



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.

External auditor assessment tool: A tool for audit committees

Audit committees should regularly evaluate the external auditor in fulfilling their duty in order to make an informed recommendation to the board whether to retain the external auditor. This updated assessment questionnaire, developed by the Center for Audit Quality, is a tool audit committees can use to perform their evaluation of the external auditor. Sample questions focus on four areas: quality and resources of the engagement team; quality and resources of the audit firm; communication with the external auditor; and auditor independence, objectivity, and professional skepticism.

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The role of the auditor in AI: Present & future

Internal and external stakeholders are increasingly seeking greater understanding and confidence in the reliability, transparency, security, and integrity of AI systems. This publication, by the Center for Audit Quality, discusses how auditors can bring increased trust and transparency to the use of AI at public companies. It also outlines some considerations for boards and audit committees as they try to understand where their company is today with respect to its use of AI.

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Finance trends 2026: Navigating the expanded scope of finance

This Deloitte publication examines the evolving role of CFOs and finance leaders. The findings highlight how, now more than ever, finance executives are navigating a landscape marked by economic uncertainty, shifting regulations, and rapid technological change. These challenges reinforce the importance of strategic agility and forward-thinking leadership within the finance function. To address these complexities, the research identifies five leading trends that are shaping the future of finance. These trends not only impact the finance function but also influence the broader organization's ability to optimize costs, drive innovation, and set a strategic agenda for enterprise-wide growth.

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CFO signals Q3 2025

Deloitte's North American *CFO Signals* is a quarterly survey that captures the perspectives and actions of chief financial officers from some of North America's largest and most influential businesses. The survey gauges CFO sentiment across a number of fronts, including the economy, capital markets, and the issues keeping them up at night. While CFO confidence rose modestly in Q3, they remained risk averse with a low-risk appetite.

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Quarterly accounting roundup: Third quarter — 2025

The latest issue of Deloitte's *Quarterly Accounting Roundup* highlights key accounting, financial reporting, auditing, and regulatory developments from the third quarter of 2025. Topics include accounting considerations related to the new US tax legislation, the passage of the Guiding and Establishing National Innovation for US Stablecoins (GENIUS) Act, accounting considerations related to tariffs, and the SEC's release of various statements on topics related to crypto assets.

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How board and C-suite collaboration can build organizational resilience

A new report from the Deloitte Global Boardroom Program explores how boards and C-suite executives are working together in new ways to navigate complexity and keep growth on the agenda. The report, developed in collaboration with the Deloitte Global CEO Program, is based on a survey of close to 750 board directors and executives across 59 countries and is supported by in-depth conversations with board chairs, directors, and C-suite executives.

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Why 'rightsizing' AI security is the new imperative for C-suite leaders

As AI rapidly integrates into business operations, C-suite executives face the challenge of protecting organizations from AI-driven risks without stifling innovation. This *Deloitte Risk & Compliance Journal* article, published in the *Wall Street Journal*, discusses rightsizing AI security, which means aligning controls with risk profile and business goals, balancing a robust security strategy without slowing progress.

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If your cyber stack is wearing you down, it's time to hit reset

Organizations work with many security vendors and various security tools, increasing complexity and costs. For CISOs facing mandates to rationalize costs, optimizing the use of technology and simplifying the footprint can make integration easier, reduce inefficiencies, and enable savings. This *Deloitte Risk & Compliance Journal* article, published in the *Wall Street Journal*, discusses the cyber technology stack and how the journey to a more effective cybersecurity posture is not about a universal shift to a single platform nor clinging to point solutions, but rather careful evaluation, which includes selecting the right blend of integrated platforms and specialized tools.

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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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