



## 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](mailto:centerforboardeffectiveness@deloitte.com).

### **On the audit committee's agenda | Emerging trends in ESG governance for 2023**

Companies increasingly are opting for ESG governance frameworks that allocate responsibilities to various combinations of board committees and the full board. Given the proposed SEC rule on climate risk disclosure and its likely impact on financial reporting, audit committees should understand trends that are emerging in climate reporting and the broader ESG governance landscape.

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### **Board Governance Webinar: Audit Committee Practices Report**

Many boards are taking a fresh look at their audit committee structures and practices in light of emerging corporate reporting areas and increased risks, according to a new report from Deloitte and the Center for Audit Quality. [Join](#) the Board Governance Webinar on February 8 that will feature a panel discussion on the recently released *Audit Committee Practices Report*, which provides insight into the shifting oversight priorities and practices related to audit committee composition.

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### **The 2022 AICPA & CIMA Conference on current SEC and PCAOB developments**

This issue of *Heads Up* summarizes key insights from the AICPA & CIMA Conference held in Washington, D.C., in December 2022. In addition to discussions of accounting and financial reporting matters, emerging issues such as ESG reporting, cybersecurity, attracting talent to the audit profession, and audit quality were central to the conversations.

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### **#DeloitteESGNow — Global Reach of the E.U. Corporate Sustainability Reporting Directive and the Impact on U.S. Companies**

This edition of *Heads Up* highlights key provisions of the European Union's recently approved Corporate Sustainability Reporting Directive and how it impacts all companies with significant operations in E.U. jurisdictions, including U.S.-based companies with as few as one subsidiary or branch in the E.U.

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### **Virtual Board Governance Webinar: Audit Committee Practices Report: Priorities and Committee Composition\***

February 8, 1:00 p.m. ET

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February 16, 11:00 a.m. ET

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### **Tech Trends for Boards**

March 2, 11:00 a.m. ET

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### **Quarterly accounting roundup: Q1 2023 update on important developments\***

March 29, 1:00 p.m. ET

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April 18, 11:00 a.m. ET

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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](mailto:centerforboardeffectiveness@deloitte.com).

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