Governance Insights Center

Director onboarding

Helping new directors integrate quickly and contribute effectively

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How to use this guide

This guide covers key considerations in the onboarding process for management teams, boards, and new directors. The guide is organized as follows:

01 **Types of new directors:** Sorts new directors into three general types and explains onboarding considerations for each.

02 **What to cover:** Outlines some of the key topics that an effective onboarding process should cover and suggests questions new directors might ask to get the necessary information and perspective.

03 **Establishing relationships:** Walks through some of the key executives and external stakeholders with whom the new director should meet and develop relationships.

04 **Appendix—Committee-specific issues:** Looks at what additional onboarding should include for service on the audit, compensation, and nominating/governance committees. It lists some of the key topics to cover and documents to discuss, along with questions that new committee members could ask.

Helpful tips and questions key

Tips for the onboarding team

Tips for the new director

Questions the new director might ask

Onboarding is a critical component of the board recruitment process. Effective onboarding enables new directors to contribute more quickly by helping them understand the company's business, strategy, culture, governance framework, and key risks. It also supports board effectiveness by fostering productive relationships, reinforcing board culture, and promoting directors' understanding of their fiduciary duties and oversight responsibilities.

As board oversight responsibilities continue to expand, a well-designed onboarding program helps directors navigate an increasingly complex environment that includes evolving regulatory requirements, cybersecurity and technology risks, stakeholder expectations, and other emerging governance challenges. Whether a director is serving on a public company board for the first time or brings extensive board experience, a thoughtful onboarding process equips them with the knowledge, context, and relationships needed to contribute effectively from the outset.

The recruitment process is not complete until a new director is successfully integrated into the boardroom. Yet companies may not always dedicate sufficient time and resources to onboarding, and some directors, particularly first-time directors, may not know what information to seek or what questions to ask.

Types of new directors

Every new director should develop an understanding of the company's culture, strategy, governance framework, and key business issues. While all directors should follow a consistent onboarding process that includes reviewing core materials and meeting with board leadership, committee chairs, and members of the executive management team, onboarding should also be tailored to the director's background, experience, and specific onboarding needs. The underlying content should remain consistent, but the format, emphasis, and pace may vary to help each director integrate effectively and contribute as quickly as possible.

First-time directors, new to public company board service, typically require a more comprehensive orientation covering board governance, fiduciary duties, legal and regulatory requirements, and the respective roles and responsibilities of directors and management. For first-time directors, onboarding increasingly includes foundational education on AI governance, cybersecurity oversight, and shareholder engagement practices.

Experienced directors usually require less background on core board expectations. Therefore, onboarding can focus more directly on what is unique about the company—its operations, culture, strategic priorities, risk profile, and its board and committees.

Activist directors or activist designees often join the board with a specific perspective, investment thesis, or set of strategic priorities. It is advisable to schedule additional time with the board chair and CEO for activist directors to develop relationships and to establish workable patterns of communication that respect both the board culture and the activists' goals.

Onboarding directors with no US public company board experience

New directors without prior experience on US public company boards need additional specific onboarding which includes communicating relevant US laws, SEC requirements, and US stock exchange requirements. Similarly, non-US directors may require cultural orientation and specific training on insider trading policies, anti-trust policies, employment and discrimination laws, and political contributions.

Considerations for onboarding an activist director or designee

During engagement with the activist or through research, management will have learned about the activist's perspectives on the company. This information can help guide the onboarding process and inform the building of workable relationships among the activist director or designee, the other directors, management, and relevant stakeholders.

It is often helpful to start the onboarding process with dialogue regarding expectations—from both perspectives. The topics to be covered include potential conflicts of interest and the board's 'ways of working' early in the director's term.

Even if the director has come aboard with an explicit change agenda for the company, that director is a full-fledged board member and, as such, part of the company's governing body. The board's effectiveness depends on effective deliberation and decision-making. The activist director will be part of that process.

Who facilitates director onboarding

While many board members and executives will take part in the onboarding process of a new director, it is usually the general counsel or corporate secretary who is responsible for coordinating the onboarding program. When it comes to the onboarding process, general counsels and corporate secretaries need not go it alone. Human resources can be extremely helpful and provide valuable insights into successful onboarding practices at all levels. Typically, the general counsel and/or corporate secretary will also coordinate very closely with the board chair/lead director and committee chairs.

02

What to cover

Tips for the onboarding team

Consider organizing the onboarding content into modules such as must-know content, relationships, industry trends, and external macrotrends.

It may be helpful to provide a pre-read summary of the content before meeting with the new director. Leverage an electronic board portal to house the onboarding content.

The onboarding should start with an overview of the company's history and culture, then cover the current strategy, goals, and notable risks and opportunities. It should explain board practices, governance structure, and board committees, and address specific challenges or opportunities. The director's role in contributing to the company's success should also be clarified.

Corporate overview

The corporate overview should describe the company's current market position, including an analysis of the industry landscape, identifying key competitors, and assessing market trends. New directors should receive enough information about the company's current market position to be able to participate thoughtfully in the strategy portion of the onboarding process. It should also include a background on the company's mission and guiding principles. Boards increasingly expect onboarding to include exposure to digital transformation priorities, AI-related competitive disruption, supply chain resiliency planning, and geopolitical considerations affecting the business.

To help new directors understand reporting lines, communication channels, and decision-making processes, onboarding should include an overview of the company's organizational structure. It is also important to introduce the company's leadership team and explain their roles and responsibilities. This helps directors establish effective working relationships with the leadership team.

Documents to review as part of the corporate overview

- Most recent strategic plan—as approved by the board
- Organizational chart
- Chart and biographies of senior management
- Corporate governance guidelines including stock ownership expectations
- Ethics policy(ies) for directors and management
- Chart showing board committee structure, responsibilities, chairs, and membership
- Most recent filings: Form 10-K/Q, proxy statement, earnings release, and Form 8-Ks with significant press releases
- Sustainability/corporate responsibility reports and other public ESG information
- Analyst reports and third-party assessments
- The company's indemnification, exculpation, and insurance policies for directors

Questions the new director might ask

- Can you provide a timeline of major company milestones and achievements? What were the key turning points?
- How has the company's mission evolved over time? How do current operations reflect those values?
- What key market trends and challenges is the company currently facing? How is it positioned to address them?
- Can you outline the company's unique competitive advantages? How does the company differentiate itself from competitors?
- How does the company's organizational structure support effective decision-making and collaboration across different departments and levels?

Tip for the new director

To stay abreast of the industry and matters impacting the company, many companies put together daily clips of significant news items, in a consistent format, that directors can quickly review. The new director should ask what methods the company uses to keep directors abreast of recent developments. Some companies also provide a quarterly selection of analyst reports.

Corporate strategy

Overall strategy: Communicating the company's strategic direction to a new director begins with a comprehensive overview. From these conversations, the new director and company leaders should develop a common understanding of how their expertise and experience align with strategy, including how their skills can contribute to the board's role in achieving company goals. At the end of the strategy portion of onboarding, the new director should be able to articulate the company's big picture strategy clearly and concisely. An important aspect of the strategy discussion is for the director to understand the mission-critical aspects of the business that are part of the board's oversight responsibilities.

Financial condition: The new director should understand the company's overall financial condition. This discussion should include important trends, equity and debt structure, key shareholders and debtholders, debt maturity structure, and cash management process along with any other important information.

Risk management: For information about the company's **risk management framework**, management should review relevant policies, procedures, and guidelines with the new director. The onboarding team should orient the new director to significant current risks or challenges and explain how these risks are being managed or mitigated. New directors should ask about the company's risk appetite and understand how risks escalate to the board. In addition, it is important to understand the process (or program) in place to identify, manage, and mitigate risk. And importantly, the new director needs to learn about the company's crisis management plans, outlining strategies, protocols, and communication channels to respond to and mitigate potential crises.

AI governance and oversight: As organizations accelerate adoption of generative AI technologies, directors are expected to understand **AI governance frameworks**, data governance practices, model risk management, and the organization's approach to responsible AI.

Cybersecurity oversight and digital resilience: New directors should receive an overview of the company's **cybersecurity governance framework**, including management accountability, incident escalation procedures, cyber reporting to the board, and relevant committee oversight responsibilities. Onboarding should also address key cyber risks facing the company, the organization's approach to operational resilience and business continuity, third-party cyber risk management practices, and the company's cyber incident response and disclosure processes, including expectations regarding board involvement in tabletop exercises and significant incident reporting.

Investor relations: The director should learn who the company's significant shareholders are, how the company **engages with investors**, who leads those engagements, and any feedback that has been provided to the board over the past several years. In today's environment, understanding who holds the shares is only part of the picture. Directors should also understand how voting decisions are made, including the role of stewardship teams, proxy advisors, and other influences on investor voting behavior, as well as how the company monitors and responds to shareholder concerns. Many companies now incorporate direct director engagement with investors into governance programs, particularly around compensation, strategy, sustainability, and board composition.

Regulatory relations: New directors should get a thorough understanding of the **regulatory environment** in which the company operates. This discussion should include at a minimum an overview of the regulators who oversee the company's business, recent or pending regulatory inquiries, regulatory risks, and expected changes to significant regulations affecting the company's business. When appropriate, this discussion should also include the regulatory horizon and expected changes to important regulations that affect the company's business. New directors should also be apprised of areas that present potential reputational risks for the company and the board.

Emerging governance and sustainability considerations: Depending on the company's industry, strategy, and risk profile, onboarding may also include discussions regarding sustainability, workforce strategy, geopolitical developments, and other emerging governance issues. Many companies are increasingly reframing **sustainability oversight** around enterprise resilience, operational continuity, stakeholder expectations, and financially material risks amid evolving global disclosure requirements and regulatory uncertainty.

Executive compensation, succession planning, and talent oversight

New directors should have a thorough understanding of the executive team's compensation programs, incentive structures, and performance goals established by the board. This will likely entail meetings with the board's compensation consultant and internal HR professionals, as well as discussions regarding how compensation is determined for other senior officers. Directors should also understand how compensation programs align with the company's strategy, culture, talent objectives, and risk management framework. All new directors should meet with the chair of the compensation committee.

New directors should also be briefed on the company's succession plan for key roles, including both planned and emergency succession scenarios. It may also be helpful for the new director to understand broader talent and culture priorities, including leadership development, workforce retention, and organizational culture considerations that may affect long-term strategy, performance, and risk oversight.

Questions the new director might ask

- What are the company's long-term strategic goals, and how do they align with its mission and vision?
- How does management assess and prioritize potential growth opportunities, and what criteria are used to evaluate their feasibility and potential impact?
- What is the strategic planning process and how is the strategy continuously assessed and updated?
- What measures are in place to monitor and track the progress of strategic initiatives, and how does management communicate that to the board and stakeholders?
- How does the company confirm that its strategic decisions are aligned with its risk appetite and risk management framework?
- How does management foster a culture of innovation and adaptability to respond to changing market dynamics and emerging opportunities?
- How does management foster a culture of compliance, inclusion, and respect?

Board practices

To help the new director understand board practices and culture, the onboarding team should offer an overview of other directors’ roles and responsibilities, explain the decision-making processes, meeting norms (e.g. formal, less formal, very informal), communication channels, and expectations. The team should arrange for the new director to meet with other board members, particularly board leadership and committee chairs, specifically to discuss board and company culture. As with any new professional team, a new director—even one with prior board experience—will encounter any number of unfamiliar references and acronyms on documents and in discussions. As a practical matter, the team should provide the new director with a list of commonly used acronyms and corporate terminology.

Prepping for the first few meetings

Some companies suggest that new directors review their materials and then speak with the CEO, committee chair, or management liaison prior to the first few meetings to ask questions without taking up board or committee time. It may also be helpful to walk through a board package with the new director at the outset.

Committee service

Director onboarding should include orientation to any board committees on which they may serve. That orientation includes a detailed description of each committee’s purpose, objectives, and scope of work. The committee charters are a good resource for this purpose. Discussions can explore how the director’s expertise and experience align with the committees’ goals and how their contributions can add value. The new director should also receive a copy of the committee’s calendar of activities to become familiar with the cadence of events. The appendix outlines additional committee onboarding considerations.

Tip for the onboarding team

Even experienced directors may be unclear about the distinction between the roles of management and the board. It's important for the onboarding team to reiterate the difference between management and oversight. It may seem a truism that management runs the day-to-day operations while the board oversees, but new directors may be inclined to overstep their oversight role because they want to be diligent.

Questions the new director might ask

- What are my roles and responsibilities as a director, and what board or corporate governance guidelines/practices should I be aware of?
- How does the board promote effective communication and collaboration among its members, both during and outside board meetings?
- What processes are in place to evaluate the board's performance and effectiveness, and how are the results used to drive continuous improvement?
- How does the board foster a culture of constructive debate and challenge, so that diverse perspectives are actively considered in decision-making?
- What type of performance feedback will be provided?
- What mechanisms are in place to support effective succession planning for board members and key executives?

New director, ask for what you need

As part of the onboarding process, management will no doubt share selected documents, but that does not mean the new director cannot ask for further information. Some new directors find reviewing the previous year's board assessment a good way to understand board performance. Minutes of prior meetings are usually available on the board portal and can assist the new director in filling any historical gaps.

Establishing relationships

For a new director, meeting people within the company as part of the onboarding process is crucial, providing a unique opportunity to gain firsthand knowledge about the company's culture, values, and operations. While most directors believe they are effective at developing relationships with management outside of the boardroom, management may view those relationships differently. In PwC's **2025 Annual Corporate Directors Survey**, 94% of directors rated themselves as effective at developing relationships with management outside of the boardroom. However, only 66% of **C-suite executives surveyed** said directors are effective in this area. This difference in perspective underscores the importance of intentional onboarding and ongoing efforts to build and maintain strong relationships with management. By engaging with senior management and other employees, directors can develop a more comprehensive understanding of the company's strengths and challenges while building trust and fostering open lines of communication that support effective oversight and collaboration.

Further, meeting with different individuals within the company offers the new director diverse perspectives and insights. Each executive brings a unique set of experiences and expertise, and their input can offer valuable insights into the company's operations, processes, and potential areas for improvement. By actively listening and engaging in dialogue, the director can tap into the company's collective knowledge, identify potential issues or bottlenecks, and gain a deeper understanding of strategic priorities.

Key executive relationships

All new directors should participate in a conversation about the topics below through engaging with key executives. Additionally, directors will need to have deeper conversations with the executives relevant to their committee service. See the appendix for committee-specific considerations.

Common discussion topics

	CEO	Board chair	Committee chair	CFO	COO	Chief risk officer
The company's industry, strategy, competitors, and market position	✓	✓	✓	✓	✓	
Organizational structure, operations, and key personnel	✓	✓			✓	
Key business issues, risks, and legal matters	✓	✓				✓
Reviewing the financial statements				✓		
Key regulators and their area of focus	✓	✓				
Related parties		✓				
Board operations, legal requirements and duties, committee structure and charters, typical meeting schedule, and the rhythm or cadence of meetings		✓				
Review of director duties of care and loyalty, and the business judgment rule		✓				
Board chair and committee chair roles		✓	✓			
Policies that impact directors: ethics, conflicts of interest, etc.		✓				
Directors' and officers' insurance and indemnification						
Management financial reports, critical accounting policies, capital structure, and liquidity				✓		
Earnings trends, earnings guidance practices, analyst interactions, and shareholder engagement strategy				✓		
Current product lines, technology and innovation priorities, customers, strategy, competitive landscape, business development, and senior team members						
An independent view on the company's financial statements and information						

Common discussion topics, continued

	General counsel	Internal audit	Finance teams	Corporate secretary	CCO/head of internal audit	CAO
The company's industry, strategy, competitors, and market position						
Organizational structure, operations, and key personnel						
Key business issues, risks, and legal matters	✓	✓				
Reviewing the financial statements			✓			
Key regulators and their area of focus	✓					
Related parties	✓					
Board operations, legal requirements and duties, committee structure and charters, typical meeting schedule, and the rhythm or cadence of meetings	✓			✓		
Review of director duties of care and loyalty, and the business judgment rule	✓			✓		
Board chair and committee chair roles	✓			✓		
Policies that impact directors: ethics, conflicts of interest, etc.	✓			✓	✓	
Directors' and officers' insurance and indemnification	✓			✓		
Management financial reports, critical accounting policies, capital structure, and liquidity						✓
Earnings trends, earnings guidance practices, analyst interactions, and shareholder engagement strategy				✓		
Current product lines, technology and innovation priorities, customers, strategy, competitive landscape, business development, and senior team members						
An independent view on the company's financial statements and information						

Common discussion topics, continued

	Controller	AC chair	Investor relations	Business division heads	External audit	Chief information security officer
The company's industry, strategy, competitors, and market position						
Organizational structure, operations, and key personnel						✓
Key business issues, risks, and legal matters						✓
Reviewing the financial statements						
Key regulators and their area of focus						
Related parties						
Board operations, legal requirements and duties, committee structure and charters, typical meeting schedule, and the rhythm or cadence of meetings						
Review of director duties of care and loyalty, and the business judgment rule						
Board chair and committee chair roles						
Policies that impact directors: ethics, conflicts of interest, etc.						
Directors' and officers' insurance and indemnification						
Management financial reports, critical accounting policies, capital structure, and liquidity	✓	✓				
Earnings trends, earnings guidance practices, analyst interactions, and shareholder engagement strategy	✓		✓			
Current product lines, technology and innovation priorities, customers, strategy, competitive landscape, business development, and senior team members				✓		✓
An independent view on the company's financial statements and information					✓	

45%

of directors say they could improve board effectiveness by seeking additional education or training on key topics

Source: PwC, 2025 Annual Corporate Directors Survey, October 2025.

Continuing education

The learning doesn’t end after the initial onboarding program. The team should encourage ongoing professional development for the new director to enhance knowledge and skills. According to our 2025 Annual Corporate Directors Survey, nearly half of directors (45%) say they could improve board effectiveness by seeking additional education or training on key topics, highlighting the growing importance of continuous director development beyond initial onboarding. Whether new or experienced, all directors need to continuously learn and improve their skills to stay current on the latest technologies and external factors that impact company strategy and operations. Doing so can involve attending industry conferences, participating in relevant training programs, or joining relevant professional associations. The onboarding team should emphasize the importance of staying updated on industry trends, best practices, and emerging issues.

Tip for the new director

Ask to speak with a recently retired director. They might be open to sharing insights and speaking candidly about the company and the board, offering a different perspective than a current sitting director.

Tips for the onboarding team

- Assign the new director a board mentor. They can share their own experiences, discuss what has worked well and what hasn’t, and offer insights on navigating the board as a new director. The mentor can also serve as a ‘go-to’ for any candid questions the new director may have.
- Six months after beginning the onboarding process, check in with the new director to assess their acclimation to the board and determine whether they require further information to solidify their foundation or address identified gaps.
- Provide the new director with ongoing governance and industry information. There are numerous resources such as periodic newsletters aimed at keeping recipients up to date with the latest happenings in the industry and boardroom.
- Leverage external experts for board training. Bespoke training, often conducted in the boardroom, can be tailored to the board and company’s specific circumstances.
- Make budget available for third-party director continuing education programs. Third-party programs can expose directors to a broader range of experts and offer opportunities to connect with directors from other companies and exchange best practices.

Conclusion

A well-designed director onboarding program benefits new directors and enhances the board’s effectiveness. It accelerates their integration, enabling and encouraging the new director to make meaningful contributions from the start. It establishes a common understanding of goals, values, and expectations, fostering a collaborative board culture. This promotes effective decision-making, robust oversight, and a shared commitment to long-term success. Ultimately, a well-designed and well-executed director onboarding program is an investment in the company’s future, equipping the board to navigate challenges and drive sustainable growth.

Appendix—Committee-specific issues

Here are suggestions for key committee information that the new director should receive, whom to meet with, and questions for the new director to ask.

Audit committees

Information to provide to a new audit committee member

- Audit committee charter, which outlines the committee's purpose, responsibilities, and authority
- Most recent financial statements, including balance sheets, income statements, and cash flow statements
- Most recent audit report and management representation letter
- Recent report on internal control systems and processes
- Risk management framework and key risks facing the company
- Cybersecurity governance and incident response overview
- Code of ethics, whistleblower, and up-the-ladder policies
- Litigation report

Whom to meet with

- Chair of the audit committee
- CFO
- Chief accounting officer
- Controller
- Internal audit leader
- External audit partner
- Legal and compliance teams
- Tax leader
- Treasurer
- Chief information security officer
- Risk management function
- Other board members

Questions a new audit committee member should ask

- What is the company's approach to enterprise risk management (ERM), and how is it monitored? Where at the board is oversight of ERM?
- What are the company's key risks and business challenges?
- How effective are the internal control systems and processes? How is ICFR tested? Have there been any material weaknesses or significant deficiencies?
- Are there any ongoing or upcoming regulatory changes that may impact financial reporting?
- Are there any pending legal or regulatory issues the committee should know of?
- Are there any significant accounting policies or practices that require clarification or further understanding? What significant estimates are made by management, and what is the process for making those estimates?
- How is the company evaluating risks associated with emerging technologies, including AI, that could affect operations, compliance, or financial reporting?
- How does the company monitor compliance with ethical standards and prevent fraud?
- How does the company engage with external auditors and evaluate their independence?
- What is the external auditor's tenure and how often is it discussed at audit committee meetings? What considerations does the audit committee make in evaluating its appointment of the external auditor?
- How does the company address cybersecurity risks and protect sensitive financial and personal information?
- What are the committee's reporting obligations? How does it communicate with the board of directors and shareholders?

Compensation committees

Information to provide to a new compensation committee member

- Company's compensation philosophy
- Regulatory and legal framework
- Committee charter
- Executive compensation practices/policies
- Executive compensation disclosure/proxy
- Peer group analysis
- Performance metrics and goals
- Compensation committee's consultants
- Emerging trends and best practices
- Consultant reports from the past year
- Committee meeting minutes from the past year
- Annual evaluation reports from institutional shareholder advisory firms
- Pay equity analysis—both domestic and global
- Succession planning and leadership retention considerations

Whom to meet with

- Board chair
- CEO and senior management
- Chief human resources officer and VP/director of executive compensation
- General counsel
- External compensation consultants
- Investor relations

Questions a new compensation committee member should ask

- What processes does the compensation committee use to align executive compensation with shareholder interests?
- What processes are in place to support transparency and accountability in executive compensation decisions?
- How does the company attract, retain, and motivate top executive talent through its compensation programs?
- What are the components of the executive compensation package, including base salary, annual incentives, long-term incentives, and benefits?
- How are corporate jets utilized by executives—for business only or for personal use?
- How are performance metrics and goals established for executive compensation programs?
- How does the company assess whether compensation programs support long-term leadership retention and culture?
- How does the company balance short- and long-term performance incentives while aligning compensation programs with the company's strategy, culture, and risk profile?
- What is the company's approach to equity-based compensation, such as stock options, restricted stock, or performance shares?
- How does the compensation committee use benchmarking data to inform compensation decisions?
- What feedback or concerns have shareholders raised regarding executive compensation, and how has the company responded?
- What are the key legal and regulatory requirements governing executive compensation, and how does the company maintain compliance?
- What are the current trends and best practices in executive compensation, and how does the company stay informed and adapt to these changes?

Nominating/governance committees

Information to provide to a new nominating/governance committee member

- Corporate governance guidelines
- Committee charter
- Bylaws and articles of incorporation
- Board and committee meeting materials
- Director and officer questionnaires
- Board skills matrix and director succession planning materials
- Code of conduct and ethics
- Regulatory and legal requirements
- Shareholder engagement practices

Whom to meet with

- Nominating/governance committee chair
- Board chair
- CEO and other senior management
- Other board members
- General counsel
- Corporate secretary
- Investor relations
- External advisors
- Shareholders

Questions a new nominating/governance committee member should ask

- What is the board's current composition in skills and experience and are there areas where additional expertise may be needed? Are there any gaps that will need to be addressed because of anticipated/planned departures? When was the last time the skills matrix was updated?
- How does the company identify and evaluate potential director candidates?
- How does the lead director or chair work with the CEO to encourage effective communication and collaboration among board members and between the board and management?
- What are the key governance policies and practices in place, and how often are they reviewed and updated?
- How does the company engage with shareholders and address their concerns? Do directors often participate in those meetings? How are such meetings organized?
- What feedback has the company received from major shareholders or proxy advisory firms regarding governance practices or other concerns?
- How does the company maintain compliance with applicable laws, regulations, and corporate governance standards? Are there any specific compliance challenges or areas of focus of which the committee should be aware?
- How does the company handle potential conflicts of interest? What measures are in place to promote ethical conduct and compliance with laws and regulations?
- How does the company approach board succession planning and development? What processes are in place to identify and develop potential future board leaders?

How PwC can help

To have a deeper discussion about how this topic might impact your business, please contact your engagement partner or one of the PwC specialists below.

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