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.

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Publications and topics of interest

PCAOB in conversation with audit committee chairs
The PCAOB continues to engage with audit committee chairs as part of its inspection process. This publication focuses on how audit committees are considering the effect of COVID-19 on financial reporting and audits through the first half of the year.

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Additional COVID-19 resources

Effective stakeholder communications during the pandemic
Investors and other stakeholders are seeking transparency and enhanced communication from companies as companies continue to respond to the impact of COVID-19. This issue of FEI Daily focuses on the importance of stakeholder communication, specifically in explaining critical estimates and assumptions, addressing non-GAAP measures, and telling your COVID-19 story.

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On the board's agenda | US: Leadership in turbulent times: Better foresight, better choices
This Deloitte publication addresses scenario planning that can help organizations do more than simply react to and recover from the recent turbulence. Effective scenario planning can help organizations adapt to a future no one can predict and position themselves to thrive in the long run.

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CECL disclosure observations on first-quarter filings
This issue of Heads Up discusses the FASB's new current expected credit loss (CECL) standard, including trends in disclosures found in a review of public filings from companies that adopted the standard for the first quarter of 2020.

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Rule-making and standard-setting developments
SEC adopts amendments concerning proxy voting
The SEC adopted amendments to its proxy solicitation rules to give those using proxy voting advice access to more transparent, accurate, and complete information to make voting decisions. The SEC also supplemented earlier guidance issued to investment advisers regarding their proxy voting responsibilities.

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