

## Sustainability Reporting & Accounting

### Survey Section 2: Sustainability Reporting & Accounting Questions

#### 1. Strategic Artifacts: Does your organization have a:

Please check all that apply

Published organizational Vision Statement

Strategic Plan that includes any of the following - Green, Sustainability, Social Well-being and/or Climate Change Action commitments

Leadership Team or Committee established to address Social Responsibility and/or Environmental and Social Impacts

List/Inventory of Natural Assets (ex. Trees) belonging to the organization

## 2. Strategic Actions: Has your organization:

Please check all that apply

Note: For option 5 please click the link to find out more about the [Task Force on Climate-related Financial Disclosures \(TCFD\)](#).

Joined the Global Covenant of Mayors

Declared a Climate Emergency at any time

Published an organizational commitment to Greenhouse Gas Emission Reduction, becoming Carbon Neutral, Lowering Carbon Footprint or a similar target

Developed or adopted a process for recognizing Environmental/Social Impacts and Initiatives in your organization's Financial Accounting and Reporting (ex. Reserve or Reserve Funds)

Adopted or considered the recommendations set forth by the Task Force on Climate-related Financial Disclosures (TCFD)

None of these measures have been taken yet

Taken any other Sustainability/Climate Change Financial Reporting Action (specify):

**3. Sustainability Reports:** Does your organization publish any type of Sustainability Report?

Sustainability Reporting includes an assessment of an organization's social, environmental, and governance performance, as well as communicating how the organization's values, priorities and action plans for sustainability are linked to its strategy

No

Yes - internal reports only

Yes - internal and external reports

**4. Risk Management Involvement:** Does your organization's enterprise-level Risk Management department/area:

Please check all that apply

Analyze or estimate planned/unforeseen events' Social Impacts (ex. Reduced facility or community centre availability for seniors/children)

Analyze or estimate planned/unforeseen events' Environmental Impacts (ex. Increased water drainage issues due to storms or road/impervious surface development)

Contribute to organizational Sustainability Reports

Assist Finance with risk-related Financial Disclosures

Not Applicable -Risk Management does not contribute to any above tasks (completed by other departments/areas)

**5. Sustainability Accounting:** Does your organization currently provide Environmental Impact, Social Impact and/or Sustainability-related financial disclosures in Annual Financial?

Such as narratives, notes and/or unaudited statements

Yes

No

### Section 3: COVID-19 Pandemic Response

**6. Finance's Pandemic Response:** In response to the COVID-19 pandemic the Finance team at your organization is/will:

Please check all that apply

Consider Accounting Impacts of human resource and service disruption, revenue loss, supply chain issues, asset impairment, cash flow pressures

Modify Internal Controls such as policy/procedure/cost center changes to track and report incremental expenditures

Disclose COVID-19 pandemic Impacts in Annual Financial Statements

**Optional** ▼

**Additional Comments:**

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