



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: Common Threads Across Audit Committees

Based on a survey of audit committee members, the fourth edition of the *Audit Committee Practices Report* by Deloitte's Center for Board Effectiveness and the Center for Audit Quality delves into the evolving challenges and priorities facing audit committees in 2025. Key areas of focus include cybersecurity, enterprise risk management, and finance and internal audit talent. The report also highlights leading practices for enhancing audit committee meeting effectiveness and underscores the critical role of the independent auditor. This comprehensive analysis serves as an invaluable resource for audit committee members and governance professionals aiming to benchmark strategies and address emerging risks.

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4 ways new CFOs can improve board communications

This *Deloitte CFO Journal* article, published in the *WSJ*, highlights essential communication skills CFOs need for effective board or audit committee engagement. It emphasizes the importance of understanding board dynamics, optimizing message delivery, and knowing when and how to pivot if discussions take unexpected turns. By clearly communicating strategic and financial insights, CFOs can foster informed decision-making, strengthen relationships with board members, and navigate complex discussions more effectively.

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GenAI board governance pulse survey

Audit committee members and other board members are invited to participate in a short pulse survey on board governance of GenAI. Building on [Deloitte Global's comprehensive report](#) published in October 2024, this survey aims to capture a snapshot of current developments and shifts in perspectives on this rapidly evolving topic and should take no more than a few minutes of your time.

[TAKE THE SURVEY](#)

Upcoming virtual experiences

GenAI: What boards need to know

February 19, 11:00 a.m. ET

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February 26, 1:00 p.m. ET

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March 26, 1:00 p.m. ET

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*May be eligible for CPE

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Center for Board Effectiveness

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

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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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