



Standards Board Meeting Agenda:

Wednesday, December 2, 2020

Time Zone: Pacific Time

For public meeting materials visit the [Standards Board Meeting Calendar & Archive](#) page. The meeting recording and outcomes will be posted on the same page after the meeting.

Participation details:

Please [register here](#) to observe the meeting.

Public Meeting			
Time	Duration	Agenda Item	Discussion Leader
8:00am – 8:45am	45 mins	Welcome, Overview & Project Updates <ul style="list-style-type: none"> - Meeting overview - Standards-setting agenda & project pipeline updates 	Jeff Hales, Bryan Esterly
8:45am – 10:00am	75 mins	Discussion Session 1: Standard-setting Projects <ul style="list-style-type: none"> - Raw Materials Sourcing in Apparel - Systemic Risk in Asset Management 	Taylor Reed, Anton Gorodniuk
10:00am – 11:15am	75 mins	Discussion Session 2: Research Projects <ul style="list-style-type: none"> - Alternative Meat & Dairy - Human Capital (informational update only) 	Devon Bonney, Kelli Okuji Wilson
11:15am – 11:30am	15 mins	Concluding remarks and adjourn meeting	Jeff Hales, Bryan Esterly

Note: Short breaks planned on as needed basis in between agenda items



Description of Session

For Discussion		
Project	Project Lead	Session Objective
Raw Materials Sourcing in Apparel	Taylor Reed	The staff will gain the Standards Board's feedback on key findings from the consultation phase. Feedback will inform the development of the exposure draft.
Systemic Risk in Asset Management	Anton Gorodniuk	The staff will update the Board on the status of the project, including the development of the exposure draft and potential revisions to the disclosure topic and metrics. The staff will seek Board's feedback on the proposed direction.
Alternative Meat & Dairy	Devon Bonney	The staff will update Board on current progress and discuss whether additional evidence is needed to inform considerations around advancing to standard setting.
For Information		
Project	Project Lead	Session Objective
Human Capital	Kelli Okuji Wilson	Staff will provide the Board an update on the Human Capital research project, which includes a review of recent developments and progress, a brief update on the current status of the project, and key points where staff anticipates Board involvement will be required for the project's advancement.

Please visit the SASB website, [Current Projects](#), for more information on the above projects and the other projects not included on the meeting agenda.



Attendees:

SASB Board Members:

Jeffrey Hales*, PhD, Professor of Accounting, University of Texas at Austin
Verity Chegar**, Former Vice President, BlackRock Sustainable Investing
Robert Hirth, Jr.**, Senior Managing Director, Protiviti; Chairman Emeritus, COSO
Daniel Goelzer, JD, Senior Counsel, Baker & McKenzie LLP (ret.)
Kurt Kuehn, Former CFO, UPS
Lloyd Kurtz, CFA, Senior Portfolio Manager and Head of Social Impact Investing, Wells Fargo Private Bank
Elizabeth Seeger, Director, Sustainable Investing, KKR
Marc Siegel, Partner, EY
Stephanie Tang, JD, Director and Senior Corporate Counsel, Securities and Corporate Governance, Autodesk

**Chair*

***Co-Vice Chair*

SASB Staff:

Devon Bonney, Associate Analyst
Bryan Esterly, Director of Research - Standards
Anton Gorodniuk, Lead Analyst, Financials Sector Lead
Taylor Reed, Analyst, Consumer Goods Sector Lead
Kelli Okuji Wilson, Analyst, Health Care Sector Lead
Lynn Xia, Lead Analyst, Food & Beverage Sector Lead