
Board Oversight and Artificial Intelligence: Key Governance Priorities for 2026

JANUARY 22, 2026

As artificial intelligence (AI) becomes increasingly embedded in business operations, boards of directors face new and evolving oversight responsibilities. While many boards have begun to address AI risk in some fashion, surveys indicate that only a minority have adopted formal governance frameworks or established clear metrics for oversight. Meanwhile, state AI regulations are proliferating, and courts will increasingly be called on to adjudicate matters involving AI risk.

In EqualAI's recently published "[AI Governance Playbook for Boards](#)" (Playbook), WilmerHale partners Jessica Lewis and Joshua Geltzer emphasize that AI governance is now both a legal and a strategic imperative across all industries.

Lewis, a securities litigation and enforcement partner in WilmerHale's Palo Alto office, highlights that boards that prioritize governance structures and AI literacy will be better positioned to meet their fiduciary obligations. As Lewis notes in the Playbook, "AI governance isn't just good practice, it has quickly become a legal and strategic imperative. Boards that take the time now to assess governance structures and elevate AI literacy will meet Delaware's oversight standards. All while leading responsibly in the tech-driven economy and unlocking innovation and long-term value."

Geltzer, a defense and national security partner based in Washington DC, stresses that responsible AI governance is essential for sustainable growth, and that boards must ensure robust procedures are in place to deploy AI effectively. "To promote long-term growth, [b]oards need to get in the AI game to ensure adequate procedures are in place to empower responsible, effective AI deployment at scale," Geltzer says in the Playbook. "This requires companies to closely monitor the evolving regulatory landscape and peer practices. Responsible AI governance is not an impediment to rapid innovation and growth, but a precondition."

The Playbook outlines four steps that every board should consider in the AI age: (1) conduct a comprehensive assessment of AI use and risks across the organization; (2) establish effective oversight structures for AI governance; (3) implement protocols for identifying and managing AI-related risks aligned with recognized frameworks; and (4) empower teams to proactively leverage AI opportunities. Each step, as described at greater length in the Playbook, provides boards with a practical roadmap for AI oversight that clearly defines roles and responsibilities and balances risk

management with value creation.

WilmerHale's cross-disciplinary team is available to advise companies across industries and sectors on structuring effective AI oversight and governance based on each organization's unique needs and risk profile.

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