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Board Perspectives

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Key Topics for the Board’s Agenda in 2026

The 2020s have already proved to be a turbulent decade. We live in a world that is unpredictable, where change happens rapidly and unexpectedly and is often transformative, breaking away from past patterns, structures and norms.

For boards, disruptive change, information overload and the rising severity of operational risks make it harder to decide what deserves sustained attention. That’s why choosing where to focus the board’s time has become a strategic imperative for the board chair and CEO — and is the defining driver of an effective board agenda.

Below, we offer 15 key topics for boards to consider as they shape their 2026 agenda. Reflecting current trends, challenges and opportunities in governance and corporate strategy — as well as the results of Protiviti’s recent global survey on opportunities and risks[1] — these topics are divided into three categories: governance, strategic and operational. While the topics are not intended to be a one-size-fits-all list, we believe they are highly relevant in today’s environment and therefore merit strategic conversations for many boards with their CEOs and management teams.

[1] Executive Perspectives on Top Risks and Opportunities Survey, Protiviti and NC State University’s ERM Initiative, December 2025: www.protiviti.com/us-en/survey/executive-perspectives-top-risks.

In brief

- ***From a governance perspective****, boards should emphasise fostering strong board-CEO relationships, enhancing artificial intelligence (AI) ethics and oversight, building AI literacy, and ensuring robust leadership development and succession planning.*
- ***From a strategic standpoint****, boards should prioritise the digital transformation and innovation-driven growth initiatives essential to remaining competitive as well as the organisational resilience and adaptability required for successful strategy execution.*
- ***Operationally****, boards should work closely with management to strengthen oversight of cybersecurity, data governance, talent strategy, future-of-work models, crisis preparedness and enterprise risk management (ERM).*

Governance

Board-CEO relationship and performance evaluation. Effective boards maintain strong, candid relationships with the CEO and senior leaders while regularly evaluating the board's composition to ensure it remains aligned with changing markets and organisational strategy and needs. They also pay close attention to the effectiveness of executive management oversight and reward systems to ensure accountability for expected results. Open communication channels that promote transparency and constructive engagement help build mutual trust between directors and the CEO and executive team.

AI ethics and governance. According to the 2025 NACD Public Company Board Practices and Oversight Survey, over 60% of boards now set aside time on their full board agendas for AI oversight; however, many struggle with how to make those discussions actionable through a durable governance structure.[2] To support responsible AI deployment, directors should work closely with management to establish clear governance and ethical guidelines, robust data quality and privacy controls, and alignment between AI initiatives and strategic goals. Boards should emphasise

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[2] "2025 NACD Public Company Board Practices and Oversight Survey," NACD, 2025: www.nacdonline.org/all-governance/governance-resources/governance-surveys/surveys-benchmarking/2025-public-company-board-practices--oversight-survey/.

stakeholder engagement, foster a culture of responsible AI use and expect continuous monitoring of AI deployments through human oversight, audits, metrics and technology tools.

In the near term, the focus should be on achieving the "quick wins" that validate the technology's value proposition and demonstrate sufficient ROI. Over the longer term, the priority shifts to building stakeholder trust as AI scales — through a focus on sustainability and social responsibility, evolving regulatory standards, and periodic risk assessments.

AI literacy and technology adoption. Board members should prioritise ongoing education on AI and other emerging technologies to position themselves to participate and advise effectively in discussions about digital transformation and the necessary emphasis on security required. Directors should be supported with formal training, workshops and direct engagement with technology leaders. They should also be encouraged to pursue networking, peer learning and personal learning initiatives to help promote continuous development.

Leadership development and succession planning. Boards should take a strategic and forward-looking approach to sourcing and developing leaders who can thrive in an era of nonlinear change. Priorities should include agility, readiness, diversity and innovation. Boards should invest in leadership development and foster a culture of continuous learning to build a robust executive bench that facilitates effective succession planning and drives sustainable growth. Succession should be planned proactively and aligned with the organisation's strategic goals to ensure long-term resilience.

Strategic

Transformation and innovation for profitable growth. Look up just about any survey of board priorities and innovation and digital transformation will be high on the list. Given the pace of change, this is no surprise. As Jack Welch, the former CEO of General Electric, said, "If the rate of change on the outside exceeds the rate of change on the inside, the end is near."

To enhance and sustain competitiveness, the board should expect management to articulate a clear vision for transformation and innovation that is grounded in intended outcomes. That vision

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should prioritise customer-centricity, disciplined execution, integration of advanced technologies into systems and workflows, and strong leadership, engagement and collaboration. Most importantly, legacy IT systems should be modernised to accelerate speed to market, improve the customer experience, drive operational efficiency and accommodate the transformation and innovation vision.

Strategy execution and organisational resilience. Clayton Christensen — the academic who popularised the term "disruptive innovation" — argued that strategy-setting is an emergent process rather than a static event. That view is especially relevant in today's environment, where strategic plans lose their relevance quickly as new market entrants change the game, business models are disrupted and customer preferences shift. The message is clear: To succeed, organisations must build their resilience so they can pivot quickly when unforeseen business realities emerge.

Equally important is disciplined strategy execution in the face of uncertainty. Boards should expect management to maintain strategic, operational and financial flexibility so the organisation can adapt to evolving market dynamics. Board dashboards should include early-warning indicators of shifting conditions or potential disruptions. Real-time data and cross-functional collaboration enhance the organisation's ability to anticipate trends and drive proactive responses.

Economic uncertainty and scenario planning. Given the future is unpredictable, directors should work with management to periodically assess "what if" scenarios to reality-test alternative strategies and clarify response options for unexpected events. Bringing dynamic scenario analysis into regular board strategic discussions can help leaders anticipate economic disruptions and recalibrate the strategy more quickly as inflation, interest rates, trade policies and recession risks are tracked and monitored.

Geopolitical risk and regulatory change. As geopolitical volatility and regulatory shifts disrupt long-standing global structures, boards should challenge management to revisit core assumptions about where — and how — the company operates internationally. Directors should engage in strategic conversations with management to reassess the assumptions about the global order that are most critical to corporate success and, if necessary, adjust the strategy in response to political volatility, trade tensions and

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complex regulatory shifts. These discussions should also consider new ways of collaborating with governments. Most importantly, country and regional risks should be factored into ROI assessments when evaluating global expansion decisions.

Sustainability opportunities and risks. As we begin 2026, sustainability is increasingly viewed as a discipline focused on managing risks and returns to best position organisations to safeguard value and seize opportunities.[3] Accordingly, directors should work with management to integrate sustainability considerations into strategy-setting to drive measurable outcomes: reductions in energy costs, enhanced resilience of high-value assets, effective management of regulatory exposure and sustained access to capital. For example, the impact of AI and data centre growth on energy costs, emissions, water use and grid reliability should be considered. Sustainability initiatives should be linked to risk reduction, data integrity and strengthening competitive advantage.

Operational

Cybersecurity oversight. Today's digital world relies heavily on deeply interconnected IT networks, cloud platforms and third-party ecosystems, resulting in an ever-expanding attack surface for cybercriminals and nation-state actors to target. In evaluating management's defence strategy, boards should look for a layered approach that includes strong governance, network segmentation, robust incident response, regular employee training and collaborative practices. Directors should also have visibility into management's continuous monitoring processes so boardroom conversations keep pace with evolving threat and regulatory landscapes.

Data governance and privacy. Boards can play a pivotal role in overseeing data governance and privacy, helping to ensure the business manages data as a strategic asset while also meeting

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[3] "A Sustainability Shift In 2026? What Every CEO Should Know," by Monica Sanders, *Forbes*, January 6, 2026: www.forbes.com/sites/monicasanders/2026/01/06/a-sustainability-shift-in-2026-what-every-ceo-should-know/.

regulatory, ethical and operational requirements. Directors should set the tone by holding management accountable for a governance framework that spans the full data life cycle, with clear ownership and controls for quality, security, responsible use and compliance. Third-party access and data-sharing arrangements also require close attention.

Talent retention and competitiveness. In today's optics, no boardroom agenda is complete without this topic. Talent scarcity remains a major issue amidst low unemployment, evolving worker expectations and persistent gaps in critical skills. Boardroom discussions should focus on how the organisation can acquire and retain top talent amidst ongoing competition and changing workforce dynamics (including generational differences, needs and preferences). A data-driven approach to monitoring corporate culture and employee engagement is essential.

Innovation in the future of work. This ongoing discussion highlights the need for new work models, automation and flexibility as AI agents and other advanced technologies proliferate across businesses. Discussions with management should focus on upskilling employees, promoting engagement, and building trust through encouraging adaptability, open communications, inclusive leadership and decision transparency. As the world of work evolves, the importance of a culture that fosters cross-functional collaboration to leverage diverse skill sets and perspectives increases.

Crisis management protocols and first response. Every organisation should maintain a crisis management plan that covers preparation and readiness, response and execution, and review and recovery. In advising management, boards should emphasise clear company values to guide decision-making, regular testing of crisis response plans, timely board-level visibility as management executes planned responses, prioritisation of employee and public safety, and effective stakeholder communications (particularly first responses). In the event of leadership failure or crisis situations requiring reputation repair, directors may need to get more involved in the process. In the aftermath of a crisis, a post-mortem to enhance future readiness is best practice.

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Proactive management of enterprise risks. The strategic and operational agenda items listed above reflect an increasingly complex risk landscape. Boards should lean towards a proactive, data-driven approach to monitoring enterprise risks and encourage management to embed risk considerations into day-to-day decision-making. As noted above, early identification and transparent reporting of emerging threats are best practice, as is organisational agility in response to those threats. Directors should work with management to focus the boardroom risk conversation on how — and why — the organisation's risk profile is changing. Advanced analytics and scenario planning can further strengthen decision-making in the face of uncertainty.

The key: Focus the board on topics that truly matter

This issue of *Board Perspectives* outlines 15 priority topics for boards to consider across governance, strategic and operational areas. Each board must decide which topics are most relevant and whether other areas warrant priority attention. We hope the suggested topics offer a useful starting point for evaluating the 2026 agenda. For most organisations, concentrating on these topics will help directors navigate an increasingly turbulent, fast-changing environment and strengthen the organisation's long-term relevance and performance.

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