



## 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).

### **Why CEOs can benefit from more meaningful engagement with audit committee chairs**

This *Deloitte CEO Perspectives* article, published in *The Wall Street Journal*, includes insights by Dipti Gulati, CEO of Audit & Assurance at Deloitte & Touche LLP, about how audit committee chairs are evolving into strategic leaders who navigate complex risks spanning cybersecurity, geopolitical uncertainty, technological disruption, and sustainability. As the transformation of the audit committee chair role unfolds, CEOs can benefit by tapping into a wealth of strategic insight to help improve decision-making and governance.

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### **Voices from the audit committee: A supplemental report**

In an increasingly complex governance environment, effective audit committee meetings are important to organizational resilience and the committee's ability to provide rigorous oversight. This report presents practical strategies to enhance meeting effectiveness, informed by in-depth interviews with audit committee members. It also complements the *Audit Committee Practices Report*, a joint publication of Deloitte's Center for Board Effectiveness and the Center for Audit Quality.

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### **COSO releases publication on Generative AI**

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has released a publication, *Achieving Effective Control Over Generative AI*, that offers organizations a COSO-aligned approach to managing the risks and opportunities introduced by Generative AI technologies.

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### **Why CFOs may now need to serve as chief storytellers**

Market volatility and data overload mean it may be challenging for finance leaders to engage others by reciting data. This *CFO Insights* piece discusses how storytelling with numbers helps turn analysis into action, then provides guidance on how to do this using the Three Ts (Takeoff, Turbulence, Touchdown) and the Three Ds (Details, Dialogue, Drama).

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### **Accounting considerations related to the Supreme Court's ruling on tariffs**

This Deloitte *Heads Up* publication discusses accounting and reporting considerations related to the Supreme Court's decision regarding the tariffs imposed by President Trump under the International Emergency Economic Powers Act.

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### **M&A Trends Survey: A tale of two markets**

Activity in the first half of 2025 differed sharply from activity in the second half, with continued volatility expected in 2026. Deloitte's 12th annual *M&A Trends* report details what is driving uncertainty and outlines what M&A dealmakers can do to seize the high-value opportunities this market provides.

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### **Scaling and streamlining sustainability reporting in an effort to drive growth**

This *Deloitte CFO Journal* article, published in *The Wall Street Journal*, discusses how many C-suite leaders face an intensifying imperative to harness the power of data, governance, and cross-functional collaboration to drive growth, value, and resilience in a shifting business and environmental landscape. The challenge is not simply to keep pace with evolving regulations but to proactively shape strategy, anticipate stakeholder needs, and embed sustainability into the core of decision-making.

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## **Upcoming virtual experiences**

### **Governance of emerging technology**

May 14, 2026, 11:00 a.m. ET

Join this webcast to hear from a panel as they explore the growth opportunities and risk considerations posed by emerging technologies such as Agentic AI and quantum computing.

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### **Anticipating and navigating emerging risks: A strategic imperative for audit committees**

June 10, 2026, 11:00 a.m. ET

This webcast will explore how audit committees can be proactive, vigilant, and engaged across a broad spectrum of risks, anticipating disruption and responding with agility and foresight.

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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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