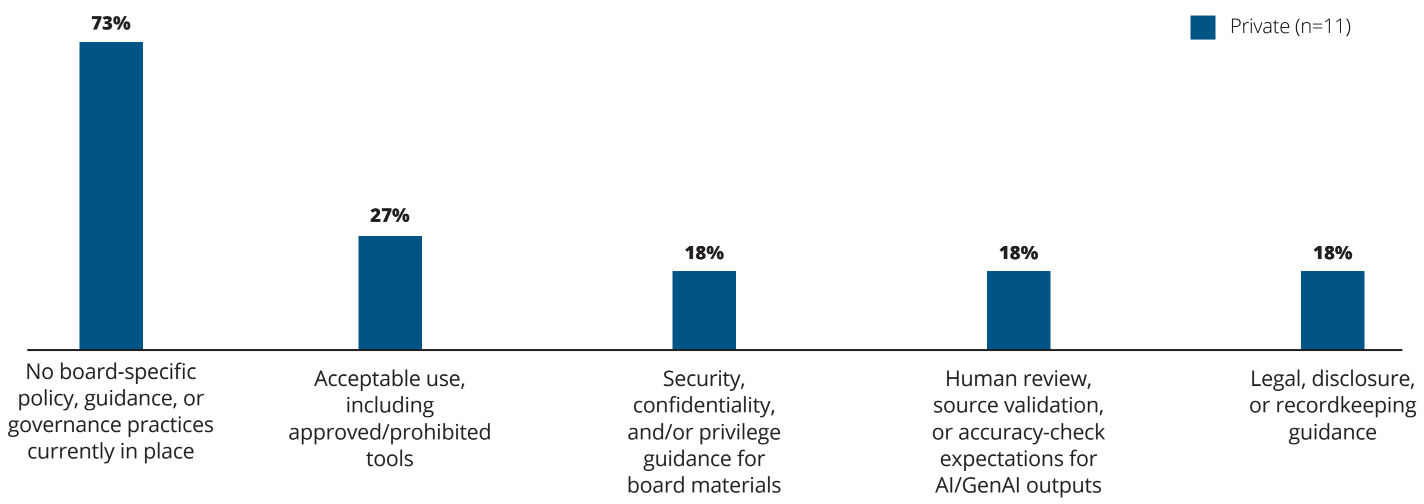


Note: No respondent selected "Scenario analysis/planning or stress testing" and "Board self-evaluations."

Does your company have any of the following policies, guidelines, or governance practices on use of AI/GenAI by directors in connection with their board responsibilities? Select all that apply.

Of those surveyed, 51% of public companies and 73% of private companies do not have board-specific AI/GenAI policies. Where policies exist, they commonly address security, confidentiality, acceptable use, and legal guidance. Private companies more commonly report expectations for human review, source validation, or accuracy checks (18% private and 8% public).



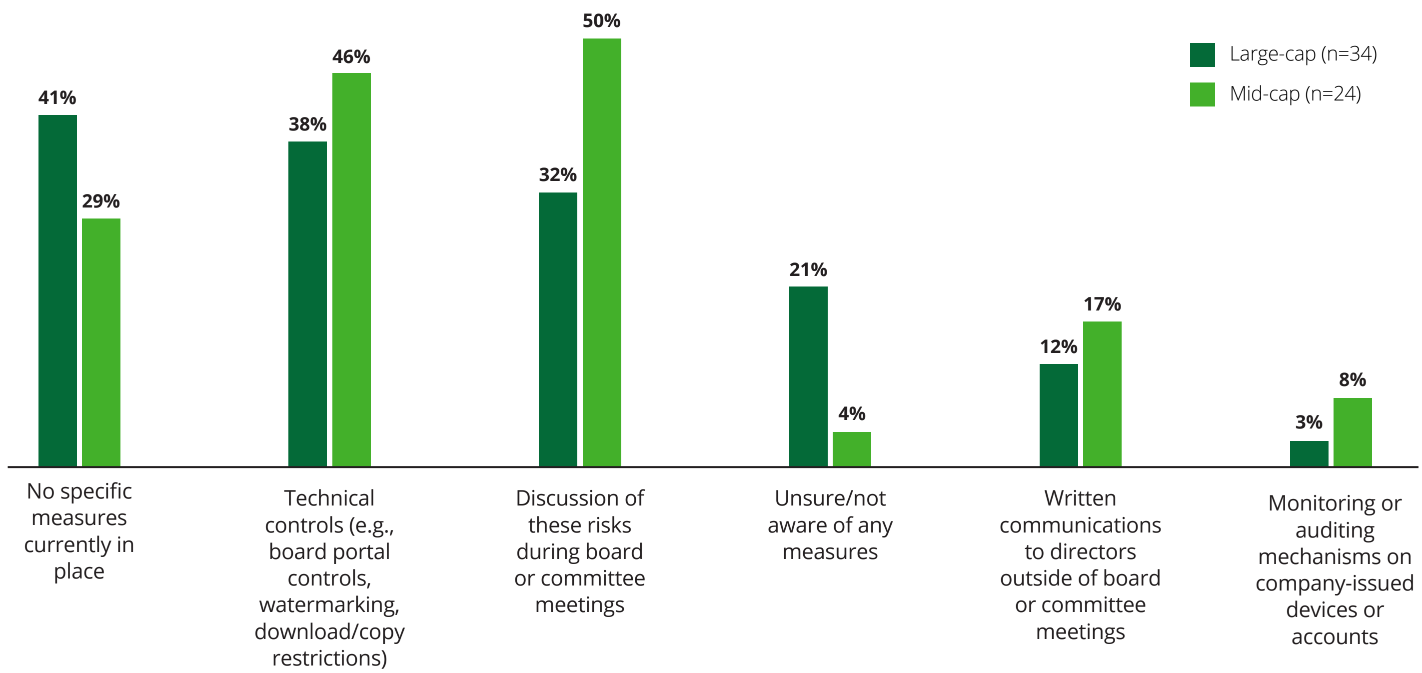


Note: No respondent selected "Designated contact for director questions or escalation of AI/GenAI-related issues", "Unsure", or "Other."

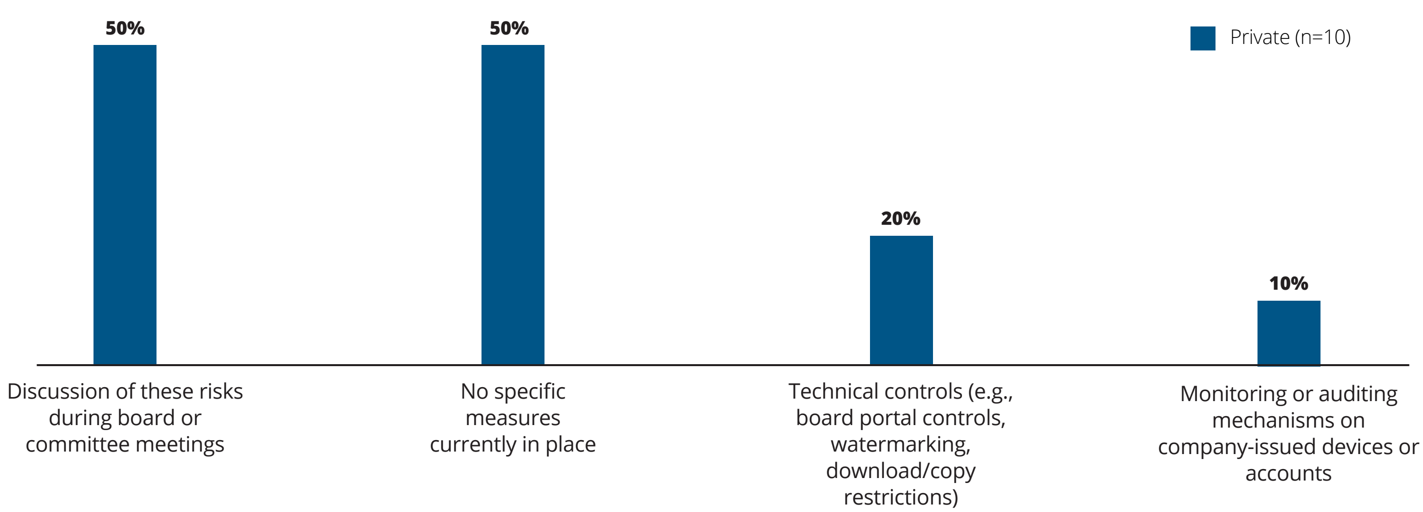
Which of the following measures, if any, are used to manage risks associated with directors using non-approved AI/GenAI tools for board or committee work? Select all that apply.

Among public company respondents, the most commonly cited risk-management measures were board or committee discussions (42%) and technical controls (42%), while private companies most commonly reported board or committee discussions (50%) or no specific measures (50%). Use of technical controls was less prevalent among private companies (20%).

A notable difference between market caps is that 41% of large-cap respondents, compared to 29% of mid-cap respondents, reported having no specific measures currently in place. Further, large-cap respondents were less likely than mid-cap respondents to report discussions of these risks (32% versus 50%) and fewer have technical controls in place (38% vs. 46%, respectively).



Note: 3% of large-cap respondents and no mid-cap respondents selected "Other."

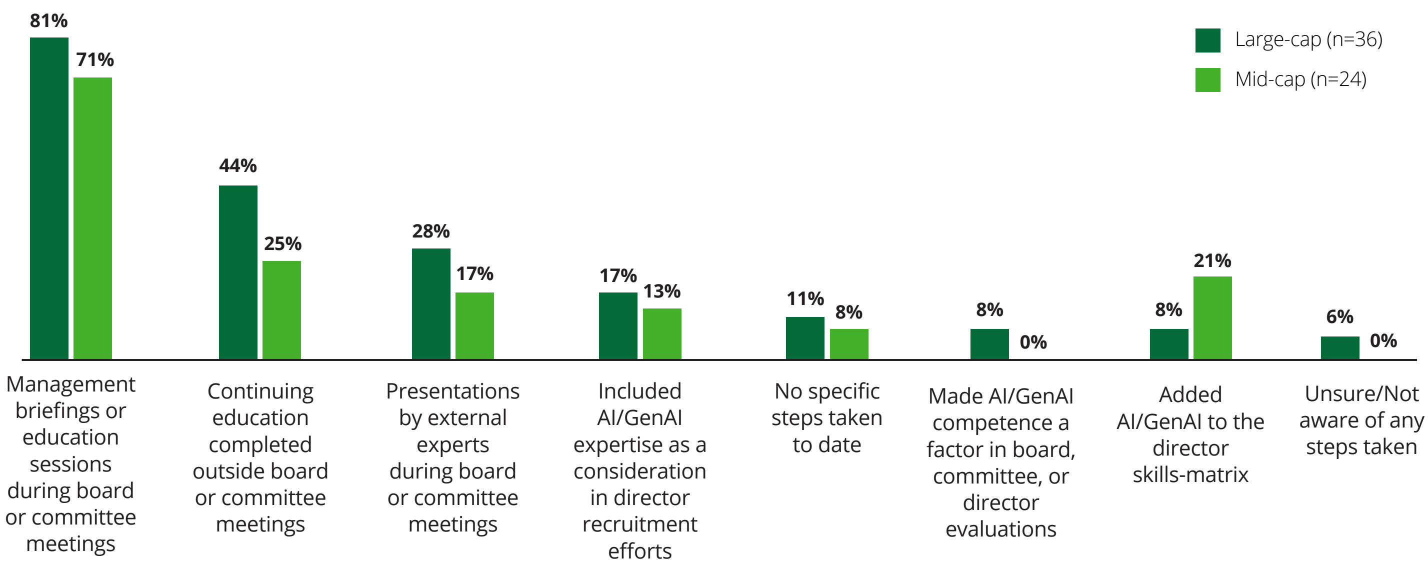


Note: No respondent selected "Written communications to directors outside of board or committee meetings", "Unsure/not aware of any measures", or "Other."

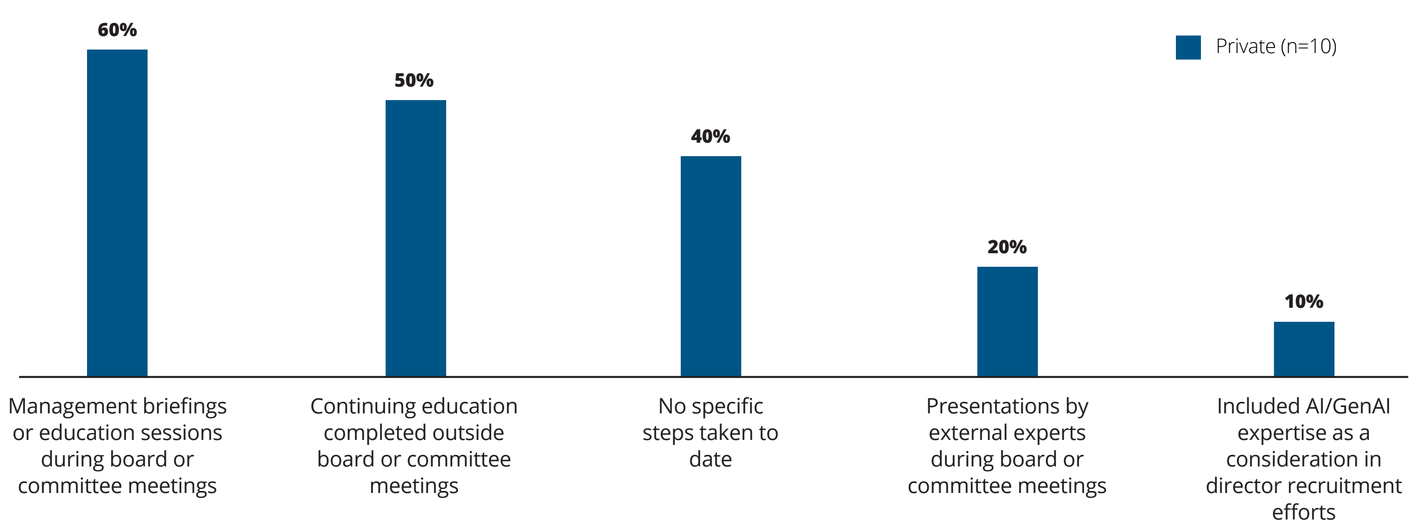
In the past six months, has your board undertaken any of the following actions to enhance AI competence and fluency? Select all that apply.

There are a few notable differences between market caps. In particular, 44% of large-caps compared to 25% of mid-caps reported continuing education completed outside board or committee meetings; 28% of large-caps compared to 17% of mid-caps reported presentations by external experts during board or committee meetings; and 8% of large-caps compared to 21% of mid-caps reported adding AI/GenAI to the director skills-matrix.

Responses regarding efforts to enhance board AI and fluency also varied between public and private company respondents. Public company respondents more commonly reported management briefings or education sessions during board or committee meetings, while a higher percentage of private company respondents reported that no specific steps had been taken to date.



Note: 3% of large-cap respondents and 4% of mid-cap respondents selected "Other."



Note: No respondent selected "Made AI/GenAI competence a factor in board, committee, or director evaluations", "Added AI/GenAI to the director skills-matrix", "Unsure/Not aware of any steps taken" or "Other."

Endnotes

1. In this report and the accompanying survey for which it was developed, "AI/GenAI" refers to: *Artificial Intelligence (AI)*—the ability of computer systems to perform tasks that normally require human intelligence or human cognitive functions, such as visual perception, speech recognition, learning, decision-making, and translation between languages. *Generative AI Technology (GenAI)*—any software, application, model, product, tool, system, or service that generates new content or outputs when prompted by a User, by relying on machine learning techniques (e.g., neural networks) to analyze patterns and relationships within large data sets (e.g., of images, programming code, or document summaries).

2. Public company respondent market capitalization as of December 2025: 52% large-cap (which includes mega- and large-cap) (> $10 billion); 37% mid-cap ($2 billion to $10 billion); and 11% small-cap (which includes small-, micro-, and nano-cap) (< $2 billion). Respondent industry breakdown: 34% financial services; 27% energy, resources, and industrials; 17% consumer; 15% technology, media, and telecommunications; and 8% life sciences and health care. Private company respondent annual revenue as of December 2025: 50% large (> $1 billion); 29% medium ($250 million to $1 billion); 14% small (< $250 million); 7% not able to share. Respondent industry breakdown: 62% financial services; 23% consumer; 15% energy, resources, and industrials; 0% technology, media, and telecommunications; and 0% life sciences and health care. Small-cap findings have been omitted from this report due to limited respondent population.

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About the Society for Corporate Governance
Founded in 1946, the Society is a professional membership association of approximately 3,800 corporate and assistant secretaries, in-house counsel, outside counsel, and other governance professionals who serve approximately 1,600 entities, including 1,000 public, private, and nonprofit organizations of almost every size and industry.

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