



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.

SEC issues new requirements for cybersecurity disclosures

This Deloitte *Heads Up* discusses the SEC's recently issued final rule, Cybersecurity Risk Management, Strategy, Governance, and Incident Disclosure. Under the final rule, registrants must provide enhanced and standardized disclosures regarding "cybersecurity risk management, strategy, governance, and incidents."

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Evolving technologies: A priority for audit committees

This article in *Corporate Board Member* discusses how keeping up with developments in cybersecurity, AI, and other evolving technologies can be challenging for audit committees given the pace of change and the broad spectrum of potential enterprise risks. Asking questions and requesting plain-language deep dives from internal and external experts can help audit committee members get up to speed.

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Molson Coors: Compelling stories are brewing in internal audit

Internal audit can use technology to transform the risk assessment process and demonstrate how audit plans are linked to enterprise-wide risks. In this *WSJ Risk & Compliance Journal* article, Adrian Doughty, director of internal audit – EMEA and APAC for Molson Coors Beverage Company, shares his company's journey and how the use of technology has enhanced their processes and communications between internal audit and the audit committee.

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PCAOB issues proposal to bring greater clarity to certain auditor responsibilities when using technology-assisted analysis

To help address the rapid evolution of technology-assisted analysis, the PCAOB has issued for public comment a proposal that clarifies auditor responsibilities with regard to evaluating data reliability and using such audit evidence for multiple purposes.

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Quarterly accounting roundup

The latest issue of Deloitte's *Quarterly Accounting Roundup* provides commentary and links to resources for a wide range of recent accounting, auditing, and regulatory developments. Among the topics highlighted are COSO's interpretive report on how its Internal Control — Integrated Framework can apply to sustainable business activities and information, a FASB proposal for crypto assets, and final SEC rules on amending share buyback disclosure requirements and preventing security-based swap fraud.

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***On the Radar*: Fair value measurements and disclosures (including the fair value option)**

This issue of Deloitte's *On the Radar* offers a concise summary of the seven-step framework for measuring fair value in compliance with the principles and disclosure requirements of ASC 820. The article highlights common misconceptions about fair value measurement and considerations to keep in mind at each step along the way.

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PCAOB issues proposal to increase auditor vigilance against fraud and other forms of noncompliance with laws and regulations

The PCAOB has issued for comment a proposal that would enhance the auditor's responsibilities related to identifying, evaluating, and communicating companies' potential or actual noncompliance with laws and regulations, along with the likely effects on the financial statements.

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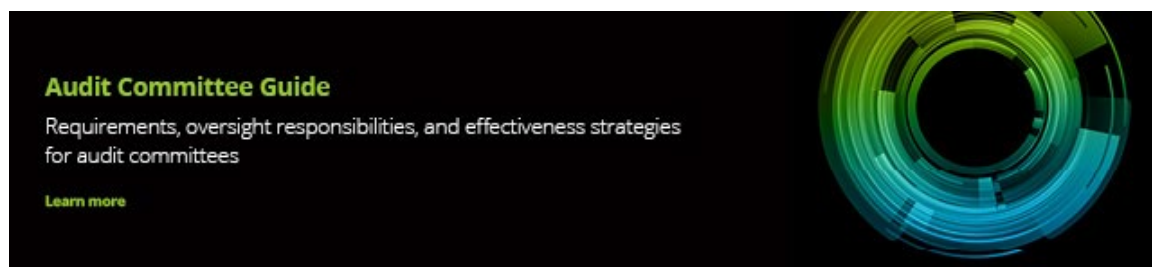
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