



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.

Comprehensive analysis of the SEC's landmark climate disclosure rule

This Deloitte *Heads Up* article highlights key provisions of the SEC's final rule on climate disclosures. The new rule requires registrants to provide comprehensive climate-related information in their annual reports and registration statements, including those for IPOs, beginning with annual reports for the year ending December 31, 2025, for calendar-year-end large accelerated filers.

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Internal audit: Uniquely positioned to lead on trust

Trust is more than an abstract concept—it can have a major impact on business performance and financial outcomes. This *WSJ Risk & Compliance Journal* article explores how internal audit leaders can help foster trust with both internal and external stakeholders. Approaches include initiating dialogue on trust with other members of the C-suite, tying the internal audit plan into the organization's trust framework, and raising considerations related to trust during risk assessments.

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On the board's agenda: Questioning technology governance orthodoxy

Technology is no longer just a siloed or specialized topic; increasingly, it is interwoven throughout numerous facets of governance. Upcoming tech advancements are poised to fundamentally change how people and machines interact in and beyond the workplace. The board's technology oversight processes may not be prepared for that kind of potential shift, but steps can be taken to reassess technology governance.

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Quarterly accounting roundup: First quarter in review 2024

The latest issue of Deloitte's *Quarterly Accounting Roundup* discusses recent accounting and regulatory developments and provides links to relevant resources. Topics covered include the SEC's landmark final rule on climate-related disclosures, the FASB's proposed measurement chapter of its conceptual framework, and the Institute of Internal Auditors' new set of global internal audit standards. The publication also features an appendix with a table summarizing the adoption dates of standards released by the PCAOB, AICPA, SEC, FASB, and IASB.

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Reporting spotlight: Disclosure trends from the 2023 reporting season

During the course of the 2023 reporting season, several notable trends have emerged from new requirements related to cybersecurity and across topics such as artificial intelligence and income taxes (Pillar Two). This Deloitte publication highlights these and other common themes that audit committees and board members may consider in their oversight of financial reporting.

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The Wall Street Journal, Risk & Compliance Journal

Daily Executive Briefing



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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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