



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.

Audit Committee Practices Report, 5th edition

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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Controllershship's role in driving financial stewardship: Shaping business performance begins before the close

This Deloitte Center for Controllershship blog post highlights how financial stewardship is evolving from a function centered on reporting historical results to one focused on influencing how those results are created. As financial decisions become increasingly decentralized, controllers are helping shape accountability and operational discipline across the enterprise, recognizing that financial integrity is built into business processes long before it reaches the general ledger.

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United States economic forecast: Q3 2026

Deloitte's latest US economic forecast outlines that AI investments are helping sustain growth despite inflation, higher interest rates, and demographic pressures. The forecast expects strong AI-driven business investment and consumer spending to support near-term growth, with productivity gains from AI potentially accelerating GDP growth over the longer term. However, the outlook remains dependent on the returns generated by AI investments, with downside risks including increased competition from lower-cost models and slowing investment activity.

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AI trust is a board-level issue

Writing for *Corporate Board Member*, Fortune 100 executive Alice Sesay Pope argues that boards need a repeatable oversight discipline for AI. The article lays out five questions every director should be able to answer, including where AI is making consequential decisions, which of those decisions carry the greatest risk, how the board knows a system is still behaving as intended, who can shut it down, and who is personally accountable when it fails.

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Center for Audit Quality research findings: AI use

The CAQ's latest *Institutional Investor Survey*, conducted with KRC Research, focuses on the use of AI in research and analysis for investment decision-making. While firms continue to build AI capabilities, investors primarily use AI to analyze disclosures, extract insights, and improve efficiency through faster analysis and reduced manual workload. Despite ongoing concerns around data quality and reliability, many firms report improved operational performance, supported by a "trust but verify" approach and human oversight.

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SEC creates financial reporting and accounting unit related to enforcement

The SEC has established a new financial reporting and accounting unit within its Division of Enforcement to strengthen its focus on accounting and financial reporting fraud, as well as misconduct in the accounting and auditing profession. The unit will provide specialized expertise and coordinate across SEC divisions to support enforcement of federal securities laws.

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SEC proposes rescission of shareholder proposal rule and reforms to proxy solicitation process

The SEC has proposed rescinding Rule 14a-8, arguing that shareholder proposal requirements should be governed by state law and company governing documents rather than federal regulation. Public comments will be accepted for 60 days following publication in the Federal Register.

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

This Deloitte *Sustainability Spotlight* highlights recent developments in California's climate legislation, including California Air Resources Board's (CARB) decision to defer the first-year Scope 1 and Scope 2 reporting deadline under SB 253 to November 10, 2026. While regulatory and legal requirements continue to evolve, this publication covers what companies should be doing now to prepare for compliance.

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Upcoming virtual experiences

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 webinar to identify board refreshment strategies and how they can strengthen board effectiveness.

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PCAOB developments & priorities – What audit committees need to know*

October 15, 2026, 12:00 p.m. ET

Join this Center for Audit Quality webinar for a discussion of the PCAOB's current priorities and initiatives, followed by a conversation on the practical implications for audit committee oversight.

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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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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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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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