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Top Corporate Governance Trends for 2026

Adopt an agile approach to corporate governance

A volatile and interconnected risk environment is increasing legal exposure for the board and rendering traditional, retrospective oversight models insufficient to satisfy fiduciary duties.

To effectively manage complexities driven by AI, sociopolitical pressures and the geopolitical environment in 2026 and beyond, boards of directors will need to improve their board processes and skills in response. General counsel are uniquely poised to lead them in a more agile, anticipatory approach to corporate governance.

Use this Gartner overview of **Top Corporate Governance Trends in 2026** to protect shareholder value in the face of three fast-moving risks:

1



Boards face rising oversight gaps as AI adoption outpaces governance

2



Sociopolitical pressures and political stakeholder base adds complexity to boards' strategy decisions

3



Traditional board oversight insufficient to navigate geopolitical risks



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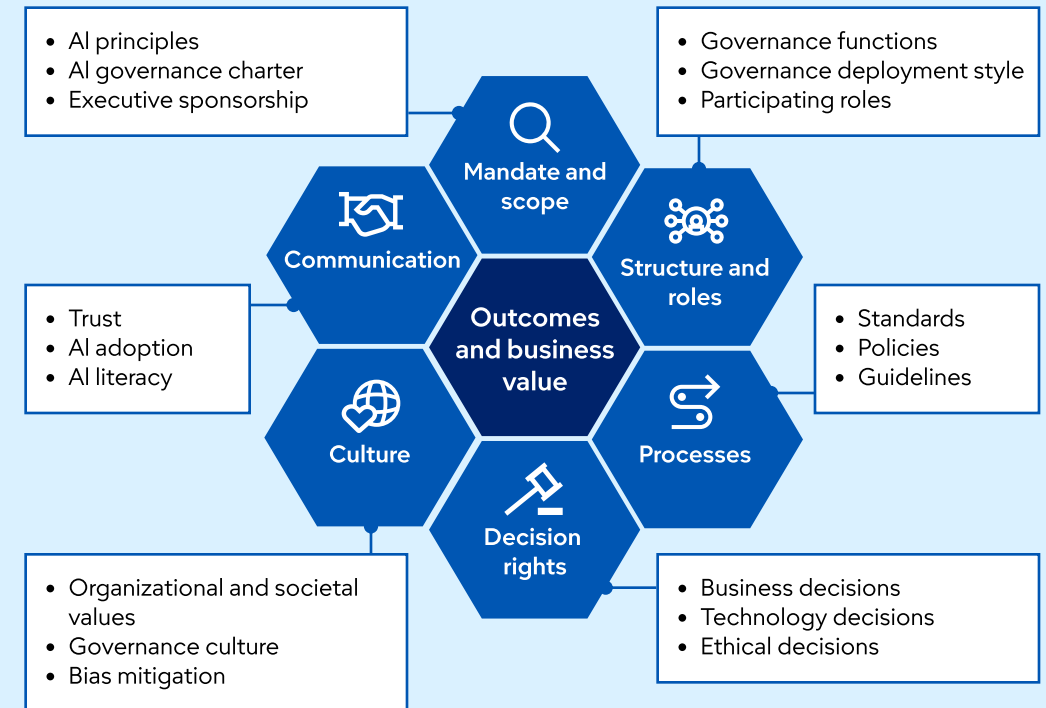
Boards face rising oversight gaps as AI adoption outpaces governance

Despite AI being a top priority, organizations are slow to adopt formal AI governance. NACD's 2025 Public Company Board Practices and Oversight Survey shows that only 36% of directors reported adopting an AI governance framework as part of their AI oversight activities. The gap between AI adoption and the maturity of AI governance frameworks impacts directors' oversight and exposes the organization to increased risks.

Implications

- The failure of the board to adopt governance frameworks may result in the organization lagging behind its peers in the tech transformation race, thereby losing a potential competitive advantage.
- Without formal governance requirements, the board loses critical mechanisms needed to verify that AI systems remain within established legal and ethical guardrails. This leaves the organization exposed to increased legal and compliance risks.

Extend a common governance framework to AI: Where to focus



Source: Gartner

Boards face rising oversight gaps as AI adoption outpaces governance

GC checklist:



Establish board oversight of AI.

- Ensure boards possess sufficient AI expertise, with director expertise clearly defined.
- Build a standard set of AI oversight questions and metrics.
- Ensure AI oversight is built into committee charters and establish a board-approved AI strategy.



Define and approve AI risk appetite.

Ensure the internal AI governance committee presents the organization's AI risk appetite, with clearly defined risk tolerance levels, to the board or applicable committee for annual approval. Encourage board reporting that evaluates AI performance against these approved thresholds.



Formalize ethical and regulatory checkpoints and documentation.

Work cross-functionally to embed ethical and regulatory checkpoints throughout the AI development and deployment life cycle to prevent legal issues and protect the organization's reputation.

Sociopolitical pressures and political stakeholder base adds complexity to boards' strategy decisions

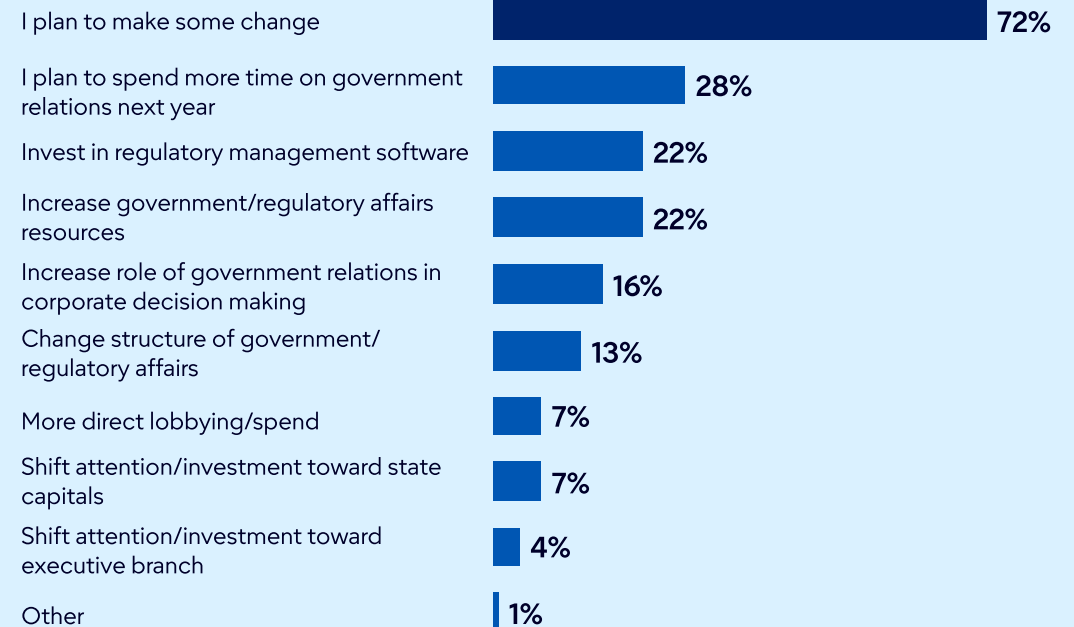
Organizations are facing sociopolitical pressure from stakeholders, leading to strategy shifts that conflict with publicly stated values or disclosures. These pressures include investor activism (e.g., voting campaigns), consumer boycotts, employee activism, regulatory and legal actions (e.g., litigation and lobbying) and government use of trade and enforcement powers.

Implications

- Sociopolitical issues now pose real legal risks, with governments using enforcement to advance political or national interests. These interconnected risks amplify overall complexity.
- Boards should treat strategy as an asset and receive regular updates on reputational and legal risks from misaligned corporate values. AI enables rapid detection of inconsistencies.
- Strategic decisions under social or political pressure must be rigorously vetted to ensure they prioritize long-term stakeholder value and compliance over positioning.

2026 GC regulatory management and government relations strategies

Percentage of respondents (multiple responses allowed)



Source: Gartner

Sociopolitical pressures and political stakeholder base adds complexity to boards' strategy decisions

GC checklist:



Establish government affairs alignment reporting.

Require government affairs to report lobbying strategies, spending and alignment with organizational values to the board.



Engage in stakeholder mapping.

Work with peers to institutionalize a state of continuous readiness and risk scanning for potential agitation. This requires identifying key stakeholders, understanding their values and expectations, and tracking any evolving demands.



Conduct internal scenario planning.

Integrate political and regulatory scenario planning into board discussions; develop contingency plans for rapid response.



Document board oversight.

Ensure that the board reviews and discusses any proposal to significantly change or withdraw from a major initiative with management, and document in meeting minutes that the matter was brought to its attention.

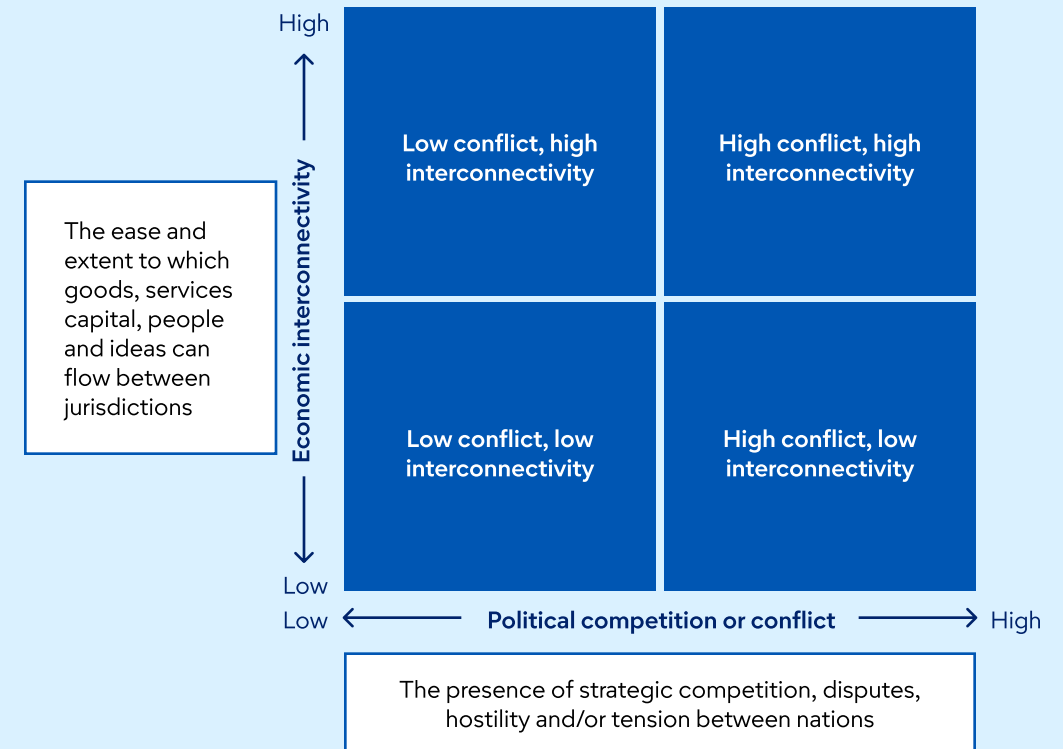
Traditional board oversight is insufficient to navigate geopolitical risks

Persistent geopolitical disruptions are prompting organizations to implement regular scenario planning. This proactive planning by management is essential for directors to receive data to better oversee strategy and risk and ensure organizational resiliency and agility.

Implications

- Governance frameworks must become more agile and risk-based — actively challenging and anticipating how geopolitical risks may evolve and impact the organization. Agile, risk-based governance enables earlier detection of shifts and supports resilient, long-term strategy.
- Organizations should embed anticipatory strategies into core operations. Failing to plan for major geopolitical disruptions can expose directors and management to future litigation for breach of fiduciary duty.

Relationship matrix for the geopolitical landscape



Source: Gartner

Traditional board oversight is insufficient to navigate geopolitical risks

GC checklist:



Enhance executive communication flow.

Advocate for increased, formal communication between the board, executive management, risk leaders and any risk task forces.



Mandate risk scenario exercises.

Work with the board to require management to conduct regular, structured risk scenario exercises on critical issues such as supply chain disruptions, sudden sanctions or tariffs or abrupt regulatory changes.







Develop playbooks.

Partner with peers to develop legal and operational playbooks detailing prevetted, cross-functional responses to high-impact scenarios, such as tariffs, targeted regulatory enforcement actions or government intervention in critical industries or sectors. Playbooks should include early warning indicators to signal when and to what extent playbooks are triggered.

Actionable, objective insights

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