



# Summary of Meeting Outcomes

## Public Standards Board Meeting, December 4, 2019

The following represents a summary of Standards Board meeting outcomes. All the reported decisions are subject to change at future meetings. The current SASB standards are available at [Download Current Standards](#). Project status and associated project information can be found on the [Current Projects](#) page.

The meeting recording, materials, and schedule of upcoming meetings are available at the [Standards Board Meeting Calendar & Archive](#).

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### Standard-Setting Project Proposals

#### Systemic Risk in Asset Management

- The Board unanimously agreed to add a project on Systemic Risk in Asset Management to its standard setting agenda.
- The project will evaluate the Systemic Risk Management topic in the Asset Management & Custody Activities industry standard, including potential improvements to the scope of the topic and the associated accounting metrics.

#### Tailings Management in Extractives

- The Board unanimously agreed to add a project on Tailings Management in Extractives to its standard setting agenda.
- The project will evaluate the issue of tailings facility management in the Metals & Mining and Coal Operations industry standards, including the scope of the Waste & Hazardous Materials Management topic and its corresponding accounting metrics.

### Research Project Proposals

#### Content Moderation on Internet Platforms

- The Board discussed a new research project on Content Moderation on Internet Platforms.
- The intent of this research will be to evaluate technology companies' management of user-generated content, advertisements, and other third-party content to assess implications related to social capital.
- The project will result in a staff recommendation on whether to proceed to standard-setting.

#### Plastics Risks and Opportunities in Pulp & Paper Products and Chemicals Industries

- The Board discussed a new research project on Plastics Risks and Opportunities in Pulp & Paper Products and Chemicals Industries.
- The intent of this research will be to assess investor interest in risks and opportunities associated with plastics use in the two industries.
- The project will result in a staff recommendation on whether to proceed to standard-setting.



## Project Status Updates

### Human Capital Research Project

- Staff provided an update to the Board on the Human Capital Research Project, approved by the Board in the September 2019 Board meeting.
- The staff update and Board discussion centered on the project plan and stakeholder engagement plan.
- No decisions that materially alter the project scope or objectives were made by the Board.

### Rules of Procedure Project & Conceptual Framework Project

- Staff provided an update to the Board on the Rules of Procedure and Conceptual Framework Projects, which were approved by the Board in the September 2019 Board meeting.
- The staff update and Board discussion centered on the status of the respective projects, progress to date, next steps, and key milestones.
- No decisions that materially alter the project scope or objectives were made by the Board.

## Agenda Planning

- Staff provided an update to the Board on the project pipeline, including the anticipated 2020 timing of key project milestones.
- Staff provided an update to the Board on examples of various issues in the project screening stage, some of which may advance to project proposals for consideration by the Board in future meetings.
- No decisions that alter the Agenda or Agenda priorities were made by the Board.