



**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.

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