

## NYU Stern Conference on Human Capital Disclosures

### Joanne Bauer

Joanne Bauer teaches Corporations and Human Rights as well as the year-long Business and Human Rights Clinic at SIPA. She is a Senior Researcher for the Business and Human Rights Program at Columbia's Center for the Study of Human Rights. She co-leads an international initiative on Teaching Business and Human Rights based at Columbia. In October 2018, she launched Rights CoLab, an independent initiative that develops strategies to advance human rights through business, technology and finance.

From 2006 -2012, Bauer was a Senior Researcher at the Business & Human Rights Resource Centre. She was in charge of the Centre's Asia work and specialized in HIV/AIDS, women's human rights, and access to medicines globally.

From 1994 to 2005, Bauer was Director of Studies at the Carnegie Council on Ethics and International Affairs (New York). She founded the Carnegie Council's research programs on human rights and environmental values. She also directed the fellows' program, providing off-site fellowships for early career scholars and mid-career professionals.

Bauer was the founder and editor of *Human Rights Dialogue*, a magazine published by the Carnegie Council from 1993-2005, featuring contributions from activists, scholars, and policymakers from around the globe working to put human rights theory into practice. She is the editor of *Forging Environmentalism: Justice, Livelihood and Contested Environments* (ME Sharpe, 2006), which provides original case material on values and environmental politics in China, Japan, India, and the United States, based on a five-year, multi-team research project. She co-edited *The East Asian Challenge for Human Rights* (Cambridge University Press, 1999), based on a three-year project she directed. She served as a contributing editor to the journal *Ethics & International Affairs*, editor of *Dialogue OnLine*, the online companion to *Human Rights Dialogue*, and has authored a number of articles, book chapters, and reports.

Bauer is Vice Chair of the Board of Inclusive Development International and has also served as an adviser to several non-profits and projects, including Accountability Counsel, Oxfam/UN Global Compact's poverty footprinting project, Business & Human Rights Resource Centre, the Center for Applied Legal Studies at the University Witswatersrand in Johannesburg, and Route 2. Her research includes the following projects: leveraging finance for human rights, stakeholder engagement, benefit corporations, and other alternative corporate structures and national action plans on business and human rights.

As an independent consultant, Bauer conducts research and program evaluation for foundations and non-profits, specializing in human rights programs. She speaks frequently on business and human rights topics and has blogged for CSRWire and Open Democracy. In 2012 she was appointed a Research Affiliate of the Human Rights Institute, University of Connecticut, and in 2016-2017 she was a Senior Fellow and Lecturer at the University of Melbourne Law School.

**CHANGE. DARE IT. DREAM IT.**

## **Meredith Benton**

Meredith Benton consults to *As You Sow* on diversity, equity and inclusion programs, as well as environmental and governance topics. She is the Principal and Founder of Whistle Stop Capital, LLC, a consultancy focused on increasing the expression of social and environmental best practices in investment portfolios.

She has directed the impact investment parameters of more than \$2 billion in assets, led numerous successful shareholder engagement programs, and conducted extensive analyses of corporate human rights and environmental practices. She works across asset classes, developing investment strategies for funds seeking to incorporate environmental and social themes into their existing investment approaches. Her clients have included institutional investors, asset managers, advisors, foundations, and high-net-worth individuals.

Benton's prior positions include the Head of Client Relations at Sonen Capital, a Vice President at Boston Common Management and the Associate Director of Social Research at Walden Asset Management. Benton also led contract negotiations for Amtrak with the States of Washington, Oregon and California. Benton has been elected twice to the board of US SIF: The Forum for Sustainable and Responsible Investment.

## **Robert Jackson, Jr.**

Robert J. Jackson, Jr. is the Pierrepont Family Professor of Law, Co-Director of the Institute for Corporate Governance and Finance, and Director of the Program on Corporate Law and Policy at the New York University School of Law. Among other premier publications, his work has been featured in the *Journal of Finance*, the *Journal of Law and Economics*, and the *Harvard Law Review*.

He was nominated and unanimously confirmed by the Senate to be Commissioner of the US Securities and Exchange Commission in 2017 and served in that role until February 2020. Commissioner Jackson was an outspoken advocate for protecting investors, consistently calling for more transparency in capital markets and championing evidence-driven policymaking. Jackson challenged Silicon Valley insiders on a dual-class stock that enables intergenerational transfers of control of America's largest public companies and called competition economics the "forgotten fourth pillar" of the SEC's mission. Jackson's Office helped lead the SEC's unanimous adoption of a pilot to study the effects of stock-exchange payments on market dynamics.

Jackson's research has consistently produced bipartisan legislation to address the gaps created by the application of securities law to modern markets. His paper identifying significant insider trading before the announcement of significant corporate developments led to legislation to outlaw that trading. Another study identifying how SEC systems gave high-speed traders an advantage over ordinary investors led to bipartisan demands for a level

playing field. And Jackson's calls for an insider-trading law for the 21st century produced a bipartisan bill to close gaps in existing law.

Prior to his nomination to the Commission, Professor Jackson taught at Columbia Law School, where students honored him with the Reese Prize for Excellence in Teaching. Before that, he served as a senior policy advisor at the US Treasury Department during the financial crisis and as deputy to Kenneth Feinberg, Treasury's Special Master on Executive Compensation. Earlier in his career, Professor Jackson practiced law at Wachtell, Lipton, Rosen & Katz and was an investment banker at Bear, Stearns. Jackson holds two undergraduate degrees (one in finance, another in philosophy) from the University of Pennsylvania, an MBA in Finance from the Wharton School of Business, a Master of Public Policy from Harvard's Kennedy School, and a law degree from Harvard Law School. He was born in the Bronx, is a lifelong fan of the New York Yankees, and lives in New York with his wife, Bryana.

### **John D. Kepler**

John Kepler joined the Stanford Graduate School of Business as an Assistant Professor of Accounting in July 2019. He studies the interrelated nature that firms' explicit and implicit contracts play in shaping firms' financial reporting and corporate governance practices. His recent work has examined the role of executive bonus plans in facilitating cooperation among management team members. Other work examines how corporate insiders exploit their private information advantage about corporate audit findings for personal gain.

Professor Kepler received his Ph.D. in Accounting from the Wharton School of the University of Pennsylvania and a BA in Accounting and Finance from the Foster School of Business of the University of Washington. Prior to his studies at Wharton, he worked in Financial Planning and Analysis for Nordstrom in Seattle, Washington.

### **Linda-Eling Lee**

As Global Head of ESG and Climate Research, Linda-Eling Lee oversees all ESG- and Climate-related content and methodology. MSCI is the largest ESG Ratings and analytics provider to global institutional investors. Lee leads one of the largest teams of research analysts in the world who are dedicated to identifying risks and opportunities arising from material Climate and ESG issues. She and her team have been widely recognized as the best Socially Responsible Investing (SRI)/Environmental, Social and Governance (ESG) researchers by market surveys and awards. Lee is also a member of MSCI's Executive Committee.

Lee joined MSCI in 2010 following the acquisition of RiskMetrics, where she led ESG rating research and was head of consumer sector analysis. Lee joined RiskMetrics Group in 2009 through the acquisition of Innovest. Prior to joining Innovest, Lee was the Research Director

**CHANGE. *DARE IT. DREAM IT.***

at the Center for Research on Corporate Performance, developing academic research at Harvard Business School into management tools to drive long-term corporate performance. Previously, she was a strategy consultant with Monitor Group in Europe and Asia, where she worked with Fortune 500 clients in industries ranging from beverages to telecommunications.

Lee received her AB from Harvard University, M.St. from Oxford and Ph.D. in Organizational Behavior from Harvard.

Lee serves as a member of the board of directors of US SIF. She has published research in both management and investment practitioner journals, as well as in top academic peer-reviewed journals. Lee was named one of the Top 100 Women in Finance by Barron's in 2019 and 2021. She was voted #1 for an Individual Making the Most Positive Overall Contribution to Sustainable Investment / Corporate Governance in 2018 and 2019 by Extel/IRRI. Lee is a frequent media commentator on Climate, ESG and sustainable investing in outlets including the Financial Times, The Wall Street Journal, Forbes and The New York Times.

### **Allison Herren Lee**

Allison Herren Lee was appointed to the U.S. Securities and Exchange Commission, unanimously confirmed by the U.S. Senate, and sworn into office on July 8, 2019. Lee served as Acting Chair of the Commission from Jan. 21, 2021 to Apr. 17, 2021.

Commissioner Lee brought to the SEC over two decades of experience as a securities law practitioner. She wrote, lectured, and taught courses internationally in Spain and Italy on financial regulation and corporate law. Lee served for over a decade in various roles at the SEC, including as counsel to Commissioner Kara Stein and as Senior Counsel in the Division of Enforcement's Complex Financial Instruments Unit. In addition, she has served as a Special Assistant U.S. Attorney, was a member of the American Bar Association's former Committee on Public Company Disclosure, and participated on a USAID project in Armenia assisting in the drafting of periodic reporting and disclosure provisions for a comprehensive law of the Republic of Armenia on Securities Market Regulation.

Prior to government service, Lee was a partner at Sherman & Howard LLC, focusing on securities, antitrust, and commercial litigation. A member of the Colorado bar, she holds a bachelor's degree in Business from the University of Colorado and a JD from the University of Denver College of Law, where she was salutatorian, a Chancellor's Scholar, and served on the Law Review.

### **Kilian Moote**

Kilian Moote is an expert in supply chain transparency and legal disclosure. Moote is a Managing Director for Georgeson's ESG advisory practice, where he advises clients on developing and implementing effective strategies that align with investors' expectations. He was the Director of Humanity United's Forced Labor & Human Trafficking portfolio and has

**CHANGE. DARE IT. DREAM IT.**

led the creation of the *KnowTheChain* benchmarks. Moote also led Humanity United's work to inform and engage investors on how to align their assets with their commitment to labor and human rights and advises its policy strategy.

In the past, Moote has facilitated innovation workshops that have helped both private and public sector groups accelerate solutions to challenging supply chain management problems. He has consulted with Fortune 500 companies and used that experience to create guidance documents and engagement best practices for national governments, including the US Department of Labor and the European Commission. Prior to joining HU, Moote conceptualized and led Free2Work, a risk assessment and evaluation tool designed to inform brands how they can reduce human trafficking risks in their supply chains.

As Vice President of Programs for *Not For Sale*, he oversaw programs in six countries that enhanced the livelihoods of those vulnerable to human trafficking. Kilian's work is grounded in a deep understanding of the needs and nuances of protecting human rights in decentralized global systems.

Moote has lectured on sustainable supply chain management and corporate social responsibility at the University of Technology Sydney and the University of San Francisco, where he developed and taught a new MBA course on Sustainable Supply Chain Management.

### **Daniel (Dan) Neale**

Daniel Neale is the Social Themes lead at the Church Commissioners for England; an ethical endowment fund committed to leading responsible investment practices and grounded in a principle of 'respect for people.'

He previously worked at the World Benchmarking Alliance's 'social transformation' work, integrating social considerations into benchmarks of the world's most influential 2,000 companies to ensure the SDG transformations are just and leave no one behind. From 2017 to 2019, Neale was the Director of the Corporate Human Rights Benchmark (CHRB). The CHRB creates annual rankings of the largest companies (from high-risk sectors) on their approaches to human rights and engages with investors, corporations, civil society and governments to push for improvements in disclosure, alignment with the UNGPs and human rights performance. The CHRB is now integrated into the World Benchmarking Alliance and is a spotlight benchmark under social transformation.

Prior to CHRB, he was a social performance consultant, working in extractives and renewables projects in Africa, the Middle East and Europe between 2012 and 2017, focusing on social and human rights risk and impact management, team and systems development, and responsible security practices. Prior to 2012, Neale spent the best part of a decade with the British military and several years working in civil-military coordination and conflict

stabilization roles, including in Afghanistan with the DfID-led Provincial Reconstruction Team in Helmand Province.

Neale's first degree was in Physics from the University of Oxford, followed by an MSc in Security, Conflict and International Development from the University of Leicester. He is a Fellow of the Institute of Corporate Responsibility and Sustainability.

### **Stephen Park**

Stephen Park is an Associate Professor of Business Law and the Satell Fellow in Corporate Social Responsibility at the University of Connecticut School of Business. His research is in the areas of international financial regulation, international trade law, corporate social responsibility and accountability, and corporate compliance. His current work primarily focuses on sustainability, social responsibility, and human rights issues in the global financial markets.

Professor Park's research has been published in the American Business Law Journal, the American Journal of International Law, the Harvard International Law Journal, the Virginia Journal of International Law, the Stanford Journal of International Law, the University of Pennsylvania Journal of International Law, the Boston College Law Review, and the Business and Human Rights Journal, among other scholarly outlets. Among the awards and honors that he has received for his research are the Holmes-Cardozo Award for Best Conference Paper, the Ralph J. Bunche Award for Outstanding Paper in International Law, and the Kubasek Award for Outstanding Environmental Sustainability Paper from the Academy of Legal Studies in Business (ALSB) and the Hoeber Memorial Award for Excellence in Research from the American Business Law Journal. He is a recipient of the ALSB's Distinguished Early Career Achievement Award, given in recognition of demonstrated excellence and exceptional promise in research, teaching, and service in the business law discipline.

At UConn, Professor Park has taught in the School of Business's Executive MBA, Part-time MBA, MS in Financial Risk Management, MS in Accounting, and undergraduate programs. He has been twice awarded the MSFRM Program's Outstanding Faculty Member for his teaching. Professor Park is Director of the Business and Human Rights Initiative, a partnership between the School of Business and the Human Rights Institute, and Co-Director of the Corporate and Regulatory Compliance Graduate Program, co-administered by the School of Business and the School of Law.

Professor Park holds a JD from Harvard Law School, a MALD in International Affairs from The Fletcher School at Tufts University, and a BA in Ethics, Politics, & Economics from Yale University.



## **Luiza Romero**

Luiza Romero is a Product and Project Manager for Enterprise Blockchain Applications. She has 15 years of experience in the consulting industry in Tax, Accounting, and Audit. She was a Product and Project Manager for supply chain/ESG and tax-related blockchain applications at EY. On TaxGrid, she had the opportunity to lead a pilot with EY, three governments, and various major global financial institutions to successfully prove that blockchain technology can solve a global cross-border tax problem.

Romero worked with +170 clients including various Fortune 500 companies from diverse industries (automotive, financial services, consumer products, etc.) around the globe. She worked on innovative Tax technology projects, such as data analytics solutions, mobile/web applications, AI and cryptocurrency. She also is Guest Lecturer at NYU Stern School of Business for the "Accounting and the Blockchain" class with Professor Amal Shehata.

Romero holds a bachelor's degree in Law and Public Administration.

## **Ruth Tang**

Ruth Tang is an Audit Partner in KPMG's New York asset management practice. She has nearly 20 years of experience providing financial statement audits, as well as internal control, due diligence, and ESG advisory services.

Her clients include building and civil construction contractors, developers, owners/operators, and real estate private equity funds. Tang's experience includes managing the audits of entities with multinational operations.

Tang's tenure with KPMG included a 3-year rotation in the Department of Professional Practice (DPP), KPMG national office, where she consulted engagement teams on complex accounting, financial reporting and SEC matters, developed interpretative guidance for publication in KPMG's professional accounting literature and designed and presented technical training through webcasts and share forums for internal and external audiences.

In addition to her client responsibilities, Tang is part of the leadership team for KPMG IMPACT. She has been providing ESG consulting and assurance services to companies seeking to measure and report on their ESG outcome. She currently leads the New York area Environment, Social, and Governance (ESG) advisory and assurance engagements for KPMG and is part of the firm's representation at the Sustainability Accounting Standards Board (SASB).

## Sif Thorgeirsson

Sif Thorgeirsson is the Director of the Standards Guidance at Fair Labor Association. She was a PeaceStartup ambassador for the United States. She is an experienced business and human rights professional as well as a US-trained lawyer. Since September 2016, Thorgeirsson has been working as an independent consultant to a number of NGOs on business and human rights. Prior to that, from 2006 to 2016, Thorgeirsson was at Business & Human Rights Resource Centre where she managed the Centre's Corporate Legal Accountability Project. Before joining the Resource Centre, she was a Researcher at Yale Law School on international human rights issues (including business & human rights). She was an associate at Troutman Sanders law firm in Washington, DC for five years, where her practice focused on project development and finance in the energy sector, international law and corporate law.

Thorgeirsson received her law degree from George Washington University Law School. While studying law, Thorgeirsson worked as a research assistant to international law Professor Ralph Steinhardt, working on subjects including human rights and corporate responsibility. Thorgeirsson attended the Oxford University Summer Program in International Human Rights Law. She received her BA in History and Political Science from McGill University in Canada.

## David Weil

David Weil is a Professor at Brandeis University and a Visiting Senior Fellow in Democracy Studies at the Harvard University Kennedy School of Government. Weil was Dean and Professor of the Heller School for Social Policy and Management at Brandeis University from August 2017 -to- July 2022. Prior to that, he was the Peter and Deborah Wexler Professor of Management at Boston University's Questrom School of Business. He was appointed by President Barack Obama to be the Administrator of the Wage and Hour Division of the US Department of Labor and was the first Senate-confirmed head of that agency in a decade. He led the Wage and Hour Division from 2014 to January 2017.

His area of expertise is employment and labor market policy; regulation; transparency policy and digital empowerment; and the impacts of industry restructuring on employment and work outcomes and business performance. Dean Weil has written five books, most recently *The Fissured Workplace* (Harvard University Press) and published over 100 articles. He is widely sought in the US and abroad as an advisor on public policy questions.

Weil earned a bachelor's degree at Cornell University's School of Industrial and Labor Relations, a Master's in public policy at the Kennedy School and a Ph.D. in public policy at Harvard.