



Board Oversight of Cybersecurity and Operational Resilience in a Shifting Regulatory and AI Threat Landscape

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A ransomware attack can freeze payments across an entire sector. A deepfake can authorize a fraudulent wire transfer in minutes. And a single vendor weakness can cascade through interconnected markets. In this environment, cybersecurity is no longer a technical matter to be “handled by IT”—it is a board-level governance and operational resilience imperative.

This article, in our [2026 Director's Agenda series](#), outlines what directors need to know about today's escalating threat landscape, including AI-enabled phishing, social engineering, and supply chain compromise—alongside fast-moving regulatory expectations (from the SEC's incident disclosure rules to Europe's NIS 2 and DORA regimes) and growing activist scrutiny of governance lapses. Cybersecurity and operational resilience have become defining boardroom issues: escalating attacks on financial services, critical infrastructure and supply chains, combined with evolving regulatory expectations and shareholder pressure, demand that directors adopt a proactive, strategic approach to cyber risk oversight.

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