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.

Many audit committees contemplate composition change
This Deloitte article in the Risk & Compliance Journal of the Wall Street Journal highlights how audit committees are assessing their composition and skill sets amid a rapidly changing risk landscape and expanding areas of oversight. These include agenda items such as cybersecurity; enterprise risk management; and environmental, social, and governance reporting.

READ MORE

On the board’s agenda | Rethinking how tech trends shape governance and oversight
Technology trends are likely to remain at the top of the board’s agenda for 2023 and beyond. While the coming years may require a fundamental reframing of technology issues, keeping drivers of technology trends in mind can inform the governance process, help mitigate risk, and enhance a company’s competitive advantage.

READ MORE
What audit committees really want from CFOs
This edition of CFO Insights discusses what audit committees want from CFOs through learnings from CFOs who have participated in Deloitte’s labs and forums. It also includes takeaways from interviews with audit committee chairs and members as part of the CFO Program’s CFO Transition Lab™ offering.
READ MORE

On the Radar: Non-GAAP financial measures and metrics
This issue addresses the recent SEC issuance of new and updated interpretative guidance on how the commission evaluates non-GAAP measures, and briefly highlights key topics for consideration.
READ MORE

How boards are nurturing and measuring stakeholder trust
The Deloitte Global Boardroom Program surveyed 177 directors and C-suite executives globally to understand how boards are addressing trust as a critical agenda item. This Frontier survey provides insights on what is being done around the world, what obstacles may be in the way, and what boards can do to build and nurture stakeholder trust.
READ MORE

PCAOB staff spotlights insights on the remediation process
The PCAOB staff prepares Spotlight publications to help auditors, audit committees, investors, and preparers understand the PCAOB’s activities and observations. This issue discusses key factors the PCAOB staff considers in relation to remediation.
READ MORE

Upcoming virtual experiences

Tech trends for boards
March 2, 11:00 a.m. ET
REGISTER

E.U. Corporate Sustainability Reporting Directive and the impact on U.S. companies*
March 14, 1:00 p.m. ET
REGISTER

Quarterly accounting roundup: Q1 2023 update on important developments*
March 29, 1:00 p.m. ET
REGISTER

Supply, demand, and inflation: A deep dive for boards
April 18, 11:00 a.m. ET
REGISTER

Virtual board governance webinar
May 3, 1:00 p.m. ET
REGISTER

*CPE eligible

View the full list of upcoming Dbriefs.
Other Deloitte resources

Subscribe to the Audit Committee Brief and other publications
On the Radar: Emerging issues and trends related to accounting and financial reporting
Audit Committee Brief: Archived editions
Deloitte US 2022 Audit Quality Report
Audit Committee webpage
On the audit committee’s agenda
Center for Board Effectiveness
The Wall Street Journal’s Risk & Compliance Journal
Executive Briefing