



Navigating the 2024 ESG Landscape

About Us



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Senior Product Marketing Manager

- Focused on ESG and enterprise risk management
- 12+ years in enterprise technology
- Leads AuditBoard ESG education, strategy and marketing efforts



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- 16+ years of Internal Audit, SOX and risk consulting experience
- Certified Internal Auditor (CIA)
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Agenda



The ESG Landscape

Assessing Maturity

AuditBoard Research Methodology

Survey Results

Find Out More



01

The 2024 ESG Landscape

The 2024 ESG Landscape

The era of voluntary,
unregulated ESG
reporting is ending.
Regulation is here.



The 2024 ESG Landscape.

There is increased need for organizations to **demonstrate the strategic value of ESG.**



The 2024 ESG Landscape

Stakeholders expect companies to be more transparent about **ESG practices and impact.**



Poll Question #1

Has your organization started preparing for the upcoming CSRD and California reporting requirements?

- a. Yes
- b. No
- c. Unsure

The 2024 ESG Landscape

The era of voluntary, unregulated ESG reporting is ending. **Regulation is here to stay.**

There is increased need for organizations to **demonstrate the strategic value of ESG.**

Stakeholders expect companies to be more **transparent about ESG** practices and impact on stakeholders.



02



Assessing Maturity

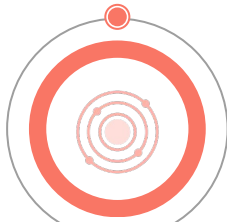
The ESG Program Management Lifecycle

Conduct Materiality Assessments



01

Collect ESG Data



03

Audit Data & Prepare Reports



05

Monitor Impact & Update Stakeholders



07

Select Frameworks and Topics to Track



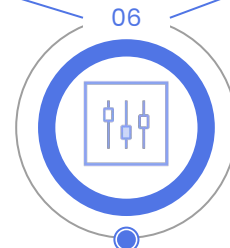
02

Analyze Data, Identify Initiatives & Set Goals



04

Operationalize Your Program



06

Competencies for ESG Success



ESG Investment & Processes

What investments has your organization made in ESG headcount, processes and technology?



ESG Breadth & Depth

How is your organization engaging stakeholders, determining materiality and covering environmental, social and governance topics?



Reporting & Disclosures

What public reports, disclosures, commitments and ratings has your organization published?



Governance & Controls

How does your organization manage compliance, audits, and data governance?

SURVEY FOCUS AREAS



Investment Areas & Processes

1. Dedicated headcount, budget, tooling
2. Data collection (Ad Hoc - Defined - Automated)
3. Tracking by locations, entities

SURVEY FOCUS AREAS



Breadth & Depth of ESG Program

1. Stakeholder Engagement
2. ESG Topics and Data Metrics tracked (coverage across E, S and G?)
3. Materiality Assessments
4. ESG Risk Program
5. Supply Chain

SURVEY FOCUS AREAS



Reporting & Disclosures

1. Sustainability report published
2. Frameworks, reporting agencies
3. Public commitments to specific metrics
4. Benchmarking vs peers, industry, etc.

SURVEY FOCUS AREAS



Governance & Controls

1. Compliance with legislation
2. Data approvals / audit process
3. Evidence collection
4. Controls in place

ESG Maturity Landscape

1

Fundamental

Addresses ESG compliance and provides data on an as-needed basis.

2

Efficient

Implements defined, managed processes for ESG and is proactive with reporting and disclosures.

3

Strategic

Views ESG as a key to competitive differentiation and includes ESG strategies across the organization.

4

Groundbreaking

Sets the standard for ESG program management with new innovations, commitments, and sets best practices for peers.

Poll Question #2

How would you rate the current maturity of your ESG program?

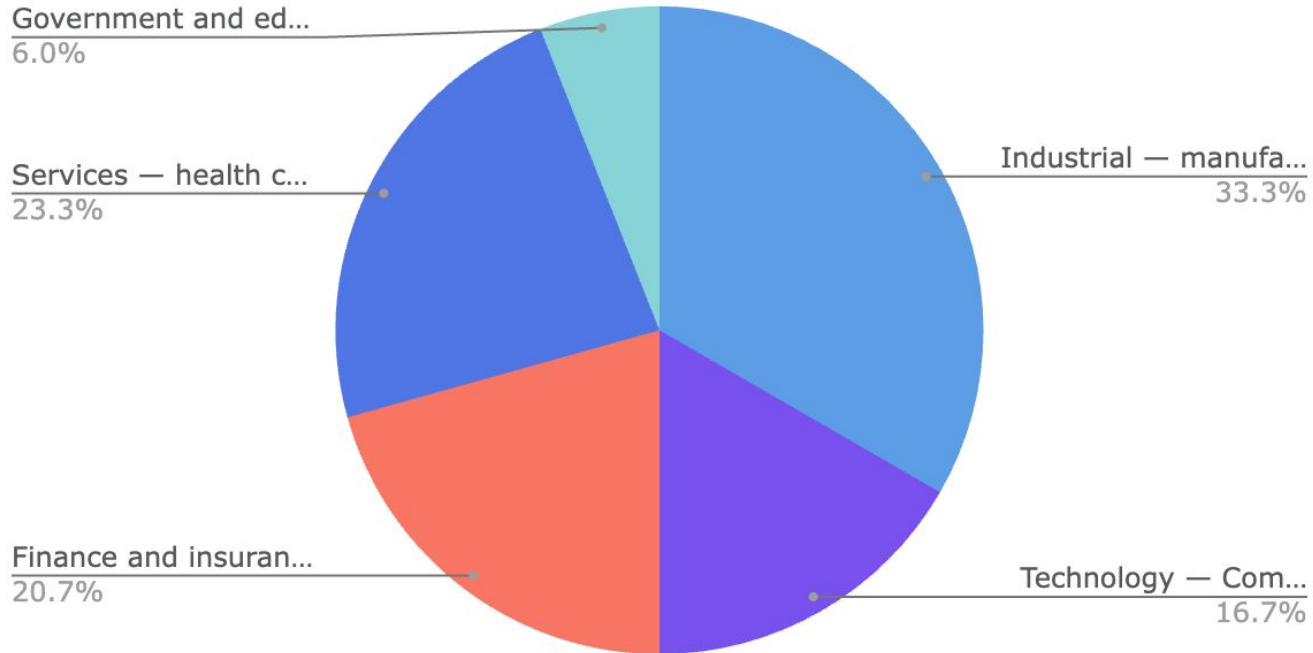
- a. Fundamental
- b. Efficient
- c. Strategic
- d. Groundbreaking



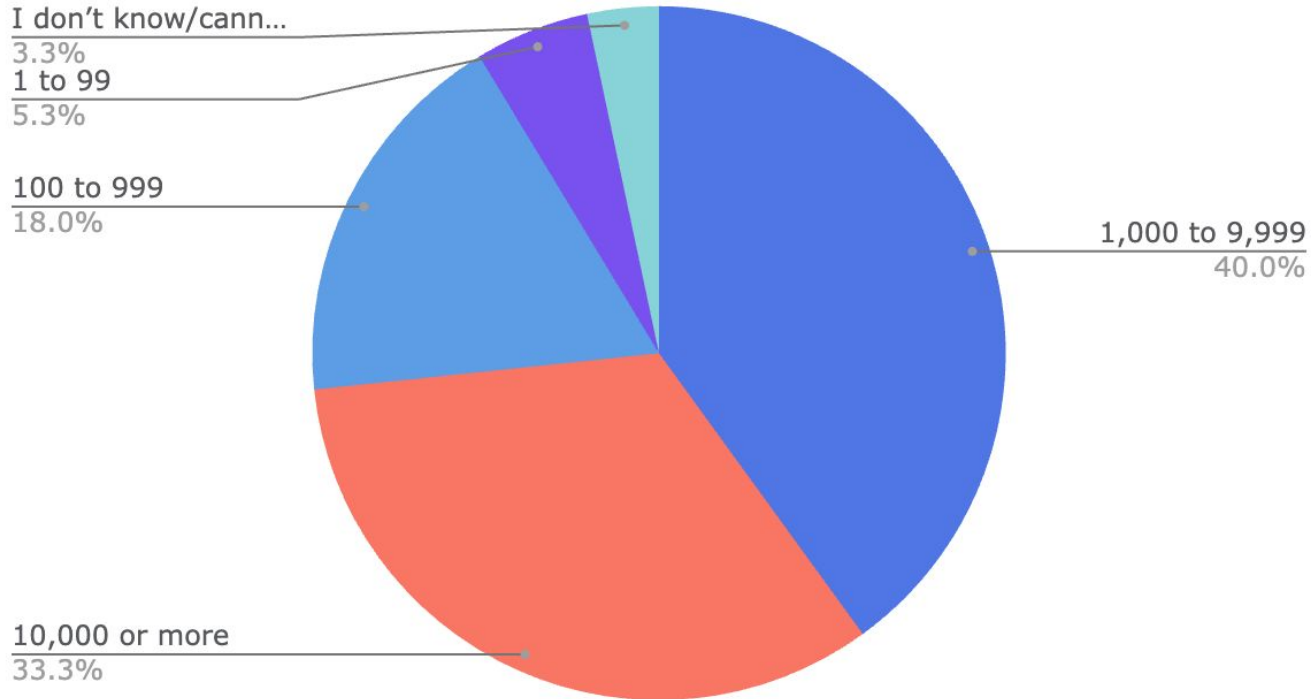
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Survey Demographics

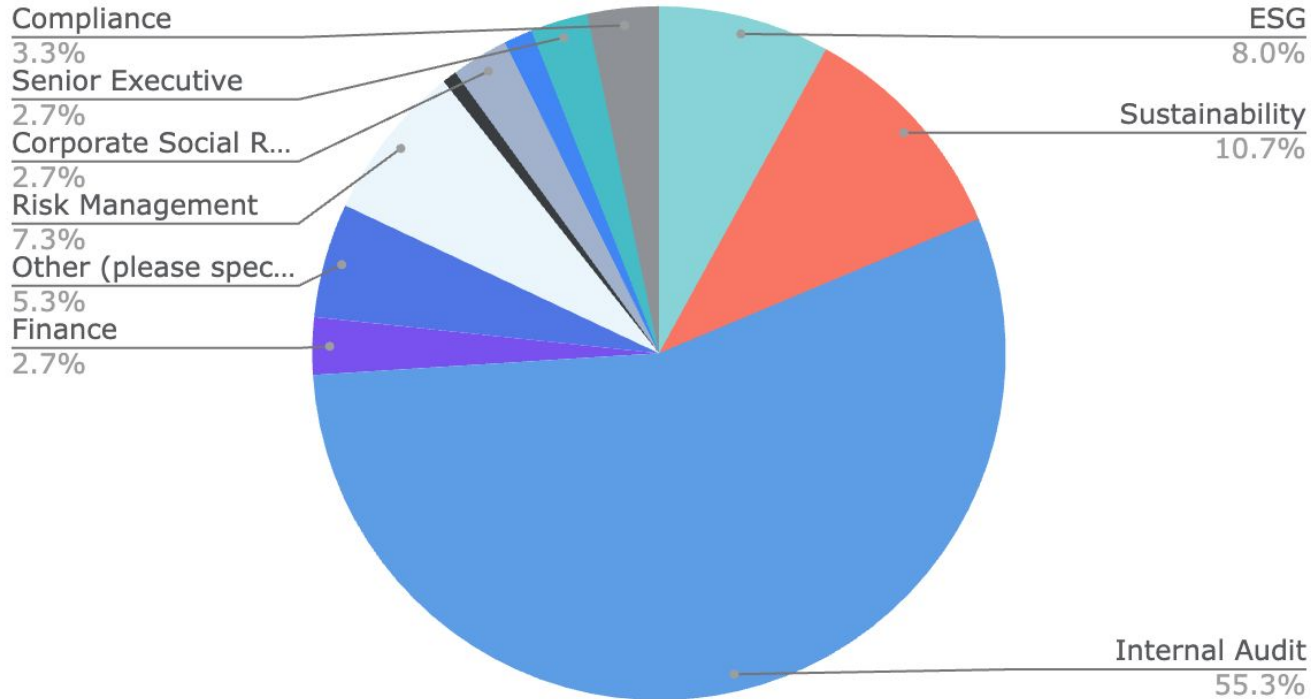
What is the principal industry in which your organization operates?



How many employees work at your organization?



What is the primary area of focus of your role?

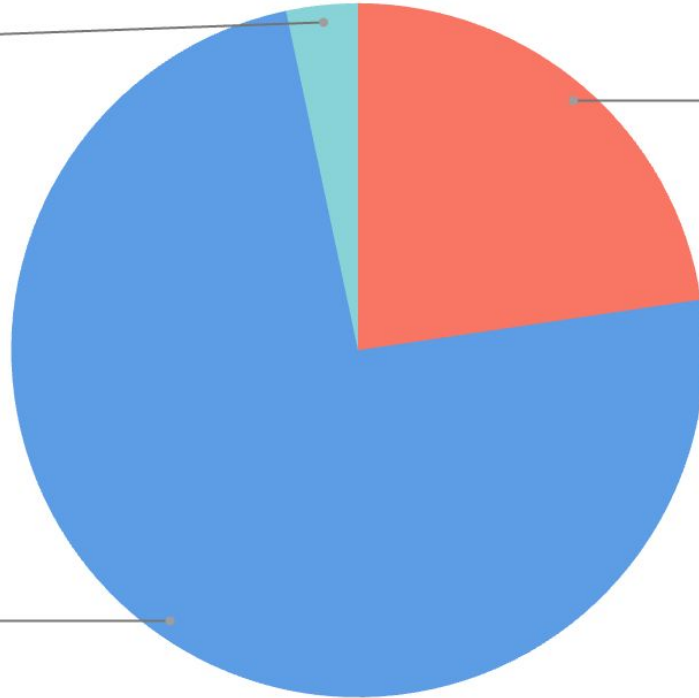


Is your organization private or public?

I don't know/cann...
3.3%

Private
22.7%

Public
74.0%







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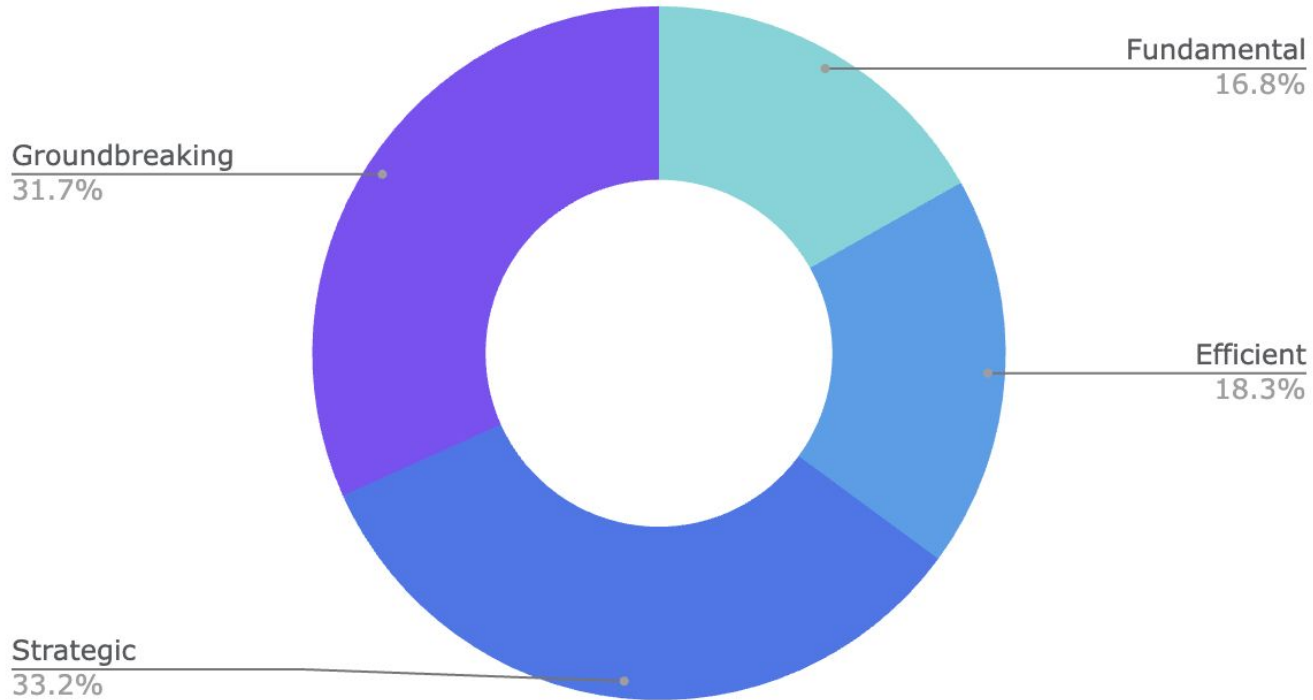
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○ **Survey Results**

ESG Maturity Assessment

	Fundamental	Efficient	Strategic	Groundbreaking
 ESG Investment & Processes What investments has your organization made in ESG headcount, processes and technology?	17%	18%	33%	32%
 ESG Breadth & Depth How is your organization engaging stakeholders, determining materiality and covering environmental, social and governance topics?	38%	18%	34%	10%
 Reporting & Disclosures What public reports, disclosures, commitments and ratings has your organization published?	49%	41%	10%	0%
 Governance & Controls How does your organization manage compliance, audits, and data governance?	40%	21%	20%	19%

ESG Investments & Processes



Poll Question #3

Has budget been allocated towards ESG at your organization?

- a. Yes, for headcount
- b. Yes, for technology
- c. Yes, for both
- d. No
- e. Unsure

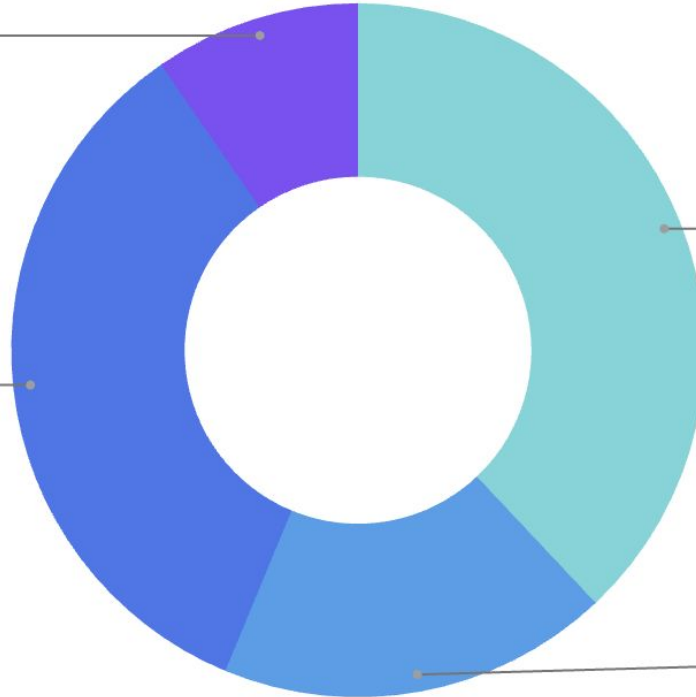
ESG Breadth & Depth

Groundbreaking
9.6%

Strategic
34.1%

Fundamental
38.0%

Efficient
18.3%

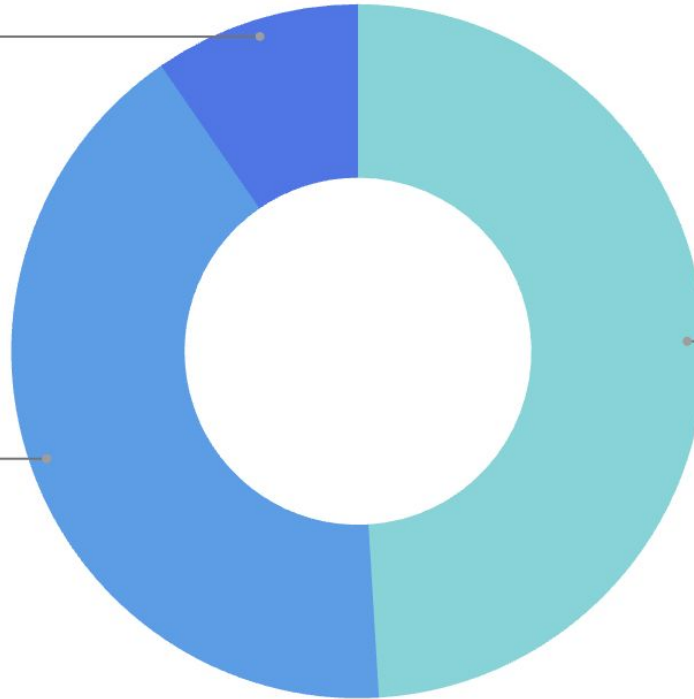


ESG Reporting & Disclosures

Strategic
9.6%

Efficient
41.3%

Fundamental
49.0%

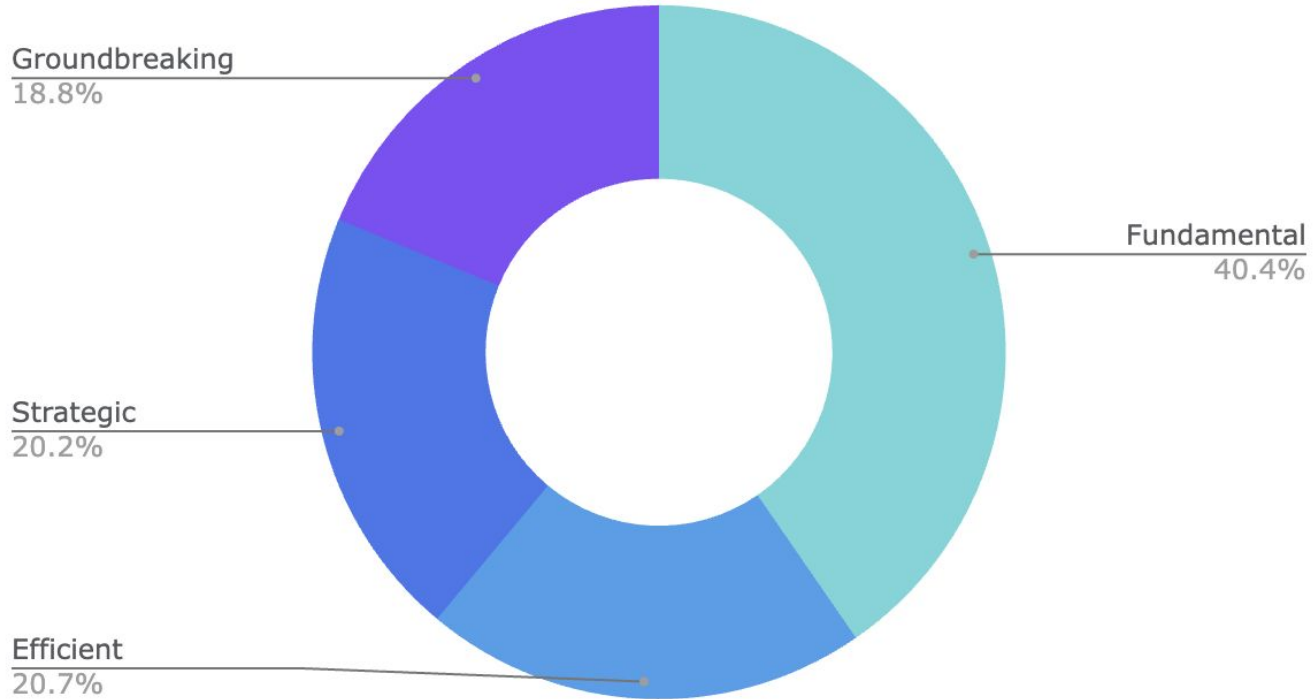


Poll Question #4

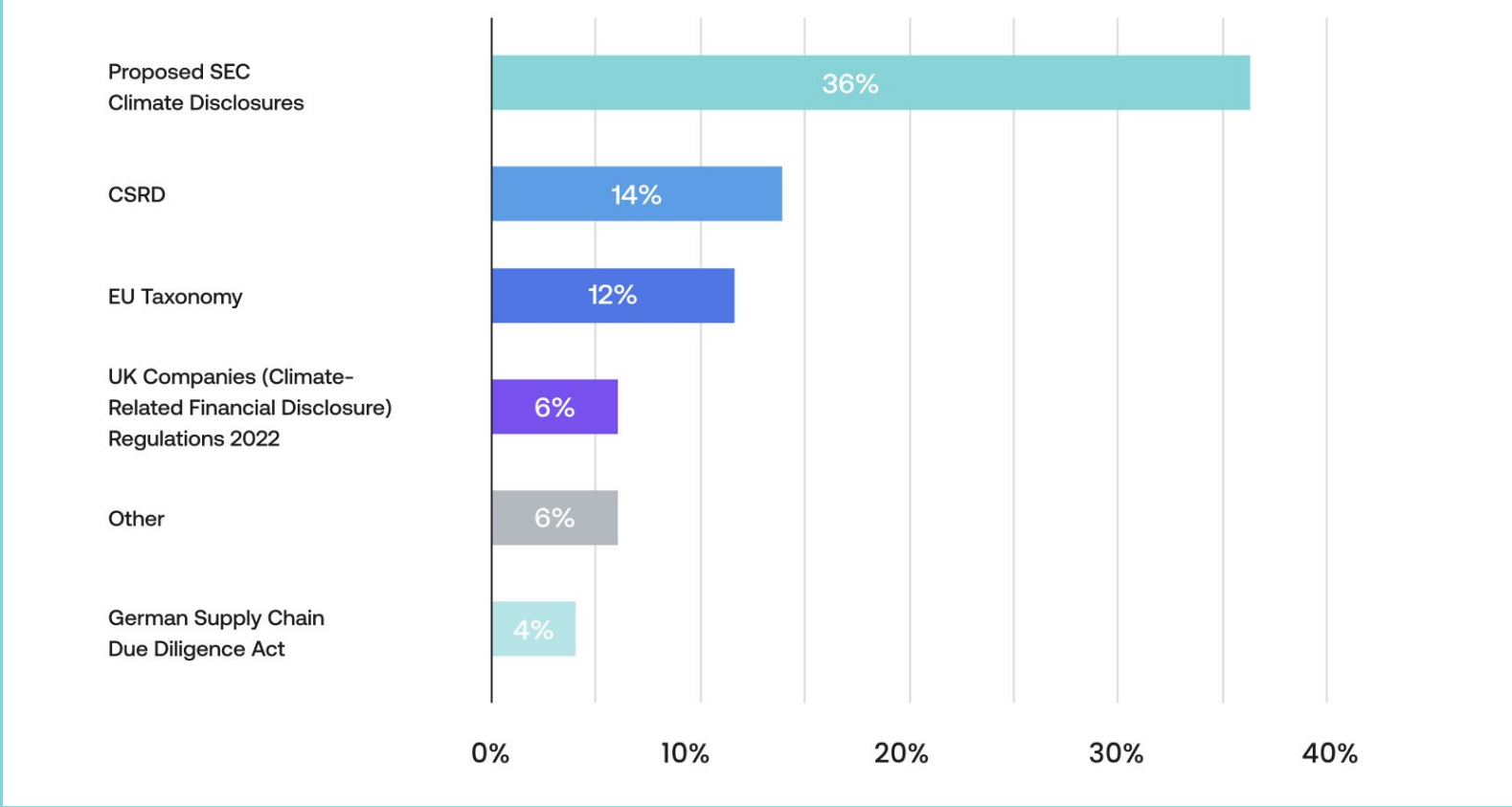
Do you currently do any benchmarking to guide your ESG program?

- a. Work with a consultancy
- b. Rating comparisons
- c. Ad hoc research
- d. Not applicable

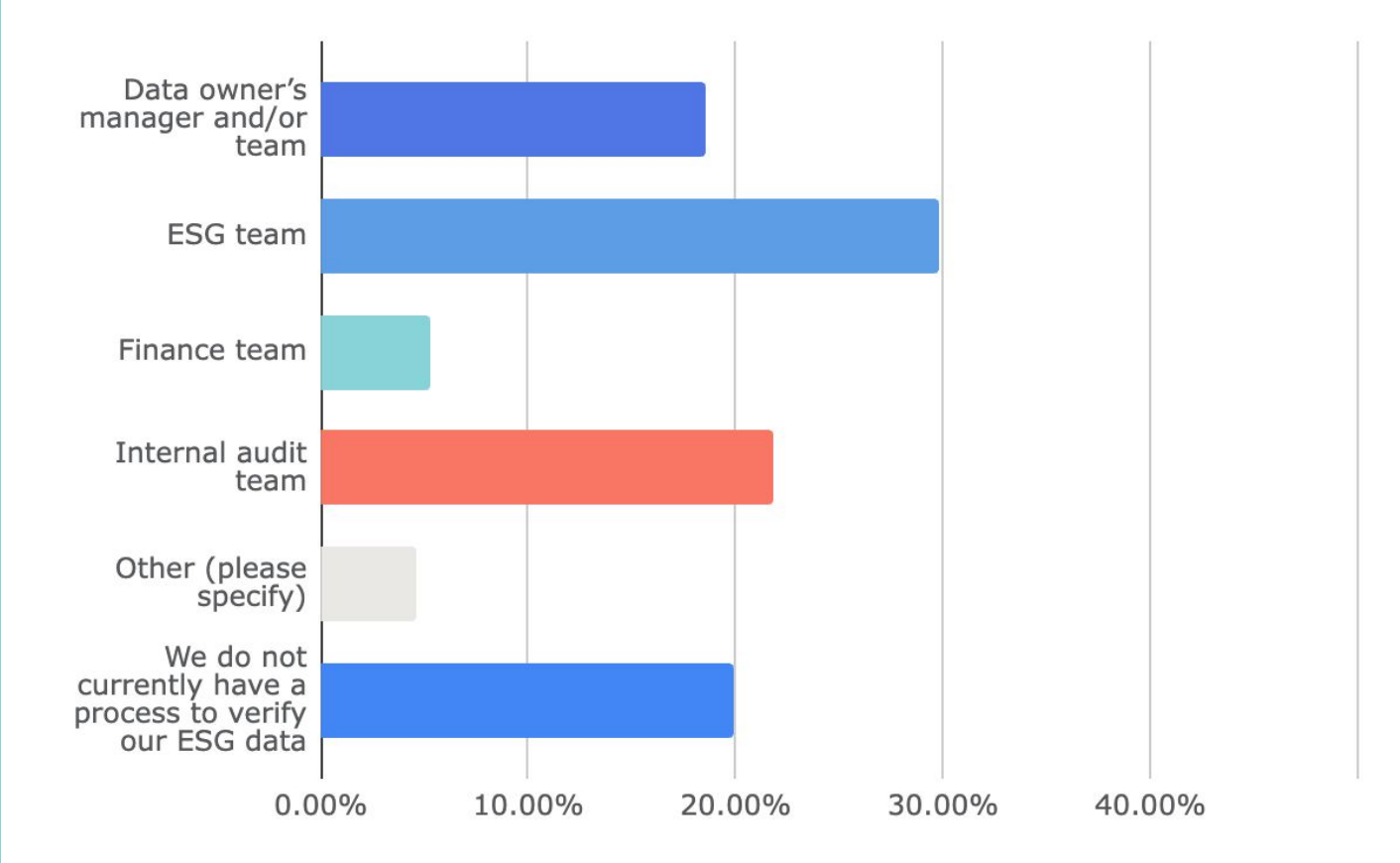
ESG Controls & Governance



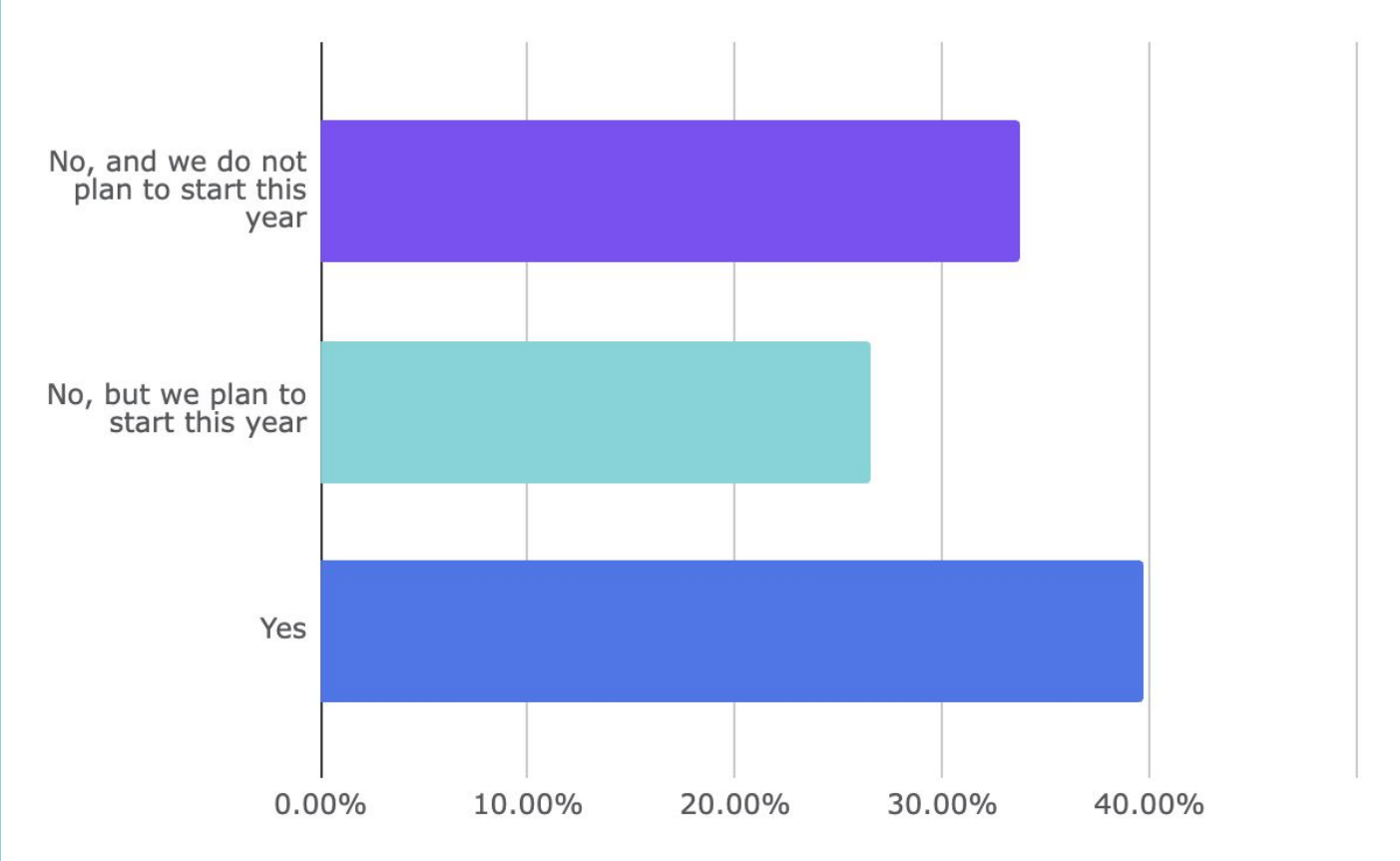
Which regulations will your organization comply with now or in the future?



Which team is responsible for ESG data verification?



Have you implemented any controls for ESG?



How Can Technology Help?



Better ESG data availability and consistency, reduced duplication of effort.



Easy-to-export and share dashboards and customizable outputs.



Data visualizations that support better analysis and reporting.



Improved capacity to compare ESG data against frameworks and identify gaps.



Support strong internal controls.



Reduced administrative burden, and more time to focus on adding value.

Customer Spotlight

“The **transparency in AuditBoard** is going to make it very easy for us to drill down into underlying documents to support the reporting that we’ll do in our sustainability report... Verifying the reliability of that information could be a challenge without a system to enable it.”

Doug Sasso

VP, Head of Global Audit
EPAM Systems



<epam>



05



Find Out More

Benchmark Your Organization



ESG Program Maturity Survey

This 7-minute survey asks about your ESG program management practices. The results from this survey will help you benchmark your organization and understand how your ESG program management stacks up.

Thank you for your participation!

* 1. Who is responsible for ESG at your organization?

- We have a dedicated sustainability/ESG team
- We have a dedicated headcount that is part of another team
- We have an ESG committee with representatives from different departments
- We don't have a designated person/team for ESG

* 2. Who is responsible for ESG at your organization?

- Dedicated sustainability/ESG team
- An ESG committee with representatives from different departments
- Audit
- Risk
- Compliance
- Legal
- HR

SURVEY

Take a quick 7-minute survey to assess your ESG Program Management Maturity

BENCHMARKING

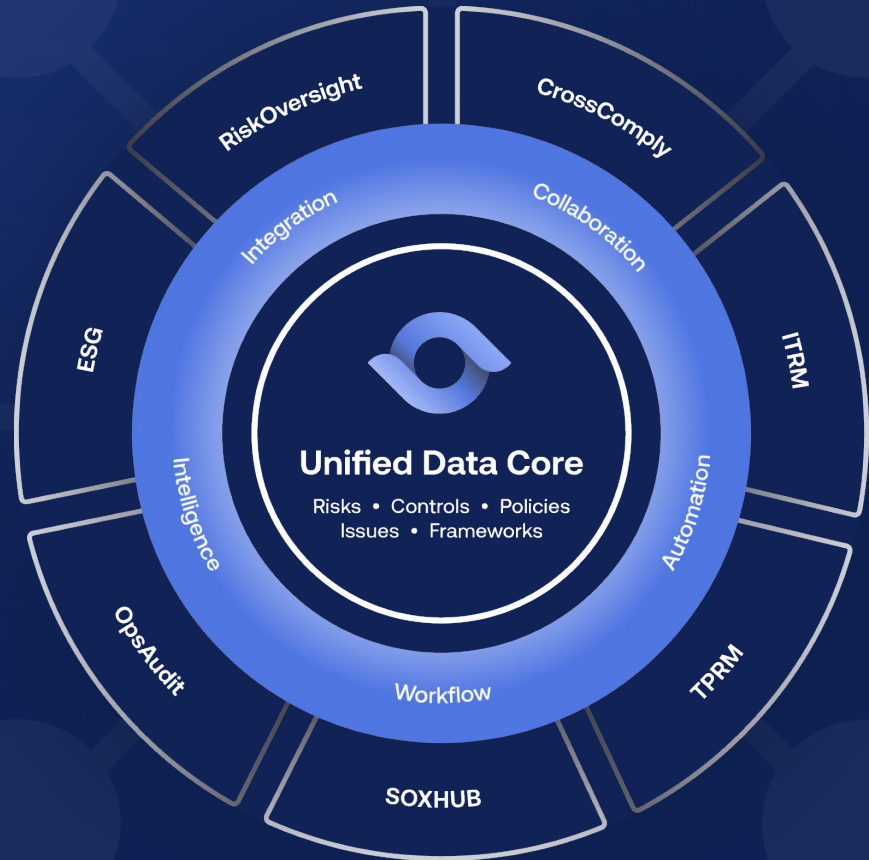
Access data and analysis from survey to understand how you compare to peers (data is anonymized)

1:1 ADVISORY MEETING

Understand your next steps to mature your ESG Program Management

The Modern Connected Risk Platform

Elevate your audit, risk, IT security and ESG programs with the intelligent, collaborative, connected risk management platform.





Streamline ESG program management and ensure audit-ready data.

Centralize Data and Align to Frameworks

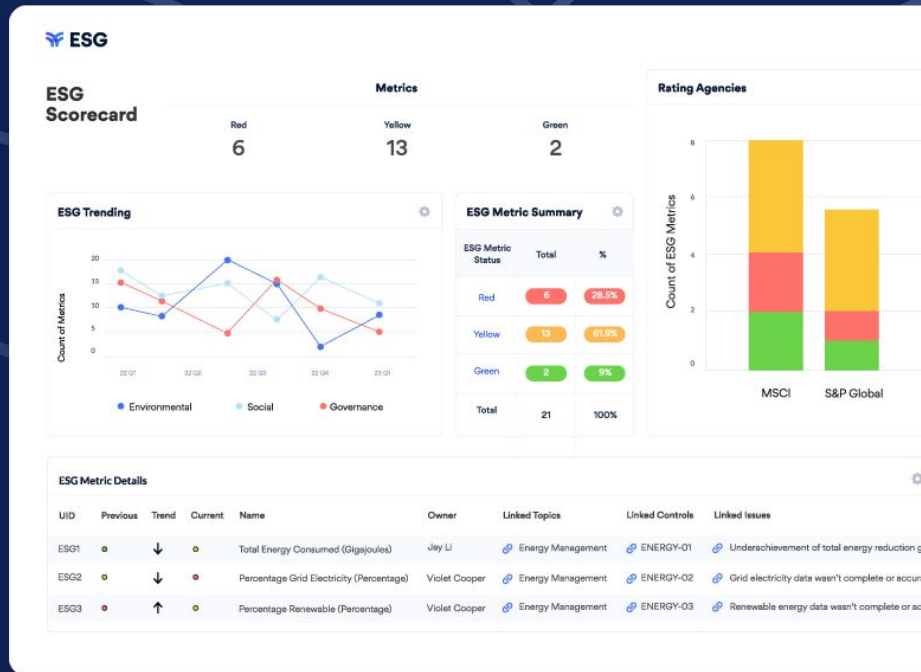
Aggregate ESG topics and metrics to align to frameworks and make stakeholder reporting easier.

Simplify Evidence Collection and Reporting

Expedite data and evidence collection to establish assurance and improve efficiency.

Evaluate Materiality, Risks and Opportunities

Extend risk management to include ESG materiality assessments, issue identification, and mitigation tracking.



ESG risks and
opportunities are
business risks and
opportunities

Thank You

