



## 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).

### **Audit committee priorities in the year ahead**

This edition of Deloitte's *The Pulse* blog series examines how an increasingly complex and rapidly evolving environment may influence audit committee responsibilities in the year ahead. It outlines specific areas of focus—including ERM, regulatory developments, and cyber risk—and highlights leading practices to support effective oversight and informed agenda setting for upcoming meetings.

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### **SEC Chairman Paul Atkins' statement on reforming Regulation S-K**

In January, SEC Chairman Paul Atkins issued a statement noting that he has instructed the SEC staff to undertake a comprehensive review of Regulation S-K, which sets many of the disclosure requirements for public companies. He noted that the first step in that process took place in 2025, when the SEC solicited public comments and held a roundtable on the SEC's executive compensation disclosure requirements. In the January statement, he issued a general request for public comment on "how the Commission can amend Regulation S-K, with the goal of revising the requirements to focus on eliciting disclosure of material information and avoid compelling the disclosure of immaterial information." He asked for comments as soon as possible, but no later than April 13, 2026.

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### **Rising complexity in global markets presents new fraud risks**

This *Deloitte Risk & Compliance Journal* article, published in *The Wall Street Journal*, highlights how accelerating innovation and global regulations are reshaping the ways in which organizations should monitor, detect, and respond to modern fraud schemes. As organizations chart a course through uncertain terrain, the measure of an effective fraud risk management program lies in balancing cutting-edge technologies with compliance principles.

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### **Finance trends 2026: How finance-led cost management drives value**

This *Deloitte CFO Journal* article, published in *The Wall Street Journal*, highlights findings from Deloitte's inaugural *Finance Trends 2026* report, which includes a survey of more than 1,300 global finance leaders from around the world and across industries. It discusses how pairing advanced technology with dedicated teams can produce measurable, lasting cost-management results.

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### **Artificial intelligence in the boardroom**

AI is redefining the way organizations govern and manage risk. Boardrooms and their directors are at the forefront of this AI evolution. This publication, by the Deloitte AI Institute™, discusses five actions board members can take to drive responsible oversight and strategic advantage to prepare for the future of AI.

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### **Tech trends 2026**

Deloitte's *Tech Trends 2026* discusses how leaders are scaling AI for more than automation. The 17<sup>th</sup> edition explores the five emerging tech forces poised to reshape business in the next 18 to 24 months. It demonstrates that nearly every corner of enterprise technology is touched by AI, and it identifies automation and innovation as a new standard for competitive advantage.

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### **Audit committee transparency barometer 2025**

This publication, by the Center for Audit Quality and Ideagen Audit Analytics, is the 12<sup>th</sup> annual report and analyzes audit committee disclosures of companies in the S&P 1500.

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### **SEC announces new PCAOB board appointments**

The SEC has announced the following PCAOB appointments: Demetrios (Jim) Logothetis as chairman to replace George Botic, who will continue to serve as acting chairman until the swearing in of Mr. Logothetis. Mr. Botic will then continue as a Board member. Mark Calabria, Kyle Hauptman, and Steven Laughton will join as members of the Board.

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### **Global economic outlook**

What's happening this week in economics? Deloitte's team of economists examines news and trends from around the world in Deloitte's *Weekly Global Economic Update*.

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## **Upcoming virtual experiences**

### **Board oversight of human capital risk and CEO succession\***

March 11, 2026, 1:00 p.m. ET

Join this webcast to learn about leading practices for effective oversight of talent strategy and human capital risks, as well as how boards can strengthen CEO succession planning.

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### **Quarterly accounting roundup: Q1 2026 update on important developments\***

March 18, 2026, 1:00 p.m. ET

Do you know what issues the standard-setters, regulators, and stakeholders have been focused on lately? This webcast will focus on these and other important accounting issues and developments for the quarter.

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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](mailto:centerforboardeffectiveness@deloitte.com).

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