BDO Corporate Governance Matters WEBCAST SERIES

Board's Oversight of Artificial Intelligence

May 22, 2024

BDO®

Learning Objectives

Upon completion of this session, participants will be able to:

▶ Evaluate the impact of AI on the workforce and strategies for harnessing AI innovation within your company.

▶ Explore AI's potential to transform industries and gain perspectives on preserving data privacy amidst the rapid evolution of AI applications.

▶ Discuss questions that the board should be asking on the potential impacts of AI applications.

Actively participate throughout the session and be in attendance for at least 50 minutes for each CPE credit hour. If you need to leave mid-session, please visit the registration desk prior to leaving.

With You Today

AMY ROJIK
Assurance Managing Principal
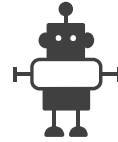Corporate Governance
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Our Agenda Today

AI Imperative:
Business, Economic, & Competitive Transformation

Boardroom Leadership

Unveiling AI's Blind Spots

Cost of Inadequate Governance

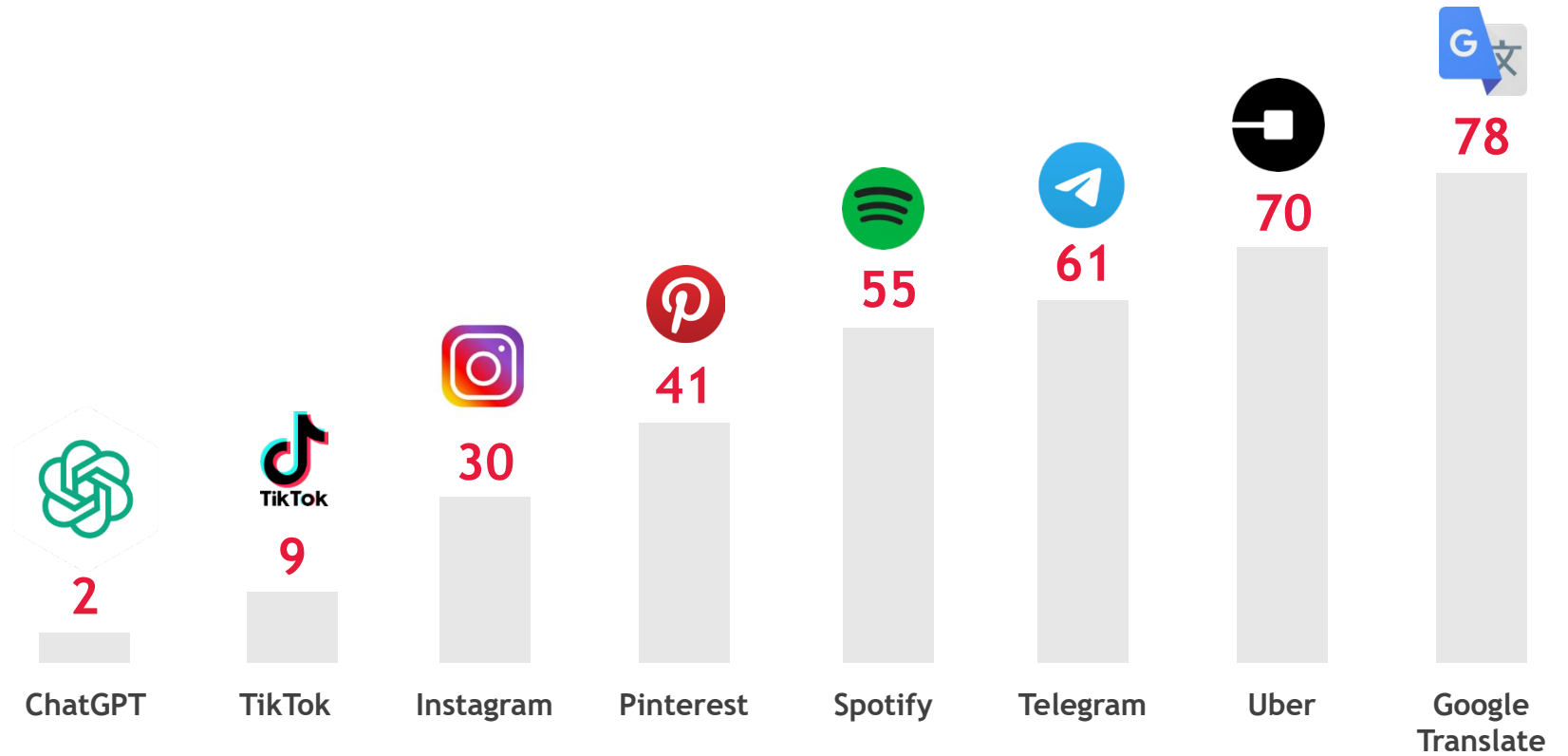Duty to Destiny:
Building Expertise for Responsible AI Adoption

AI Imperative: Business, Economic, & Competitive Transformation

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What Directors Think

Recent survey of approximately 250 public company directors performed by BDO, Corporate Board Member and Diligent

Access survey [here](#)

22% — AI developments (including risks & regulation) is the most pressing topic to be included on the agenda for the next board meeting.

36% — AI developments (including risks & regulation) is the most challenging topic for the board to oversee.

26% Tech 13% Cyber 12% AI — Most important attributes to be considered for selection of next board member.

BOARD'S OVERSIGHT OF ARTIFICIAL INTELLIGENCE

What Can AI Do?

▶ **Time-Saving:** provide quick and accurate answers to questions, eliminating the need for extensive research.

▶ **Idea Generation:** generate ideas and offer suggestions for various tasks, such as brainstorming sessions or creative projects.

▶ **Language Assistance:** assist with language-related tasks, such as proofreading, grammar suggestions, and language translation.

▶ **Learning and Education:** serve as an educational resource, providing explanations, examples, and practice opportunities.

▶ **Task Automation:** can automate some simple tasks, such as generating code snippets or providing basic information.

▶ **Virtual Assistance:** act as a virtual assistant, helping with basic tasks like setting reminders, making to-do lists, or providing weather updates.

AI In Your Day

MARKETING

Creates email copy, social media posts, and blog articles

SENTIMENT ANALYSIS & BRAND REPUTATION

Processes text to identify sentiment toward a brand or product

HEALTHCARE

Analyzes patient symptoms and medical history and generates a list of possible conditions

FINANCIAL ANALYSIS AND REPORTING

Generates financial reports from data, Assists analysts and investors in decision-making

LEGAL

Drafting legal documents & contracts

FRAUD DETECTION & RISK ASSESSMENT

Analyzes financial data for unusual patterns, identifies potential fraud

RECRUITING

Screens resumes for relevant skills and experiences, Generates clear and detailed job descriptions

TECHNOLOGY

Software development and code generation

CUSTOMER EXPERIENCE

Instant customer support and personalized assistance

Scenario Examples

Idea	Goal	Detail and Value
▶ AI to perform invoice -> GL coding review	▶ Reduce miscoded invoices ▶ Reduce manual rework	▶ Process currently performed by 2 FTEs – 2 hours per week ▶ 10% of invoices reclassified ▶ Hard for business to determine correct coding
▶ Field service knowledgebase	▶ Increase documentation available for training/sharing ▶ Reduce time spent creating documentation	▶ Technicians are recording service calls, have logs of issues/problems/resolutions ▶ Can take weeks to get new resolutions into knowledgebase ▶ End up wasting time resolving problems ▶ Technicians could use time (currently spent documenting) in the field instead
▶ Chatbot for better online customer service	▶ Increased customer satisfaction ▶ Reduce call center volume	▶ Current chatbot online has low customer satisfaction ratings ▶ Call center tier 1 calls need to be reduced ▶ Competitors all have smarter chatbots that help customers in real time ▶ Need to do robust quality assurance/testing to confirm the chatbot won't create a PR issue

Idea Generation

Example: Leveraging Microsoft 365 Copilot to enhance productivity.

Get Ready	Deploy	Adopt	TRANSCEND
► **Technical Assessment:** Focus on Copilot opportunities, cloud readiness, and security ► **Readiness Planning:** Align stakeholders on a prioritized roadmap for rolling out Copilot to a pilot group or the entire organization	► **Enable:** Acquire and deploy Microsoft 365 Copilot licenses for prioritized groups and employees ► **Communicate:** Establish a communication framework and execute the communication plan to begin onboarding employees onto Microsoft 365 Copilot	► **Adopt:** Ensure employees are trained and supported to make the most out of Microsoft 365 Copilot, including Copilot use cases and "prompt" best practices ► **Change Management:** Establish a Copilot Centre of Excellence and a community of Copilot "Champions" to share knowledge and accelerate adoption	► **Support:** Establish a program of continuous improvements to maximize productivity and return on investment ► **Innovate:** Push the boundaries of AI by implementing advanced use case scenarios and integrations

AI In Your Day
Financial Analyst

Nick is a Financial Analyst at A-Z Equity Partners

8:30 AM
Nick arrives at the office with a busy meeting schedule ahead. He asks Copilot to summarize his meeting schedule and agenda items so he can come to each meeting prepared.

Copilot in Teams

Summarize all meeting agendas for today and highlight the tasks that must be prioritized prior to each call.

9:30 AM
Nick needs to prepare for a meeting with IT by quickly analyzing previous year's financial data. He uses Copilot for rapid aggregation and preliminary analysis of this financial data in Excel.

Copilot in Excel

Analyze the impact of doubling the IT integration budget on revenue per month.

11:00 AM
Nick wants to create an IT financial strategy given this new information. He asks IVA for an investment plan that considers the organization's financial goals, risk tolerance, and the insights gained from the data analysis.

BDO IVA

Create a financial strategy for additional IT investment given these insights that minimizes risk.

5:30 PM
As Nick gets ready to log off, he asks Copilot to summarize emails and chats that he received throughout the day to make sure she does not miss any action items.

Copilot in Teams

Copilot in Outlook

Summarize this thread calling out where my name was mentioned and any action items relevant for me.

3:30 PM
Also to prepare for this meeting, Nick wants to take the summary created by IVA and break it down into a formal presentation. He asks Copilot to create a presentation that aligns with the insights and strategy developed.

Copilot in PowerPoint

Create a PowerPoint presentation to present this analysis and proposed financial plan to a C-suite audience.

2:00 PM
Nick has a meeting this week where he'd like to present his findings and proposed plan to leadership. He asks IVA to summarize his analysis for his C-suite audience to keep it high-level and focused.

BDO IVA

Summarize this analysis for a C-Suite audience to focus on impact to leadership's priorities and goals.

BDO Intelligent Virtual Assistant (IVA) is a user-friendly and secure AI model. IVA offers a secure and tailored ChatGPT environment hosted within your own Microsoft Azure

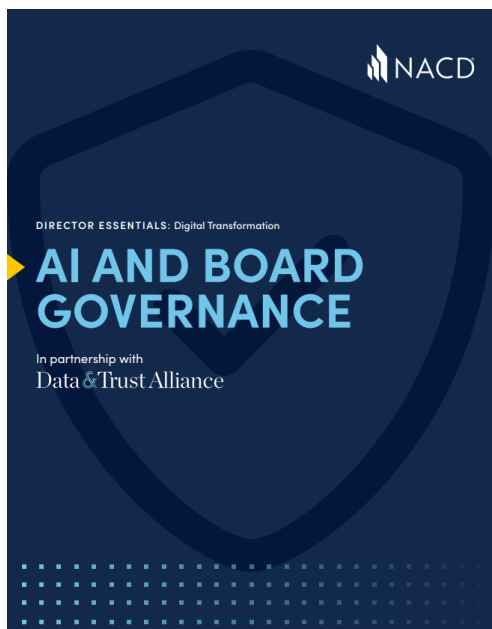# Boardroom Leadership

Examples of Governance Developments

BOARD STRUCTURE & COMPOSITION

▶ UAE's International Holding Company appointment of "Aiden Insight" as an AI observer to it board.

▶ Only 13% of S&P 500 companies have at least one director with AI-related expertise. *(ISS)*

▶ Just eight companies in the S&P 500 have formal AI board oversight systems. *(ISS)*

▶ Approx. 1 out of 7 Fortune 500 boards have a broader science or technology committee. *(NACD)*

PROXY DISCLOSURE SAMPLES

▶ Williams "discussed implications of generative artificial intelligence in regard to cybersecurity and overall risk."

▶ Kraft Heinz "leveraged proprietary AI to power the platform to drive efficiencies across our supply chain."

▶ Disney N/G committee receives annual human rights risk report that include risks associated with AI; full board reviews "potential uses of GenAI and development governance principles"

▶ Boeing says some of its board directors received outside training on AI; full board "participates in regular management briefings on a variety of issues, AI among them."

▶ Google had three S/H proposals requesting reporting on oversight of AI products. Response: "Oversight… of AI is already being effectively carried out at both our full board and AC levels… calling out AI in the AC charter is unnecessary… and would provide no incremental benefit to our stockholders"

Emerging Governance Principals

DIRECTOR ESSENTIALS: Digital Transformation

AI AND BOARD GOVERNANCE

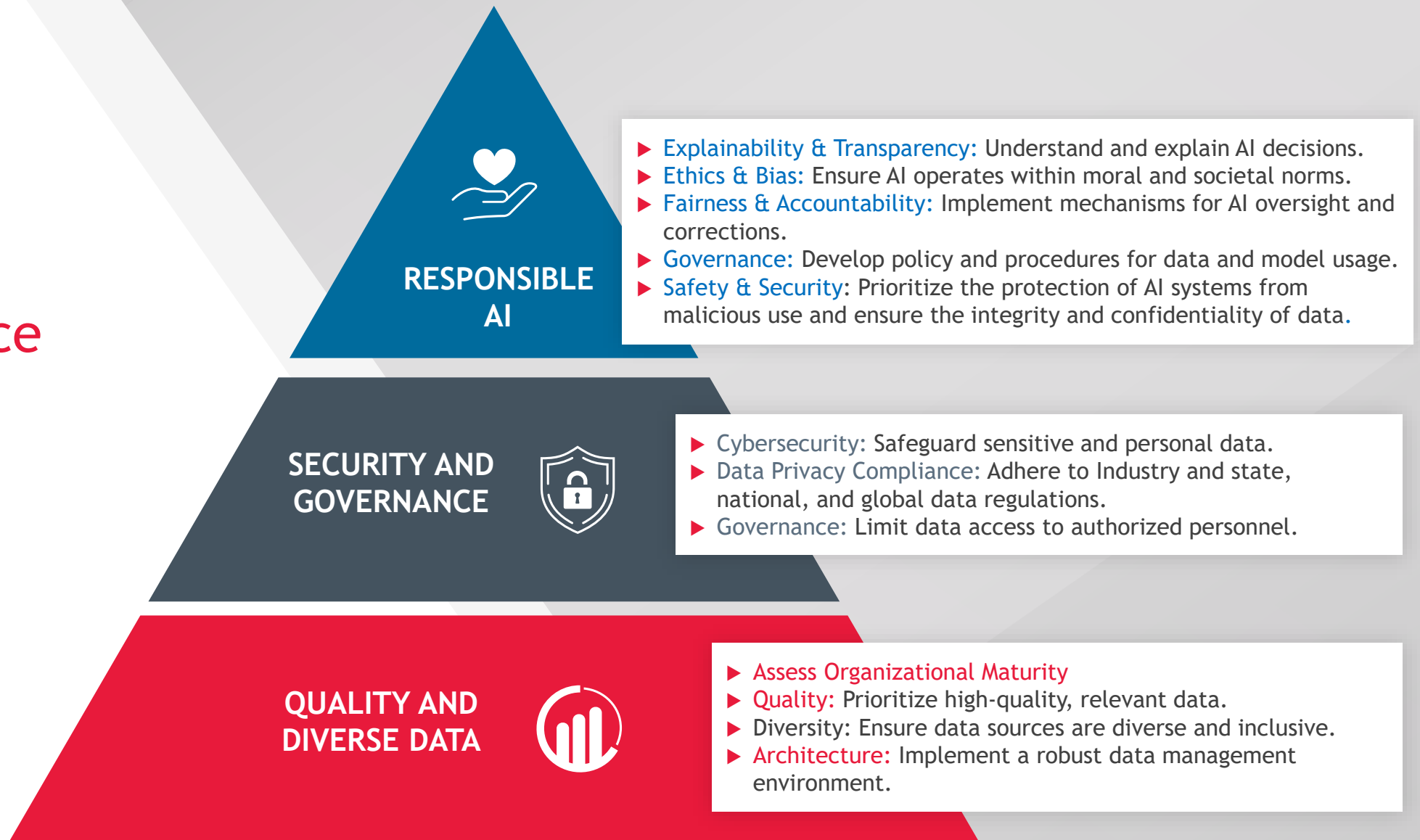In partnership with
Data & Trust Alliance

Access NACD and Data & Trust Alliance publication here

- Approach emerging technology as a strategic imperative, not just an operational issue.

- Develop collective, continuous technology-specific learning and development goals.

- (Re)align board structure and composition to reflect the growing significance of technology as a driver of both growth and risk.

- Demand frequent and forward-looking reporting on technology related initiatives.

- Periodically assess the organization's leadership, talent, and culture readiness for technological change.

NACD has also appointed a 24-member commission of experts to develop principles and guidance posed by technological advancements

AI Governance Foundation

RESPONSIBLE AI

- **Explainability & Transparency:** Understand and explain AI decisions.
- **Ethics & Bias:** Ensure AI operates within moral and societal norms.
- **Fairness & Accountability:** Implement mechanisms for AI oversight and corrections.
- **Governance:** Develop policy and procedures for data and model usage.
- **Safety & Security:** Prioritize the protection of AI systems from malicious use and ensure the integrity and confidentiality of data.

SECURITY AND GOVERNANCE

- **Cybersecurity:** Safeguard sensitive and personal data.
- **Data Privacy Compliance:** Adhere to Industry and state, national, and global data regulations.
- **Governance:** Limit data access to authorized personnel.

QUALITY AND DIVERSE DATA

- **Assess Organizational Maturity**
- **Quality:** Prioritize high-quality, relevant data.
- **Diversity:** Ensure data sources are diverse and inclusive.
- **Architecture:** Implement a robust data management environment.

Strategic AI Change Management

UNDERSTANDING CURRENT STATE AND ORGANIZATIONAL ALIGNMENT

- Gauge employee perceptions of AI and its potential value
- Align AI initiatives with the organization's vision and current processes
- Evaluate the organization's readiness for AI from a cultural perspective

IDENTIFYING "HOT SPOTS" FOR AI APPLICATION

- Identify processes within the core business functions that are candidates for AI automation
- Determine where employees spend their time and identify areas of high cost but little return (financially, job efficiency, and job satisfaction)

EMPLOYEE GAP ANALYSIS

- Identify gaps in knowledge, skills, and abilities (KSAs) related to utilizing and supporting AI
- In alignment with preferred time allocation, identify gaps in KSAs to conduct job duties related to process and task priority
- Develop a training and communication plan to upskill employees and facilitate AI adoption

Unveiling AI Blind Spots

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Risk Mitigation

Privacy and Cyber Security

▶ Privacy

▶ Identity

▶ Data Security

▶ Secure Cloud

▶ Incident Response

Responsibility and Accountability

▶ Acceptable use

▶ Societal / Market Impacts

▶ Regulatory Environment

▶ Accountability of Outcome

Misinformation and Inaccuracies

▶ Output Integrity

▶ Validation

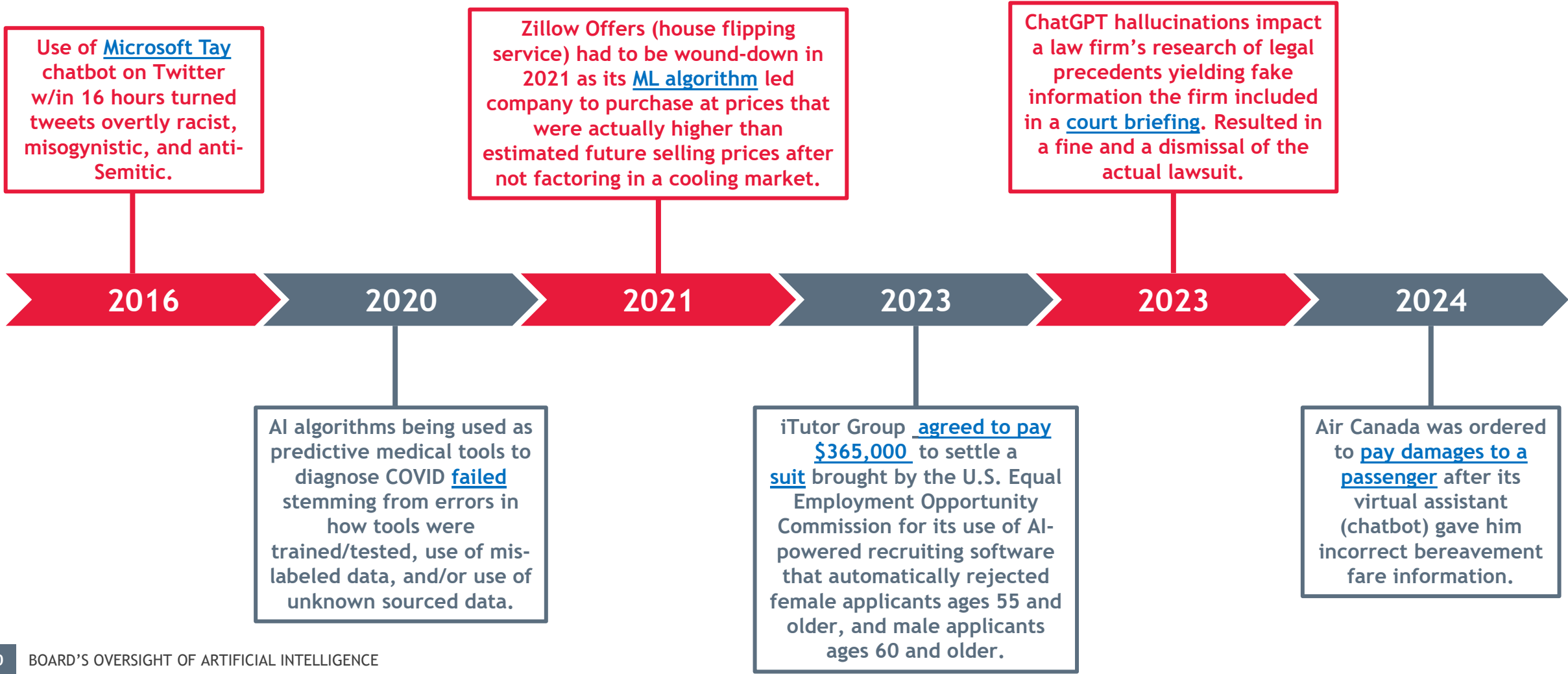▶ Intellectual Property Concerns

Bias and Discrimination

▶ Unintended Bias

▶ Unrecognized data patterns

▶ Market Fit

Regulations and Requirements

▶ Regulatory Alignment

▶ Governance of Program

GenAI in the News... And NOT in a Good Way...

Use of Microsoft Tay chatbot on Twitter w/in 16 hours turned tweets overtly racist, misogynistic, and anti-Semitic.

Zillow Offers (house flipping service) had to be wound-down in 2021 as its ML algorithm led company to purchase at prices that were actually higher than estimated future selling prices after not factoring in a cooling market.

ChatGPT hallucinations impact a law firm's research of legal precedents yielding fake information the firm included in a court briefing. Resulted in a fine and a dismissal of the actual lawsuit.

2016 | **2020** | **2021** | **2023** | **2023** | **2024**

AI algorithms being used as predictive medical tools to diagnose COVID failed stemming from errors in how tools were trained/tested, use of mis-labeled data, and/or use of unknown sourced data.

iTutor Group agreed to pay $365,000 to settle a suit brought by the U.S. Equal Employment Opportunity Commission for its use of AI-powered recruiting software that automatically rejected female applicants ages 55 and older, and male applicants ages 60 and older.

Air Canada was ordered to pay damages to a passenger after its virtual assistant (chatbot) gave him incorrect bereavement fare information.

Cost of Inadequate Governance

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Key Industries and Potential Bias Focus

KEY IMPACTS

▶ Socio-economic Marginalization

▶ Racial Discrimination

▶ Demographic Exclusion

BANKING	INSURANCE	HUMAN RESOURCES	HEALTHCARE	PUBLIC SECTOR
▶ Customer Risk ▶ Mortgage Fairness ▶ Loan Acceptance ▶ Customer Authentication	▶ Pricing ▶ Underwriting ▶ Claims Management	▶ Recruiting ▶ Candidate Screening ▶ Application to Job Matching	▶ Patient Risk Assessment ▶ Sleep Scoring ▶ Disease Classification ▶ Disease Prediction	▶ Facial Recognition ▶ Tax Fraud Analytics ▶ Candidate Evaluation

AI Trusted Testing Program

OUTCOMES:

▶ Reduce bias

▶ Reduce toxicity

▶ Reduce inaccuracies

▶ Identify customer experience issues

▶ Identify critical bugs

▶ Improve NPS

▶ Improve accessibility for disabled users

It's important to test your AI against a diverse set of real-world users
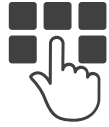
LLM Application
Text or Voice interaction

Personal Data Consents & NDAs

Diversified Team
Example: Age, gender, ethnicity, disability, sexual orientation, socio economic, education
Experts: Medical, Financial
Location: Cultural context

Testing Strategies

Prompt Input/Responses
▶ Natural usage
▶ Directed usage
▶ Adversarial

Testing for: Biased, toxic, inaccurate responses

User Feedback
▶ Surveys to gauge user satisfaction, trustworthiness, pain points
▶ Measure attributes, such as latency for voice interaction

Quality Assurance
▶ Exploratory, scripted
▶ Localization
▶ Accessibility

Duty to Destiny:
Building Expertise for
Responsible AI Adoption

Sample Questions for the Board to Consider

BOARD COMPOSITION

▶ How do current skillsets on the board align with our technology strategy?

▶ Do our directors understand the risks & opportunities AI and other advancing technology have on our business?

▶ Do our current skillsets allow the board to help management prioritize and allocate resources?

▶ How are our board members remaining current with respect to emerging risks & opportunities?

BOARD STRUCTURE

▶ Where does the oversight of technology, AI, cyber, etc. currently sit?

▶ Does our current committee structure have the capacity and proper make up to oversee the risks & opportunities the committees are tasked with?

▶ Should we consider a separate committee or special committee of the board?

GOVERNANCE POLICIES

▶ Does the organization have a policy approved by the board with respect to responsible use of emerging technologies – both internally and externally (e.g., via third parties)?

▶ How is the board monitoring management's enforcement such policies?

▶ Do we have appropriate mechanisms to identify issues of questionable ethics regarding misuse of technology?

AI Oversight Checklist for Boards

▶ **Determine to what degree the company currently engages with AI throughout the business.**

- ❑ Which business units and functions use AI tools?
- ❑ In what way are the tools used?
- ❑ What type of tools are being used? Are we building them, or were they procured?
- ❑ Is our management team aware of how and when employees are using publicly available AI tools and models to complete tasks?

▶ **Discuss AI with management to understand how they are thinking about the technology.**

- ❑ What use cases are we exploring?
- ❑ How does AI impact the company's strategy and approach to risk?
- ❑ What organizational gaps hinder the development of AI that may give us a strategic advantage?

▶ **Integrate AI into board strategy and risk discussions.**

- ❑ What are AI's potential impacts on company strategy, business model, and industry?
- ❑ Who within the organization should report to the board on AI matters? Do we have a consensus on metrics and information the board would like to see regarding AI initiatives?
- ❑ How often does the full board need to be reported to on these matters?
- ❑ Which committee will perform primary oversight of AI, if any?

Source: NACD and Data & Trust Alliance

▶ **Discuss potential changes to oversight structures, processes, or practices related to oversight focus areas:**

- ❑ Data quality
- ❑ Capital allocation
- ❑ AI governance and management framework
- ❑ Ethics oversight and responsible development
- ❑ Workforce impacts
- ❑ Regulatory compliance

▶ **If we are using AI within the organization, is the company compliant with all laws currently governing the use of AI and monitoring legal developments to ensure compliance with upcoming regulations and rules?**

▶ **Through which compliance framework is the company testing its models? (I.e., NIST AI Framework, etc.)**

▶ **Evaluate the board's structures, practices, and composition to determine if new AI expertise may be needed to oversee the organization's strategy with regard to AI.**

- ❑ Are investments in AI-specific education for the board necessary?
- ❑ Are board structures and processes appropriate to ensure responsibility for AI?
- ❑ Have we delegated responsibility to a committee to oversee this issue?
- ❑ Which components of AI oversight are best handled by different committees? (e.g., risk, algorithmic auditing, workforce impacts, regulatory and compliance oversight, etc.)
- ❑ Do committee charters require updates to reflect these new responsibilities?

The Road to AI

1 EDUCATE

2 IDENTIFY USE CASES

3 PREPARE & BUILD

4 ENABLE & ADOPT

5 GO & GROW

AI Readiness Trends

GETTING STARTED QUICKLY

Organizations want to use all kinds of AI to get value now, but don't know which 'low hanging fruit' use cases or process areas to start with for immediate ROI.

LIMITED RESOURCES

Challenges in finding, hiring, and retaining AI team members. Many organizations struggle with determining the appropriate roles needed to enable AI.

AI BUSINESS IMPACT GAP

Business leaders use AI to grow their business, improve efficiency, and cut costs. IT is working to enable AI for the whole organization.

AI MATURITY

Many organizations need better data-enabled decision making, but their data quality and organization keeps them from fully harnessing the potential of AI.

Planning for AI Integration

Implementation and Security	Data Management	Technology and Infrastructure	Talent and Skills	Change Management	Scalability and Future Growth
▶ What are the key steps in our roadmap for AI integration, and what is the expected timeline? ▶ How do we plan to securely integrate AI technologies with our existing systems and processes?	▶ What data do we have available to train AI models, and how will we address any gaps in data quality or availability? ▶ How will we ensure ongoing data management and governance to support AI systems?	▶ What technology infrastructure do we need to support AI integration, and do we have the necessary capabilities in-house? ▶ How will we evaluate and select AI technologies and vendors?	▶ What skills and expertise are required for our AI initiatives, and how do we plan to acquire or develop this talent? ▶ How will we foster a culture of AI literacy and innovation across the organization?	▶ How do we plan to manage organizational change and employee concerns related to AI integration? ▶ What training and support will be provided to employees to adapt to new AI-enhanced processes?	▶ How will AI integration scale with our business, and what future developments in AI should we prepare for? ▶ How will we stay informed and adaptable to emerging AI technologies and trends?

Questions?

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Resources

BOARD'S OVERSIGHT OF ARTIFICIAL INTELLIGENCE

The BDO Center for Corporate Governance

BDO's 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 webinars & archived self-studies

▶ Opportunities to engage directly with BDO thought leaders

▶ External governance community resources

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AI Academy

AI Academy is a comprehensive platform offering AI learning content, designed to support clients who are embarking on their AI journey with BDO.
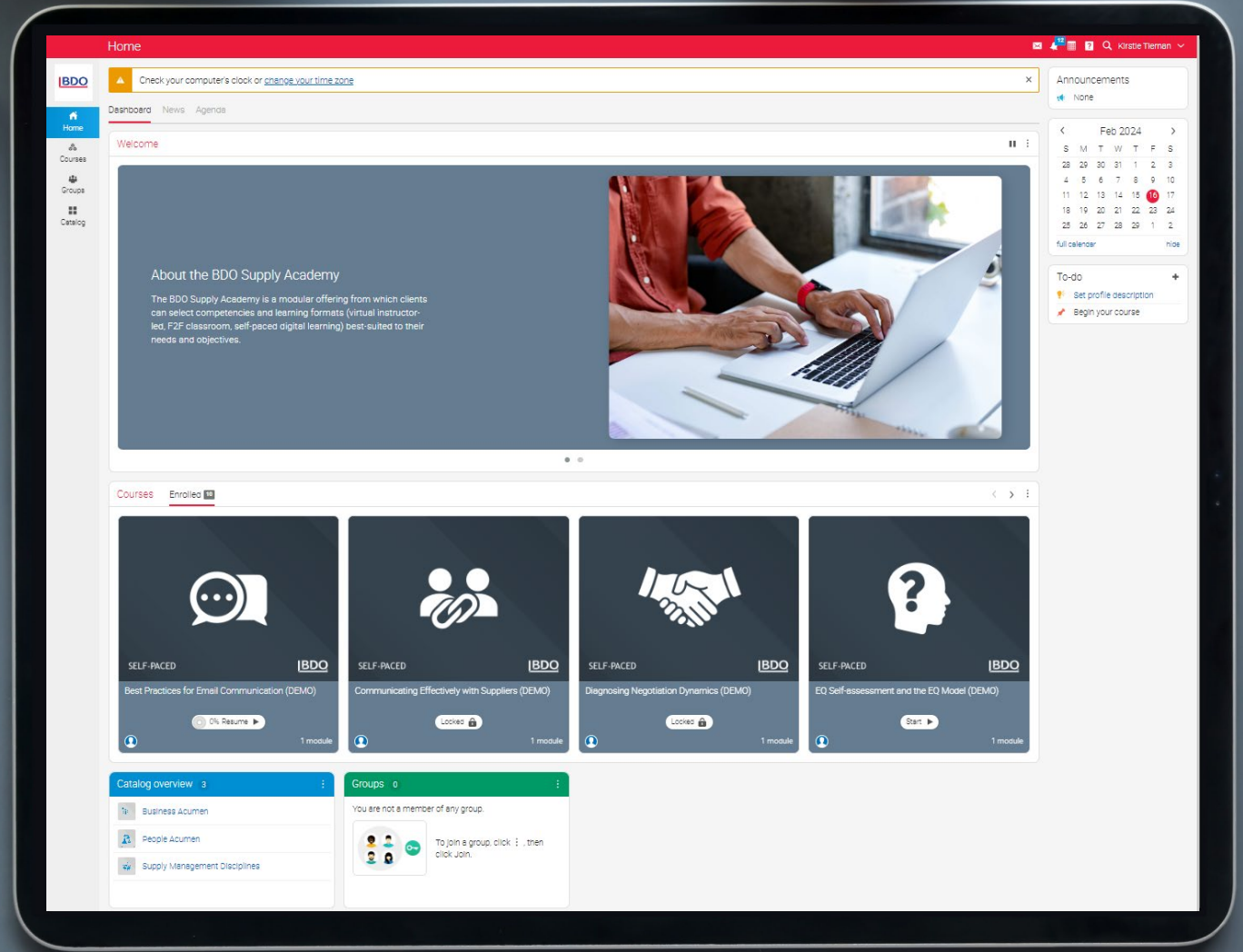
BDO Corporate Governance & Other Webinar Series

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.

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2024 Quarterly Technical Update
WEBCAST SERIES

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IFRS Quarterly Update Webinar Series

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INTERNAL AUDIT WEBINAR SERIES

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BDO Board Pulse Survey

Most Recent Pulse Survey

Expanding Roles, Risks and Opportunities for Boards in Another Disruptive Year
SPRING 2023 BDO BOARD PULSE SURVEY

VIEW SURVEY

Compare Past Results from BDO's Recent Pulse Surveys

PROACTIVE GOVERNANCE TO ADDRESS RECESSIONARY PRESSURES
2022 BDO FALL BOARD PULSE SURVEY

VIEW SURVEY

BOARD PRIORITIES FOR 2021 ABOUND AMID SLOW ECONOMIC RECOVERY
2021 BDO WINTER BOARD PULSE SURVEY

VIEW SURVEY

2021 BDO FALL BOARD PULSE SURVEY
ACTIONS SPEAK LOUDER THAN WORDS: Boards Increase Transparency and Pursue Growth

VIEW SURVEY

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- How to Prompt Management to Get the Most Out of Data Analytics
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- AI's Impact on the Evaluation of Audit Risk
- Applying Data Analytics – Benefits and Challenges for the Annual Audit
- Automating the Annual Audit
- Ensuring Corporate Success in Sustainability at the Cross Section of Innovation and Technology
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BDO Archived/ Upcoming Webinars

UPCOMING	DATE
Q2 2024 IFRS Quarterly Update	July 17, 18, 2024
Quarterly Technical Update – Q2 2024	July 10, 11, 12 & 16 2024
ARCHIVED	**DATE**
Quarterly Technical Update - Q4 2023	January 10, 11, 12, 2024
Q4 2023 IFRS Quarterly Update	January 17, 18, 2024
2023 Board Compensation Trends and Year-End Planning Considerations	November 8, 2023
The Intersection of Tax & ESG Webcast Series: Sustainable Value Creation for Multinational Companies	October 10, 2023
Quarterly Technical Update – Q3 2023	October 11, 12, 13, 2023
Audit Committee Best Practices for the Oversight of the Internal Audit	October 18, 2023
Q3 2023 IFRS Quarterly Update	October 18, 19, 2023
The Boards Role in Post Close Integration Activities	September 20, 2023
Q2 2023 IFRS Quarterly Update	July 19, 2023
Quarterly Technical Update – Q2 2023	July 12, 2023
The Boards Role in Enterprise Risk Management (ERM) Oversight	June 21, 2023

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BDO Board Governance
PUBLICATIONS

TITLE	DATE
What Directors Think Survey	Jan 2024
Compensation Committee Priorities for 2024: Navigating the Latest Compensation Trends	Jan 2024
2023 Conference Recap: Five Themes from the Top Board Governance Events	Dec 2023
Nominating & Governance Committee Priorities for 2024: Excelling in Board Leadership	Dec 2023
2023 Audit Committee Transparency Barometer	Dec 2023
Audit Quality Reminders Through the Lens of the Audit Committee	Oct 2023
Considerations for the Board's Role in Post Merger Integration	Sept 2023
Board Requisite for Data Quality and Oversight	July 2023
BEPS 2.0: Addressing Organizational Impact of Global Tax Reform	June 2023
Internal Audit Functions Bring Indispensable Value to Audit Committees. Does Yours?	May 2023
Spring 2023 BDO Board Pulse Survey	May 2023
Questions Every Board Should Ask About Risk Management	May 2023
PCAOB Spotlight on Staff Priorities for 2023 Inspections	May 2023
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