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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This issue of Heads Up highlights the proposed rule for cybersecurity disclosures. The rule aims to establish requirements related to disclosure of “cybersecurity incidents and cybersecurity risk management, strategy, and governance.”
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The PCAOB continues to engage with audit committee chairs as part of its inspection process. In this publication, the PCAOB provides observations and takeaways from discussions with more than 240 audit committee chairs in 2021.
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As the war between Russia and Ukraine continues, its impact on economic conditions and global financial markets increases. Companies with operations in Russia, Ukraine, or neighboring countries should consider the associated accounting and financial reporting implications. This article originally appeared in Deloitte Insights in CFO Journal from The Wall Street Journal on March 15, 2022. The Wall Street Journal News Department was not involved in the creation of this content.
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Board Practices Quarterly is a series of periodic reports from Deloitte and the Society for Corporate Governance. Each report is based on a brief survey of the Society's members on timely issues, and it provides insights and benchmarking data. This edition presents findings from a February 2022 survey on long-term changes in board meeting practices made in response to the pandemic.
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The metaverse, a next-generation internet capable of immersive digital interaction, is increasingly becoming a topic of discussion for organizations. This edition of On the board’s agenda considers the board’s role in these discussions, the potential benefits of the metaverse, and the risks boards should understand.
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On the Radar is a series of executive-level overviews of topics addressed in Deloitte’s comprehensive Roadmaps, which provides accounting guidance on select financial reporting topics. Recent issues of On the Radar that may be of interest to audit committee members address current expected credit losses, earnings per share, leases, and SEC comment letter considerations. Additional issues will be published throughout the year.
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