

SEC Snapshots Q4 2021

The members of Maynard'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 fourth quarter of 2021 are listed below (in chronological order and with embedded links to the source materials):

- [ISS published the results of a new climate survey](#) (October 1, 2021)
- [The Conference Board published a report on corporate board practices](#) (October 1, 2021)
- [The PCAOB released staff guidance on audit evidence from external sources for public company audits](#) (October 7, 2021)
- [PwC published its annual corporate directors survey](#) (October 11, 2021)
- [The SEC adopted amendments to modernize filing fee disclosure and payment methods](#) (October 13, 2021)
- [The SEC reopened the comment period on proposed rules for listing standards for the recovery of erroneously awarded compensation \("clawbacks"\)](#) (October 14, 2021)
- [Argyle published a study on Nasdaq and other board diversity rules](#) (October 15, 2021)
- [The PCAOB staff released a report on recent public company audit inspection observations](#) (October 15, 2021)
- [EY published a survey on audit committee disclosures](#) (October 16, 2021)
- [Spencer Stuart published its S&P 500 board practices report](#) (October 16, 2021)
- [PwC published its 2021 global investor ESG survey](#) (October 28, 2021)
- [FASB proposed changes to the disclosure requirements for interim financial reporting](#) (November 1, 2021)
- [The SEC published Staff Legal Bulletin 14L addressing shareholder proposals](#) (November 3, 2021)
- [The IFRS Foundation announced the formation of a new International Sustainability Standards Board \(ISSB\) to develop sustainability disclosure standards](#) (November 3, 2021)
- [Deloitte published a survey of audit committees on climate change](#) (November 4, 2021)
- [The SEC proposed amendments to update electronic filing requirements](#) (November 4, 2021)
- [The SEC approved the PCAOB's Rule 6100, *Board Determinations Under the Holding Foreign Companies Accountable Act*](#) (November 5, 2021)

- [EY published a report on disclosure committee practices and trends](#) (November 8, 2021)
- [The Center for Audit Quality published its annual survey of audit committee disclosures](#) (November 10, 2021)
- [The Value Reporting Foundation published the director’s guide to SASB standards](#) (November 11, 2021)
- [Glass Lewis published its 2022 voting policy guidelines](#) (November 15, 2021)
- [Glass Lewis published its 2022 policy guidelines on ESG initiatives](#) (November 15, 2021)
- [The SEC adopted final rules requiring parties in a contested election to use universal proxy cards that include all director nominees presented for election at a shareholder meeting](#) (November 17, 2021)
- [The SEC proposed amendments to its rules governing proxy voting advice](#) (November 17, 2021)
- [The SEC released a report on its enforcement activities for fiscal year 2021](#) (November 18, 2021)
- [Nasdaq proposed amendments to its listing standards for SPACs](#) (November 19, 2021)
- [The SEC approved a NYSE rule amendment to the definition of “votes cast”](#) (November 19, 2021)
- [The SEC charged ProPetro Holding Corp. and its former CEO with failing to disclose perquisites and stock pledges](#) (November 22, 2021)
- [The SEC staff released Staff Accounting Bulletin \(SAB\) No. 120 to address “spring-loaded” awards” made to executives](#) (November 29, 2021)
- [Audit Analytics published a 20-year study of trends in financial restatements](#) (November 30, 2021)
- [Willis Towers Watson released its 2021 report on the use of ESG metrics in executive compensation plans](#) (December 1, 2021)
- [The Conference Board published a guide on navigating sustainability frameworks](#) (December 2, 2021)
- [The SEC adopted amendments to finalize rules implementing the submission and disclosure requirements in the Holding Foreign Companies Accountable Act \(HFCAA\)](#) (December 2, 2021)
- [Nasdaq proposed changes to its annual listing fees for equity securities](#) (December 3, 2021)
- [The SEC Acting Chief Accountant issued a statement addressing financial reporting issues](#) (December 6, 2021)
- [The SEC staff issued a statement on the LIBOR transition](#) (December 7, 2021)
- [ISS published its voting policy updates for 2022](#) (December 7, 2021)
- [Financial Crimes Enforcement Network \(FinCEN\) proposed regulations on reporting of beneficial ownership information under the Corporate Transparency Act](#) (December 8, 2021)
- [SEC Chair Gensler discussed forthcoming rule proposals to address disclosure and liability concerns for special purpose acquisition companies \(SPACs\)](#) (December 9, 2021)
- [The SEC staff announced it would return to its practice of responding to each shareholder proposal no-action request with a written letter](#) (December 13, 2021)
- [Blackrock issued its proxy voting guidelines for 2022](#) (December 14, 2021)

- [The SEC proposed amendments to Rule 10b5-1 \(December 15, 2021\) \(See Maynard Client Alert\)](#)
- [The SEC proposed amendments to its rules regarding disclosure about an issuer's repurchases of its equity securities \(December 15, 2021\) \(See Maynard Client Alert\)](#)
- [EY published its IPO trends report \(December 16, 2021\)](#)
- [The SEC staff issued a statement addressing personally identifiable information in shareholder proposal submissions \(December 17, 2021\)](#)
- [The SEC staff published a sample letter to China-based companies \(December 20, 2021\)](#)
- [NYSE proposed changes to its listing fees \(December 20, 2021\)](#)

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

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