

AUDIT ON SUSTAINABILITY



EURORAI Seminar
Graz, May 2024

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SUSTAINABILITY: EVERYWHERE AND EVERY TIME

Phys.org

COVID-19 could derail Sustainable Development Goals for... years

The COVID-19 pandemic will further derail the UN's Sustainable Development Goals (SDGs) in the next five years without conc...



UNRIC.org

Sustainable Development Goals remain EU's "compass"

The Sustainable Development Goals (SDGs) remain a "compass" to guide the European Union through crises, S...



Hindustan Times

Why we can't ignore nutrition's role in achieving UN SDGs

World's biggest socio-economic risk: Ignoring nutrition's role in achieving UN Sustainable Development Goals. World Nutri...



Coinpedia

The Impact Of Blockchain On Sustainable Development A...

Despite the extended use cases for this neo-digital technology, sustainability and charity have far been neglected in the space,...



The Business of Fashion

How Do the Biggest Companies in Sportswear Score on Sustainability?

The results enable like-for-like comparisons and in-depth market segment analysis on fashion's sustainability performance. Ho...

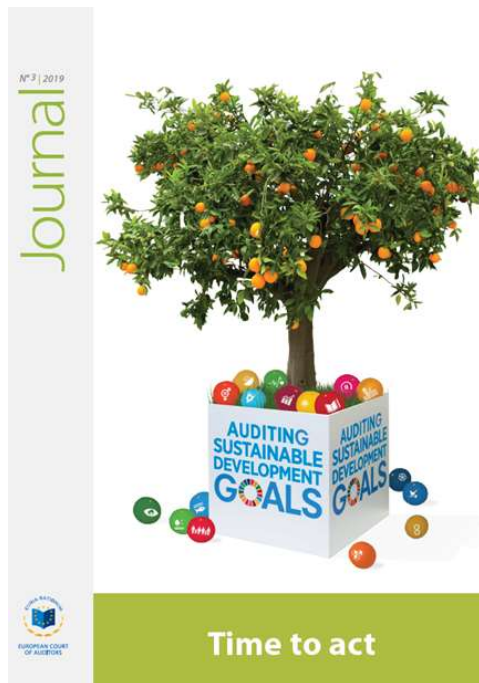


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SUSTAINABILITY: AN IMPORTANT TOPIC FOR AUDIT INSTITUTIONS

“Audit institutions shall provide added value to the efficient and effective implementation of the 2030 Agenda in Germany” (Bonn Declaration of Sustainability)



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AUDIT ON SUSTAINABILITY

At the beginning there were two questions

What is sustainability? How do we audit that?



As a result

26 audit reports were sent to

- 11 Universities
- 12 Berlin associated companies
- 02 Senate Departments
- 01 The Senate Chancellery



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WHAT IS SUSTAINABLE DEVELOPMENT?

The definition from the **Brundtland Report** of 1987 is commonly used today: “Development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. It seeks to reconcile economic development with the protection of social and environmental balance.

Today, the term is primarily associated with the 2030 Agenda and its **17 Sustainable Development Goals** (SDGs): a global plan to promote sustainable peace and prosperity and to protect our planet.

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SUSTAINABLE DEVELOPMENT



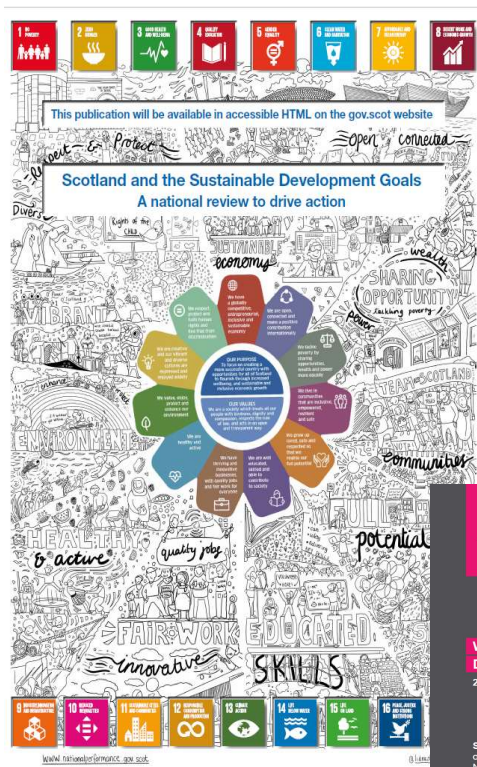
ACTIVITIES IN THE REGIONS I



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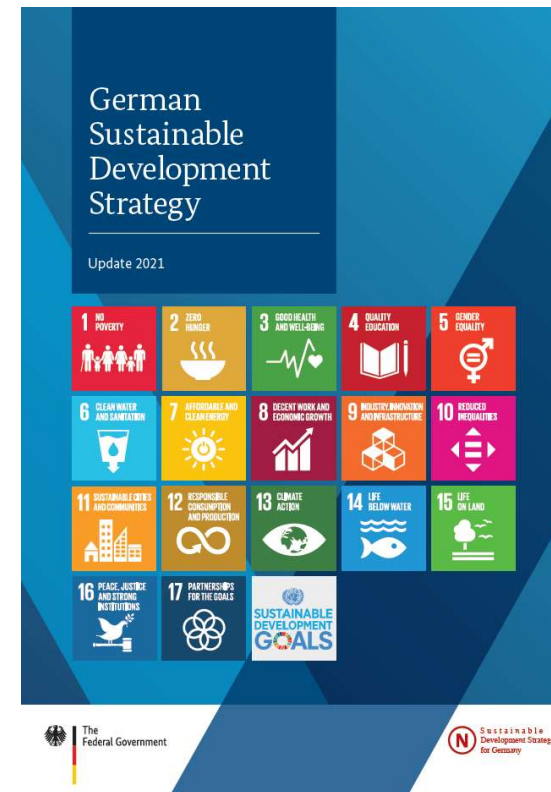
ACTIVITIES IN THE REGIONS II



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FOLLOW-UP ON NATIONAL AND STATE LEVEL

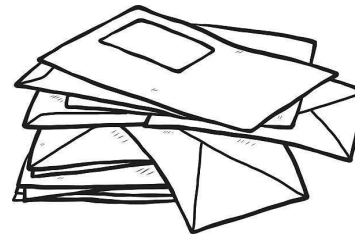


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THE AUDIT

- 11 universities, 12 corporations of which the State of Berlin holds at least 50.1% of the company shares (incl. hospitals), various school administrations
- about 1000 pages of feedback in total
- countless minutes on the phone
- coordination in the team within the framework of weekly video conferences
- over 50 contracts, agreements, laws, guidelines and concepts



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BEST PRACTICE

Large companies and universities have anchored sustainability strategies and established a functioning sustainability management system



Freie Universität  Berlin



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OUTCOME – UNIVERSITIES

Statement of the Senate Department responsible for institutions of higher education refers to the new law on Berlin Sciences (September 2021)

- Universities and colleges must develop sustainability concepts with defined goals, measures and suitable indicators for review, as well as aspects of sustainable procurement.
- New provisions also include the election or appointment of a representative for students with disabilities, a full-time women's and equal opportunity representative, and a representative for diversity and anti-discrimination.

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OUTCOME – COMPANIES

Statement by the Senate Department responsible for companies, of which the State of Berlin holds at least 50.1% of the company shares

- The number of portfolio companies reporting in the Sustainability Report will be substantially expanded.
- Data collection processes as well as the use of performance indicators is currently under development. With the help of the data provided in the future, it will probably be possible to show the development of sustainability indicators over time from the 2024 Sustainability Report onwards.

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OUTCOME – SCHOOL ADMINISTRATION

- Education administration is organized at the district level
- Only one out of twelve districts has a sustainability strategy
- This strategy covers the school administrations and can be a model for the other districts

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OUTCOME – GOVERNMENT LEVEL

- Anchor sustainability as a cross-cutting issue throughout Berlin's administration
- Holistic strategy for Berlin; Strategy development in a broad participatory approach
- Incorporate existing experience from the university and state enterprise sectors
- Ambitious goals linked to measurable indicators are to be anchored in the sustainability strategy
- Mandatory reporting system

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THANK YOU VERY MUCH!

- We look forward to your feedback!
- What is your experience?
- Your comments are welcome.

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