



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.

The state of AI in the enterprise

The Deloitte AI Institute unveiled the 2026 edition of its *State of AI in the Enterprise* report, revealing how organizations are engaging with AI and the impacts, changes, and considerations this technology is introducing. Based on a survey of more than 3,000 director to C-suite-level leaders, the report explores AI's transformational potential and momentum, highlighting productivity gains, the rise of autonomous AI agents, and emerging innovations such as physical AI and sovereign AI.

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AI insights rise, but clear ROI still lags

This *Deloitte CFO Journal* article, published in *The Wall Street Journal*, discusses that almost every finance department is experimenting with AI, according to a survey conducted for Deloitte's inaugural *Finance Trends 2026* report. Yet, for many, there is still more work to do to amplify the reach and measurable impact of their AI investments. Using AI to transform the finance function remains an elusive goal for many survey takers.

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Integrity is not a buzzword: How leaders can foster trust in uncertain times

This *Deloitte Risk & Compliance Journal* article, published in *The Wall Street Journal*, highlights how CEOs and their teams are increasingly called to serve as “beacons” of ethics, lighting the way for organizations amid volatile markets, heightened regulatory demands, and evolving workforce expectations. An ethical tone at the top can help organizations navigate today’s complex business environment, fostering integrity, resilience, and trust across all levels of the enterprise while helping to fuel sustainable growth.

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2026 internal audit hot topics, including IT and operations focus areas

These Deloitte publications outline the key priorities for internal audit in 2026, highlighting the rise of agentic AI as a defining trend, as well as the governance, risk, IT, and control challenges it introduces. They also address other important operational priorities, including mergers and acquisitions, regulatory compliance, cloud governance and security, and third-party reliance.

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California’s new data privacy laws: What compliance leaders need to know

This *Deloitte Risk & Compliance Journal* article, published in *The Wall Street Journal*, highlights how C-suite leaders will face the implications of a slate of new and enhanced California privacy laws, including updates to the California Consumer Privacy Act (CCPA), which affect many companies that collect or process the data of California residents. Addressing California’s new laws will likely require businesses to enhance their privacy and cybersecurity programs to address new requirements associated with data collection, processing, and protection.

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Omnibus legislative developments and updates to European sustainability reporting standards

This Deloitte *Heads Up* issue discusses developments since August 2025 on European sustainability reporting requirements, including legislative updates that postpone the application of and modify the scope of certain provisions of the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD).

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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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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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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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