



## 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).

### **Many audit committees contemplate composition change**

This Deloitte article in the *Risk & Compliance Journal* of the *Wall Street Journal* highlights how audit committees are assessing their composition and skill sets amid a rapidly changing risk landscape and expanding areas of oversight. These include agenda items such as cybersecurity; enterprise risk management; and environmental, social, and governance reporting.

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### **On the board's agenda | Rethinking how tech trends shape governance and oversight**

Technology trends are likely to remain at the top of the board's agenda for 2023 and beyond. While the coming years may require a fundamental reframing of technology issues, keeping drivers of technology trends in mind can inform the governance process, help mitigate risk, and enhance a company's competitive advantage.

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### **What audit committees really want from CFOs**

This edition of *CFO Insights* discusses what audit committees want from CFOs through learnings from CFOs who have participated in Deloitte's labs and forums. It also includes takeaways from interviews with audit committee chairs and members as part of the CFO Program's CFO Transition Lab™ offering.

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### **On the Radar: Non-GAAP financial measures and metrics**

This issue addresses the recent SEC issuance of new and updated interpretative guidance on how the commission evaluates non-GAAP measures, and briefly highlights key topics for consideration.

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### **How boards are nurturing and measuring stakeholder trust**

The Deloitte Global Boardroom Program surveyed 177 directors and C-suite executives globally to understand how boards are addressing trust as a critical agenda item. This Frontier survey provides insights on what is being done around the world, what obstacles may be in the way, and what boards can do to build and nurture stakeholder trust.

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### **PCAOB staff spotlights insights on the remediation process**

The PCAOB staff prepares *Spotlight* publications to help auditors, audit committees, investors, and preparers understand the PCAOB's activities and observations. This issue discusses key factors the PCAOB staff considers in relation to remediation.

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### **Supply, demand, and inflation: A deep dive for boards**

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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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