September 2026

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.

Boards are scaling AI oversight: Here's what CEOs should know
This *Deloitte CEO Perspective* article, published in *The Wall Street Journal*, explores how boards are changing how they oversee AI, and CEOs need to keep up. It's not enough to focus on risk alone; directors also want to know how AI will create value, shape strategy, and protect trust, says Deloitte US Chair Lara Abrash. She shares how CEOs can stay aligned.
READ MORE

How boards are using AI today
The latest edition of the *Board Practices Quarterly*, from Deloitte's Center for Board Effectiveness and the Society for Corporate Governance, draws on survey results to gauge how directors are using AI in the boardroom. Findings point to early-stage, uneven adoption with AI mostly being used for administrative and analytical tasks, with opportunities to enhance governance effectiveness while establishing more use cases and appropriate guardrails.
READ MORE

North American CFOs express concerns about AI governance and risk management
As AI adoption accelerates across organizations, CFOs are balancing the push for rapid deployment with the need for effective governance. Deloitte's latest CFO Signals survey found that while most organizations now use AI across multiple functions, more than half of CFOs are only somewhat confident in their current AI governance frameworks. Based on the survey, cost uncertainty, litigation exposure, and cybersecurity remain the top concerns, highlighting the importance of strong oversight as AI becomes embedded in finance and business operations.
READ MORE

Regulatory updates audit committees need to know right now
Written by Vanessa Teitelbaum of the Center for Audit Quality for *Corporate Board Member*, this article recaps a board briefing on three regulatory developments audit committees should be tracking: the SEC's proposal to permit optional semiannual reporting, a separate SEC proposal that would raise the large accelerated filer threshold and potentially reduce reporting and compliance obligations for many public companies, and recent leadership changes at the PCAOB.
READ MORE

CAQ releases Audit Partner Pulse Survey
The Center for Audit Quality (CAQ) released its spring 2026 Audit Partner Pulse Survey, which gathers audit partners' views on the evolving business risk landscape. Notably, artificial intelligence and technological disruption have overtaken geopolitical instability and cybersecurity as the risk audit partners see as most likely to affect companies over the next year, while trade tensions and regulatory uncertainty have receded as concerns.
READ MORE

PCAOB requests feedback on goals and objectives for strategic plan
The PCAOB has released a request for comment on the goals and objectives for its 2026–2030 strategic plan, which will guide the Board's budgeting and priorities over the next five years. Comments are due by September 4, 2026.
READ MORE

Independence as the foundation for trust in an evolving market
In this Center for Audit Quality blog post, Laura McCracken, Audit & Assurance partner and Regulatory leader at Deloitte & Touche LLP, revisits the Sarbanes-Oxley Act's role in strengthening auditor independence and argues that independent assurance matters even more as companies adopt AI, advanced analytics, and digital assets. She makes the case that while technology can enhance the audit, it doesn't replace the need for objectivity and professional judgment.
READ MORE

Upcoming virtual experiences

Leadership for growth and resilience: Sustainability and the board
September 15, 2026, 11:00 a.m. ET
How are discussions on sustainability evolving in an era of rapid technological advancement? What can organizations expect to come out of the upcoming COP31 meetings? This webcast will explore the evolving role of the board with respect to sustainability, and what to expect from COP31.
REGISTER

Quarterly accounting roundup: Q3 2026 update on important developments*
September 16, 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.
REGISTER

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

*May be eligible for CPE

View the full list of upcoming Dbriefs.

Other Deloitte resources

Subscribe to the *Audit Committee Brief* and other publications
On the Radar: Emerging issues and trends related to accounting and financial reporting
Audit Committee Brief: Archived editions
Deloitte US 2026 Audit Quality Report
Audit Committee Insights
On the Audit Committee's Agenda
Center for Board Effectiveness
Deloitte Insights

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.

About Deloitte
Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the "Deloitte" name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see www.deloitte.com/about to learn more about our global network of member firms.