



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 next era of governance: The rapidly evolving audit committee chair role

This edition of Deloitte's *The Pulse* blog series discusses how emerging risks are reshaping the audit committee chair's responsibilities. Insights are shared from interviews with Fortune 500 audit committee chairs, which are featured in our report, *The Audit Committee Chair of the Future*. Explore how risks are shaping their approach to governance, and discover how today's chairs are embracing continual learning, cultivating broader perspectives, and redefining leadership for the future.

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Finance trends 2026: Scenario planning and governance to counter uncertainty

This *Deloitte CFO Journal* article, published in *The Wall Street Journal*, explores how CFOs often walk a fine line between managing costs and identifying investments to grow the business. As supply chain disruptions and external pressures can introduce greater volatility, CFOs are taking steps to bolster scenario planning and governance structures to better anticipate and respond to their changing environments.

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Non-GAAP financial measures and metrics

This edition of Deloitte's *On the Radar* provides a high-level summary of emerging issues and trends related to the accounting and financial reporting topics in relation to non-GAAP financial measures and metrics. It provides insight on the SEC's guidance on non-GAAP measures to help navigate the complexities of non-GAAP financial measures.

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Five questions to ask the external auditor about PCAOB inspections

In this article on the National Association of Corporate Directors' website, Center for Audit Quality Senior Director of Professional Practice Vanessa Teitelbaum discusses how audit committees can leverage PCAOB inspection report findings to sharpen oversight by asking external auditors these questions.

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The agentification of the enterprise

Agentic artificial intelligence (AI) is revolutionizing workflows by enabling autonomous decision-making and task execution, freeing human talent to focus on strategic and innovative activities. This Deloitte publication discusses how the integration of agentic AI into enterprises is driving significant transformation and enhancing efficiency, productivity, and the ability to scale operations dynamically. It also highlights that effective risk management and workforce engagement are critical to the successful deployment of agentic AI, ensuring secure, ethical, and sustainable transformation.

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Meet rapidly evolving global trade with resilience strategies

This *Deloitte Risk & Compliance Journal* article, published in *The Wall Street Journal*, highlights how trade policy shifts, new tariffs, and geopolitical disruptions have become central factors to shaping corporate strategy. For boards and C-suite leaders, the stakes are high. Navigating the moment requires not only agility and risk management, but also a willingness to reexamine core assumptions and reinvent business models for resilience and growth. Forward-looking organizations can build resilience by considering moves such as relocating supply chains, diversifying sources, and leveraging scenario-based strategic planning.

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Scope 3 market instruments and a temporary model for accounting and reporting

This edition of Deloitte's *Sustainability Spotlight* discusses trends in the use of scope 3 market instruments and considerations related to the accounting for and reporting of such instruments. The Greenhouse Gas (GHG) Protocol is a set of international standards and guidance on GHG accounting and reporting that provides a framework for entities preparing an emissions inventory. As of the date of this publication, the GHG Protocol does not specifically address scope 3 market instruments.

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Upcoming virtual experiences

2025 Future Forward Forum*

December 10–12, 2025

Various locations and dates

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The board agenda in 2026

January 29, 2026, 11:00 a.m. ET

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Deloitte Risk & Compliance Journal, published in *The Wall Street Journal*

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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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