

## New Research: Human Capital Management Metrics and Performance



### **Cambria Allen-Ratzlaff**

*Corporate governance director, UAW Retiree Medical Benefits Trust*

Cambria Allen-Ratzlaff is corporate governance director for the \$61 billion UAW Retiree Medical Benefits Trust, the largest non-governmental purchaser of retiree health care benefits in the United States. Her responsibilities at the Trust include engagement strategy development and execution, oversight of the Trust's global proxy voting compliance program, and monitoring legislation and regulations that impact shareholder rights.

She currently leads the Human Capital Management Coalition, a cooperative effort among a group of 25 institutional investors representing over \$3 trillion in assets to elevate effective human capital management as a critical driver of long-term shareholder value. Her other areas of expertise include board leadership structure and accountability, governance risk management and mitigation, and the relationship between U.S. and global public policy choices and long-term value creation in the capital markets, with a focus on the health care sector.

She joined the Trust in 2011 after serving as Senior Corporate Governance analyst for the Office of Connecticut State Treasurer Denise L. Nappier.

She received her A.B. in political science from Bryn Mawr College in Bryn Mawr, Pennsylvania and her M.A. in public policy from Trinity College in Hartford, Connecticut.

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### **Erik Bradbury, CPA**

*Partner, EY*

Erik Bradbury is a partner in EY's Financial Accounting Advisory Services Practice with over 15 years of experience serving some of EY's largest Global 360 clients.

He's currently focused on serving EY's largest Media and Entertainment and Life Sciences clients. He's at the forefront of finance transformation, assisting his clients in modernizing their finance functions, utilizing advancements in technology, improving their financial controls and processes, and in operationalizing new accounting standards. He has extensive technical and operational experience working with Fortune 500 organizations assisting them in all aspects of accounting and financial reporting, in addition to his years of public accounting providing him with a deep understanding of an effective system of financial policies and controls.

Erik served as a fellow at Financial Executives International (FEI) where he worked closely with a network of controllers from the largest and most respected companies in the Fortune 500. In this role, he developed the technical agenda, advised and educated members on current issues affecting their organizations, and organized their advocacy efforts. This unique opportunity gives Bradbury broad cross-industry perspective on controllership initiatives, challenges, and a key understanding of how they manage through disruption and change.

He's also a former National Office member of EY's Professional Practice Group where he served as a resident covering various technical accounting topics. During his time as a resident Bradbury assisted on numerous EY publications and firm consultations including notable publications on financing transactions and complex deal structures.

Erik's also a former member of the Consultative Advisory Group to the International Accounting Auditing Standards Board (IAASB).

Erik is a CPA in New York and a graduate of Brigham Young University.

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## Dr. Anthony Hesketh

*Associate Professor, Lancaster University Management School, UK*

Dr. Anthony Hesketh is an associate professor in the Management School at Lancaster University, Visiting Professor at Copenhagen Business School, Advisor to EY and named by HR Magazine as one of the profession's Top Ten Thinkers. His research broadly focuses on value with specific focus on capturing the financial impact of leadership, strategy and human capital on organizational performance. He has authored books about talent, performance, and leadership.

Anthony's recent work focuses on establishing new ways of understanding and calculating evolving forms of value in modern capitalism, contributing to another book, *Good Dividends: Responsible Leadership of Business Purpose* (Routledge).

He led the research for the Human Capital element of the Embankment Project for Inclusive Capitalism (EPIC), a joint initiative between Ernst & Young and Baroness Lynn Forrester Rothschild's Coalition for Inclusive Capitalism. This is a joint initiative between corporates, asset managers, investors and over 30 global business leaders to establish metrics that measure long-term value creation for all stakeholders.

With the collective power and diversity of the entire investment chain, representing \$28 trillion of assets under management and almost 2 million employees around the world, Anthony's original and continuing research has played a central role in contributing to the creation of a unique initiative to measure the multi-dimensions of long-term value that businesses create.

Anthony's work with EPIC was at the heart of the recent deliberations by the Security and Exchange Commission's Investor Advisory Committee on Human Capital Disclosures, which is now moving the agenda of transparent human capital reporting forward.