

# The Essential Guide to ESG & Sustainability Governance for Board Directors and Officers

SELF-PACED ONLINE COURSE



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## Course overview

This online course is designed for board directors, committee members and officers looking to build their knowledge on ESG (environmental, social and governance), sustainability and related governance matters.

It is a 'one-stop-shop', offering easy access to a wealth of ESG & sustainability governance information. Composed of three comprehensive modules and complementary resources, participants will gain the knowledge needed to enhance their literacy and confidence in these key areas.

This course not only addresses environmental issues, but also social and governance matters. The course materials are closely aligned with the architecture of the draft IFRS Sustainability Disclosure Standards proposed by the International Sustainability Standards Board.

## Learning outcomes

Upon completion of the course, participants will understand:

- the key components of environmental, social and governance
- boards' roles in relation to ESG & sustainability
- the regulatory environment in Australia
- the basic concepts of investment stewardship
- the four pillars of ESG & sustainability management
- how ESG & sustainability drives value creation
- ESG & sustainability risks and opportunities and materiality assessment
- the integration of ESG factors into strategy and risk management
- the major sustainability disclosure standards and frameworks and the convergence of standards
- the connectivity between ESG and financial performance & enterprise value
- the connectivity between businesses and economic, environmental, and societal value

## Course delivery

### Online course

Self-paced.

Total hours required: 5-6 hours.

To ensure concept comprehension, participants will be prompted to answer review questions for each module. Upon successful completion of the course and review questions, participants will receive a Statement of Completion.

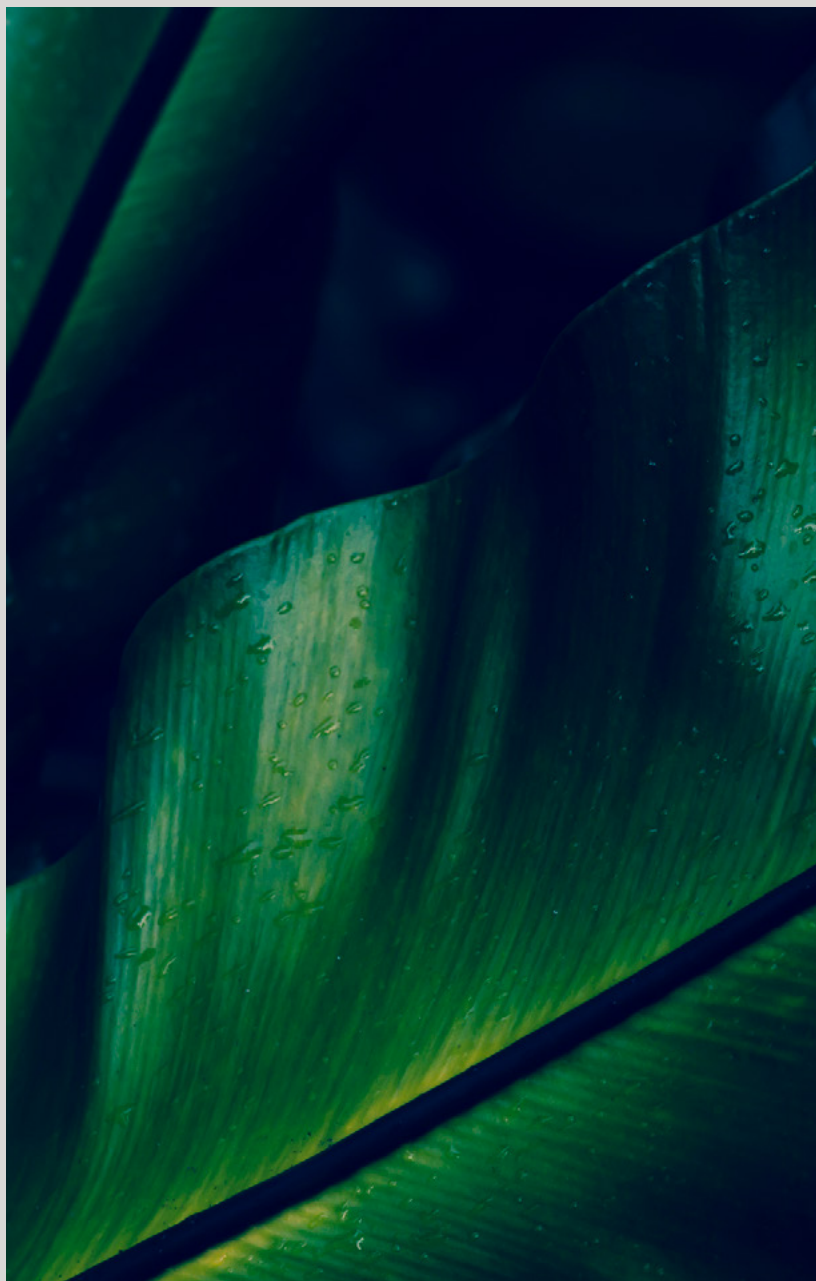
### Online course plus 1-hour one-on-one follow up session

The 1-hour follow-up session enables participants to consolidate their learning and discuss any questions about the course directly with the author.

### Group packages

We offer discounts for boards and/or committees who would like to participate in this course as a group. Please contact us for more information.





## Topics

This course begins with an introduction to ESG & sustainability and circular economy, which are then followed by three easy-to-read modules:

### Module 1

Boards' roles and the regulatory environment in Australia

- How boards oversee ESG & sustainability-related matters
- Directors' due care and diligence and related cases
- Public reporting and disclosure requirements
- 'Greenwashing' and directors' duties
- Investment stewardship and stewardship codes

### Module 2

ESG risks and opportunities, materiality, and the integration of ESG factors into strategy and risk management

- How material ESG & sustainability risks and opportunities are identified
- Materiality in the context of sustainability, including the concept of double materiality
- Integration of ESG & sustainability into strategy and risk management
- ESG targets, plans and metrics

### Module 3

Sustainability disclosure standards, connecting ESG with financial performance & enterprise value, and the creation of shared value

- ESG & sustainability disclosure system
- Overview of the Global Reporting Initiative (GRI) standards, the Sustainability Accounting Standards Board (SASB) standards, the Task Force on Climate-Related Financial Disclosures (TCFD) framework, and the Integrated Reporting <IR> framework, as well as a few other major frameworks
- Convergence of the sustainability reporting standards and the IFRS Sustainability Disclosure Standards climate & general requirement exposure drafts
- Sustainability report assurance
- Connecting ESG & sustainability with financial performance & enterprise value
- Connecting businesses with economic, environmental, and societal value

The course finishes with a summary of twelve questions every board should consider as part of their responsibilities.

## About the author

Connie Howe BEc, CA, GAICD, IM&A, RCA



Connie has over 25 years' experience in finance, risk, governance and corporate reporting. Her international career includes executive and senior positions with PwC in Australia, the United States and China as well as with the

American International Assurance and the Victorian Auditor-General's Office. From 2014 to 2020, Connie was an Executive and the Company Secretary of the Australian Council of Superannuation Investors, an organisation that supports investors in exercising active ownership and integrating ESG factors into investment processes.

Over the past eight years, Connie has been an active member of key ESG forums, conferences and events both in Australia and globally. She has also participated in the promotion of ESG integration and the enhancement of sustainability reporting.

Connie has extensive knowledge and experience in international accounting standards, corporate reporting and assurance, corporate governance, ESG integration and practices, and sustainability disclosures.

Connie is a qualified Chartered Accountant in Australia, a Graduate of the Australian Institute of Company Directors, an ASIC Registered Company Auditor, a Sustainability Accounting Standards Board (SASB)

consultant, an Integrated Reporting <IR> consultant, and an International Mergers & Acquisitions Expert Charterholder. Connie completed the Business Sustainability Management course at the Cambridge Institute for Sustainability Leadership with High Pass.

Connie is the Principal of CLG Assurance & Advisory, a Melbourne-based firm providing CFO advisory, sustainability advisory, and audit & assurance services to organisations across various industries. She is also a Specialist Advisor of Peakstone Global, providing governance advisory services to boards.

## What others say

"ESG principles are pervasive to an organisation's sustainable performance outcomes. Their impact on an organisation's strategy and risks can be profound. To properly perform their responsibilities of office and drive value for their enterprises, directors and officers must become adept in their application.

This Essential Guide provides not only a foundation plank towards assuring a director's or officer's knowledge and skill as a key professional decision maker with respect to such matters, but also an important reference tool for future use."

Steven Cole LLb(hons) FAICD ASX listed company Chair







# CLG

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