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In The News

Tara Jackson, Christina Russo, and Arielle Flamenbaum Outline AI Governance and Disclosure Strategies for Public Companies in *Law360*

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Akerman Corporate Practice Group Partner Tara Jackson, Co-Chair Christina Russo, and Associate Arielle Flamenbaum contributed "AI Governance Tips For Avoiding Securities Suits" to *Law360*, offering public companies a practical framework for managing AI-related disclosure and governance risks as regulatory scrutiny in this area continues to intensify.

Tara, Christina, and Arielle explain that for public companies, AI has evolved well beyond a technology question into a disclosure and governance challenge that permeates securities filings, earnings calls, and investor presentations. While the SEC has not adopted AI-specific disclosure rules, existing materiality and anti-fraud principles apply with full force. The authors identify AI washing, a concept in which companies overstate or mischaracterize AI capabilities, which has already been a subject of enforcement actions, and AI hushing, in which companies underemphasize or omit AI-related risks. Both carry meaningful legal exposure, as the SEC's ongoing enforcement activity and the securities class action filed against Upstart Holdings Inc. in April 2026 make clear.

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Against that backdrop, Tara, Christina, and Arielle counsel public companies to keep external AI messaging clear, credible, and grounded in actual practice. They also highlight a striking governance gap: only about 8% of U.S. public companies analyzed in a recent report currently disclose board oversight of AI, even as investor expectations continue to move in the opposite direction — making governance alignment not just a best practice, but an emerging imperative.

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