



Audit Committee Agenda

Q2 2026

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Current Business Issues and Risk Considerations

BOARD OVERSIGHT OF M&A: FIVE PRACTICAL WAYS TO DRIVE BETTER DEALS

Boards of directors can significantly improve M&A outcomes through disciplined governance and strategic oversight by implementing the following:

1. Move from Reactive to Proactive M&A

Boards should ensure M&A is strategy-led, not opportunistic and aligned with the company's long-term strategy.

2. Right-Size the Deal Team (Internal vs. External)

Companies should balance internal capabilities and external advisors.

3. Prevent "Deal Team Attachment"

Boards must guard against bias when teams become emotionally or financially invested in closing a deal. They should enforce clear decision gates, challenge assumptions, and remain willing to walk away if the deal no longer makes sense.

4. Treat Cultural Fit as a Value Driver

Cultural alignment between organizations is critical to success. Boards should evaluate whether operating styles, leadership approaches, and values are compatible because culture directly affects integration and value realization.

5. Make Synergies and Integration Accountable

Oversight shouldn't stop at deal approval. Boards must ensure there is a strong integration plan with clear metrics and accountability to capture synergies and deliver the deal's intended strategic value.

QUESTIONS EVERY BOARD SHOULD ASK ABOUT RISK MANAGEMENT

Boards should make risk oversight a standing agenda item to identify and address critical risks before issues materialize.

- ▶ **Risk Environment:** confirm clear governance, accountability, expertise, risk appetite, and effective communication, training, and escalation processes.
- ▶ **Risk Assessment:** align strategy, risk, and capital decisions; clarify risk responses; and reassess frameworks as the business and operating environment evolve.
- ▶ **Risk Monitoring:** ensure timely risk signals, transparency, accountability, and evidence that management operates within risk appetite, compliance, and ethics expectations.

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ASSUMING THE ROLE OF AUDIT COMMITTEE CHAIR

The audit committee chair role is becoming more complex and requires strong leadership, independence, judgment, and ongoing education.

This new guide helps both new and experienced chairs strengthen oversight of financial reporting, risk, compliance, and ICFR by turning regulatory expectations and leading practices into practical guidance.



Defining the audit committee chair role and accountability under the audit committee charter and applicable laws, regulations, and listing requirements



Leadership expectations by chair tenure, including distinct focus areas for first time and experienced chairs



Executing the chair role, from agenda setting and education to committee self evaluation and proxy disclosures



Core leadership attributes of an effective audit committee chair



Communicating with stakeholders and meeting preparation to prioritize meeting topics and time allocation



Expanding role of the audit committee, from ICFR oversight and heightened situations to oversight of emerging risk and technology governance

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AUDIT COMMITTEE SELF-ASSESSMENT

Strengthen oversight through structured evaluation and continuous improvement.

Evaluate how effectively your audit committee is executing responsibilities and align committee performance with governance expectations with BDO's AC Self-Assessment.

- ▶ Support strategic improvement and ongoing goal-setting for the committee
- ▶ Identify gaps in oversight, performance, and governance practices
- ▶ Reinforce strong governance by ensuring responsibilities are fulfilled appropriately

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ILLUSTRATIVE AUDIT COMMITTEE CHARTER

Audit committees that have the scope of their responsibilities and how those responsibilities are carried out set forth in a written charter are more effective in their oversight of the company's risk oversight and financial reporting process. This practice aid is designed to help audit committees align their charter with regulatory requirements, board expectations, emerging risks, and the audit committee's evolving responsibilities.

Includes:

- ▶ A plain-language overview of NYSE and Nasdaq charter expectations
- ▶ Examples of evolving oversight topics commonly assigned to audit committees
- ▶ An illustrative charter that can be customized for your organization

Your audit committee charter should be tailored to the organization's facts and circumstances, reviewed annually and approved by the board.

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EFFECTIVE LEADERSHIP COMMUNICATION: BUILDING A HIGH-PERFORMING CULTURE

Learn how leadership communication drives alignment through shared understanding and action.

Key Takeaways:

- ▶ Communication is a performance lever: Clear leadership communication helps improve alignment, reduce breakdowns in collaboration, and support productivity and retention.
- ▶ Employees say it's essential—yet under-delivered: In [BDO's research](#), 95% of all respondents (and 98% of individual contributors) say effective communication is important for a high-performing culture but only 25% of individual contributors strongly agree their company communicates well.
- ▶ Use a repeatable approach: Apply [Human, Compelling, Visual Communications™](#) to make your messages easier for people across the organization to understand, trust, and act on.

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THE DOJ'S NEW CORPORATE ENFORCEMENT POLICY

On March 10, 2026, the U.S. Department of Justice issued its first department-wide Corporate Enforcement Policy for criminal matters, creating one uniform standard across DOJ components and U.S. Attorneys' Offices.

The framework rests on three core behaviors:

- ▶ Voluntary self-disclosure to an appropriate component of the Department
- ▶ Cooperation with the Department's investigation
- ▶ Timely and appropriate remediation addressing the misconduct

For companies that satisfy all three, absent certain limited aggravating circumstances, the Department will decline to prosecute.

For "Near Miss" cases, DOJ offers clearer incentives, Non-Prosecution Agreement (NPA), term length under 3 years, no requirement for compliance monitor, and 50%–75% fine reduction.

The policy reinforces individual accountability, disciplined investigations, and narrower, cost-conscious use of compliance monitorships.

For boards and audit committees, this raises expectations for effective compliance programs, trusted reporting channels, rapid escalation, and readiness to assess self-disclosure quickly.

Actions organizations should take:

- ▶ Benchmark compliance programs to DOJ standards
- ▶ Strengthen board oversight
- ▶ Test reporting/investigation processes
- ▶ Ensure remediation and accountability mechanisms are credible

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HOW COMPLIANCE PRIORITIES
ARE SHIFTING TOWARD TRADE,
AI GOVERNANCE, AND BUDGETS

Compliance leaders are shifting from a traditional anti-corruption focus to a broader model centered on trade, national security, cyber, AI governance, and efficiency under budget pressure.

Here are a few of the key takeaways from a recent compliance leaders' roundtable:

- ▶ Voluntary self-disclosure, strong compliance programs, and cooperation are gaining importance with DOJ and some state regulators.
- ▶ Trade compliance is emerging as a top-tier risk, especially around origin, classification, valuation, and whistleblower-driven False Claims Act exposure.
- ▶ AI governance is becoming a core compliance issue, with teams seeking clearer ownership, policies, monitoring, and practical use cases.
- ▶ Training is becoming shorter and more targeted, while companies look for scalable third-party tools and more effective risk-based content.
- ▶ Across all areas, compliance teams are under budget pressure, driving a need to prioritize high-impact controls and technology that truly improves efficiency.

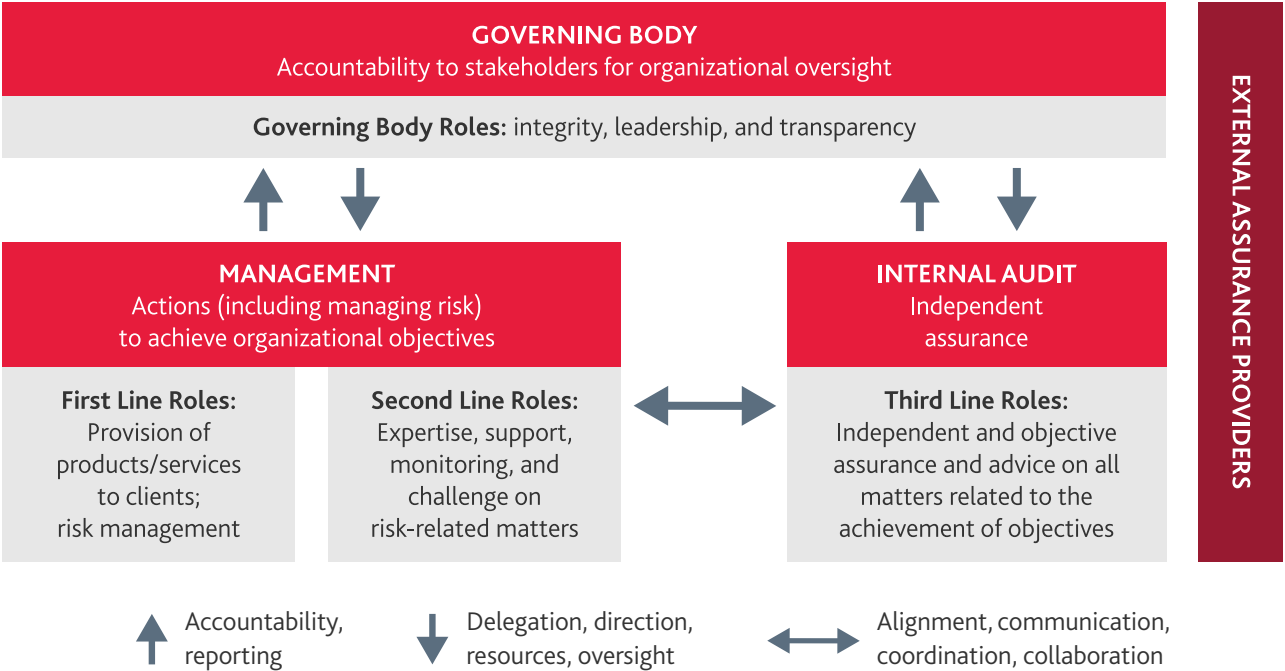
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THE ROLE OF THE INTERNAL AUDITOR: ASSESSING AND RESPONDING TO FRAUD RISK

Fraud risk is persistent and evolving, driven by economic, regulatory, technological, and geopolitical pressures.

Internal auditors play a key assurance role in helping organizations assess, manage, and respond to fraud risk and deter fraud by evaluating governance, fraud risk management processes, and internal controls.

Three Lines Model*



*Refer to [The IIA's Three Lines Model – An Update of the Three Lines of Defense](#)

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SEC Update

SEMIANNUAL REPORTING PROPOSAL

Overview

- ▶ Option to report semiannually on Form 10-S rather than quarterly on Form 10-Q
- ▶ Updates to Regulation S-X to accommodate semiannual reporting in registration statements
- ▶ Comments on the proposal are due July 6, 2026

Reporting Election and Requirements

- ▶ Election to report semiannually or quarterly is made annually
 - New checkbox on the cover page of Form 10-K and registration statements on Forms S-1, S-3, S-4, and 10
 - Companies filing their initial registration statement will make their election on the cover page of that registration statement while existing registrants filing registration statements will use the same checkbox as their most recent annual report
 - Once election is made, may not change the election until the next annual report
 - Comparable periods must be presented and reviewed by auditor if changing from semiannual to quarterly reporting
- ▶ Form 10-S – same requirements as Form 10-Q
 - Disclosures, including MD&A, will address the semiannual period, rather than the quarterly period
 - Voluntary presentation of quarterly information is permitted (e.g., in earnings releases)
 - If included in the financial statements, the quarterly information must be reviewed by auditor
 - Due 45 days (for nonaccelerated filers) or 40 days (for accelerated and large accelerated filers) after the end of the semiannual period

Other Amendments and Considerations

- ▶ Amendments to Regulation S-X to simplify the age of financial statement requirements in registration statements
 - Semiannual filers must include semiannual financial statements no later than the required due date of Form 10-S
 - Quarterly filers must include interim financial statements no later than the required due date of Form 10-Q
 - The proposal would not change the age requirements for annual financial statements in a registration statement
- ▶ Other considerations
 - Management certifications - less frequent with a semiannual reporting framework
 - Capital raising and comfort letter considerations

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FILER STATUS AND REPORTING DISCLOSURE ACCOMMODATIONS PROPOSAL

Overview

- ▶ Proposed filer statuses
 - Large accelerated filer (LAF)
 - Nonaccelerated filer (NAF)
 - Small nonaccelerated filer (SNF)
- ▶ Eliminates accelerated filer (AF) and smaller reporting company (SRC) statuses
- ▶ Extends most disclosure and reporting accommodations available to emerging growth companies (EGCs) and SRCs to all NAFs
- ▶ Entities excluded from new LAF and NAF definitions:
 - Foreign private issuers (FPIs) that comply with the rules and forms applicable to FPIs
 - Asset-backed issuers

Filer Status

- ▶ LAF
 - Public float - at least \$2 billion for two consecutive fiscal years at the measurement date
 - Exchange Act reporting history - at least sixty calendar months
- ▶ NAF – an entity that does not meet the definition of LAF
 - Newly public companies will be NAFs for five years after their IPO
- ▶ SNF – an NAF with no more than \$35 million of total assets as of the end of its two most recent second fiscal quarters
- ▶ Public float determination
 - Average stock price over the last ten trading days of the second fiscal quarter
 - Continue to use the aggregate worldwide number of publicly traded voting and non-voting common equity held by non-affiliates as of the last day of the second fiscal quarter
- ▶ Changes in filer status subject to a two-year requirement
 - NAF would transition to LAF if public float is at least \$2 billion for two consecutive years
 - LAF would transition to NAF if public float is less than \$2 billion for two consecutive years

Reporting and Disclosure Accommodations

- ▶ LAFs subject to existing reporting deadlines and full (non-scaled) disclosure requirements
 - Required to obtain an auditor's attestation on ICFR
- ▶ NAFs extended most reporting and disclosure accommodations currently available to EGCs and SRCs
 - Exempt from obtaining auditor's attestation on ICFR
 - May prepare financial statements in accordance with Article 8 (for example, two years, rather than three years)
 - Scaled executive compensation disclosures
 - Omit certain other disclosures (e.g., qualitative and quantitative disclosures about market risk)
- ▶ Newly public companies
 - Permitted to adopt new or revised accounting standards using the effective dates applicable to nonpublic entities for up to five years after the IPO
- ▶ SNF
 - Thirty additional days to file Form 10-K (120 days after fiscal year end)
 - Five additional days to file Form 10-Q (50 days after fiscal quarter-end)
- ▶ Business development companies that are NAFs would have certain reporting accommodations in proposed Rule 3-19 to Regulation S-X

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REGISTERED OFFERING REFORM PROPOSAL

Form S-3 Eligibility

- ▶ More registrants would be eligible to use Form S-3 by:
 - Allowing registrants to use Form S-3 immediately upon becoming subject to Sections 12 or 15(d) Exchange Act (including registrants that complete a de-SPAC transaction)
 - Eliminating the \$75 million public float requirement and “baby shelf” rule, allowing registrants with less than \$75 million in public float to conduct primary offerings on Form S-3 without limiting the securities sold based on their public float
 - Limits securities sold under an at-the-market (ATM) offering to those listed and traded on a national securities exchange, or other market designated by the SEC
- ▶ Registrant would still be required to timely file all Exchange Act reports during the last twelve calendar months
 - One exception
- ▶ FPIs would not be eligible to use Form S-3

Other Amendments

- ▶ Well-Known Seasoned Issuers (WKSI) benefits
 - Available to more registrants and vary based on whether a registrant is Form S-3 eligible and qualifies as:
 - An eligible listed issuer (ELI) - eligible to use Form S-3 and has one or more common equity securities listed on a national exchange
 - A seasoned eligible listed issuer (SELI) – an ELI that has been subject to Exchange Act reporting requirements for at least twelve calendar months
 - Only SELIs would be eligible to use automatic shelf registration statements
 - These amendments would not apply to FPIs
 - FPIs would continue to assess WKSI status under existing rules
- ▶ Form S-1 eligibility
 - Non-SRCs could forward incorporate information by reference
 - Information could be incorporated by reference after the most recently completed fiscal year-end
 - FPIs would not be eligible to use Form S-1
- ▶ Amends the income-based eligibility criteria in S-X Rules 3-01(c) and 8-08(b)
 - Registration statements would not need to be updated with audited annual financial statements until:
 - 90 days after year end for SRCs
 - The 10-K due date for non-SRCs
- ▶ Eliminates the delaying amendment language on the cover page of registration statements
 - Require registrants that do not intend to delay effectiveness to affirmatively state their reliance on Section 8(a) on the cover page

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PROPOSAL TO RESCIND CLIMATE RULES AND OTHER ACTIVITY

- ▶ Climate rules
 - Proposal to rescind the final rules from 2024 in their entirety
- ▶ Capital Formation
 - Charmain Atkins [speech](#) on modernizing the IPO process – solicits feedback on ways to improve
- ▶ [SEC Draft Strategic Plan](#) outlines three goals
 - Renew regulatory policy focus to support innovation, capital formation, market efficiency, and investor protection
 - Increase stakeholder engagement, support compliance efforts and effectively approach enforcement
 - Enhance internal organizational structure, modernize technology and regulatory effectiveness and align performance management systems

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PCAOB Update

PCAOB SPOTLIGHT: 2025 CONVERSATIONS WITH AUDIT COMMITTEE CHAIRS

The April 2026 Spotlight captures insights from the PCAOB staff's engagement with more than 250 audit committee chairs. We compiled **key questions** for ACs to consider in their engagement with auditors in continuing to enhance audit quality:

- ▶ **Assessing Relationship Effectiveness:** Have we communicated expectations effectively to ensure emerging issues, concerns, inspection findings or fee issues are brought to us earlier, and how can we protect ourselves from surprises?
- ▶ **Continual Assessment Methods:** How are we evaluating the auditor's performance, independence, industry expertise, and responsiveness over the course of the year—not just at year-end and from a single data source?
- ▶ **Using Inspection Reports as a Tool:** What do auditing firms' most recent PCAOB inspection results and deficiency trends indicate, and what, if anything, have our auditors changed in response and what is the impact?
- ▶ **Service Approval Process:** Before we pre-approve audit and non-audit services, do we understand the scope, cost, timing, and impact on auditor independence? Does our process allow for pre-approval or clear approval limits?
- ▶ **Responsibility for Fraud Concerns:** Do we understand where the greatest fraud risks are—including whistleblower activity indicators, management override, revenue recognition, and cyber-enabled threats and data integrity—and how those risks are being addressed by management and by the auditors?
- ▶ **Quality Control Considerations:** How does our audit firm's quality control system—including specialist support, remediation, independence monitoring, partner rotation, and centralized support for continuous improvement—specifically help drive audit quality on our engagement?
- ▶ **Critical Audit Matter Discussions:** What are the toughest judgments in the audit that are leading to CAMs, and are we satisfied as to the robust nature of how the auditor is communicating their judgments to us throughout the audit?
- ▶ **Technology & Emerging Risks:** Do we fully understand how cybersecurity, AI, and other technologies are changing the audit and are we comfortable as to how our auditors are using technology to enhance audit quality without introducing new control gaps?

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PCAOB 2025 ANNUAL REPORT

In 2025, the PCAOB highlights the following in their Annual Report:

- ▶ Inspected 200+ registered firms and reviewed 880+ audits
- ▶ Issued publications on common deficiencies, good practices, reminders, and audit quality insights.
- ▶ Launched a new resource page for smaller firms consolidating Audit Focus and related materials.
- ▶ Supported implementation of new standards by providing resources to help accounting firms and delayed QC 1000's effective date to Dec. 15, 2026 to allow more implementation time.
- ▶ Issued 37 public disciplinary orders involving audit failures, quality control violations, and related misconduct.
- ▶ Continued U.S. and international investigations into potential violations of PCAOB rules and standards.
- ▶ Expanded cooperation with regulators in Cyprus, Lithuania, Romania, and Slovakia, and updated agreements with Denmark and Spain.
- ▶ Deepened global engagement through international forums and hosted regulators from 33 non-U.S. jurisdictions in Washington, DC.
- ▶ Increased outreach to smaller firms, launched the Data Points publication series, and hosted academic research conferences.

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PCAOB ANNOUNCES INSPECTIONS MODERNIZATION COUNCIL

- ▶ The PCAOB is seeking outside experts to serve on a new advisory body: the [Inspections Modernization Council \(IMC\)](#).
- ▶ The IMC's objective is to provide the PCAOB Chairman, Board, and/or PCAOB staff with the views of IMC members on the PCAOB's inspection activities, including:
 - Serving as a source of knowledge, experience, perspectives, and recommendations regarding the PCAOB's inspection oversight activities, including potential modernizing changes to the inspection program; and
 - Providing the PCAOB with IMC members' perspectives on current and developing technologies, as they may be applied to or used in connection with the PCAOB's inspection oversight activities.
- ▶ Application and other information can be found on the [Inspections Modernization Council page](#). The application period closed on June 15, 2026.



Modernization of PCAOB inspections has the potential to bring improved audit quality and other significant benefits to investors and other stakeholders. The Inspections Modernization Council will help us shape the future of PCAOB inspections, and we invite individuals of the highest integrity to join us in this effort.

DEMETRIOS (JIM) LOGOTHETIS
PCAOB Chairman

PCAOB STANDARD-SETTING, RESEARCH, AND RULEMAKING PROJECTS

- ▶ On March 31, 2026, the Board issued a [request for public comment](#) on the PCAOB's strategic priorities, including future standard-setting activities. The comment period yielded close to [70 responses](#) from stakeholders.
- ▶ The PCAOB held an [open meeting](#) on June 9, 2026. At the meeting, the Board determined it would issue supplemental request for public comment for [proposed amendments](#) to QC 1000, A Firm's System of Quality Control, the PCAOB's quality control standard that is set to become effective on December 15, 2026, and related amendments to PCAOB forms and the QC reporting rule.
- ▶ Information about the prior standard-setting, research, and rulemaking agenda is available [here](#).

Standard-Setting Project	Project Description	Next Board Action	Anticipated Timing
Quality Control	Consider targeted changes to QC 1000	June 2022	August 12, 2022

View [Standard-Setting Projects](#).

Research Project	Project Description
Data and Technology	Assess whether there is a need for guidance, changes to PCAOB standards, or other regulatory actions in light of the increased use of technology-based tools by auditors and preparers. This includes evaluating the role technology innovation plays in driving audit quality. Research from this project may give rise to individual standard-setting projects, such as the project on amendments related to technology-assisted analysis of information in electronic form, and may also inform the scope or nature of other projects that are included on the standard-setting agenda.

View [Research Projects](#).

Rulemaking Project	Project Description	Next Board Action	Date of SEC Approval
Permanent Broker-Dealer Inspection Program	Finalize Broker-Dealer Inspection Program	Proposal	2026

View [Rulemaking Projects](#).

Resources

THE BDO CENTER FOR CORPORATE GOVERNANCE

[The BDO Center for Corporate Governance](#) recognizes board members need easy access to comprehensive information and insights they can rely on. Corporate governance and related risks and opportunities is an evolving landscape encompassing a variety of issues and requires subject matter professionals who engage regularly with stakeholders — including regulators, management, board members and thought leaders — and share information directly with client management teams, the board and its committees. Whether you are new to board service, assuming a new role or a seasoned director who wants to remain up to date, we have you covered.

Our governance team delivers

- ▶ Thought leadership, practice aids, tools, and newsletters
- ▶ Technical updates and insights on emerging business issues
- ▶ [BDO in the Boardroom](#) podcast series for board of directors and those charged with governance
- ▶ A three-pronged evolving curriculum consisting of upcoming webcasts and archived self-studies
- ▶ Opportunities to engage directly with BDO thought leaders
- ▶ External governance community resources

To begin receiving email notifications regarding BDO publications and event's invitations (live and web-based), [create or update your profile](#).

If you already have an account on BDO's website, visit the [My Profile page](#) to login and manage your account preferences.

BDO CORPORATE GOVERNANCE

BDO commits significant resources to keep our professionals and our clients up to date on current and evolving technical, governance, industry, and reporting developments.

Our clients' time is valuable, as management must meet all compliance requirements while maintaining lean and efficient teams. This is why our culture guides us to view ourselves as trusted advisors, not merely accountants serving compliance needs. By leveraging the shared knowledge of our top professionals across the country and globe, we develop succinct thought leadership and training programs to help clients stay abreast of emerging trends and requirements. Below are examples of our resource centers, knowledge programming and technical researching tools used by BDO to keep our clients and our professionals current:

BDO Knowledge Webinars, Archives, and Self-Study Courses

BDO continues to develop a broad variety of topical programming via CPE-worthy webinars and self-study courses and non-CPE archives so that participants can build a customized education curriculum to meet their needs. Refer to our [Events & Webcasts](#) page.

Technical Research Tools

BDO uses Thomson Reuters Checkpoint Edge ("Checkpoint") as a primary source of insightful interpretations on GAAP, GAAS and Securities and Exchange Commission rules. Checkpoint is continually updated and is considered to be one of the timeliest and most comprehensive online databases of analytical interpretations of accounting, auditing and SEC matters. Access to Checkpoint, and a number of other research tools, provide each professional the technical research capability to enable immediate response to client-specific technical issues.

BDO ESG CENTER OF EXCELLENCE

Better Planet. Better Society. Better Business.

Today, every business has a responsibility – and an opportunity – to address the significant environmental, social and governance (ESG) challenges we face as an interconnected, global society. Not only is it the right thing to do, it is the only thing to do to contribute to a better planet, a better society and a better – and more sustainable – business. At BDO, ESG is a top firm priority and a key component of our strategic vision for the future. We invite you to learn more about BDO's approach to ESG and visit our [BDO Sustainability Center of Excellence](#).

Our governance team delivers

- ▶ ESG Strategy and Program Development
- ▶ ESG Reporting and Attestation
- ▶ Tax Transparency and ESG Tax Strategy
- ▶ Human Capital Management Strategy
- ▶ Supply Chain Sustainability and Resilience
- ▶ Climate Risk
- ▶ Sustainable Finance and Investing
- ▶ Community Resilience
- ▶ ESG Value Creation and Innovation

Visit our [BDO CoE](#) for evolving ESG-related insights and learning opportunities

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WEBCAST SERIES



Quarterly Technical Update WEBCAST SERIES

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- ▶ [How Should Directors Navigate Differing Governance Structures and Frameworks?](#)
- ▶ [Risk Aspects of Technological Innovation May Boards NOT Be Thinking About](#)
- ▶ [Boards Take on More Agency to Drive Corporate Resilience](#)
- ▶ [Pause on FCPA Enforcement: Considerations for the Board](#)
- ▶ [Kick-Starting a Start Up Through Intentional AI Usage](#)
- ▶ [Global Trade War: Tariff Considerations for Board of Directors](#)
- ▶ [What Should Be On Today's Nomination & Governance Committee Agenda?](#)
- ▶ [Post-Election and Corporate Tax Considerations for Boards](#)
- ▶ [Board Oversight in Action: Navigating Investigations and Mitigating Penalties](#)
- ▶ [Pre-Election Tax Considerations for Board of Directors](#)
- ▶ [Overseeing the Use of GenAI in Financial Reporting](#)

More content and new episodes added regularly!



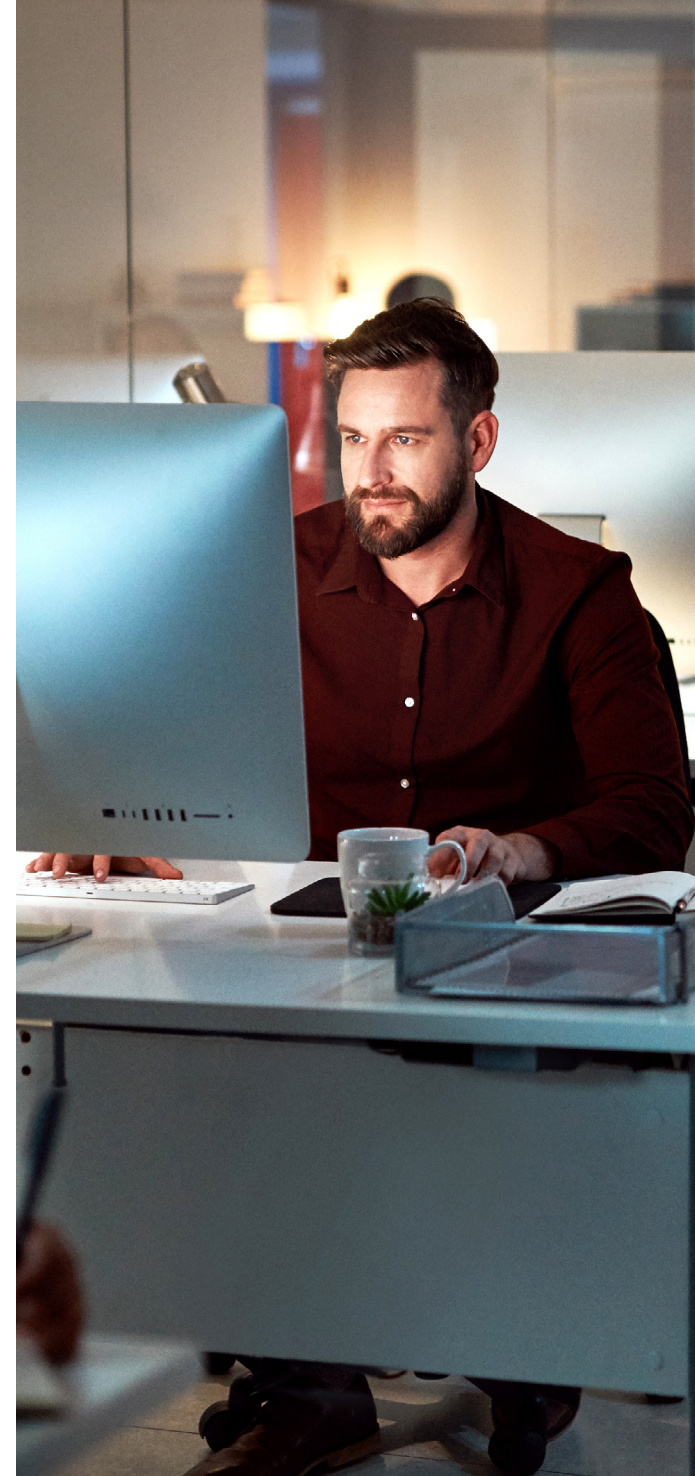
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BDO UPCOMING/ ARCHIVED WEBINARS

Upcoming	Date
Sustainability as a Business Lever: Board Governance for Integrated Strategy and Risk Oversight	September 16, 2026
2026 BDO Board Survey Highlights	October 21, 2026
2027 Compensation Committee Priorities	November 18, 2026
Archived	Date
Governing the Deal: Board Oversight Across the M&A Lifecycle	June 2026
Preventing Catastrophic Failure: Governance & Guidelines to Embed Resilience In Operations	May 2026
Q1 2026 Quarterly Technical Update	March 2026
2026 Shareholder Meeting Agenda: How Can Directors Better Prepare?	February 2026
Q4 2025 Quarterly Technical Update	December 2025
Leading Practices in Compensation Committee Oversight of Human Capital	December 2025
2026 Compensation Committee Priorities	November 2025
Q3 2025 Quarterly Technical Update	October 2025
2025 BDO Fall Board Survey	October 2025

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BDO BOARD GOVERNANCE PUBLICATIONS

Title	Date
Assuming the Role of Audit Committee Chair	May 2026
Board Oversight of M&A: Five Practical Ways to Drive Better Deals	April 2026
Questions Every Board Should Ask About Risk Management	April 2026
Q1 2026 Audit Committee Agenda	April 2026
2026 Shareholder Meeting Agenda	February 2026
Exercising Good Board Governance in M&A Due Diligence	February 2026
Nomination & Governance Committee Priorities for 2026	January 2026
Compensation Committee Priorities for 2026	January 2026
Q4 2025 Audit Committee Agenda	January 2026
Audit Committee Priorities for 2026	December 2025
A Practical Guide to the Board's Oversight of Fraud	November 2025
2025 BDO Board Survey	October 2025
Q3 2025 Audit Committee Agenda	October 2025
Guiding the Human Side of AI: Priorities for Compensation & Human Capital Committees	September 2025

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BDO BOARD SURVEYS

- ▶ Annually, BDO contracts with an independent market research consulting firm, to survey corporate directors. Respondents sit on boards across industries including but not limited to technology, retail, nonprofit, manufacturing, financial services, energy, healthcare, life sciences, real estate, education and hospitality. Participants' board experience is also noted based on the number of concurrent boards served, director tenure, and size of company served.
- ▶ Compare past results from BDO's recent pulse surveys and peruse the [2025 Board Survey](#) results.

Explore Prior Board Surveys



2026 BOARD COMMITTEE PRIORITIES

BDO prepared annual thoughts on emerging responsibilities, trends, and considerations for each of the three standing committees of the board.

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**Nomination & Governance
Committee Priorities for 2026**

BUILDING BOARD RESILIENCE AND STAKEHOLDER
CONFIDENCE IN A TUMULTUOUS ERA

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**Audit Committee
Priorities for 2026**

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**Compensation
Committee
Priorities for 2026**

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Have questions or want to learn more? Contact us!

Our purpose is helping people thrive, every day. Together, we are focused on delivering exceptional and sustainable outcomes and value for our people, our clients and our communities. BDO is proud to be an ESOP company, reflecting a culture that puts people first. BDO professionals provide assurance, tax and advisory services for a diverse range of clients across the U.S. and in over 160 countries through our global organization.

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