



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.

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Featured resources

SEC Proposes New Requirements for Cybersecurity Disclosures

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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SEC proposes rule on climate disclosure requirements

The SEC recently proposed a rule requiring public companies to report on the climate-related impact of their businesses. This issue of *Heads Up* outlines the proposed requirements, which are intended to enhance and standardize climate disclosures.

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Publications and topics of interest

PCAOB conversations with audit committee chairs

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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Assessing Accounting Impacts from the Russia-Ukraine War

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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ESG executive survey: Preparing for high-quality disclosures

The demand for ESG disclosures has increased and this executive survey considers how prepared companies are for the changing landscape, and how ready business leaders are for the new disclosures.

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Board Practices Quarterly | Back to basics: Board meetings

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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On the board's agenda | US: What's all the buzz about the metaverse?

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: Accounting and financial reporting topics

Looking for summaries of issues and trends in accounting and financial reporting?

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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Upcoming virtual experiences

Understanding the SEC's proposed climate and cyber disclosure rules

April 5, 2:00 p.m. ET

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Tech Trends for the Board

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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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