

# Sustainability Reporting

It is not only finances or the economic bottom line. Sustainability also matters, and stakeholders increasingly want to know about the triple bottom line — the environmental, social, and economic impact of the organization. According to an EHSAC poll:\*



More than  
**46%**

of respondents are unsure about which sustainability or nonfinancial reporting framework is used in their organization.



**1 in 4**

respondents say that regulators exert the greatest pressure on their organization for sustainability or nonfinancial reporting.



Nearly  
**15%**

of respondents have never considered becoming involved in sustainability or nonfinancial reporting.



**1 in 4**

respondents are unsure of where the greatest pressure comes from.

*\*Results based on 1,846 to 1,183 responses.*

Sustainability can be more effective if managed by applying enterprise risk management (ERM) principles to environmental, social, and governance (ESG) matters. Organizations can have greater assurance if Environmental Health & Safety (EHS) audit and internal audit understand key concepts about each other's area of expertise and work together to provide assurance over sustainability reporting.

**Find out more in the upcoming EHSAC Knowledge Brief:  
“Sustainability or Enterprise Risk Management?”**

VISIT THE CENTER

Find out more about the EHSAC at [www.theiia.org/ehsac](http://www.theiia.org/ehsac).