



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.

The role of board leadership in an era of uncertainty

This *Deloitte Risk & Compliance Journal* article, published in the *WSJ*, highlights the importance of agile board leadership in navigating times of rapid change. It discusses how effective boards provide strategic guidance, foster resilience, and support management in addressing emerging risks. By prioritizing adaptability, transparency, and proactive oversight, board leaders can help position their organizations for long-term success amid evolving challenges.

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From cyber event to business as usual: First steps may not be what you expect

Organizations face complex challenges in achieving true operational resilience after malicious cyber events. This *Deloitte Risk & Compliance Journal* article, published in the *WSJ*, highlights the importance of breaking down silos between cybersecurity, technology, and business operations to enable a coordinated response. It outlines a phased approach to restoring business operations, emphasizing the need to focus on core mission functions and continuous improvement rather than simply returning to the status quo.

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3 insights into the future of fraud prevention

This *Deloitte Risk & Compliance Journal* article, published in the *WSJ*, outlines important trends in fraud prevention, including leveraging advanced analytics and artificial intelligence to detect threats and taking a hybrid approach to integrating internal and external fraud prevention tools. Regardless of the investments made, even advanced analytics work best when paired with human insight and the willingness to update prevention measures when needed.

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Cross-border M&A: IT challenges and ways to overcome them

There are many considerations for organizations and audit committees before entering into a merger and acquisition (M&A) transaction. This *Deloitte Risk & Compliance Journal* article, published in the *WSJ*, discusses how cross-border M&A are often seen as powerful growth levers, but they also introduce unique challenges that can impact deal outcomes. While organizations may be prepared for cultural, language, and regulatory hurdles, the complexities embedded within the IT landscape may be underestimated—and can become stumbling blocks if not addressed early.

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The role of the auditor in climate-related information

This report from the Center for Audit Quality provides insight into the types of climate-related information companies are disclosing. It also discusses the role public company auditors play in evaluating a company's reporting of climate-related information and the increasing expectation from investors that climate disclosures be assured by the auditor or another third party.

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Global boardroom program resilience for growth survey

The Deloitte Global Boardroom Program invites board and C-suite members to participate in a survey on how board members and chief executive officers can work together to build organizational resilience. This brief survey should take no more than a few minutes to complete and is designed to capture insights on how boards are adapting strategies to navigate the complex global landscape of 2025, and how interactions between the board and C-suite are evolving.

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Upcoming virtual experiences

The audit committee chair of the future

September 10, 11:00 a.m. ET

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September 17, 1:00 p.m. ET

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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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