

## SEC Snapshots Q3 2021

The members of Maynard Cooper's Public Company Advisory Group counsel public companies, as well as companies aiming to become public, on the full range of matters shaping their operation in the public markets. As a continued service to our clients, we provide a quarterly summary of important developments affecting public companies. Top trending items for the third quarter of 2021 are listed below (in chronological order and with embedded links to the source materials):

- [The Government Accountability Office \(GAO\) issued a report on conflicts minerals disclosures \(July 12, 2021\)](#)
- [Deloitte published a report on best practices for smaller company boards \(July 12, 2021\)](#)
- [State Street published a report on the board's oversight of racial and ethnic diversity, equity, and inclusion \(July 13, 2021\)](#)
- [The U. S. Department of Justice announced the launch of a website to provide businesses with resources to address ransomware risks \(July 15, 2021\)](#)
- [SpencerStuart published the results of its nominating/governance chair survey \(July 20, 2021\)](#)
- [Alliance Advisors released its 2021 proxy season review \(July 21, 2021\)](#)
- [BlackRock released its 2020-2021 investment stewardship report \(July 21, 2021\)](#)
- [Fidelity released its sustainable investing voting guidelines \(July 26, 2021\)](#)
- [Semler Brossy published an updated report on say-on-pay proxy vote results \(July 29, 2021\)](#)
- [The Council of Institutional Investors \(CII\) published a study on the use of poison pills \(August 1, 2021\)](#)
- [Protiviti published the results of its annual Sarbanes-Oxley compliance survey \(August 1, 2021\)](#)
- [Semler Brossy published a report on ESG incentives \(August 2, 2021\)](#)
- [Nasdaq, the National Investor Relations Institute, and several other organizations released a public company survey on ESG reporting \(August 5, 2021\)](#)
- [The SEC approved amendments to Nasdaq's listing standards related to board diversity \(August 6, 2021\)](#)
- [Nasdaq published new FAQs on its board diversity rule \(August 17, 2021; updated October 1, 2021\)](#)
- [The Center for Audit Quality \(CAQ\) published a study on ESG reporting \(August 9, 2021\)](#)

- [SEC charged a public company for misleading investors about a cyber breach referenced as a hypothetical risk in its SEC filings \(August 16, 2021\)](#)
- [D.F. King released its 2021 proxy season review and fall engagement guide \(August 17, 2021\) \(free registration required\)](#)
- [SEC charged public company executive with insider trading for trading in the securities of an industry competitor that was not involved in a pending merger involving the executive's company \(August 19, 2021\)](#)
- [The NYSE proposed an amendment to the Listed Company Manual regarding related party transaction approvals \(August 19, 2021\)](#)
- [The SEC released for the first time application programming interfaces \(APIs\) that improve public access to XBRL financial data \(August 19, 2021\)](#)
- [InsiderScore published a report on case studies of selling behaviors in Rule 10b5-1 plans \(August 20, 2021\) \(free registration required\)](#)
- [The SEC announced a decrease in the filing fees for the registration of securities \(August 23, 2021\)](#)
- [The SEC charged a publicly-traded healthcare services company and its CFO for failing to accurately report loss contingencies related to the settlement of private litigation \(August 24, 2021\)](#)
- [Equilar released a report on trends in executive benefits and perquisites \(September 1, 2021\)](#)
- [PwC published a report on the role of the audit committee in sustainability/ESG oversight \(September 1, 2021\)](#)
- [DFIN published a report on trends in ESG disclosures \(September 9, 2021\)](#)
- [The CAQ published a report on climate-related risk considerations for financial statements \(September 9, 2021\)](#)
- [Compensation Advisory Partners published a report on director compensation at the 100 largest companies \(September 14, 2021\)](#)
- [ISS published a report on climate-related shareholder voting trends \(September 15, 2021\)](#)
- [Glass Lewis published its 2021 proxy season review \(September 21, 2021\) \(free registration required\)](#)
- [The Division of Corporation Finance published a sample comment letter to issuers regarding climate change disclosures \(September 22, 2021\)](#)
- [Vanguard published its semi-annual stewardship report \(September 22, 2021\)](#)
- [The SEC delivered to Congress a report on its small business forum \(September 27, 2021\)](#)
- [The SEC proposed new rules to enhance proxy voting disclosure by investment funds \(September 29, 2021\)](#)
- [The NYSE proposed a rule change related to the treatment of abstentions under the shareholder approval rule \(September 29, 2021\)](#)
- [The SEC published a request for comment on potential changes to the EDGAR filer system \(September 30, 2021\)](#)

For additional information about any of the above developments, or to discuss any questions that you may have, please contact a member of [\*\*Maynard Cooper's Public Company Advisory Group\*\*](#).