



As it does every time around this year, ISS [announced](#) that it has released its [Annual Global Benchmark Policy Survey](#). The survey closes on September 21st. ISS does take the survey seriously, so please do comment if you care about any of the topics.

Globally and in the US, the main focus of this year's survey is on "Environmental & Social" topics with 15 questions addressing a range of issues, including:

- Application of E&S policies on a global basis or using a market-specific approach.
- How organizations consider "double" or "dynamic" materiality.
- Assessments of company responses to and disclosures regarding environmental and social risks.

- Assessment of GHG reduction targets and climate transition plans, both with respect to management plans and shareholder proposals.

There are also a few US-specific questions, regarding non-GAAP pay metrics and implications of professional service relationships for director independence.

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