



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.

Highlights of the 2025 AICPA & CIMA Conference on Current SEC and PCAOB Developments

At the annual AICPA & CIMA Conference on Current SEC and PCAOB Developments, held in Washington, D.C., key stakeholders convened to discuss developments, emerging issues, and trends in accounting, financial reporting, and auditing, as well as other related matters. This Deloitte *Heads Up* publication summarizes highlights of this year's conference, including comments from SEC Chairman Paul Atkins and SEC Chief Accountant Kurt Hohl, who addressed priorities, including rulemaking related to disclosure rationalization, interim reporting, and crypto assets. Other topics discussed included emerging accounting and auditing issues, SEC reporting considerations, and AI.

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Board oversight of geopolitical risk

This *Board Practices Quarterly* is based on a recent survey of members of the Society for Corporate Governance, representing public and private companies. Among the areas covered in the survey were the primary geopolitical risks companies are focused on, management responsibility, how the risks are included on board agendas, board oversight structure, and ways in which companies are mitigating and/or managing these risks.

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Navigating uncertainty: Boardroom insights on agile AI governance

Amid ongoing uncertainty and AI's accelerating influence, boards should move beyond compliance to embrace agile oversight. Deloitte's new report, *Navigating uncertainty: Boardroom insights on agile AI governance*, distills candid insights from experienced board members across industries into practical guidance for navigating AI's complexities and opportunities. These insights may help to refine your AI oversight and position your organization for sustainable advantage in a rapidly changing landscape.

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California climate legislation update —Status of CARB rulemaking and next steps

This *Sustainability Spotlight* summarizes the main aspects of California's climate legislation in light of the approaching reporting deadlines provided in the legislation. The purpose of this publication is to keep organizations apprised of evolving regulatory expectations and help them prepare for the potential effects of the legislation, including the compliance requirements, the California Air Resources Board's (CARB) rulemaking progress, the latest legal developments, and recently released guidance.

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AI, digital assets, and sustainability: What Form 10-Ks tell us about reporting trends

The Center for Audit Quality (CAQ) analyzed S&P 500 companies' SEC Form 10-K filings and the findings show that AI, digital assets, and sustainability-related disclosures have grown or remained strong compared to previous years' 10-K filings. This blog post from the CAQ about the report provides insights from the findings.

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Quarterly accounting roundup: Year in review — 2025

The latest issue of Deloitte's *Quarterly Accounting Roundup* summarizes final guidance that affects reporting and disclosures for the coming reporting season. It also discusses how entities have been continuing to navigate the uncertainties of the current economic environment over the past year. Top of mind for many entities have been the accounting and financial reporting effects of (1) the new US tax legislation (commonly known as the "One Big Beautiful Bill Act") and (2) tariffs.

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Board governance in 2026: Adapting to complex risks and rising expectations

Looking toward 2026, the responsibilities and expectations placed on corporate boards continue to evolve at an accelerating pace. Today's directors are navigating a business environment shaped by a broader range of risks, fresh opportunities, and new approaches to leadership and oversight. Explore insights on how boards can position themselves as anchors of stability and stewards of innovation and growth in an increasingly dynamic world. The article also highlights certain topics that remain important for audit committee oversight.

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Upcoming virtual experiences

The board agenda in 2026

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

Join this webcast to hear about the topics expected to shape the global board agenda and spotlight leading practices for effective oversight in the year ahead.

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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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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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