

AI Oversight in the S&P 500 2025



November 2025



AI OVERSIGHT IN THE S&P 500 - 2025



Executive Summary

This report provides an overview of artificial intelligence (AI) governance across S&P 500 companies, highlighting trends in:

- board oversight
- management positions, and
- sector adoption.

Findings show that AI governance remains in an early stage, with most companies relying on existing leadership structures rather than AI-specific roles.

While no formal AI committees have emerged, 20% of S&P 500 companies report that either their full board or a board committee has specific oversight responsibility for AI.

Executive Summary

Adoption varies significantly across sectors, with technology-driven industries leading in implementing oversight frameworks.

This CompanyIQ® report is based on the 98 S&P 500 companies that disclosed some level of AI oversight—defined as the board, a board committee, a management committee, or a management position providing AI guidance—in their 2025 proxies.



Key Findings

- **Most S&P 500 companies have not established formal AI governance structures.** Instead, they rely on existing board committees or senior management to oversee AI-related risks and opportunities.
- **Only 98** companies in the S&P 500 disclosed *any* form of AI oversight.
- No company reported an **AI-specific board committee**.
- **Audit Committees Dominate** - 1/3 of Companies place AI oversight with their audit committees, continuing the pattern we see with cybersecurity.
- **Technology Sector Furthest Along** - 1/4 of companies disclosing AI oversight are tech companies.

Key Findings

- **Executive Oversight Positions Mostly Unspecified** - Some 50% of disclosing companies indicate unspecified “senior management” oversee AI.
- **CISOs Are the Next More Prominent** - Nearly 20% of companies place AI oversight with their chief information security officer (CISO).
- **Leading Practice of Quarterly Briefings Is Infrequent** - Slightly more than 1 in 10 companies provide quarterly briefings on AI issues to their boards.
- **Additional AI Oversight Indicators**
 - 46 companies provide AI reporting to the board.
 - 5 companies conduct AI risk assessments.
 - 2 companies conduct AI audits.
 - 2 companies use third-party AI advisors.

AI-Specific Findings

- **No AI-Specific Board Committee** - While there are no reported AI-specific board committees in the S&P 500, Cybersecurity and Technology Committees provide AI oversight in 20% of the 92 companies that disclosed board-level AI oversight.
- **AI Management Committees Dominate** - 10 out of the 16 companies reporting management committees overseeing AI are AI-specific such as **AI Steering, AI Ethics, AI Governance, and AI Standards**.
- **AI -Specific Officers**
 - **AI Enablement Officer** - ServiceNow reports having an AI enablement officer.
 - **Senior Vice President, Artificial Intelligence** - Paychex includes AI in their SVP's title.

Summary Findings

- AI oversight in the S&P 500 remains **nascent and uneven**.
- Most companies fold AI responsibility into **existing governance structures**—especially audit committees and C-suite roles (often CISOs or CIOs).
- The companies most advanced in AI oversight tend to employ:
 - **AI-specific** management committees
 - **Clearly titled** AI leaders
 - Regular (often quarterly) **AI briefings**
 - **Defined AI risk** and audit practices
- But such practices represent **early exceptions**, not the norm.
- AI oversight appears to be following the same development pattern as cybersecurity oversight.

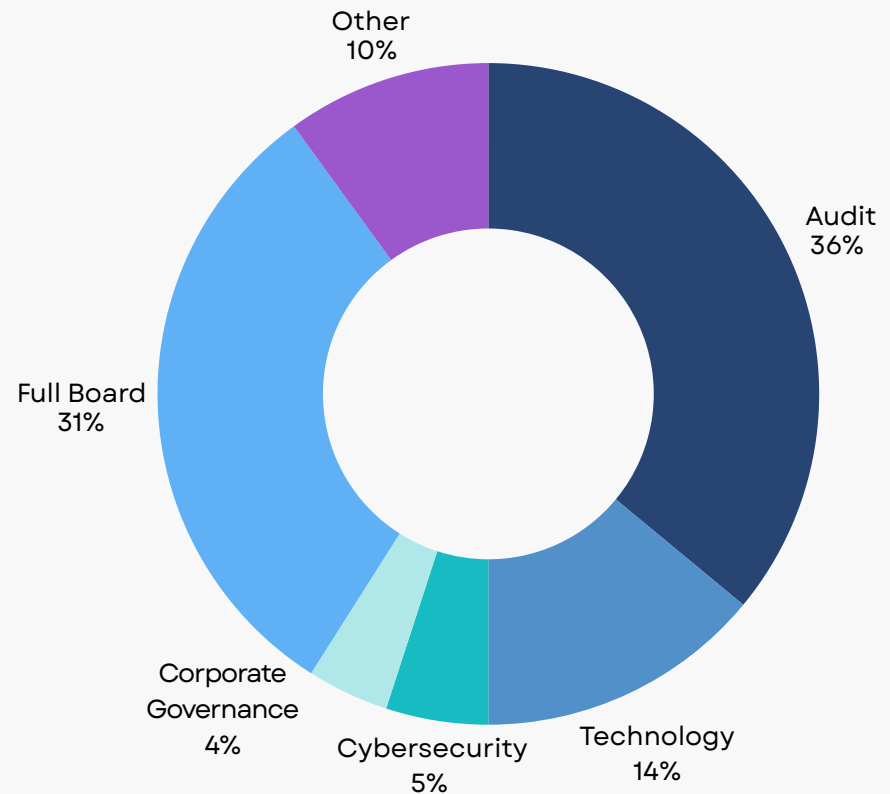
BOARDS & COMMITTEES PROVIDING AI OVERSIGHT



Board Committees Providing AI Oversight at Select Companies

- Amazon - Corporate Governance
- Apple - Audit
- Citigroup - Technology
- Eli Lilly - Technology
- GoDaddy - Full Board
- Microsoft - Public Policy
- Salesforce - Cybersecurity
- United Airlines - Audit
- Walmart - Technology
- Walt Disney - Corporate Governance

AI Oversight by Board Committee*



*92 Companies Disclosed Committee/Board Oversight

Other = Business, ESG, Finance, Operations, Public Policy, & Risk

SECTOR ANALYSIS OF COMPANIES WITH BOARD LEVEL AI OVERSIGHT



Select Companies by Sector

Technology

- Apple
- Cisco
- Microsoft
- Nvidia
- Synopsis

Health Care

- Abbvie
- Cigna

Financials

- Ralph Lauren
- Synchrony Financial

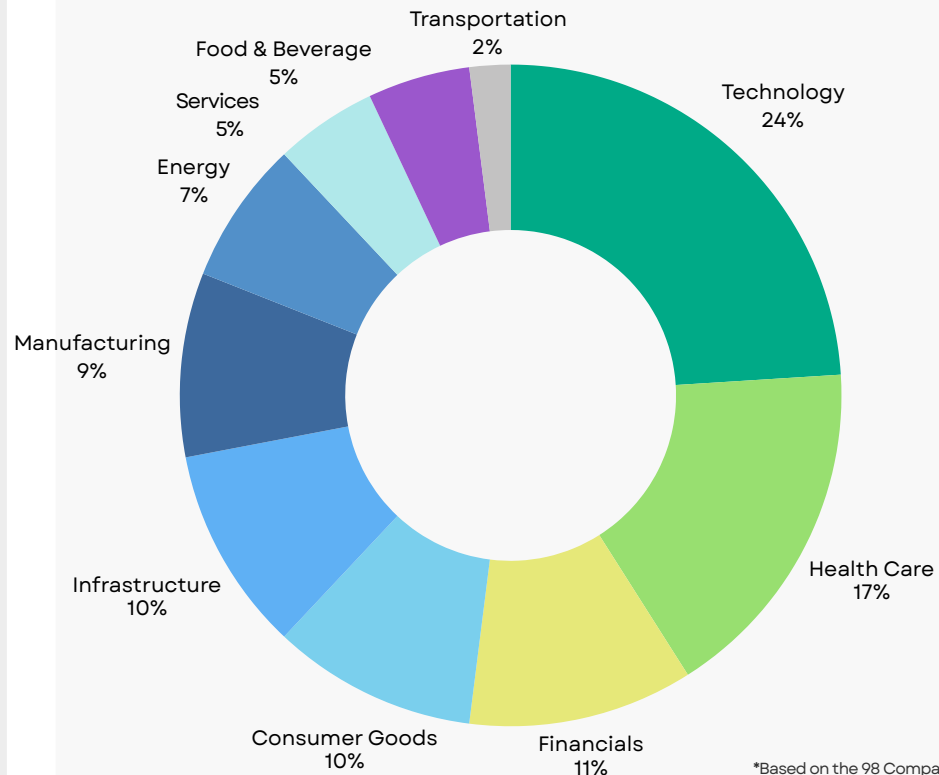
Consumer Goods

- American Electric
- Northrop Grumman

Infrastructure

- American Tower
- Welltower

Sector Analysis of Companies with AI Oversight by the Full Board or Board Committee*



*Based on the 98 Companies That Disclosed Some Level of AI Oversight

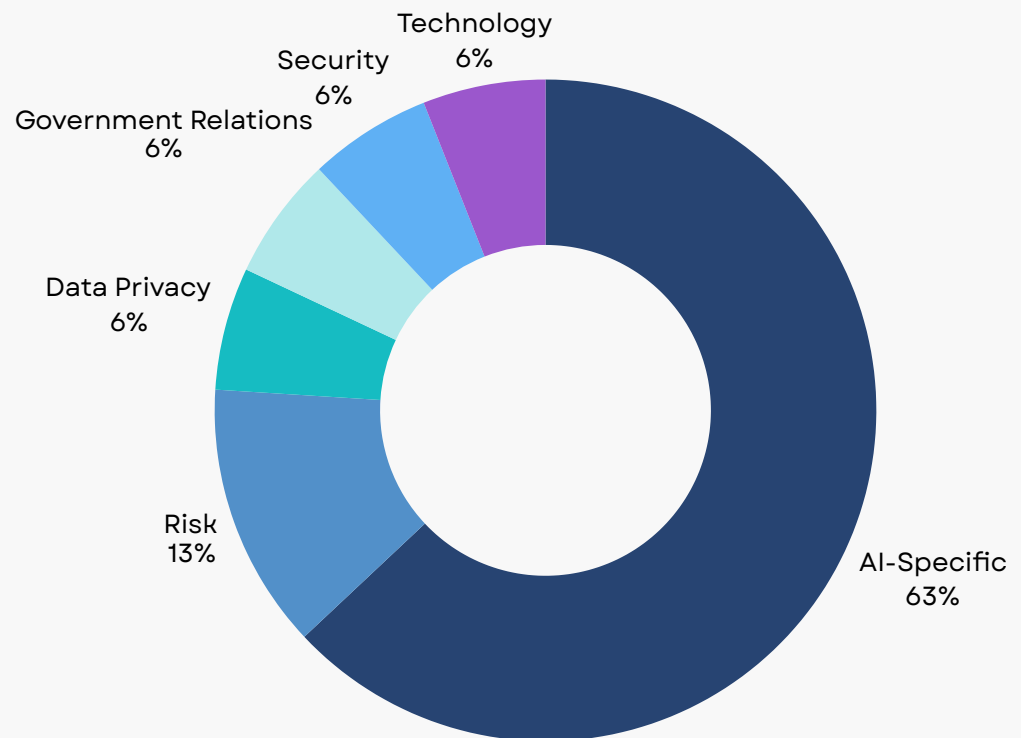
MANAGEMENT COMMITTEES PROVIDING AI OVERSIGHT



Companies with AI-Specific Management Oversight Committees

- GE Healthcare - AI Governance
- HP - AI Standards
- Lockheed Martin - AI Ethics
- Molson Coors - AI Steering
- Salesforce - AI Ethics
- ServiceNow - AI Steering
- SLB Limited - AI Governance
- Tapestry - AI Steering
- Thermo Fisher - AI Leadership
- UnitedHealthcare - AI Review

AI Oversight by Management Committee



*16 Companies Disclosed Management Committee Oversight

MANAGEMENT POSITIONS PROVIDING AI OVERSIGHT



Select Company AI Oversight Management Positions

AI -Specific Officer

- Paychex
- ServiceNow

CDO - Chief Digital Officer

- Otis
- Tapestry

CIO - Chief Information Officer

- Micron Technology
- United Airlines

CISO - Chief Information Security Officer

- Ralph Lauren
- Synchrony Financial

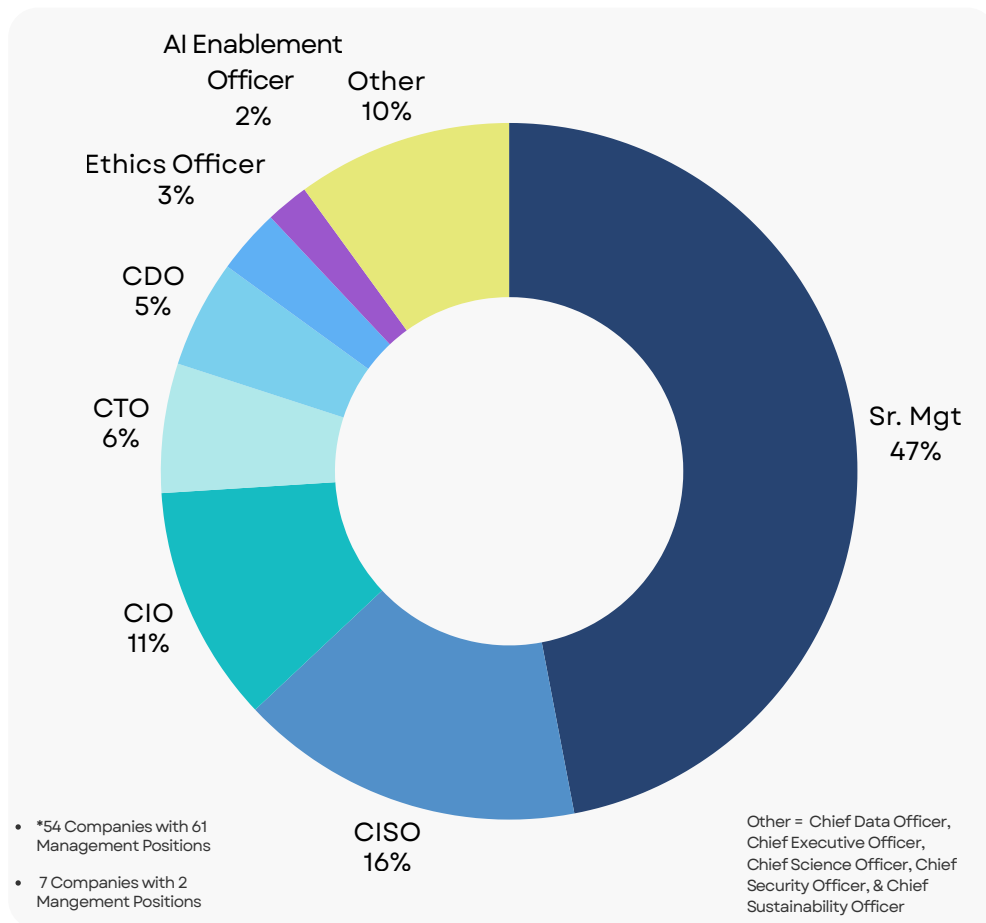
CTO - Chief Technology Officer

- American Electric
- Northrop Grumman

Ethics Officer

- Lockheed Martin
- Salesforce

AI Oversight Management Positions*



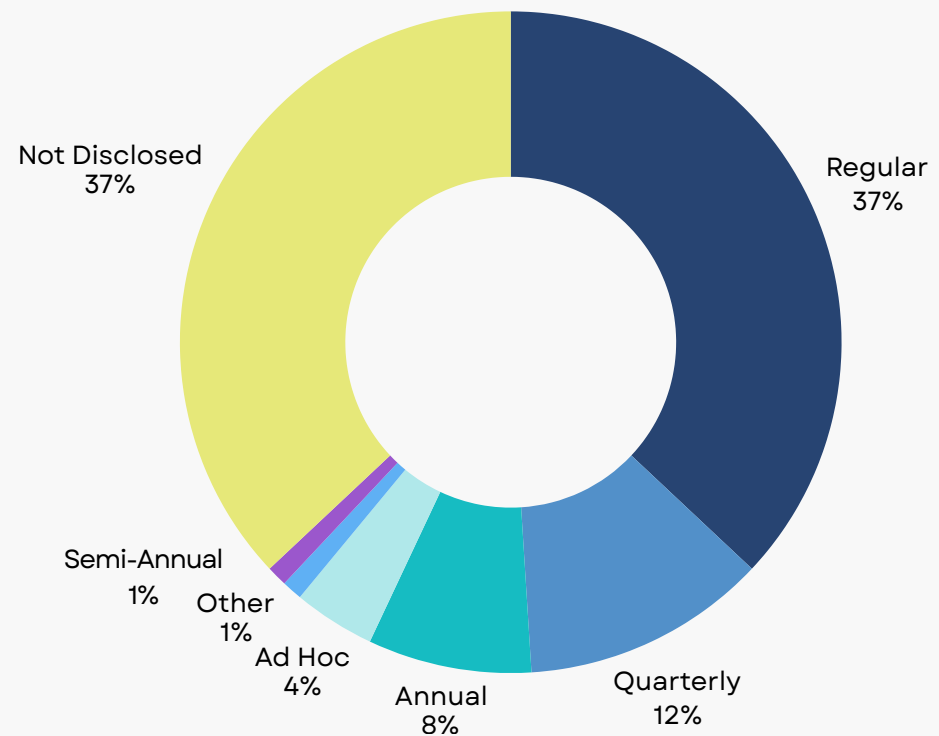
FREQUENCY OF AI OVERSIGHT BOARD BRIEFINGS



Select Companies with Quarterly AI Briefings for the Board

- Deckers Outdoor Corp
- Dow
- Everest Group
- Kimco Realty
- Leidos Holdings
- Lockheed Martin
- Norwegian Cruise Line
- Paycom Software
- Public Storage
- Republic Services
- Synchrony Financial

Frequency of AI Management Briefings for the Board*



*Based on the 92 Companies That Disclosed Committee/Board Oversight

AI OVERSIGHT - VARIOUS INDICATORS*



46 Companies Provide AI Reports to the Board , Such As

- Adobe
- Citigroup
- GoDaddy
- Salesforce
- Waste Management

5 Companies Provide AI Risk Assessments to the Board

- Deckers Outdoor
- Kimco Realty
- Micron
- Microsoft
- Republic Services

2 Companies Provide AI Audits to the Board

- Kimco Realty
- Microsoft

2 Companies Have a Third-Party AI Advisor

- Centene
- ServiceNow

3 Companies Have Third-Party AI Risk Management Services

- Centene
- Republic Services
- ServiceNow

3 Companies Disclosed the Names of Their AI Officers

- Paychex - SVP, Data Analytics, & Artificial Intelligence
- ServiceNow - Chief People and AI Enablement Officer
- Synchrony Financial - Chief Technology Officer

*Based on the 98 Companies That Disclosed Some Level of AI Oversight

For more information

- info@mylogiq.com
- 888-564-4910
- www.mylogiq.com

