



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.

Looking ahead to 2025

It's looking like 2025 will be a particularly busy year for audit committees. The change in presidential administrations could have significant implications for regulatory priorities, Gen AI and cybersecurity matters continue to rapidly evolve, and enterprise risk programs may benefit from a fresh look to be responsive to geopolitical and other emerging risks. This issue of *On the Audit Committee's Agenda* offers perspectives on these and other likely areas of focus for audit committees in the year ahead.

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PCAOB staff priorities for 2025 inspections and interactions with audit committees

This PCAOB *Spotlight* provides an overview of its inspection priorities for 2025 and includes considerations related to new auditing standards, critical audit matters, and the use of technology. Also included is a section for audit committees that covers interactions with the PCAOB as well as suggested questions for audit committees to consider to facilitate discussion among the committee or the independent auditors.

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Quarterly accounting roundup: Year in review – 2024

The latest issue of Deloitte's *Quarterly Accounting Roundup* highlights key accounting and financial reporting developments from 2024. Some developments covered include key SEC statements on topics such as cybersecurity and audit quality, the stay of the SEC's final rule on climate-related disclosures, the PCAOB's amendments related to metric disclosures and audit firm reporting, and a new set of global internal audit standards published by the Institute of Internal Auditors.

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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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