



Standards Board Meeting Agenda

Friday, February 26, 2021

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 – 9:30am	1 hr 30 mins	Standard-Setting Agenda Overview <ul style="list-style-type: none"> - Meeting overview - Standards-setting agenda overview - Human Capital research project update 	Jeff Hales, David Parham, Kelli Okuji Wilson
9:30am – 11:15am	1 hr 45 mins	Topics for Discussion <ul style="list-style-type: none"> – Conceptual Framework & Rules of Procedure projects – Infrastructure Sector research priorities 	Shivani Kuckreja, Will Meister
11:15am – 11:30am	15 mins	Concluding remarks and adjourn meeting	Jeff Hales, Bryan Esterly



Description of Sessions

For Information		
Session	Session Lead	Session Objective
Standard-Setting Agenda Overview	David Parham	Staff to provide an update on the status, recent developments, and upcoming milestones related to active projects.
Human Capital research project	Kelli Okuji Wilson	Staff to provide an overview of preliminary insights from the public consultation phase, including an initial view on how the input obtained may impact research and standard setting.
For Discussion		
Session	Session Lead	Session Objective
Conceptual Framework & Rules of Procedure projects	Shivani Kuckreja	Staff to present high-level takeaways from the comment letters received during the Conceptual Framework and Rules of Procedure public comment periods, and to discuss key points with the Board.
Infrastructure Sector research priorities	Will Meister	Staff to present key research areas related to the Infrastructure Sector, including the utilities and real estate industries specifically. Staff and Board to discuss key points and considerations that impact prioritization and advancing to standard setting.

Please visit the SASB website, [Active 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**, Sustainable Investment and Stewardship Strategies, CalSTRS
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
Susanne Stormer, Partner, PwC Denmark
Stephanie Tang, JD, Director and Senior Corporate Counsel, Securities and Corporate Governance, Autodesk
Mark Vaessen, Partner, KPMG in the Netherlands

**Chair*

***Co-Vice Chair*

SASB Staff:

Bryan Esterly, Director of Research – Standards
Shivani Kuckreja, Associate Analyst
Will Meister, Analyst, Infrastructure Sector Lead
David Parham, Director of Research – Projects
Kelli Okuji Wilson, Analyst, Health Care Sector Lead
Lynn Xia, Associate Director