



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](mailto:centerforboardeffectiveness@deloitte.com).

### ARCHIVED EDITIONS

#### 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.

[MORE](#)

[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.

[MORE](#)

## 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.

[MORE](#)

## 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.

[MORE](#)

## 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.

[MORE](#)

## Upcoming Dbriefs webcasts

### Tax risk and governance: Are you ready for the evolving landscape?

August 20, 1:00 p.m. ET

[MORE](#) | [REGISTER](#)

### From mirage to reality: Bringing finance into focus in a digital world

August 26, 4:00 p.m. ET

[MORE](#) | [REGISTER](#)

### Cyber everywhere: Detect and respond anywhere, anytime

August 27, 4:00 p.m. ET

[MORE](#) | [REGISTER](#)

View the full list of [upcoming Dbriefs](#).

## Other Deloitte resources

[Subscribe to the Audit Committee Brief and other publications](#)

[Audit Committee page](#)

[Center for Board Effectiveness](#)

[The Wall Street Journal, Risk & Compliance Journal](#)

[Daily Executive Briefing](#)



**MAKING AN  
IMPACT THAT  
MATTERS**

*since 1845*

## 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](mailto: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](http://www.deloitte.com/about) to learn more about our global network of member firms.