Blogs September 14, 2023



Join us in two weeks, 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 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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