Blogs

September 21, 2023



Join us in one week, on Thursday, September 28th (from 2:00-3:00 pm eastern) for a webcast – "The SEC's New Cyber Disclosure Rules – What To Do Now" – to gear up for the new SEC rules regarding cyber disclosure by learning a bevy of practical tips and getting up to speed on the new rules. Please RSVP for this complimentary program today.

The panelists include **David Aaron, Allison Handy** and **Broc Romanek** from Perkins Coie – and three in-house practitioners: **Courtney Kamlet**, Vontier's Vice President, Group General Counsel and Corporate Secretary; **Brian Spitser**, Prudential Financial's Vice President, Chief Disclosure Counsel and Assistant Secretary; and **Jeff Taylor**, American Water's Vice President, Chief SEC Counsel and Secretary. We will cover:

The New Rules:

- 1. New 8-K Item 1.05.
- 2. S-3 eligibility safe harbor.
- 3. Assessing materiality without "unreasonable delay."
- 4. Limited disclosure exceptions.
- 5. New 10-K disclosure for risk management and strategy.
- 6. New 10-K disclosure for governance.
- 7. Pre-existing SEC guidance to still consider.

Corporate Possible Changes in Processes and Procedures:

- 1. Possible changes in incident response plans and procedures to assess materiality without unreasonable delay.
- 2. Developing disclosure analysis framework that incorporates both qualitative and quantitative factors, but doesn't disclose information that would impede incident responses and remediation.
- 3. Reviewing risk management processes.
- 4. Reviewing policies and procedures regarding how to handle cyber incidents occurring at third-party service providers.
- 5. Evaluating the board's oversight structure, including possible changes to committee responsibilities and charters.

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Public Chatter

Public Chatter provides practical guidance—and the latest developments—to those grappling with public company securities law and corporate governance issues, through content developed from an in-house perspective.

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