

The SEC and ESG: The Journey to Prescriptive Disclosure Requirements

MARCH 25, 2022

Over the last several years, stakeholder demand for environmental, social, and governance (ESG) related disclosures from U.S. public companies has exploded. During that time, a multitude of ESG disclosure frameworks, rating systems, proxy voting policies, and investor engagement priorities have been established, each with their own objectives, scopes, definitions, and standards.

This generally voluntary and sometimes confusing ESG disclosure universe has frustrated both public companies and their stakeholders. Stakeholders are seeking consistent, comparable, and decision-useful data but, in the absence of a unified ESG taxonomy with prescribed disclosure requirements, U.S. public companies and their stakeholders continue to be frustrated.

Partners Mike Blankenship and Eric Johnson outline changes in disclosure requirements since 2020 in their latest article, “The SEC and ESG: The Journey to Prescriptive Disclosure Requirements,” featured in the global energy news outlet *Hart Energy*.

Read the full article [here](#) (subscription required).

Mike and Eric also provided insights surrounding the SEC’s climate disclosure proposal [in Law360](#).

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Authors

[Michael J. Blankenship](#)

[J. Eric Johnson](#)

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