

Another in the newbie series: If the corporate secretary is also the general counsel —which is still fairly common, though becoming less so—they report to the CEO in most cases, but they probably also report functionally to the board chair or the lead independent director. If the corporate secretary isn't also the GC, they probably report to the GC—although it's possible that they report to the CEO or another senior officer.

So, the corporate secretary is in the curious position of being subordinate to the CEO while also "reporting" indirectly to the CEO's boss.

Regardless of the organizational chart, the corporate secretary essentially reports to each member of the board of directors because they are constantly liaising with each director. It's a unique position where the corporate secretary effectively has a dozen or more bosses in practice.

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