



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.

Gain insight into emerging audit committee oversight trends

If you currently serve on an audit committee, Deloitte's Center for Board Effectiveness and the Center for Audit Quality invite you to participate in this year's Audit Committee Practices Survey by May 31. Your perspectives will help identify evolving oversight priorities and leading practices across audit committees. This year's survey includes a new section on artificial intelligence (AI) oversight, reflecting the growing importance of AI in the boardroom. Your insights will help inform the next *Audit Committee Practices Report*, which will be released later this year.

[TAKE THE SURVEY](#)

PCAOB shares perspectives from 2025 conversations with audit committee chairs

Each year, the PCAOB's Division of Registration and Inspections invites audit committee chairs at US public companies to share their perspectives with respect to their oversight of auditors' work. This PCAOB staff Spotlight presents high-level observations and takeaways from the staff's engagement with audit committee chairs, including methods for assessing the external auditor, fraud concerns, top technology risks discussed with auditors, and more.

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How CFOs are leading AI strategies

This edition of Deloitte's *CFO Insights* explores the challenges CFOs are confronting as AI adoption ramps up to production-scale deployment. It discusses what CFOs have learned so far about managing costs, mitigating risks, and measuring returns.

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Controllership trends in 2026

From economic shifts and role changes to the accelerating impact of AI, controllership teams are navigating a rapidly evolving landscape. This Deloitte article explores the key trends shaping finance in 2026 and what they mean for the year ahead.

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Disclosure trends from the 2025 reporting season

This edition of Deloitte's *Financial Reporting Spotlight* examines how Fortune 500 companies have addressed various disclosures (including the new income tax disclosures) in their latest annual reports in light of the rapid changes in the global business environment, including those related to evolving regulations, ongoing macroeconomic and trade realignments, heightened geopolitical uncertainty, and advances in generative artificial intelligence.

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Financial reporting considerations arising from the conflict in the Middle East

This *Financial Reporting Alert* discusses various accounting and financial reporting considerations for entities directly or indirectly affected by the current conflict in the Middle East, specifically those related to forecasting, inflation, supply chain disruptions, risks and uncertainties, going-concern disclosures, and subsequent events.

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SEC and CFTC issue interpretive release on crypto assets

The Securities and Exchange Commission (SEC), in conjunction with the Commodity Futures Trading Commission (CFTC), has issued an interpretive release to clarify "how the federal securities laws apply to certain crypto assets and transactions involving crypto assets." In the words of SEC Chairman Paul Atkins, the interpretive release is part of the SEC's effort to serve "as an important bridge for entrepreneurs and investors as Congress works to advance bipartisan market structure legislation."

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Quarterly accounting roundup: First quarter — 2026

This edition of Deloitte's *Quarterly Accounting Roundup* highlights key accounting, financial reporting, and regulatory developments from the first quarter of the year, including the California Air Resources Board's approval of initial regulations on California corporate greenhouse gas reporting and climate-related financial risk disclosure, as well as the finalization of the European Commission's February 2025 omnibus package of proposals that would simplify the European Union's sustainability reporting requirements.

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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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Quarterly accounting roundup: Q2 2026 update on important developments*

June 17, 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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*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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