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?”

Find out more about the EHSAC at www.theiia.org/ehsac.