



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.

Strategic AI governance roadmap

In the rapidly evolving landscape of artificial intelligence (AI), it is important for boards and audit committees to understand and implement effective governance frameworks. Deloitte's *Strategic governance of AI: A roadmap for the future*, provides valuable insights into the responsibilities and leading practices for overseeing AI initiatives. This piece underscores the importance of culture and integrity, risk management, strategic alignment, and other elements of AI governance.

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Navigating new internal audit standards: A guide for audit committees

This *Deloitte Risk & Compliance Journal* article, published in the *WSJ*, discusses the essential governance activities performed by the audit committee, as outlined in The Institute for Internal Auditors' new internal audit standards. By aligning the chief audit executive and internal audit function with these new standards, audit committees can apply appropriate oversight and drive organizational value through internal audit.

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EU Commission proposes reduction in sustainability reporting and due diligence reporting – Considerations for US entities

This edition of Deloitte's *Heads Up* discusses the impact of the European Commission's proposed omnibus legislation that aims to significantly reduce the sustainability reporting and due diligence requirements for entities that are currently within the scope of the Corporate Sustainability Reporting Directive (CSRD), the EU Taxonomy (EUT), and the Corporate Sustainability Due Diligence Directive (CSDDD). For most US companies within the scope of these laws, this proposal would defer the existing timeline for the abovementioned rules and eliminate or modify certain provisions in the initial requirements.

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Has the CISO finally been accepted as a key strategic player?

This *Deloitte Insights* article highlights how the strategic involvement of Chief Information Security Officers (CISOs) in business-critical technology conversations has surged in 2024, driven in part by the rise of generative AI and elevated cyberthreats. This evolution has transformed the CISO role into a hybrid of cyber risk and resilience management, helping position CISOs as key value drivers in business strategy.

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As private credit goes more mainstream, some CFOs may have questions

As private credit becomes more mainstream, CFOs may have questions about how it fits into their broader financing options. This *Deloitte CFO Insights* publication addresses the rise of private credit, which offers tailored, quicker, and potentially more flexible borrowing solutions compared to traditional bank loans, and how companies now have this additional option to consider bringing into their capital structure.

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April 30, 1:00 p.m. ET

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Enhancing board performance – Key considerations

June 4, 11:00 a.m. ET

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Deloitte Risk & Compliance Journal, published in *The Wall Street Journal*

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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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