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Center for Board Effectiveness

Audit Committee Brief

Pulse check: Recent regulatory developments
What's top of mind for your audit committee? Share your perspective on the priorities and trends shaping oversight. The anonymous survey takes less than 5 minutes.
TAKE THE SURVEY

Finance leaders' strategic mandate expands
Deloitte's *Finance Trends 2027: Shaping the next era of stakeholder value* report examines how finance leaders are expanding beyond the traditional finance mandate to help shape technology investment, capital allocation, and enterprise value creation. Based on a global survey of more than 1,400 finance leaders, the report highlights trends likely to have the greatest impact through 2027, including navigating AI, prioritizing technology investments, and governing change effectively.
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How will AI agents fit into the human workplace?
As agentic AI becomes increasingly prevalent across organizations, Deloitte's Center for Integrated Research explores four plausible futures and the opportunities and risks they may present. Governance, strategy, workforce planning, and trust emerge as key priorities, underscoring the importance of human accountability and workforce readiness as organizations seek to realize value from this technology.
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The state of AI in the enterprise
Based on a global survey of 3,500 business and technology leaders across 25 countries, Deloitte's research examines how organizations are utilizing AI to drive enterprise-wide value. The study finds that while AI is accelerating decision-making and improving business outcomes, most organizations have yet to unlock AI's full transformative potential. The findings highlight the growing importance of accountability, cost visibility, workforce readiness, and scalable AI adoption as organizations move from experimentation to transformation.
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What's shaping audit committee priorities?
The fifth edition of the *Audit Committee Practices Report*, by Deloitte's Center for Board Effectiveness and the Center for Audit Quality, highlights evolving oversight priorities based on nearly 250 responses from predominantly large US public companies. While financial reporting and internal control over financial reporting remain foundational, enterprise risk management has emerged as the leading priority, alongside persistent cybersecurity concerns and growing attention on AI governance. The findings reinforce that disciplined dialogue, constructive challenge, and sustained engagement are important to effective oversight and auditor performance.
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Inside the PCAOB's evolving agenda: What audit committees need to know
As the PCAOB enters a new strategic chapter, this Corporate Board Member article outlines four developments audit committees should consider monitoring: a renewed focus on its investor protection mission, modernization of the inspections program, increased attention to emerging risks such as AI and cybersecurity, and stronger engagement with audit committees. Understanding these priorities may help audit committees enhance oversight and support confidence in the capital markets.
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Quarterly accounting roundup: Third quarter — 2026
This edition of Deloitte's *Quarterly Accounting Roundup* highlights key accounting, financial reporting, and regulatory developments from the third quarter of 2026. The update includes new FASB guidance on fair value measurement for investment companies; proposed updates related to cash equivalents, digital assets, and mortgage servicing rights; PCAOB amendments and guidance on quality control standards; and SEC proposals impacting crypto asset investment contracts and asset-backed securities issuers.
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The SEC's filer status proposal: Key considerations for audit committees
This Corporate Board Member article discusses the SEC's proposed filer status changes that could significantly reduce the number of companies required to obtain an independent auditor attestation of ICFR, which would reshape audit committee oversight. As organizations navigate increasing technology, AI, and cybersecurity risks, the proposal highlights the need for audit committees to reassess how they gain assurance over internal controls and maintain confidence in financial reporting. See additional information in this Deloitte *Heads Up*.
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Upcoming virtual experiences

SEC hot topics: Year-end update*
November 18, 2026, 1:00 p.m. ET
In an evolving regulatory landscape, staying ahead of SEC reporting requirements is critical. Join this webcast to explore key year-end disclosure considerations, recent SEC rulemaking developments, and insights from SEC staff comments.
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Year in review and look ahead to 2027
November 19, 2026, 11:00 a.m. ET
As 2026 draws to a close, what lessons, trends, and milestones have shaped boardroom conversations throughout the year? Join this discussion to reflect on the past 12 months and look forward to the challenges and possibilities for the coming year.
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The Institute of Internal Auditors webcast: Navigating geopolitical risk for audit committees and internal audit*
December 8, 2026, 12:00 p.m. ET
Geopolitical risk has surged up the risk agenda. For boards and audit committees, this raises tough questions about risk governance. For internal audit and risk functions, it raises the bar on assurance. Join this webcast for insights on navigating geopolitical risk and strengthening oversight and governance.
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Audit committees in focus: Trends shaping oversight*
December 9, 2026, 1:00 p.m. ET
The fifth edition of the *Audit Committee Practices Report*, a joint initiative of Deloitte's Center for Board Effectiveness and the Center for Audit Quality, discusses audit committee priorities including enterprise risk management, cybersecurity, and AI governance. Join this webcast to hear about trends and leading practices shaping audit committee agendas.
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*May be eligible for CPE

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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.

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Deloitte's Center for Board Effectiveness supports directors in fulfilling their oversight responsibilities and navigating today's most critical governance priorities through actionable insights and experiences. For more information, contact us at centerforboardeffectiveness@deloitte.com.

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