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

Increased demand for ESG attestation

This article from Journal of Accountancy examines the increased demand for public companies to provide shareholders with more information about environmental, social, and governance (ESG) issues. It discusses recent standard setting activity and how audit committees may be brought into the conversation about ESG disclosures.

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Role of internal audit in ESG reporting
This Journal of Accountancy article highlights how the internal audit function plays a pivotal role in driving organizational value related to ESG information. The report also discusses a paper published by the Institute of Internal Auditors addressing the risks, opportunities, and the role of internal audit in establishing a functional ESG control environment.

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Financial transformations and seven key risk areas
These Risk & Compliance Journal articles focuses on financial transformations, the risks involved, and ways CFOs can execute and sustain their companies’ transformations. The articles originally appeared in Deloitte Insights in the Risk & Compliance Journal from The Wall Street Journal on June 17 and June 21, 2021. The Wall Street Journal News Department was not involved in the creation of this content.


10 frequently asked questions for IPO readiness
This Risk & Compliance Journal article reveals answers to 10 common questions that can help organizations assess how prepared they are to go public. It also identifies tools to assist with a seamless transition. This article originally appeared in Deloitte Insights in the Risk & Compliance Journal from The Wall Street Journal on June 18, 2021. The Wall Street Journal News Department was not involved in the creation of this content.

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Rule-making and standard-setting developments

The CAQ releases an alert on amendments to SEC independence rules
In this alert, the Center for Audit Quality (CAQ) provides an overview of the final amendments adopted by the SEC to modernize Rule 2-01 of Regulation S-X, which governs the auditor’s objectivity and impartiality. It also guides auditors and other stakeholders in understanding and applying the independence rules.

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On the Radar:
Accounting and financial reporting topics

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On the Radar is a series of executive-level overviews of topics addressed in Deloitte’s comprehensive Roadmaps, which provide accounting guidance on select financial reporting topics. Recent issues of On the Radar that may be of interest to audit committee members address fair-value measurements and disclosures, contingencies, loss recoveries, and guarantees. Additional issues will be published throughout the year.

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