



2026

The Healthcare Board Agenda

From Resilience to Intelligent Reinvention





In 2026, the healthcare industry has moved beyond the post-pandemic recovery phase into an era of **Intelligent Reinvention**. The status quo of incremental efficiency is no longer a viable strategy for survival, let alone growth. Modern healthcare boards must now navigate a landscape defined by extreme margin pressure, agentic technological transformation, and a volatile regulatory environment.



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6 The following six priorities represent the essential pillars for healthcare board oversight in 2026:

1 Revising strategy for agility and rapid-cycle planning

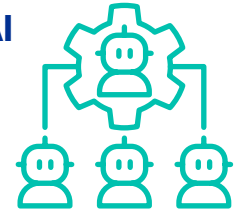
The traditional three-to-five-year strategic plan is obsolete. In 2026, healthcare boards must transition to continuous strategy to manage the unprecedented combination of risks and volatility in the sector.



- **Scenario-based resilience:** Boards must oversee scenario planning that accounts for rapid shifts in reimbursement (e.g., changes to 340B or Medicaid eligibility) and site-of-care migrations from high-cost inpatient settings to ambulatory and “hospital-at-home” models.
- **Crisis readiness:** Beyond financial volatility, boards must ensure management has robust crisis playbooks for clinical supply chain disruptions and sudden public health shifts.

2 Governing the agentic intelligence strategy

While 2025 was the year of Generative AI experimentation, 2026 is the year of **AI Agents at Scale**—autonomous systems capable of performing complex clinical and administrative workflows.



- **Clinical governance:** Boards must ensure AI agents used in diagnostic support and patient navigation are governed by rigorous safety frameworks to prevent “hallucinations” that could impact patient outcomes.
- **Data stewardship and privacy:** Boards have a responsibility to oversee that AI agents are leveraging patient data ethically, with strong measures in place to protect privacy, ensure data quality, and comply with all regulatory requirements.
- **People-centric adoption:** Achieving transformational benefits requires prioritizing workforce empowerment. Boards must monitor whether the organization is investing in skills development to prevent clinician burnout as roles are reimagined around AI-driven workflows.

3 Fortifying data governance for high-stakes analytics

The growth of AI in 2026 has prompted a more rigorous assessment of data governance frameworks. Data is no longer just an IT asset; it is the fuel for clinical and operational intelligence.

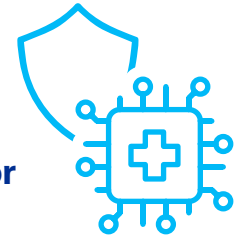


- **Sovereignty and ethics:** Boards must oversee the ethical use of patient data in training LLMs and ensure compliance with emerging state-level AI regulations. For example, New York Governor Kathy Hochul signed legislation to require AI frameworks for AI frontier models, setting a nation-leading standard for AI transparency and safety.¹
- **Interoperability:** Effective governance must also ensure data “liquidity”—the ability to share real-time analytics across the care continuum to support population health management and risk-based contracts.

¹ [Governor Hochul Signs Nation-Leading Legislation to Require AI Frameworks for AI Frontier Models, December 19, 2025](#)

4 Defending against AI-driven and quantum cyber threats

Cybersecurity has evolved from a back-office checklist to a board-level strategic imperative. In 2026, healthcare remains the primary target for increasingly sophisticated, AI-enhanced attacks.



- **Operationalizing trust:** Boards must ensure the organization is upgrading defenses against fast-moving AI-driven threats and preparing for the era of quantum computing vulnerabilities.
- **Resilience planning:** Oversight should focus on readiness rather than just defense, to ensure the system can maintain clinical operations and patient safety during an active ransomware event.

5 Synchronizing the board-CEO relationship

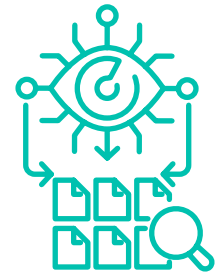
The complexity of the 2026 environment requires a high-value relationship between the board and the CEO, built on full, transparent communication in both directions.



- **Strategic advisory:** CEOs are increasingly looking to their boards as strategic advisors for nuanced expertise in technology transformation and complex capital markets.
- **Succession and skills:** Boards must proactively assess their own composition, ensure they have the specialized clinical and digital expertise needed to support the CEO in navigating the shifting sands of healthcare coverage and policy.

6 Reassessing holistic risk oversight

The fusion of risks—where financial, clinical, and technological threats overlap—requires a holistic approach to committee responsibilities and risk allocation.



- **Agile committee structures:** Boards should revisit whether their traditional committee structures (audit, quality, finance) are sufficient to oversee cross-cutting issues like AI ethics or cybersecurity resilience.
- **Execution risk:** 60 percent of directors now rank the oversight of strategy execution as the top improvement area for 2026.² Oversight must shift from approving plans to monitoring the disciplined execution of transformation initiatives that drive long-term value.

² NACD 2025 Press Release (2025, December 11). *Boards Prioritize Strategic Execution, Technology and People Heading into 2026*

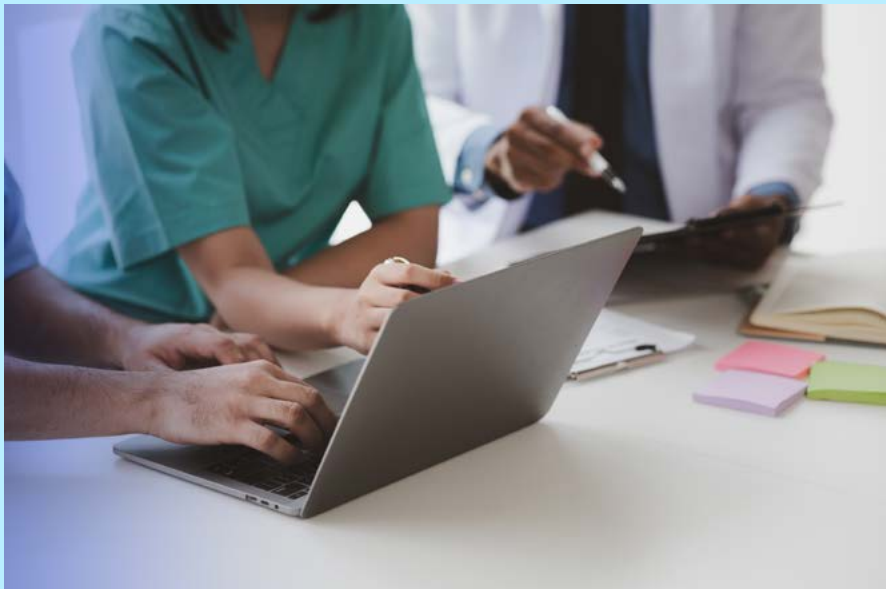
How KPMG can help

In today's volatile business environment, the importance of robust board oversight cannot be overstated. KPMG LLP is ready to help healthcare boards navigate the challenges ahead by providing strategic guidance in:

- **Monitoring Geopolitical and Economic Trends:** Stay ahead of global shifts that impact your operations and strategy.
- **Developing a Generative AI Strategy:** Implement AI with strong governance and compliance to drive innovation and ethics.
- **Enhancing Data Governance and Cybersecurity:** Protect your critical assets with the latest frameworks.
- **Improving Financial Health:** Embed strategic financial planning and governance in your core activities.
- **CEO Succession Planning:** Identify and develop future leaders to help ensure a smooth transition.
- **Reassessing Board Composition:** Align your board's expertise with your strategic objectives.

Trust KPMG to help empower your board with the tools and insights needed to thrive in an uncertain world.

To learn more about how we help healthcare organizations, please visit: read.kpmg.us/navigatinghealthcare



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