

City of Mississauga Sustainability Survey: Spring 2020

- Please refer to separate attachment for Survey Questions (6 in total)
- Please refer to accompanying email for Key Messages derived from Additional Comments provided by some survey participants
- Survey was distributed to municipalities and regions in Canada, US, UK, Australia, New Zealand
- 41 organizations from 5 countries completed the survey
- Survey Results Data are intended to share aggregated information without identifying participating organizations, individuals, or their responses

Survey Result Data and associated Graphics

A. Locations of Select Survey Participants



B. Sample of Names of Survey Participants

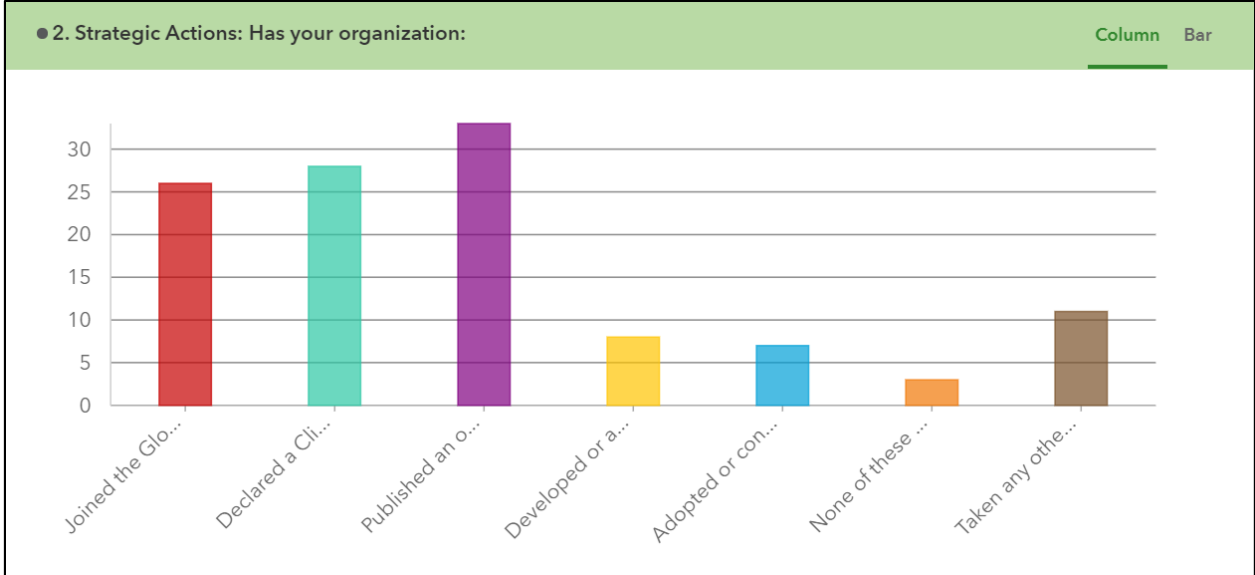


Survey Question 1 asked about Strategic Artifacts. Specifically, the question asked about whether the participating organization had any of 4 possible strategic artifacts.



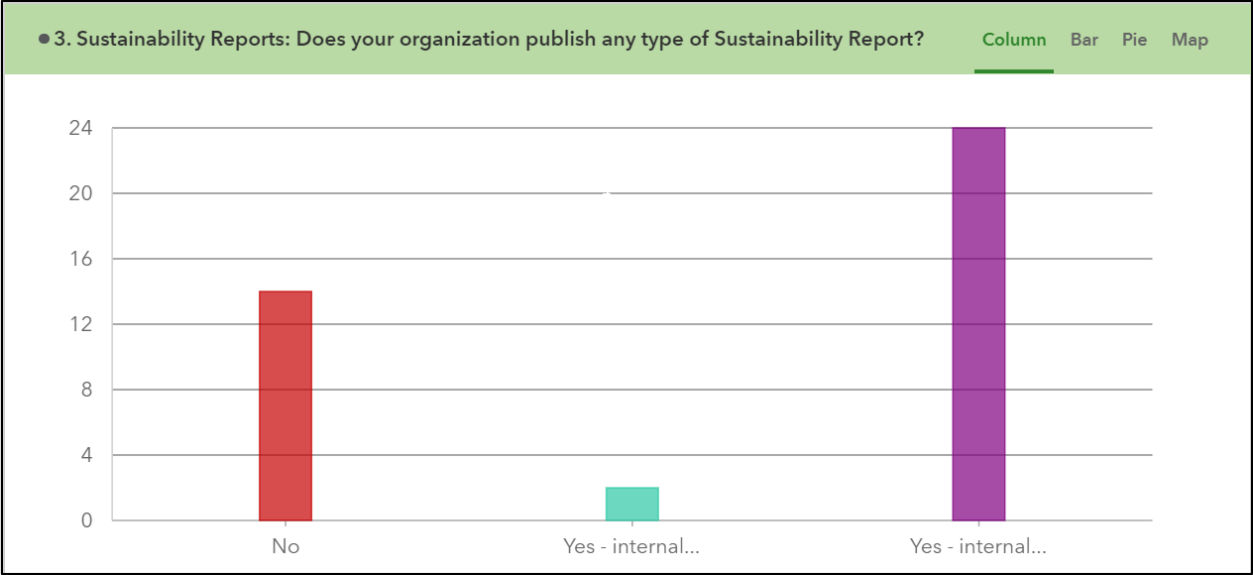
Answers	Count	Percentage
Published organizational Vision Statement	36	87.8%
Strategic Plan that includes any of the following - Green, Sustainability, Social Well-being and/or Climate Change Action commitments	35	85.37%
Leadership Team or Committee established to address Social Responsibility and/or Environmental and Social Impacts	29	70.73%
List/Inventory of Natural Assets (ex. Trees) belonging to the organization	28	68.29%

Survey Question 2 asked about what sustainability- and climate change-related Strategic Actions had been taken by the participating organization.



Answers	Count	Percentage
Joined the Global Covenant of Mayors	26	63.41%
Declared a Climate Emergency at any time	28	68.29%
Published an organizational commitment to Greenhouse Gas Emission Reduction, becoming Carbon Neutral, Lowering Carbon Footprint or a similar target	33	80.49%
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)	8	19.51%
Adopted or considered the recommendations set forth by the Task Force on Climate-related Financial Disclosures (TCFD)	7	17.07%
None of these measures have been taken yet	3	7.32%
Taken any other Sustainability/Climate Change Financial Reporting Action (specify):	11	26.83%

Survey Question 3 asked whether the participating organization published any type of Sustainability Report.



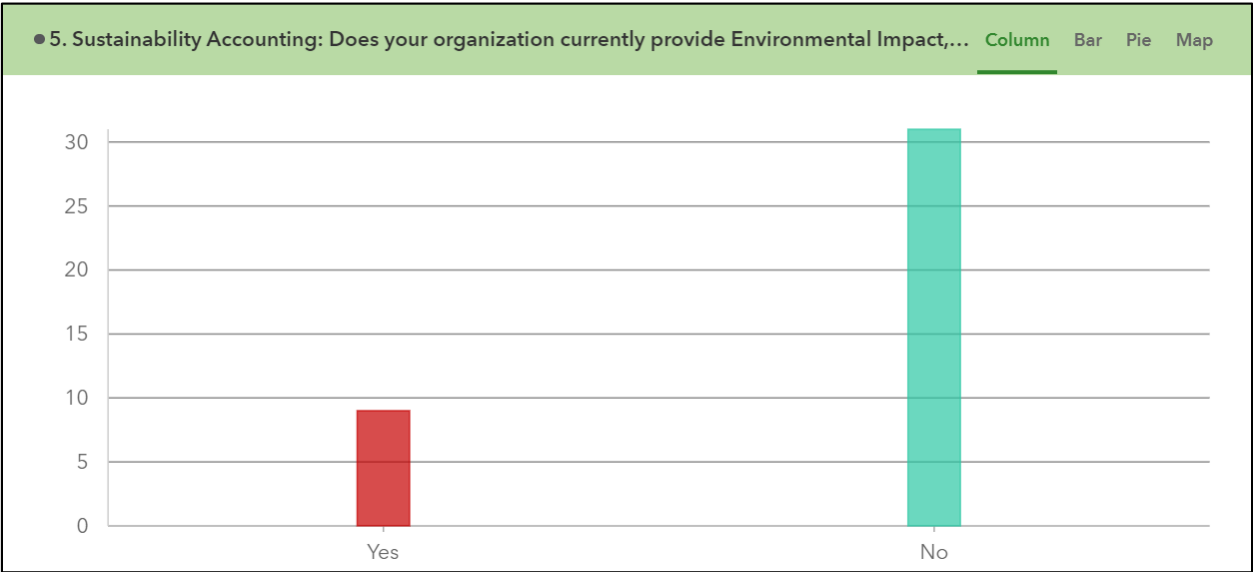
Answers	Count	Percentage
No	14	34.15%
Yes - internal reports only	2	4.88%
Yes - internal and external reports	24	58.54%

Survey Question 4 asked about Risk Management Involvement. Specifically, the question asked about whether the participating organization’s enterprise-level Risk Management department assisted with any of 4 possible tasks, or Not Applicable could be selected.



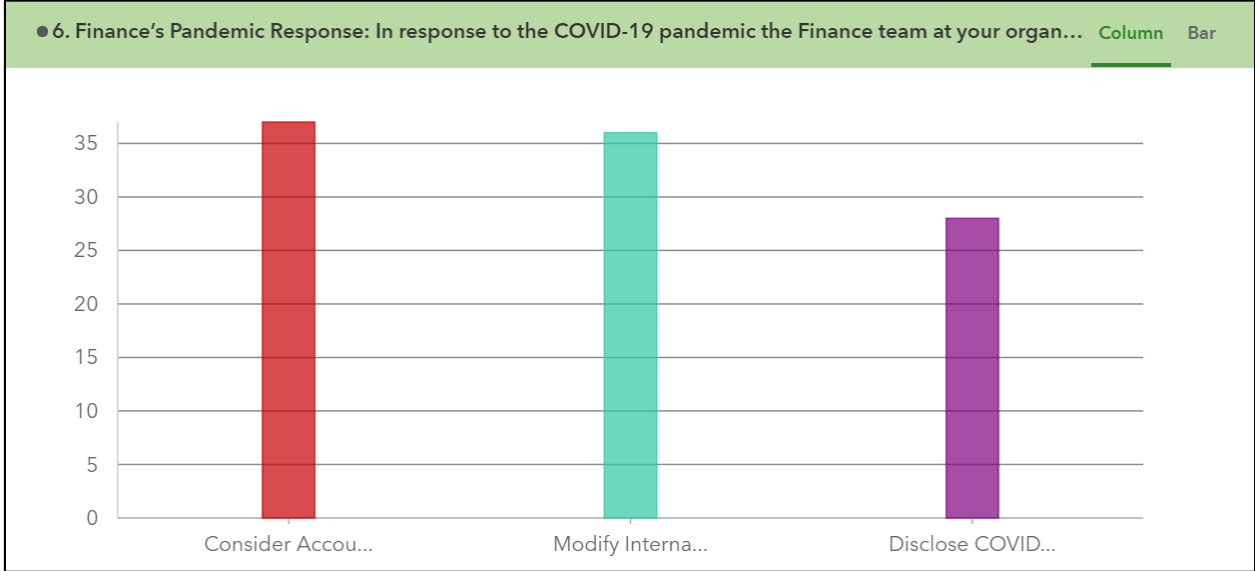
Answers	Count	Percentage
Analyze or estimate planned/unforeseen events' Social Impacts (ex. Reduced facility or community centre availability for seniors/children)	11	26.83%
Analyze or estimate planned/unforeseen events' Environmental Impacts (ex. Increased water drainage issues due to storms or road/impervious surface development)	23	56.1%
Contribute to organizational Sustainability Reports	14	34.15%
Assist Finance with risk-related Financial Disclosures	9	21.95%
Not Applicable - Risk Management does not contribute to any above tasks (completed by other departments/areas)	14	34.15%

Survey Question 5 asked about Sustainability Accounting and whether the participating organization provides Environmental Impact, Social Impact and/or Sustainability-related financial disclosures in Annual Financials.



Answers	Count	Percentage
Yes	9	21.95%
No	31	75.61%

Survey Question 6 asked about Finance’s Pandemic Response and whether the participating organization was or would be completing any of 3 accounting-related activities.



Answers	Count	Percentage
Consider Accounting Impacts of human resource and service disruption, revenue loss, supply chain issues, asset impairment, cash flow pressures	37	90.24%
Modify Internal Controls such as policy/procedure/cost center changes to track and report incremental expenditures	36	87.8%
Disclose COVID-19 pandemic Impacts in Annual Financial Statements	28	68.29%

Sample of Additional Comments from Survey Participants

Response

While the City of Regina does not include climate related financial disclosure in the Annual Report, the Official Community Plan provides a framework that guides the physical, environmental, economic, social and cultural development of the city. Progress on this plan is included in the Annual Report. In 2019, City Council passed a motion to become a renewable city by 2050. Work is underway to develop an Environmental Sustainability Framework.

This is really an interesting survey, and I am looking forward to seeing the results. We do all of the things checked, but not necessarily under this lens. Thanks for including us! Hopefully this information will be helpful. Feel free to contact me if you have additional questions. Thanks!

RE: Question 1, the Vision Statement and Strategic Plan for the region is set out in the Auckland Plan (www.theaucklandplan.govt.nz). We are also currently finalising Te Tāruke-ā-Tāwhiri: Auckland's Climate Plan and have various other strategic plans relating issues such as waste management and pest management. One of Auckland Council's Committees of the Whole is the Environment and Climate Change Committee. RE: Question 2, the Council recently endorsed a regional target to halve emissions by 2030 and achieve net zero emissions by 2050 RE: Question 3, we report internally on various sustainability related measures, e.g. operational greenhouse gas emissions, but do not produce a standalone external sustainability report. However, our annual report outlines non-financial outcomes as well as financial performance.

At this stage i am not sure how much we will identify the COVID-19 impact in the financial statements, but we are letting Council know the impact and the measures that we have taken to mitigate the impact through service adjustments, layoffs, hiring freezes, redeployments, capital project deferrals etc How we report this in the financial statements will be determined in the future