



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.

Optimizing your audit committee

This *Directors & Boards* interview features Krista Parsons, Audit & Assurance managing director and Audit Committee Program leader for Deloitte's Center for Board Effectiveness, discussing findings from the *Voices from the Audit Committee: A Supplemental Report*. Drawing on perspectives from audit committee directors and chairs, the article focuses on navigating an increasingly complex governance environment, including a focus on strengthening oversight of AI and cybersecurity risk, and practical tips to enhance meeting effectiveness and improve information flow.

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A board-level warning on AI: 'Move faster or risk obsolescence'

This *Deloitte Risk & Compliance Journal* article, published in *The Wall Street Journal*, includes an "AI From the Front Lines" interview with Caroline Tsay, board member and entrepreneur, conducted by Beena Ammanath, executive director at the Deloitte AI Institute. The conversation covers differences between consumer and enterprise artificial intelligence, emerging AI use cases and how to assess application, and the board's role in shaping and supporting AI strategy.

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SEC chairman makes statement on 2026 regulatory agenda

SEC Chairman Paul Atkins released a statement outlining the SEC's 2026 regulatory agenda. The agenda includes efforts to advance the current administration's goal of making the US a global leader in digital assets. It also includes the goal of encouraging more companies to go public by reducing regulatory burdens and expanding retail investor access to private markets while maintaining appropriate investor protections.

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AI in controllership: Prioritize governance

This *Deloitte CFO Journal* article, published in *The Wall Street Journal*, explores how controllers and chief accounting officers can responsibly harness the potential of AI while managing the risks that come with adoption. The article highlights the importance of establishing clear objectives with built-in testing combined with meaningful human oversight and governance frameworks. As AI becomes increasingly embedded in finance functions, controllers have a unique opportunity to drive innovation while safeguarding transparency.

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How a collaborative model can elevate the value of internal audit

This *Deloitte CFO Journal* article, published in *The Wall Street Journal*, explores how cosourcing can elevate internal audit from a traditional compliance function to a strategic partner. By combining internal knowledge with external capabilities, organizations can gain valuable perspective, enabling internal audit to deliver greater value while maintaining ownership of strategy.

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The patching paradox: Why speed alone won't reduce exposure to AI-accelerated threats

In this *Deloitte Risk & Compliance Journal* article, published in *The Wall Street Journal*, the impact of AI on cybersecurity vulnerability management is examined. As the time between cyberattack vulnerability discovery and potential exploitation continues to shrink with emerging frontier AI models, the article explores the limitations of software patching practices alone and highlights the need for resilient coordinated response capabilities.

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

This *Deloitte Heads Up* discusses the accounting and financial reporting implications of recent court rulings that invalidated certain tariffs imposed under the International Emergency Economic Powers Act (IEEPA). The publication highlights some key considerations for expected tariff refunds and potential impacts on contracts with customers.

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Upcoming virtual experiences

Leadership for growth and resilience: Sustainability and the board

September 15, 2026, 11:00 a.m. ET

How are discussions on sustainability evolving in an era of rapid technological advancement? What can organizations expect to come out of the upcoming COP31 meetings? This webcast will explore the evolving role of the board with respect to sustainability, and what to expect from COP31.

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Quarterly accounting roundup: Q3 2026 update on important developments*

September 16, 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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Rethinking board composition and effectiveness in dynamic times*

October 8, 2026, 1:00 p.m. ET

The demands on board leadership continue to evolve in a business environment defined by rapid change and increasing complexity. Join this webcast to identify board refreshment strategies and how they can strengthen board effectiveness.

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*May be eligible for CPE

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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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