

ISCN Sustainability Reporting Survey

Summary document

April 2024



The role of universities and sustainable development

- *"The education sector is one of the few sectors that can support, promote, and contribute to achieving all the 17 UN SDGs. Universities...are essential to achieving the SDGs because they can equip the next generation with the skills, knowledge, and understanding to address sustainability challenges and ...research that advances the sustainable development agenda."* (Junior, Fien and Horne, 2019).
- If a university has committed to making a difference in the world, this difference should be visible outside of the university's walls. We would see this in their research, in their alumni, in their reputation and in their performance in specific subjects.

Introduction

- **Who we are:** We are an international group of higher education experts interested in sustainability-specific issues related to performance measurement (including rankings) and institutional reporting. As a working group we developed this survey under the auspices of the International Sustainable Campus Network (ISCN).
- **Background:** Across the globe, sustainability has become a strategic theme for higher education institutions. Not only in the traditional domains of research and teaching, but also in the institution's mission and planning, public engagement, campus operations, and other related contexts. A key means for institutions to monitor and report their progress is sustainability reporting.
- **Aim:** The aim of the survey was to gain an understanding of existing sustainability reporting practices in the global higher education sector. It also aimed to identify opportunities and challenges to improve current practices of sustainability reporting and form the basis for policy recommendations.

Survey Overview

- The ISCN Sustainability Reporting Group conducted a survey to assess benefits, challenges, and opportunities of sustainability reporting in higher education institutions. The survey covered a range of topics including the strategic priority of sustainability, reporting standards used, stakeholder influence, drivers, and many more.
- Survey with **~50 questions** open between Aug-Dec 2022
- Sent to
 - Direct emails to select contacts associated with sustainability reporting within and beyond our network
 - Included in ISCN newsletter sent to ~1'400 subscribers
- **87 responses** collected via SurveyMonkey, including
 - 18 invalid responses (only up to 10% of questions answered or duplicate)
 - 14 partial replies (>10-45%)
 - 55 comprehensive replies (>45%)
- In the following analysis, **partial and comprehensive answers** (n=69) are counted

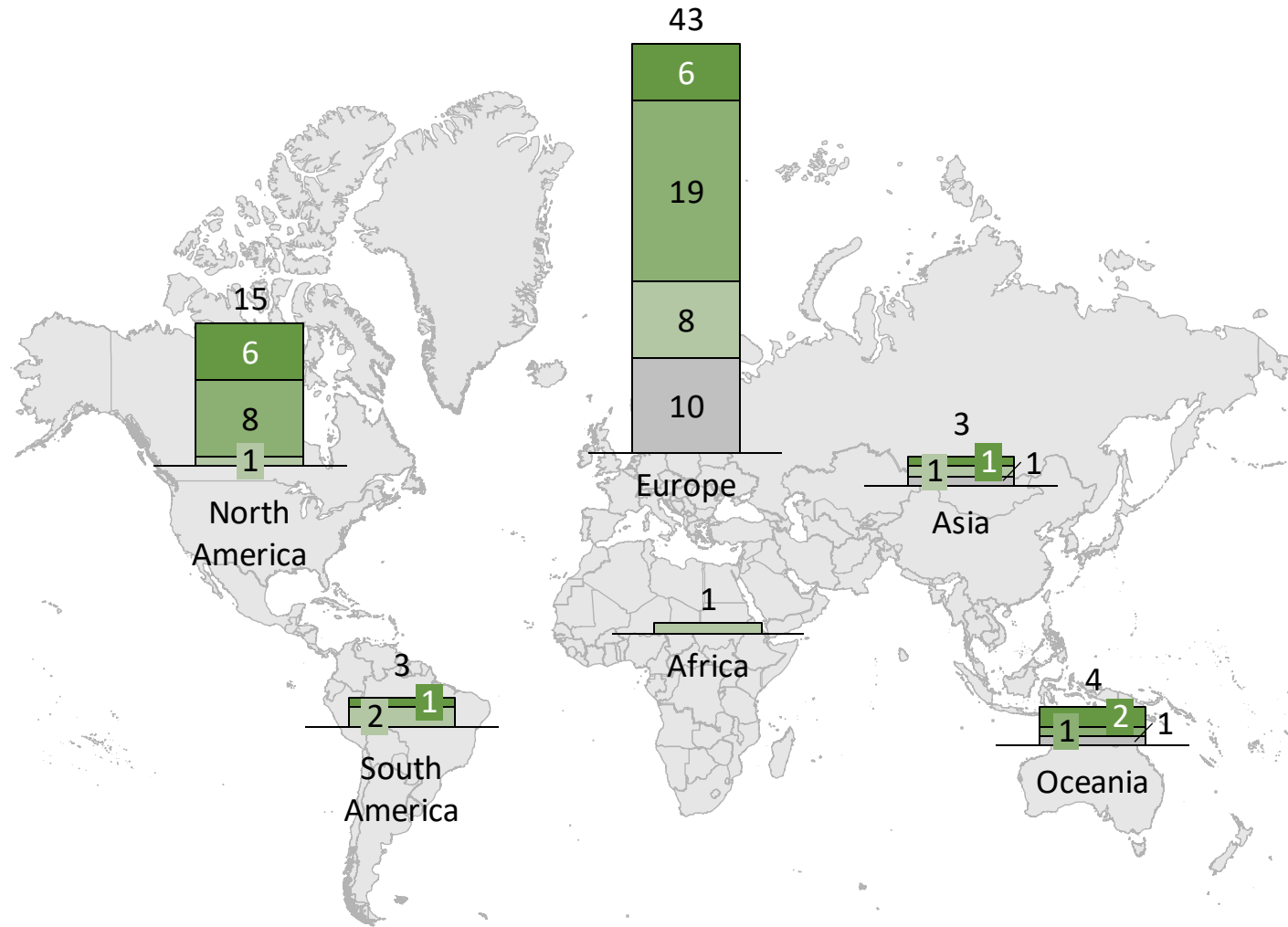
Key Survey Insights

- **Sustainability is of strategic importance.** Unsurprisingly given who we surveyed, sustainability is a strategic importance for respondents, particularly for ISCN members. University size or location does not impact strategic importance significantly. Almost all respondent universities define sustainability goals.
- **Leadership counts.** University leadership has the greatest influence on making sustainability a priority at an institution. Students, staff, and academics/faculty have a similar amount of influence. External entities like government, industry and society has some but lesser influence.
- **Size and resources are related.** The larger the university, the more likely there is a sustainability office.
- **Reporting faces internally.** Staff (academic and professional) and students are the priority target groups of sustainability reporting for respondents.
- **Sustainability reporting is collaborative.** More than 10 people are involved in the sustainability reporting process for universities across ISCN membership, location, and university size. A wide variety of units across the university are involved.
- **There is no reporting standard.** While the SDGs and GHG Protocol are common frameworks, answers ranged across a variety of frameworks.
- **Reporting is driven by commitment and better decision making.** The two most important drivers for respondents were "Monitoring progress of sustainability performance to inform decision-making processes" and "Intrinsic belief in the importance of sustainability".

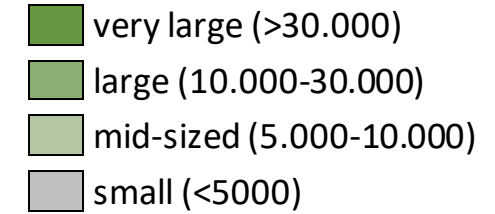
Challenges with sustainability reporting

- **Standardization:** There's a lack of accepted international standards for what should be included in sustainability reports for universities and how data should be measured and reported. This leads to inconsistency and difficulty in data collection and comparing reports across universities.
- **Scope and Boundaries:** Determining the scope and boundaries of what should be included in sustainability reports for universities can be subjective and vary from one organization to another. This can make it difficult for stakeholders internally and externally to evaluate performance accurately.
- **Engagement and Transparency:** Achieving meaningful stakeholder engagement and maintaining transparency in reporting practices is essential but can be challenging. Universities may struggle to effectively communicate their sustainability initiatives and performance to stakeholders in a clear and understandable manner.
- **Integration with the universities annual financial reporting:** Integrating sustainability reporting with the universities annual financial reporting poses challenges as the methodologies and frameworks used for financial reporting may not align well. There's a need for greater integration to provide a comprehensive view of a university's performance.
- **Regulations:** Lack of sustainability reporting regulations and follow up measures from the government.

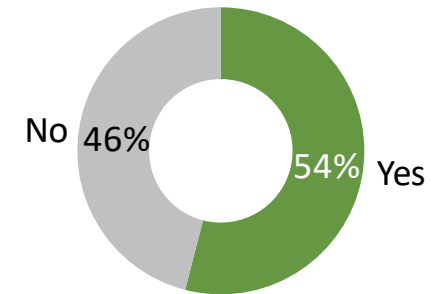
Demographics



Size of institution (# students*)



ISCN Membership



Due to the low number of replies, South America, Africa, Asia and Oceania are displayed as **Rest of World (RoW)** on the following charts.

* Includes undergraduate and graduate students

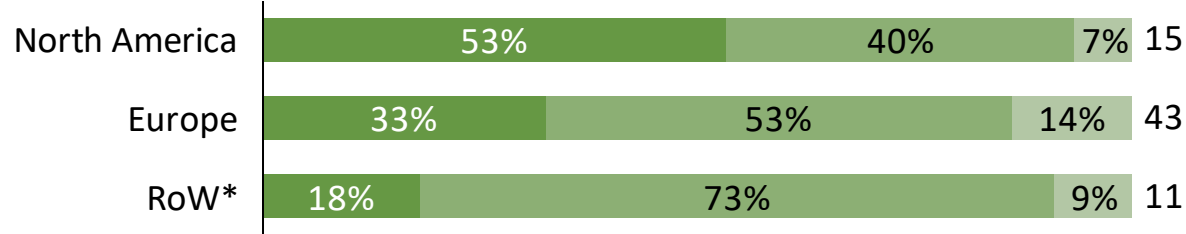
Strategic importance

How much of a strategic importance does sustainability have at your institution?

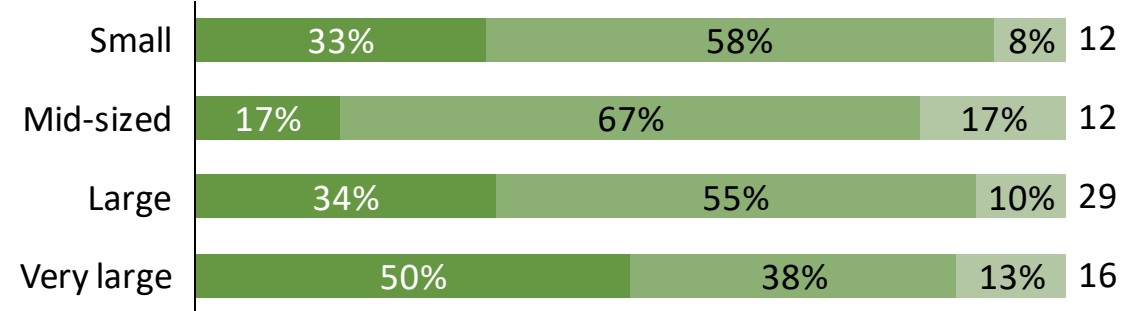
ISCN Membership



Continent



Size of university



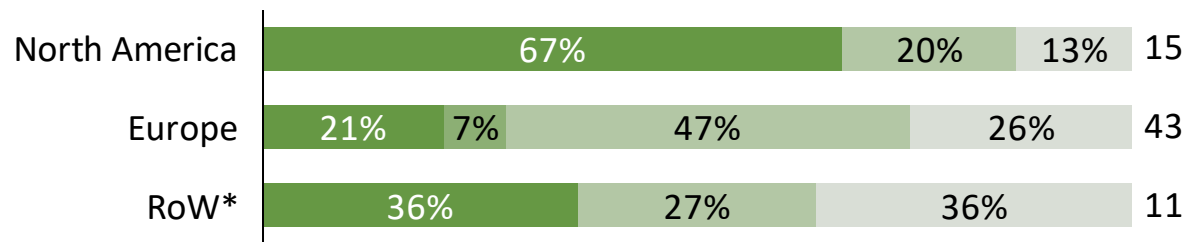
Institutional strategy

How is sustainability reflected in your institutional strategy?

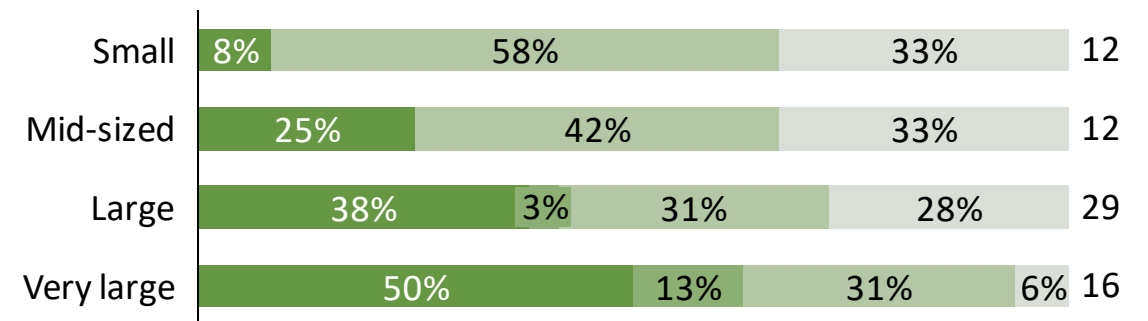
ISCN Membership



Continent



Size of university

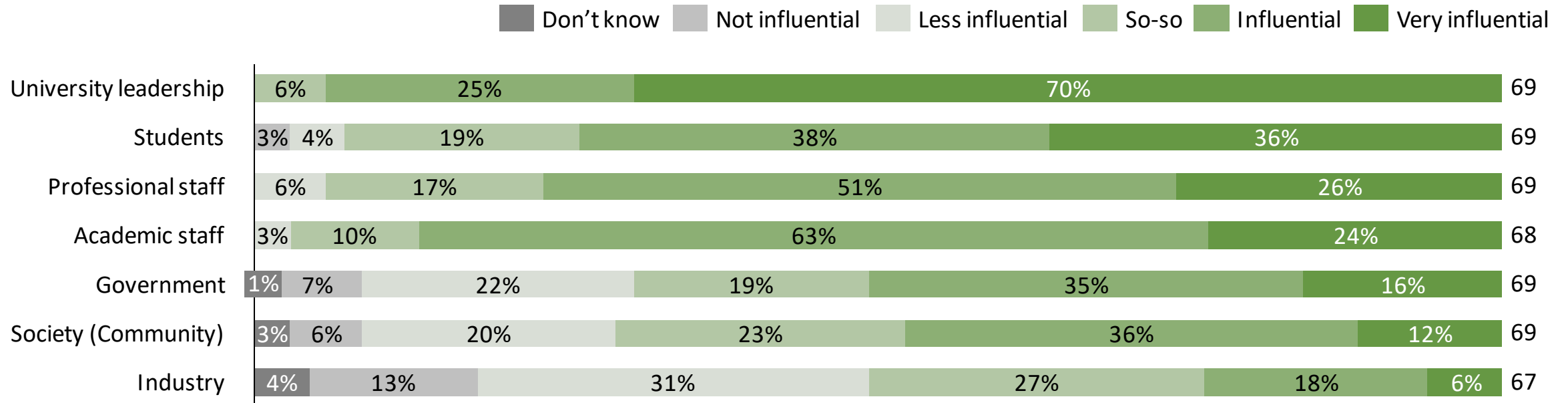


Others:

On the way to become fully integrated
Sustainability Strategy under preparation
in progress, and on separate document (strategy)

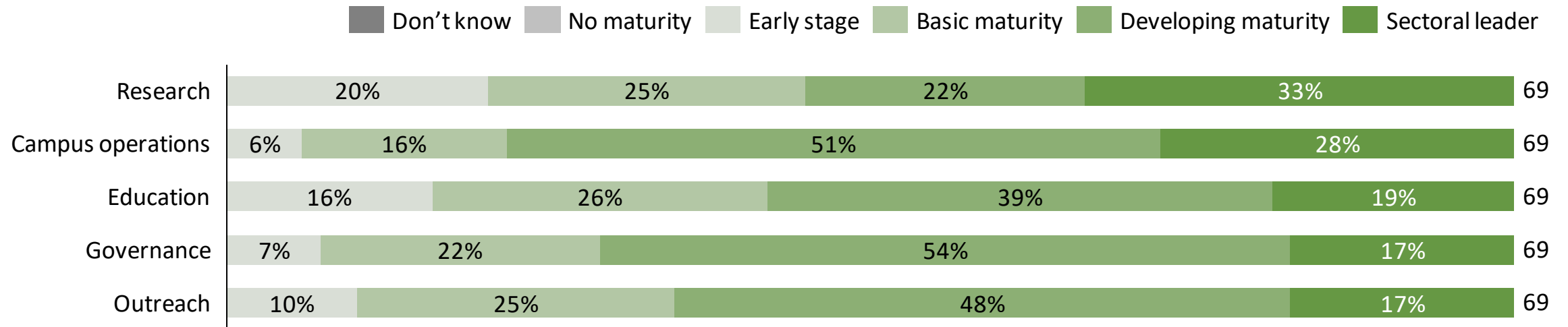
Stakeholder influence

Which stakeholders were most influential in making sustainability a priority for your institution?



Institutional approach

To what extent does your institution's approach to sustainability cover the following areas?
Please choose a "level of maturity" for each of the areas.



Full description of categories

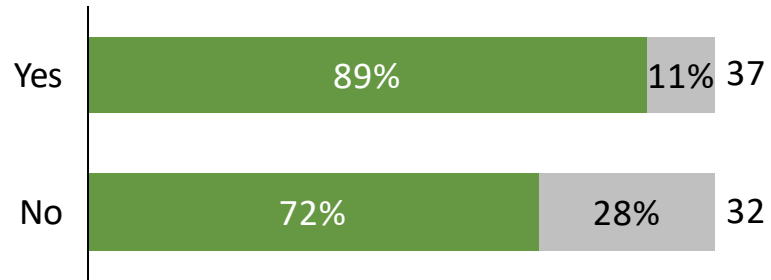
- Research (e.g., sustainability specific research programs, centers, funding)
- Campus operations (e.g., green infrastructure, sustainable food, mobility concepts, procurement policies)
- Education (e.g., courses in sustainability, relevance in degree program curricula)
- Governance (e.g., participatory processes, diversity, and equity)
- Outreach (e.g., events on sustainability, transdisciplinary collaborations)

Sustainability office

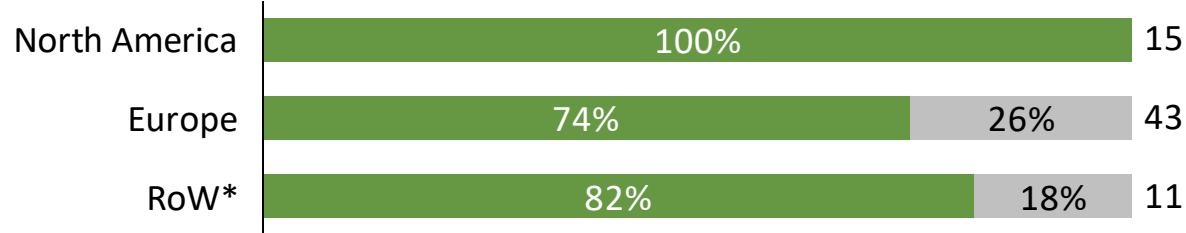
Does your institution have a sustainability office?

ISCN Membership

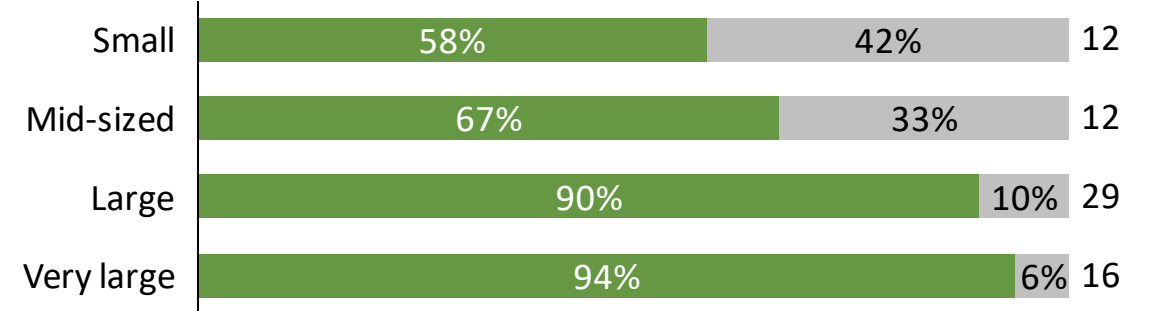
Yes No Don't know



Continent



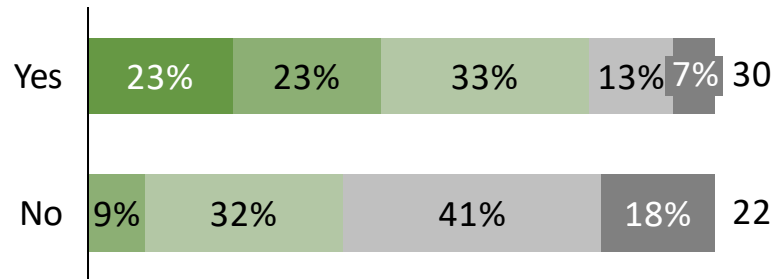
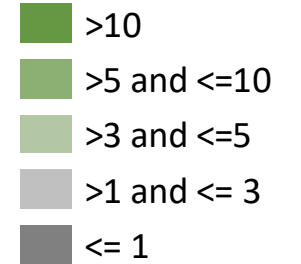
Size of university



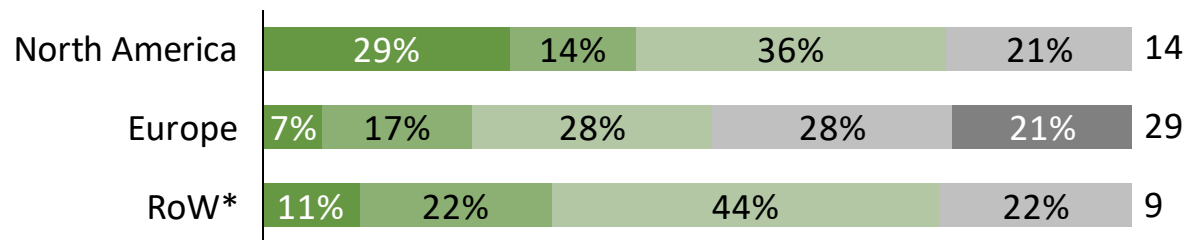
Sustainability office – FTE

Please specify the approximate fulltime equivalent (FTE) of staff working at the sustainability office?

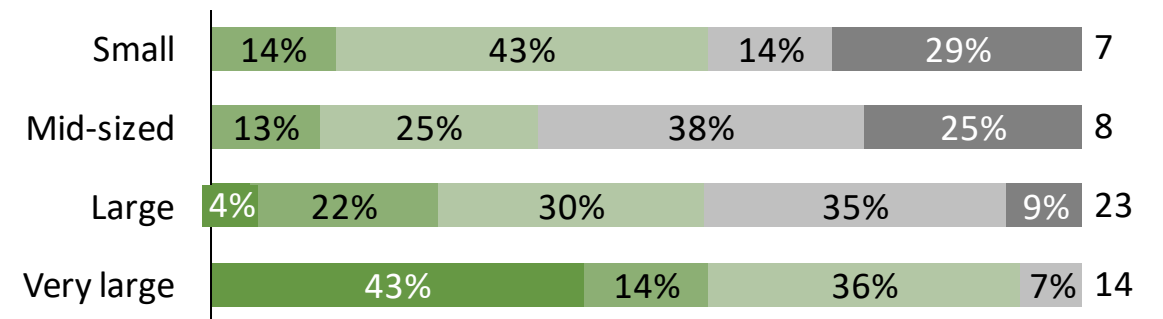
ISCN Membership



Continent



Size of university

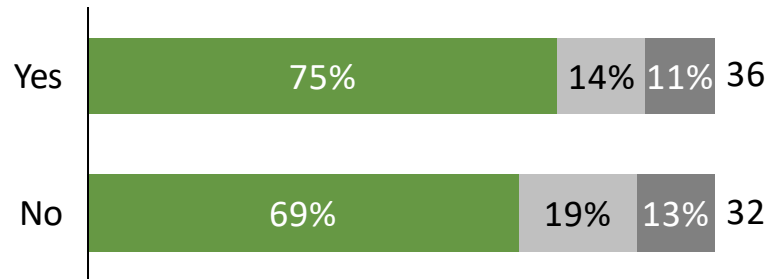


Risk management

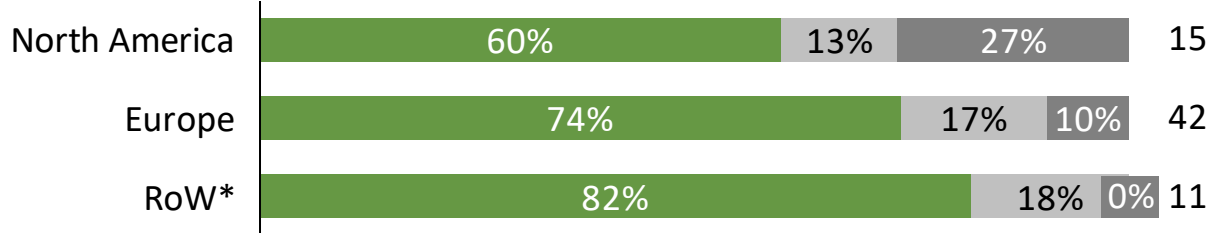
Are sustainability-related aspects and challenges considered in your institution's risk management (e.g., climate change, energy supply)?

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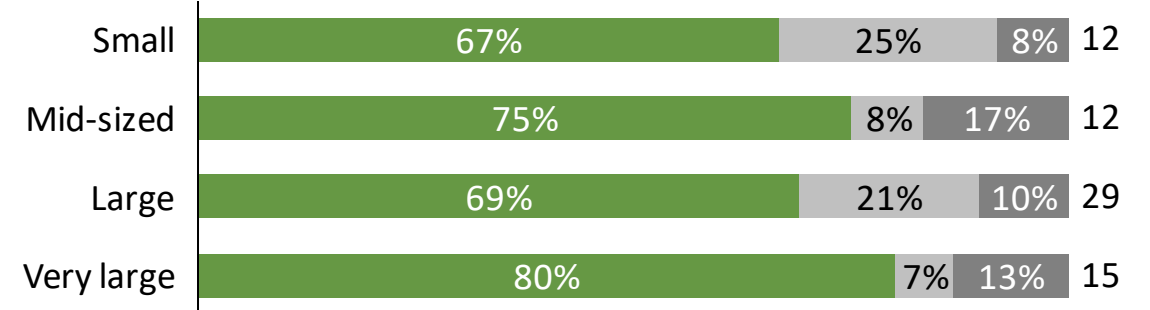
Yes No Don't know



Continent



Size of university

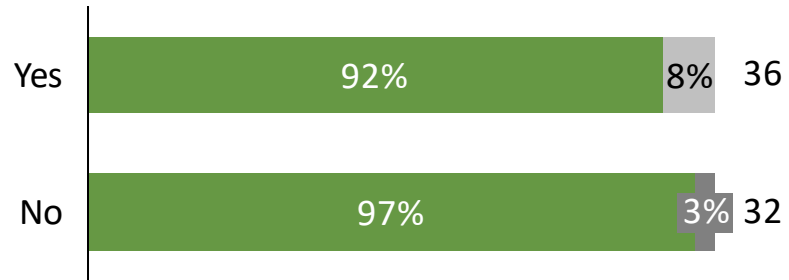


Sustainability goals

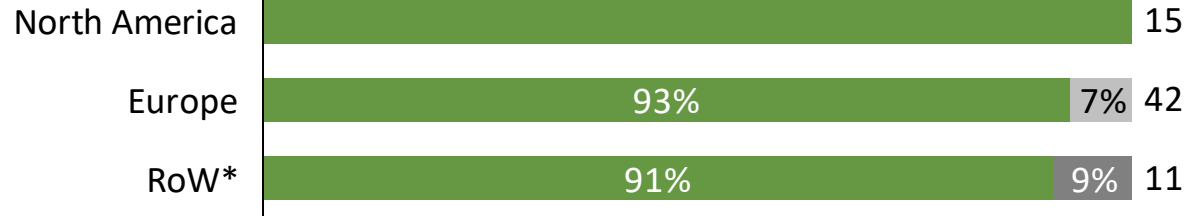
Does your institution define sustainability goals?

ISCN Membership

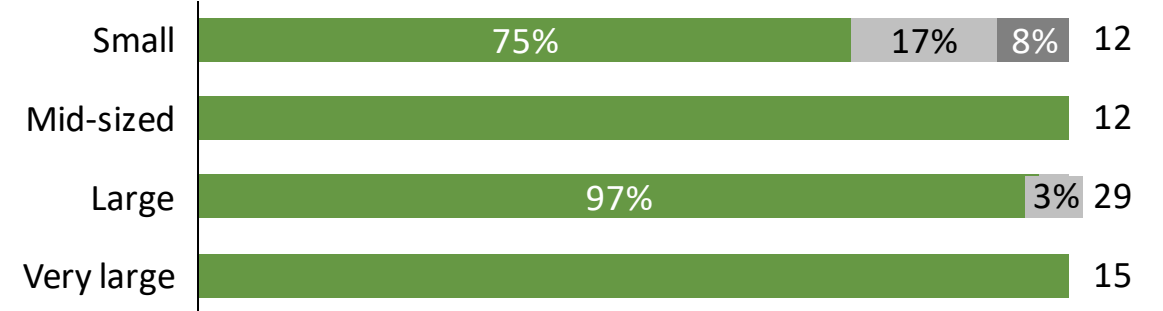
Yes No Don't know



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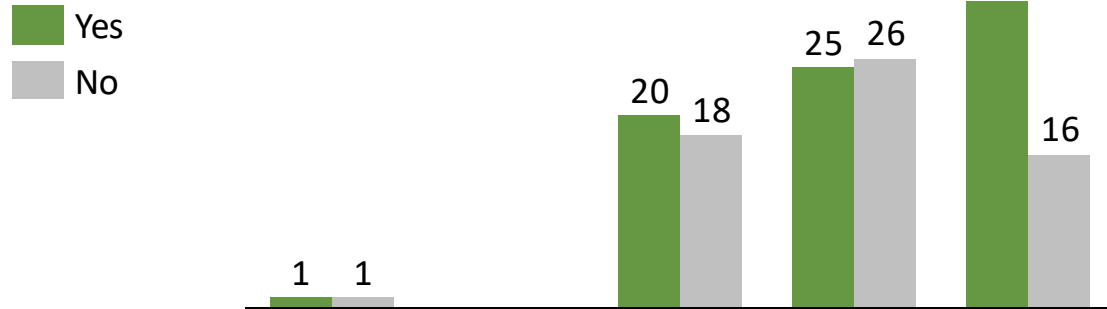
Size of university



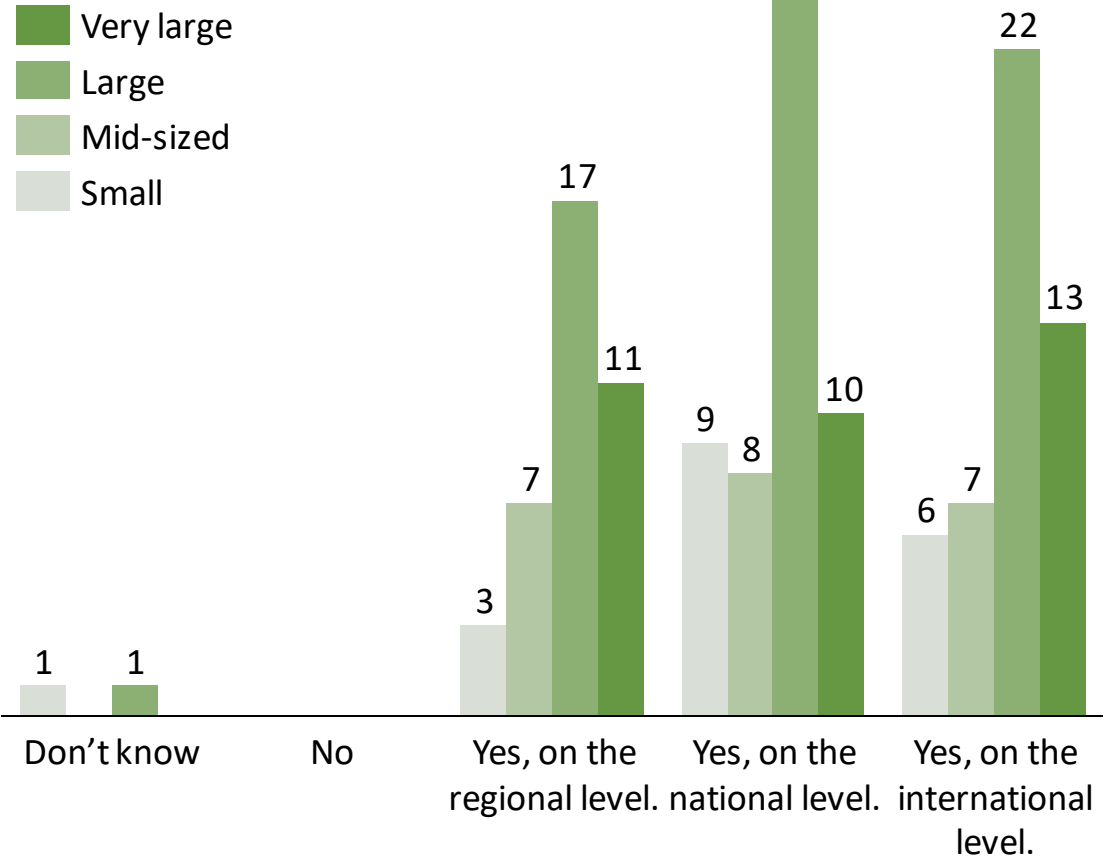
Alliance member

Is your institution a member of sustainability-specific university alliances or networks, at the regional, national, or international level?

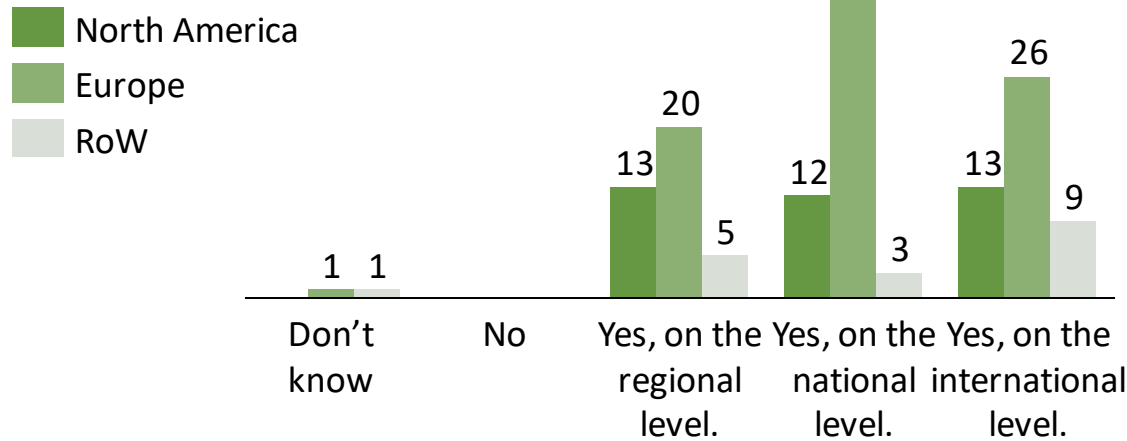
ISCN Membership



Size of university



Continent

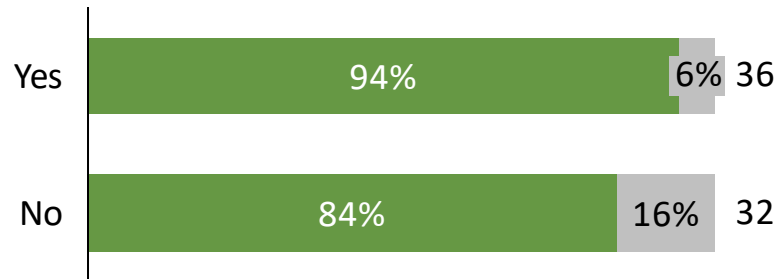


Reporting

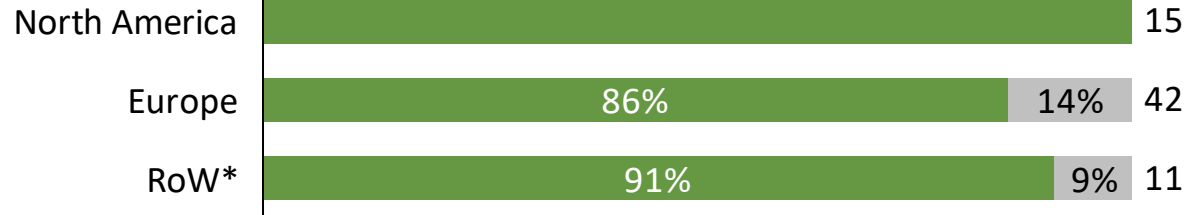
Does your institution report on sustainability at the moment?

ISCN Membership

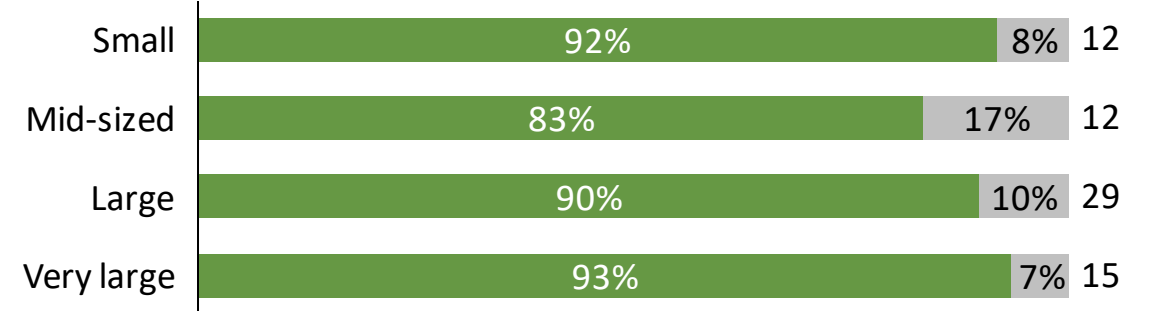
Yes No



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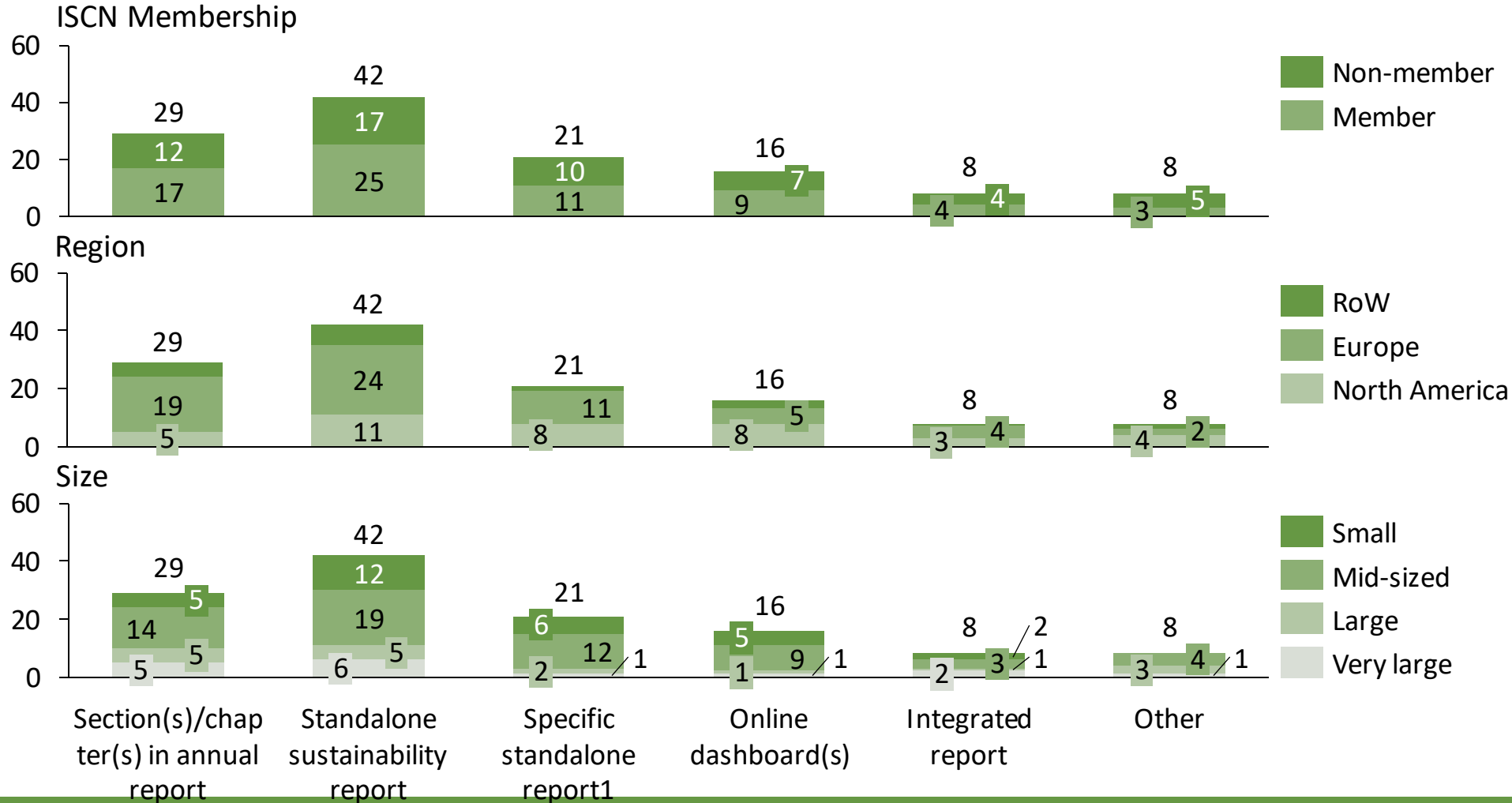


Size of university



Reporting – Format

How does your institution report on sustainability at the moment?



Others

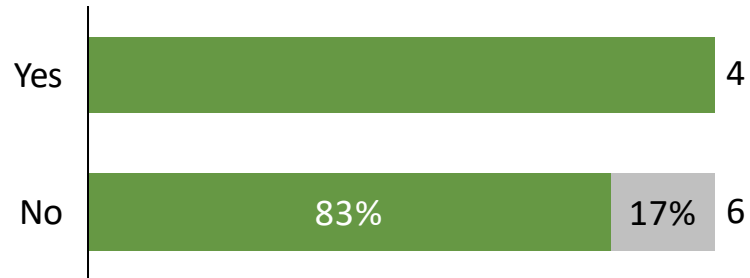
- Yearly reporting to environmental protection agency
- Annually updated website with annual progress
- ISCN Gulf Sustainable Campus Charter Report 2018
- As part of international rankings (e.g., THE Impact Rankings) and through a website
- STARS report and GreenNY annual report
- Institution's Annual Activity Report
- STARS, GreenMetric
- Via 3rd-party designations & certifications (i.e., AASHE STARS, SIMAP, etc.)

Reporting – Planning

Does your institution plan to report on sustainability?

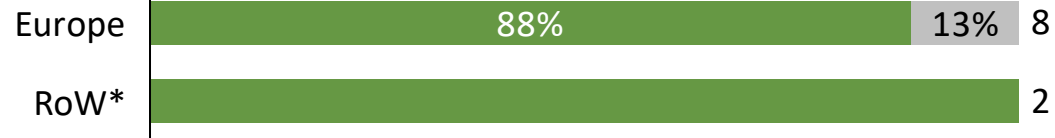
ISCN Membership

Yes No

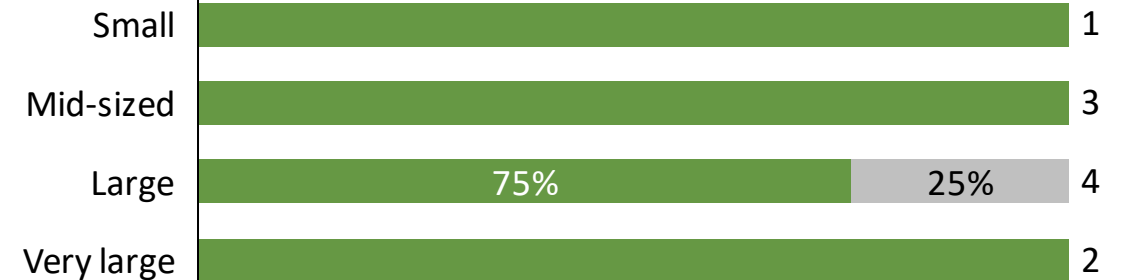


Continent

North America



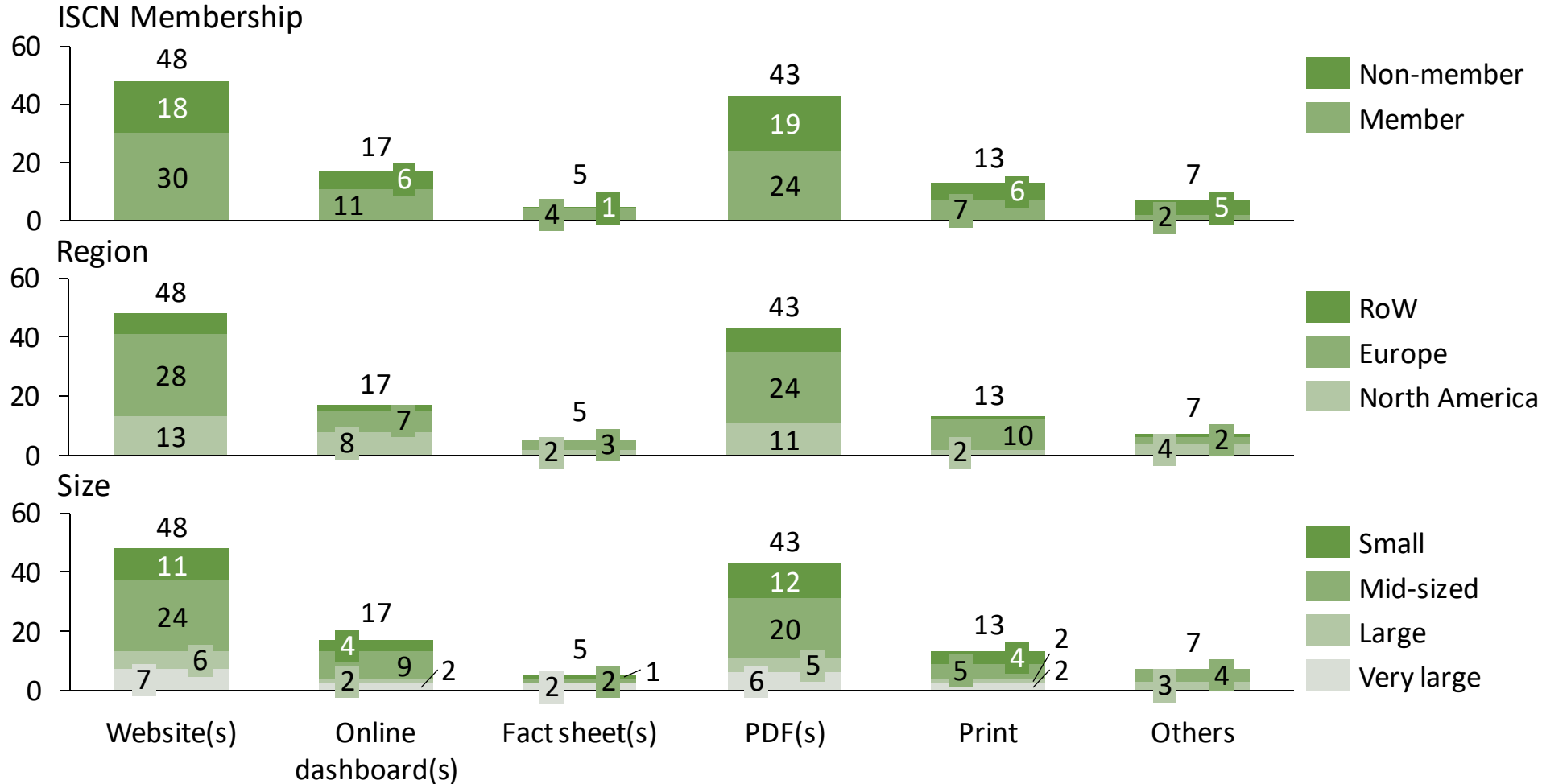
Size of university



This question was only answered by participants answering no on the question “Does your institution report on sustainability at the moment?”

Reporting – Channels

In what format do you report on sustainability at the moment?



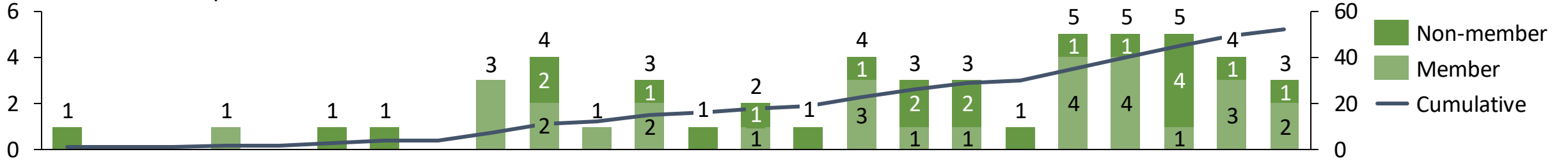
Others

- Annual Activity Report of the Institution - Available at the Quality Portal of the Institution
- Knowledge Sharing presentations, conferences
- STARS, GHG in SIMAP
- Via third-party certifications (i.e., AASHE STARS, SIMAP, etc.)
- Excel, video etc.

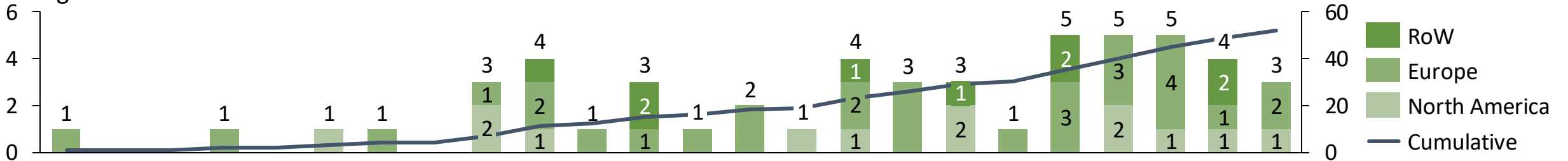
Reporting – Starting year

When did your institution first report on sustainability?

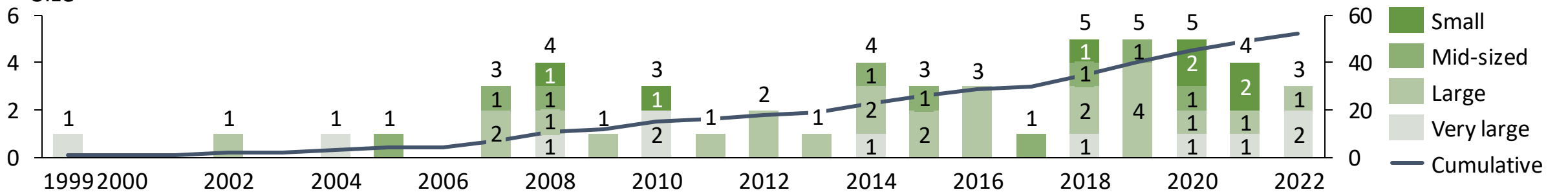
ISCN Membership



Region



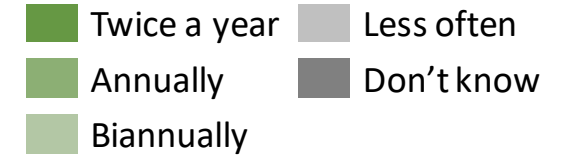
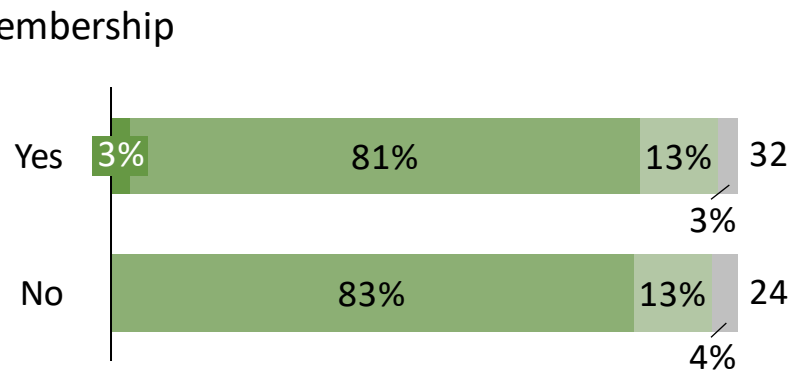
Size



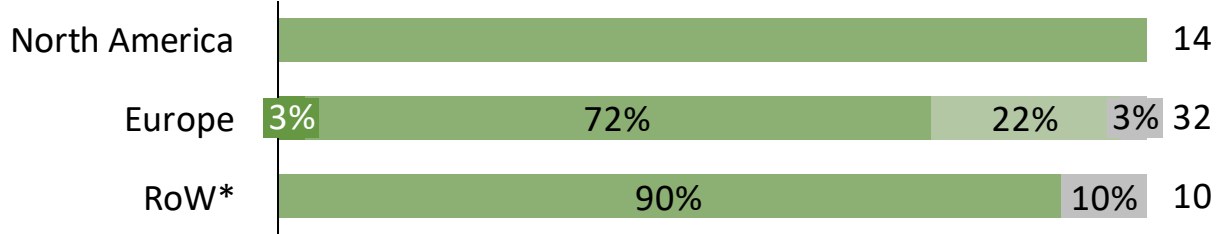
Reporting – Frequency

How often do you publish or update your sustainability reporting?

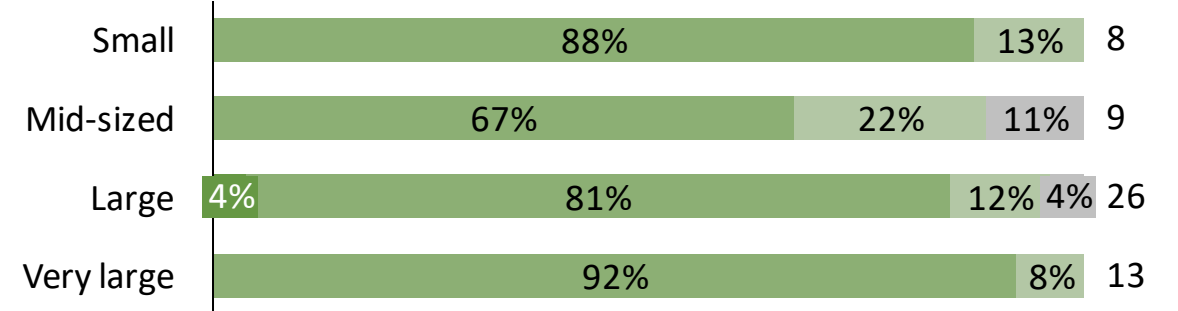
ISCN Membership



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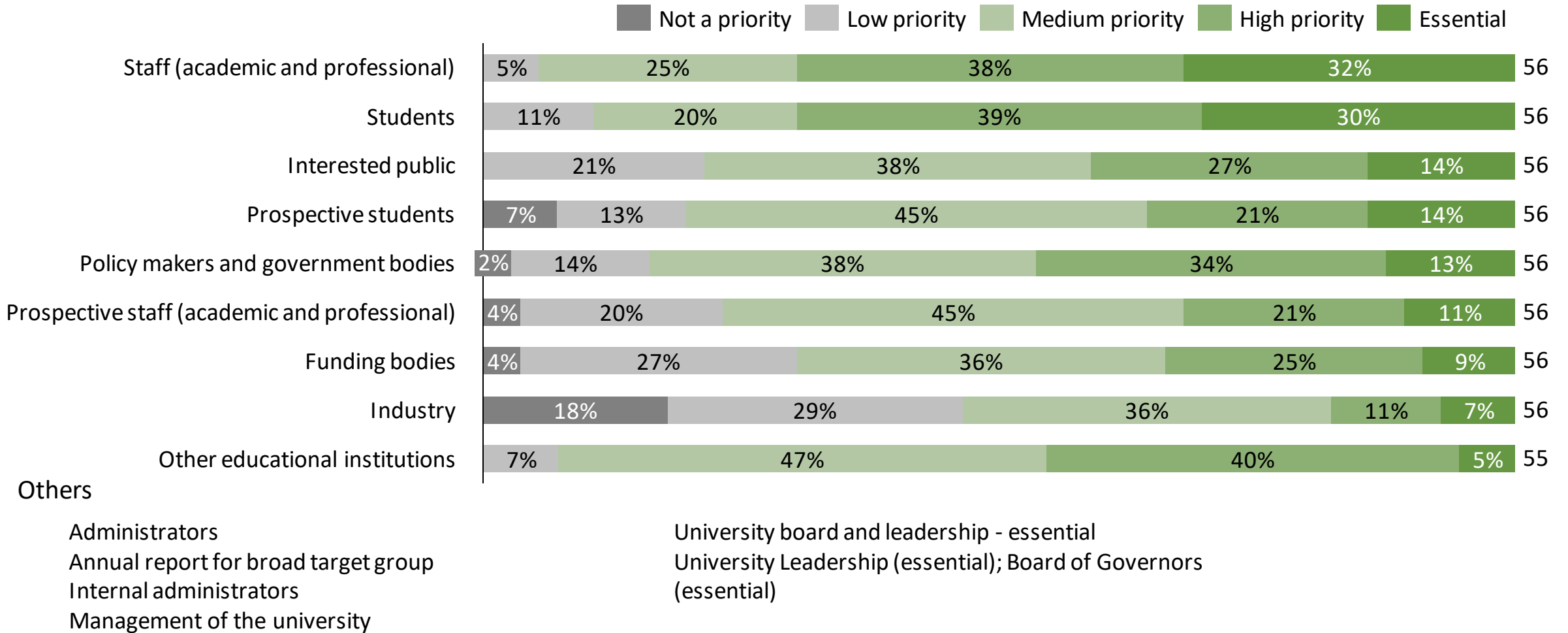


Size of university



Target groups

Who are the priority target groups of your sustainability reporting?

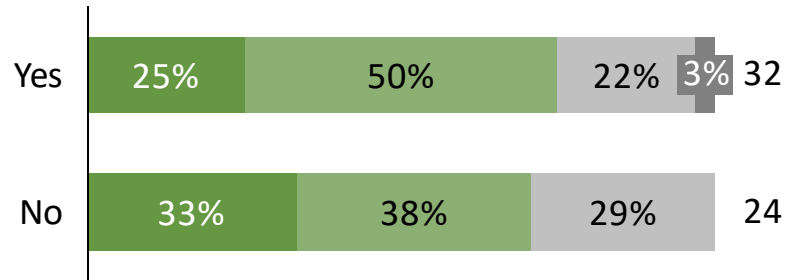


Reporting – People involved

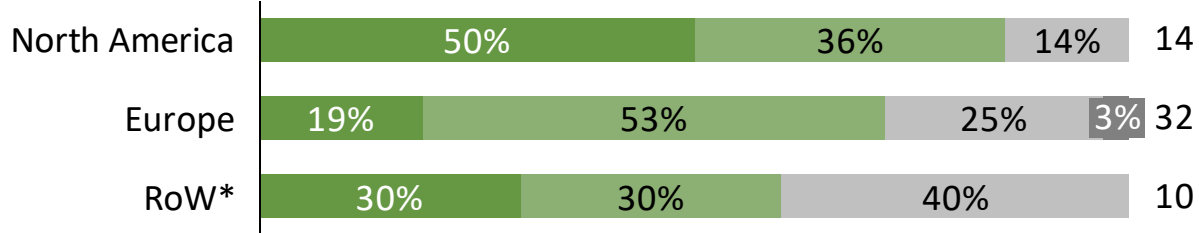
Approximately how many people were involved in your last sustainability reporting process (also take into consideration data delivery, content provider or reviews from within and outside your HEI)?

ISCN Membership

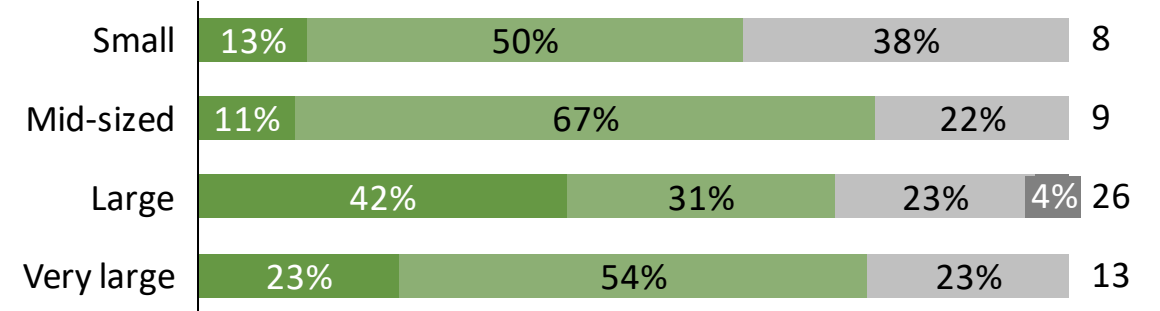
More than 30 10 to 30 Less than 10 Don't know



Continent

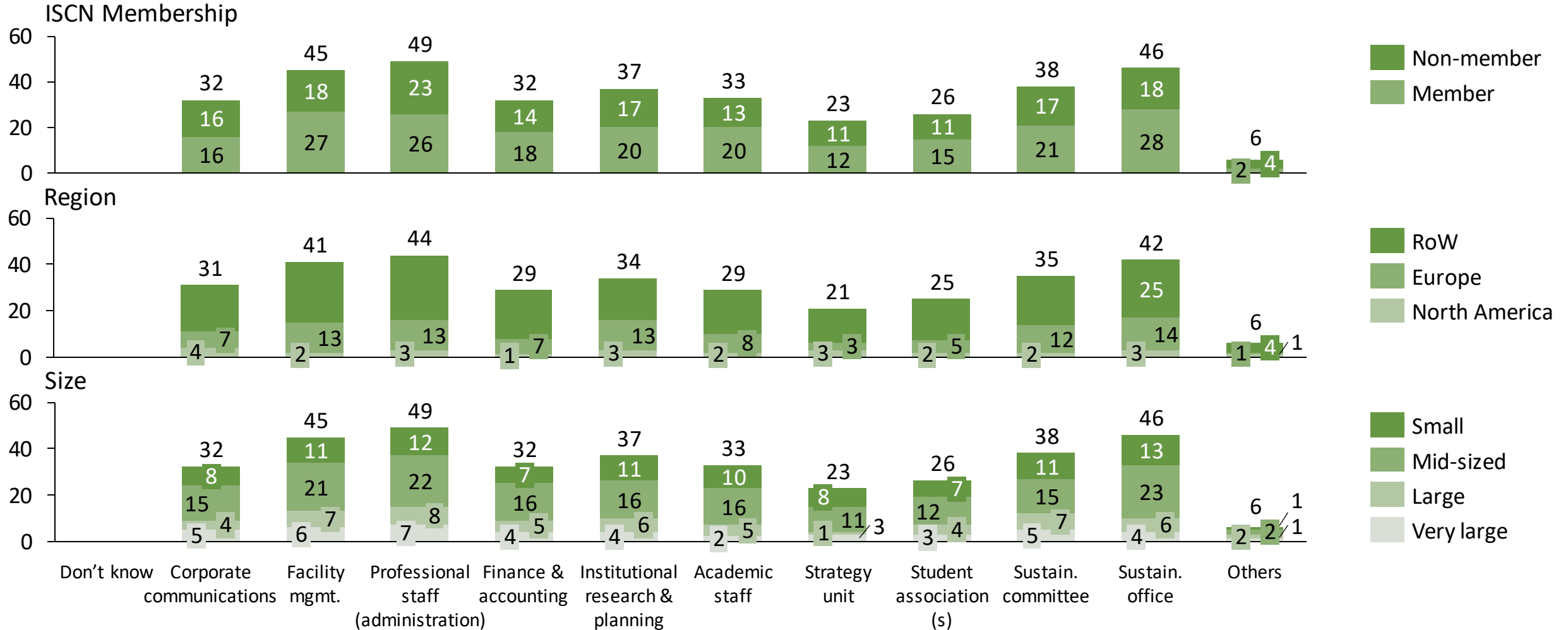


Size of university



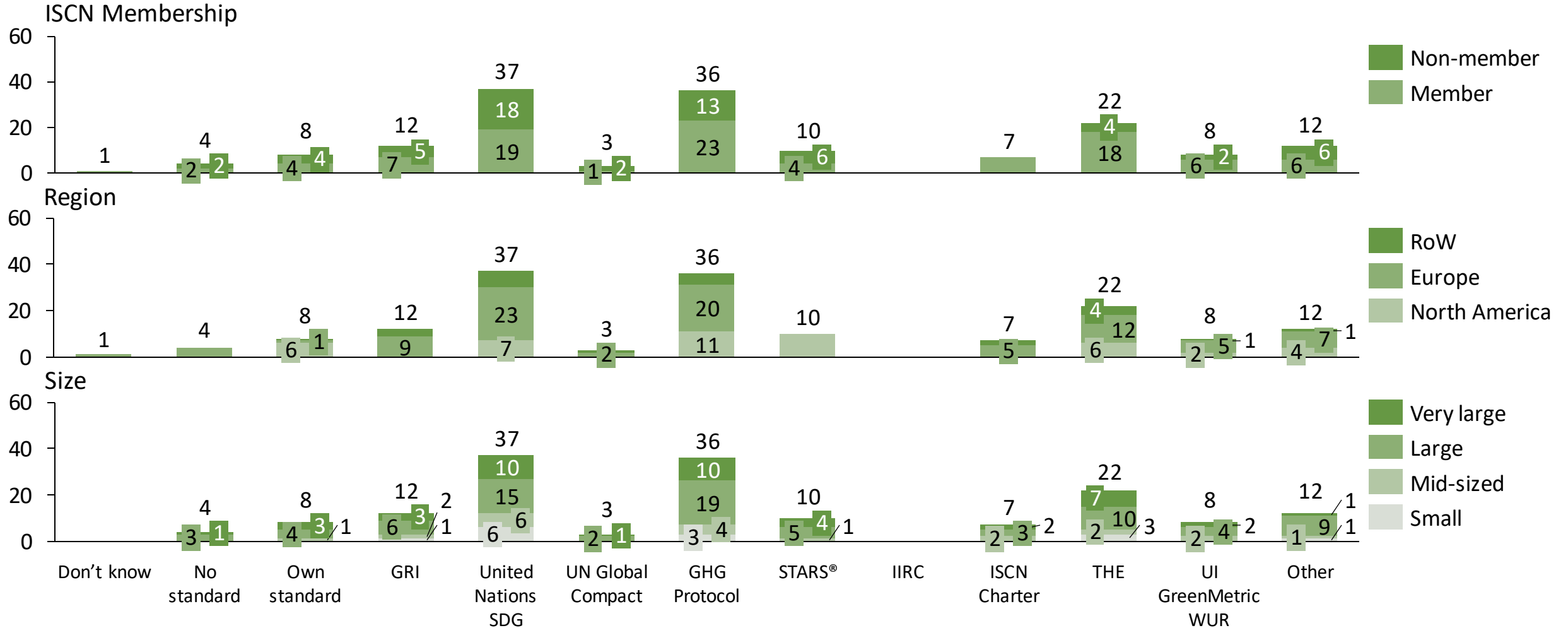
Reporting – Internal roles

Which internal roles are involved in your sustainability reporting?



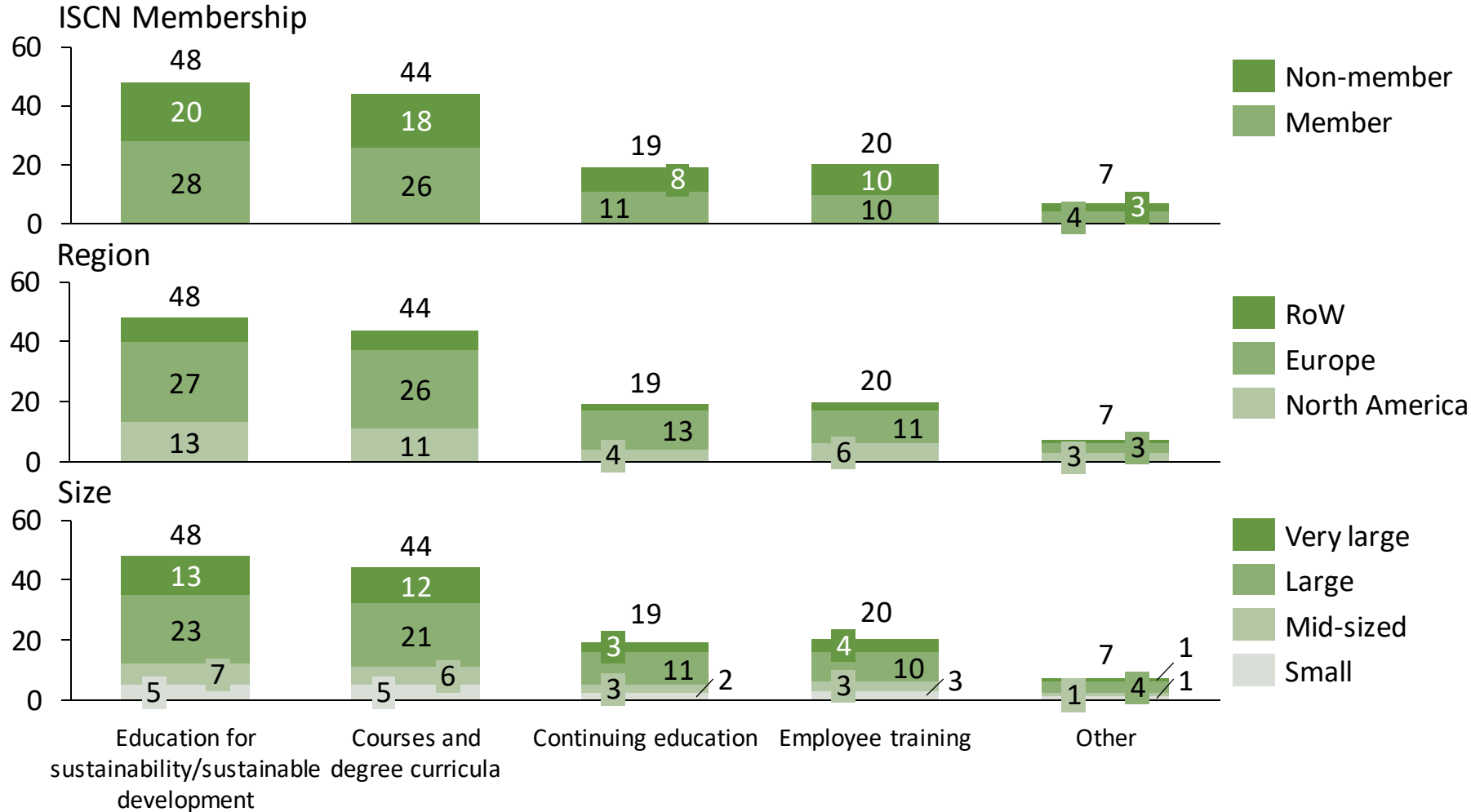
Reporting – Standards & frameworks

Do you use any of the following standards, ratings, or frameworks for your reporting?



Topics – Education

Which EDUCATION-specific topics do you cover regularly in your reporting?

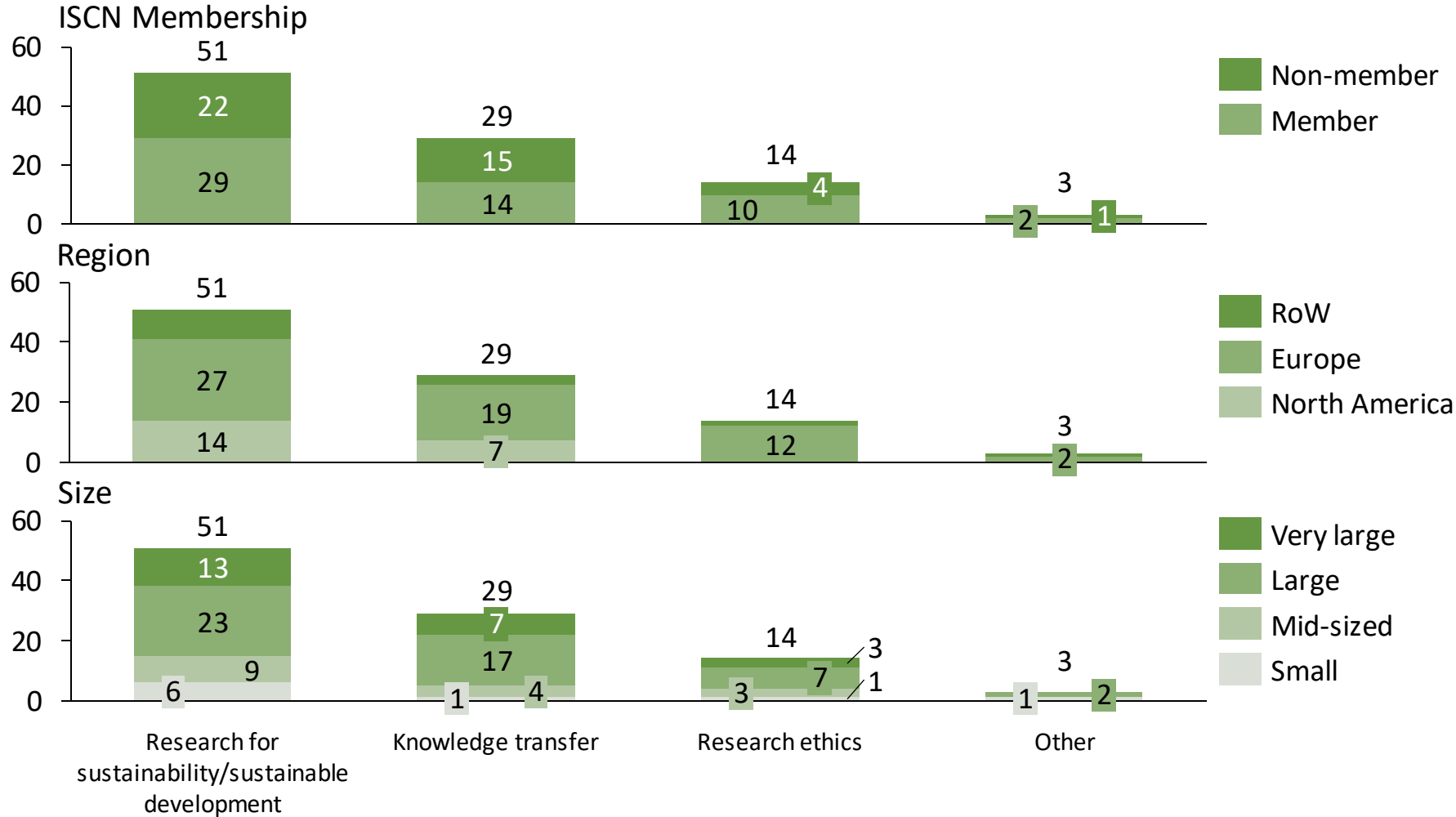


Others

- Community & K-12 outreach & engagement
- Environmental goals within education.
- Organic garden, sustainable development course
- Peer mentorship and student leadership skills
- These are topics covered by the STARS reporting
- Reporting (ambitions, indicators and supportive initiatives) mainly focus on 'order in own house', i.e., in relation to education how do we perform on students' wellbeing, an inclusive student environment and diverse student body.
- We have not started the reporting on education

Topics – Research

Which RESEARCH-specific topics do you cover regularly in your reporting?

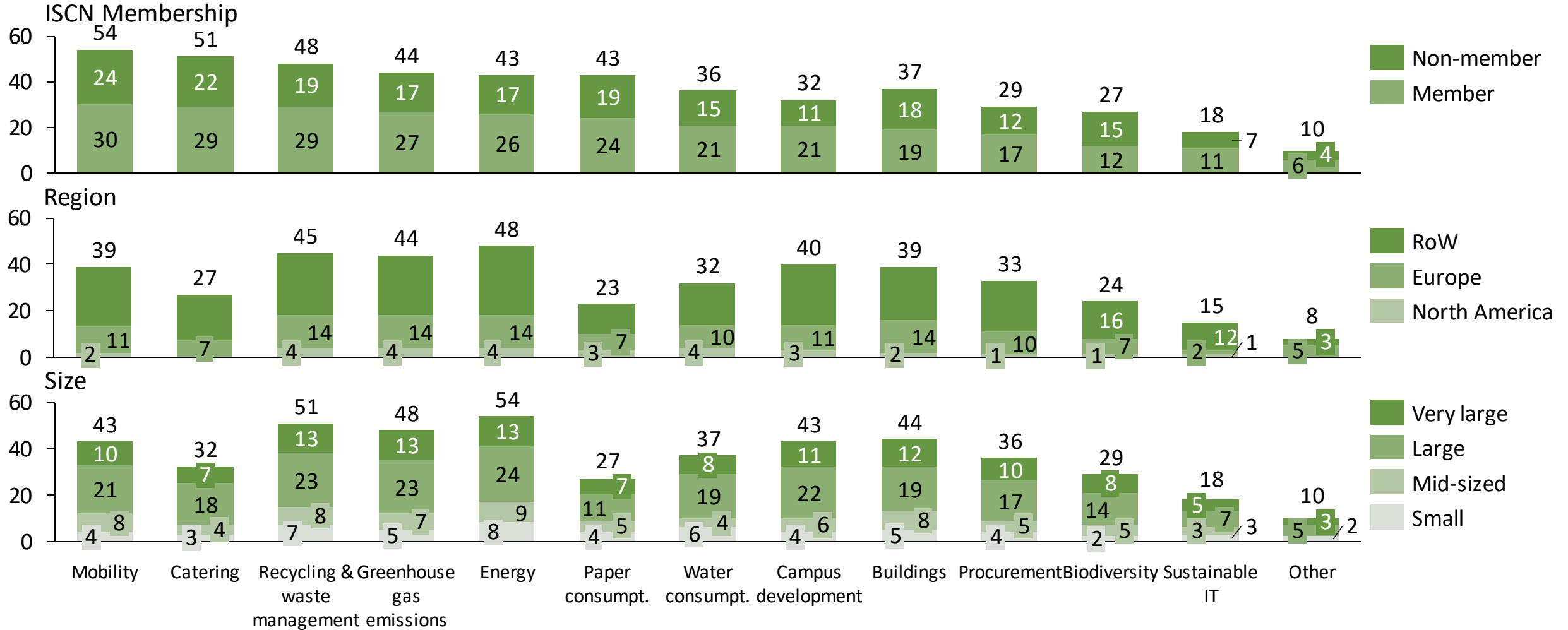


Others

- Research linked to the SDG:s
- Sustainable and Smart Campus as a Living Lab research
- we have not started the reporting on sustainability and research

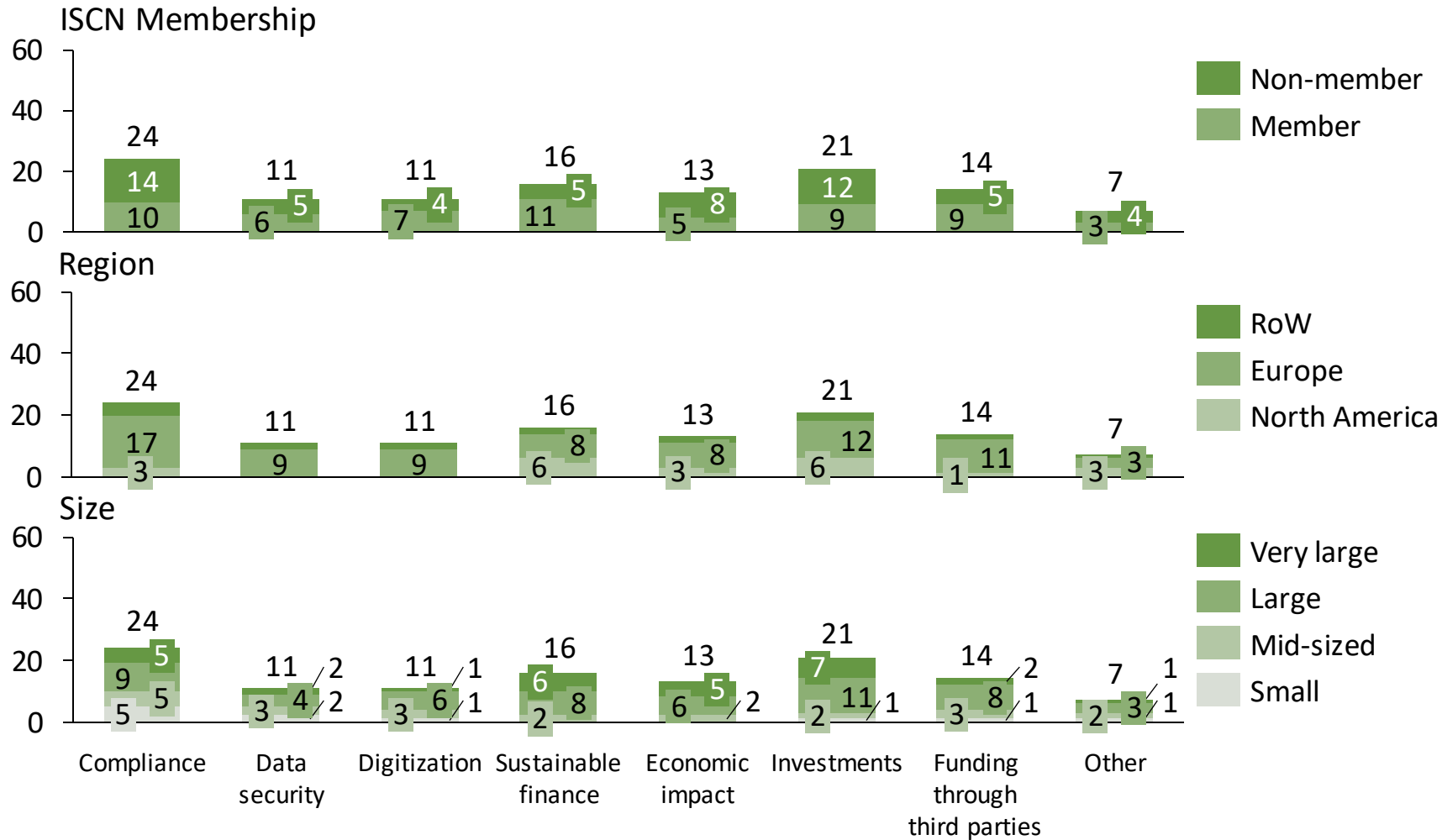
Topics – Campus

Which CAMPUS-specific topics do you cover regularly in your reporting?



Topics – Governance

Which GOVERNANCE-specific topics do you cover regularly in your reporting?

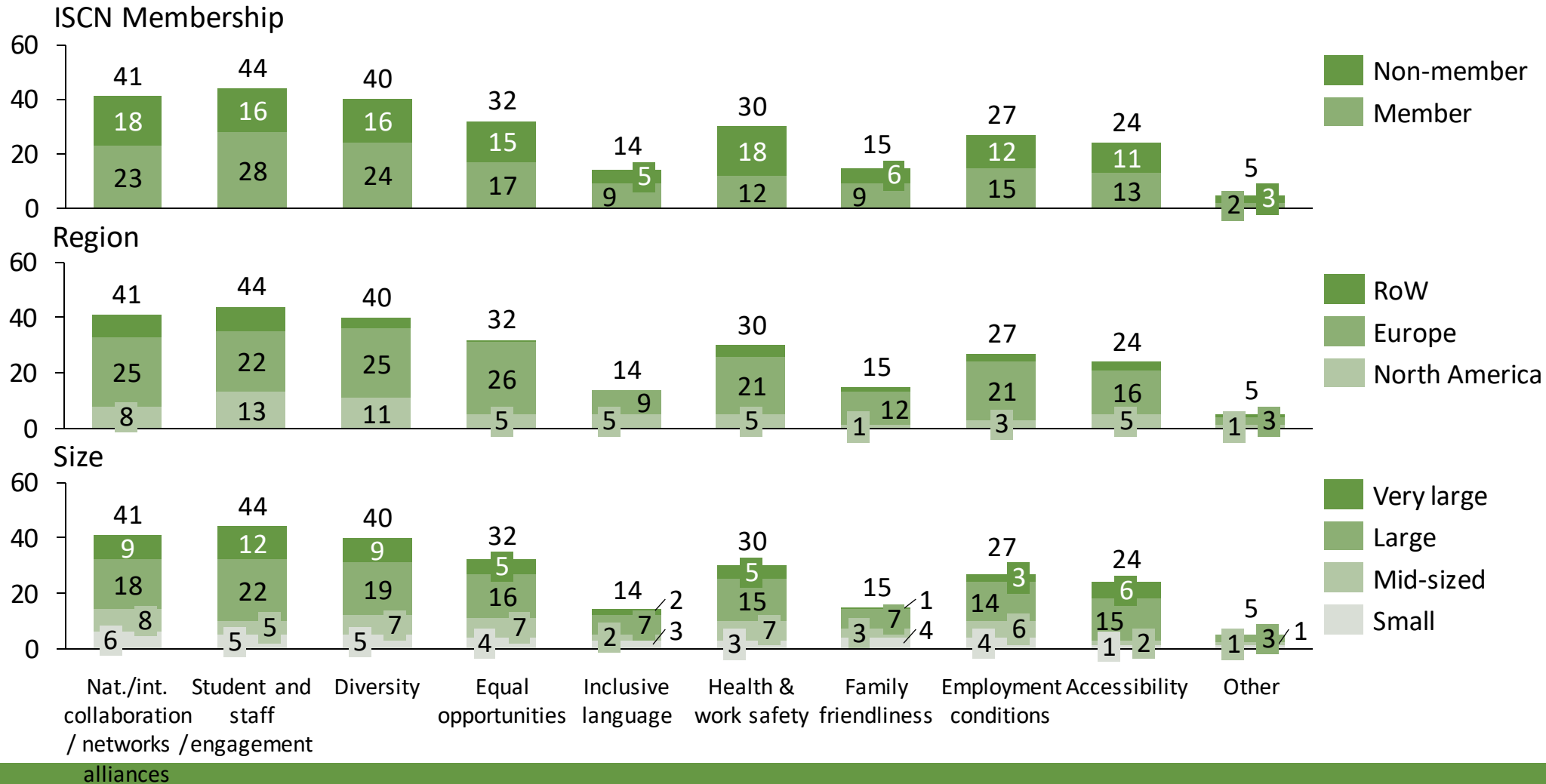


Others

- It depends on what we have worked on during the year.
- Strategic partnerships
- structure, Board, council & committees.
- Sustainability Projects Fund
- The above is covered in separated reports and the stand-alone sustainability report
- These are all reported via MIT just not via Sustainability Report

Topics – Outreach

Which OUTREACH-specific topics do you cover regularly in your reporting?

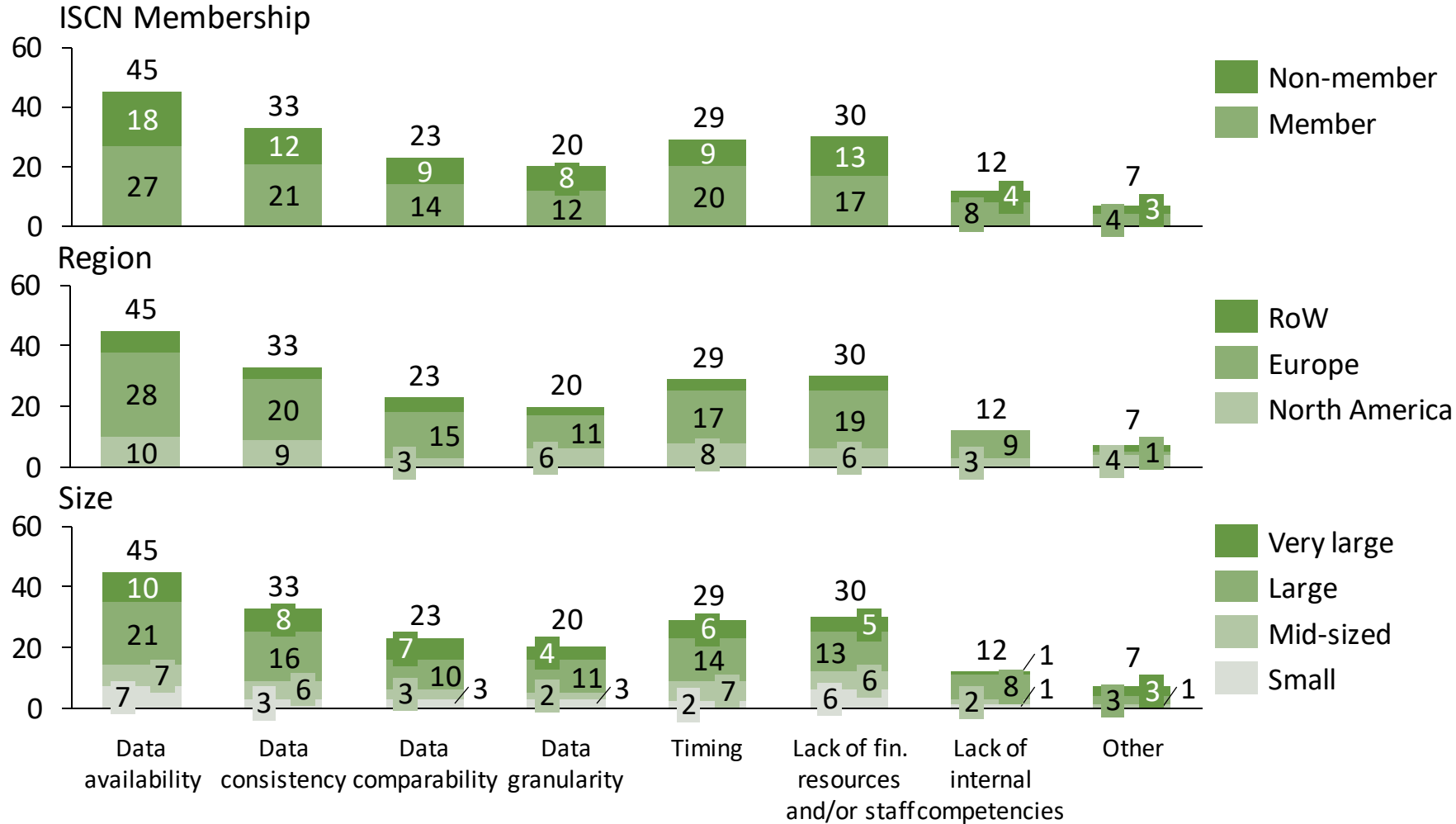


Others

- Community, industry, & government partnerships. Global engagement and partnerships.
- Inclusion
- See our report: <https://internt.slu.se/stod-service/admin-stod/miljo/Miljoredo-visning/>
- Waste management committee, residual water treatment plant
- we have a specific report for social aspects (diversity report)

Reporting – Challenge

What are the biggest challenges you face in sustainability reporting?



Others

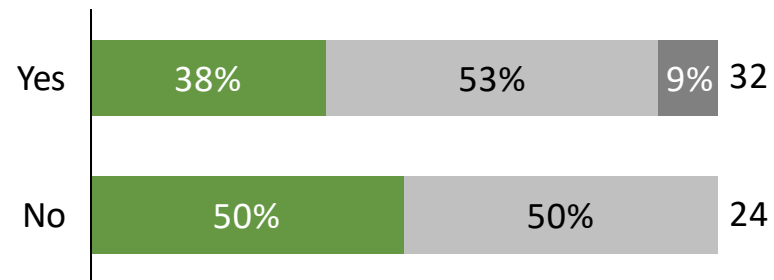
- De-centralized data management system
- How to embed in the organization on the long run, how to ensure synergy between many strategic management information reporting and formulation of ambitions
- Lack of demand for the reporting
- Lack of high-level follow through from the administration
- Lack of staff related with sustainability topics
- Number of bodies tasked with "sustainability"
- Speed of data acquisition and transfer. Data visualization.

Reporting – External audit

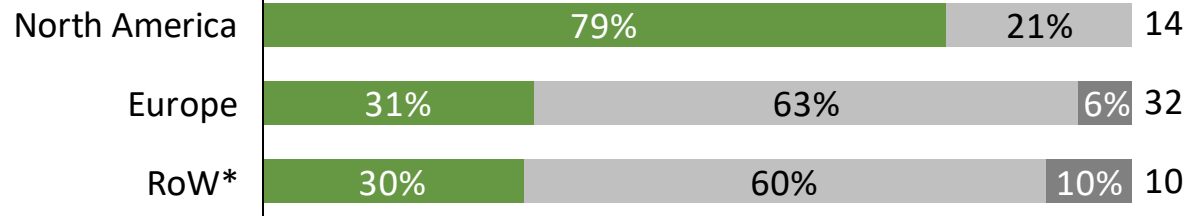
Is your sustainability reporting subject to external audit / quality assurance?

ISCN Membership

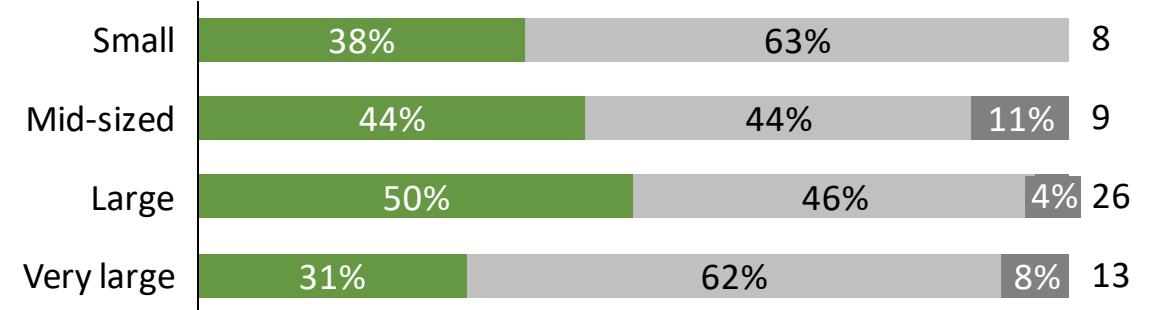
Yes No Don't know



Continent



Size of university



Reporting – External audit

If yes, what kind of quality assurance:

- Assessed according to national law
 - Depends on which bodies we're reporting through. If a third-party, then them. If self-published, by University stakeholders.
 - Doesn't apply
 - EMAS
 - External audit
 - For GHG reporting we are 3rd party verified. All other reporting is not 3rd party verified
 - For our GHG inventory, we get it third party verified against the GHG Protocol and ISO standard
 - For our STARS certification, another university reviews our submission and in turn we review theirs. For our annual reporting, the various stakeholders review the data before it is published.
 - GHG-inventory and -reduction strategy is evaluated by other university
 - GRI Content Index
 - Internal audit
 - Only for our STARS report every 3 years
 - Our 2020-2021 emission inventory was reviewed and audited by
- An independent environmental services firm. We have also completed an assurance process for our 2022 STARS report (criteria PA4).
- Our GHG data is calculated by the Center for Environmental Building and Design and is published in external reporting platforms such as AASHE STARS and Second Nature's SIMAP reporting tool
 - Peer review (2)
 - Quality assurance department audit, as well as external audit
 - Reporting to government authorities and external audits
 - Risk and Audit division oversight
 - The GHG balance (every 4 years) is made in partnership with an external company to ensure compliance with the GHG protocol.
 - Third party verification of GHG accounting
 - This differs so widely for all the different types of reporting we do.
 - Toitū carbon certification and audit
 - We do a check of our GRI tables but apart from that no external auditing.

Reporting – External audit

If no, why not (1/2)

- Annual sustainability report is done entirely internally.
- Audit is required for other internal processes
- Due to the process of developing the sustainability report (high degree of involvement), the report undergoes substantial internal quality assurance. In addition, the university has strong research competences within sustainability reporting, which are utilized in the quality assurance process
- External audit was not the main priority and our resources (staff and finances) are very limited. We would rather invest them in the implementation of measures.
- GRI is a guideline, but we don't follow it properly.
- I don't know
- In the pipeline
- It gets submitted to the board of visitors and posted publicly so that functions as our audit mechanism.
- lack of interesting of university administrative
- No separate sustainability report or integrated report is issued. Only an annual report with non-financial information, some of it linked to sustainability themes.
- Not considered
- Not necessary
- Not requested by authorities.
- Once matured our future reports will have a third-party validator
- Only part of the report is subject to external audit - GHG emissions are audited.

Reporting – External audit

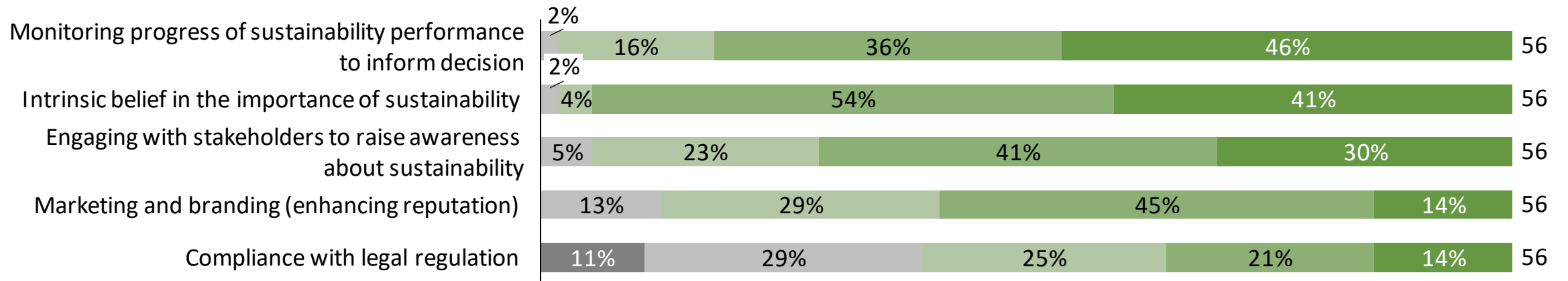
If no, why not (2/2)

- The 2022 is the first report of this kind on DTU (that includes both the E, S and G). We have been doing and publishing E (green accounting) for more than a decade). We haven't considered external audit for this year's report. I think we will not either for the future but put efforts into ensuring that it covers 'standard' reporting and in addition provides to the kind of sustainability reporting/sustainability profile that DTU aims for. This first report is to be considered a stepping stone for further development in the sustainability reporting area. that .
- The institution has not yet moved forward with this issue
- The report overall is not required by any provincial or federal laws
- The University has an environmental management system according to EMAS and is validated annually. A second audit process is currently not feasible in terms of personnel.
- There is "no need". Some schools produce kind of report under the scope of Eco-Schools and EcoCampus and in that case, there is an external audit.
- We are planning to subject our sustainability reporting to external audit / quality assurance in future.
- We do internal audit
- We still develop the report and the reporting mechanism, so auditing is not yet a priority. At the same time, we participate in external evaluation by the THE.

Reporting – Drivers

Which are the most important drivers for your institution’s sustainability reporting?

Category ■ Not at all important ■ Slightly important ■ Moderately important ■ Very important ■ Extremely important



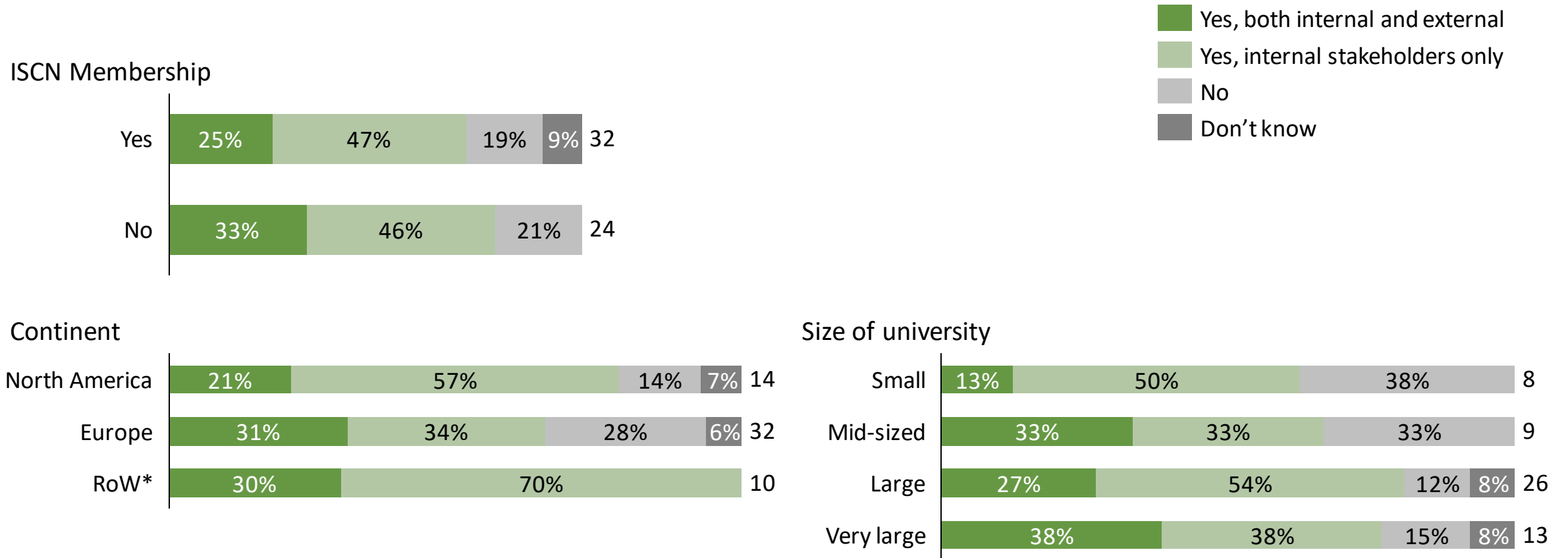
Others

- Again, for this first report, we consider it a starting point. I believe in the coming years we will see all parameters being more important, in general and also at DTU.
- Again, this varies widely by the type of reporting we are talking about.
- holding institute accountable to commitments
- Supporting institutional goals and mission
- Transparency. Reporting on and meeting existing commitments.

Reporting – Stakeholders

Do you engage with stakeholders in your sustainability reporting process, e.g., by means of interviews or a materiality analysis?

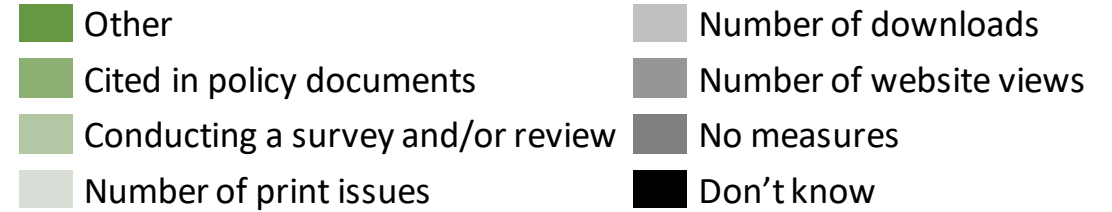
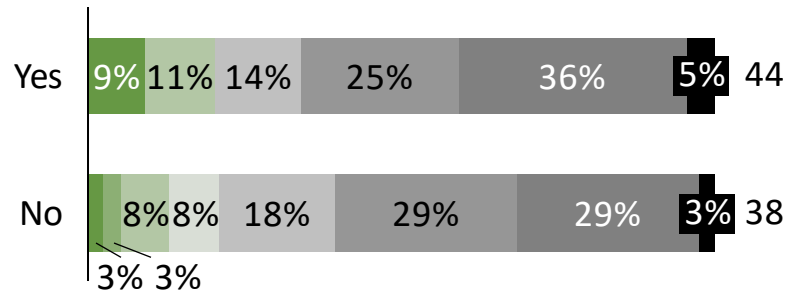
Definition: Materiality assessment is a method to identify and prioritize the issues that are most important to an organization and its stakeholders.



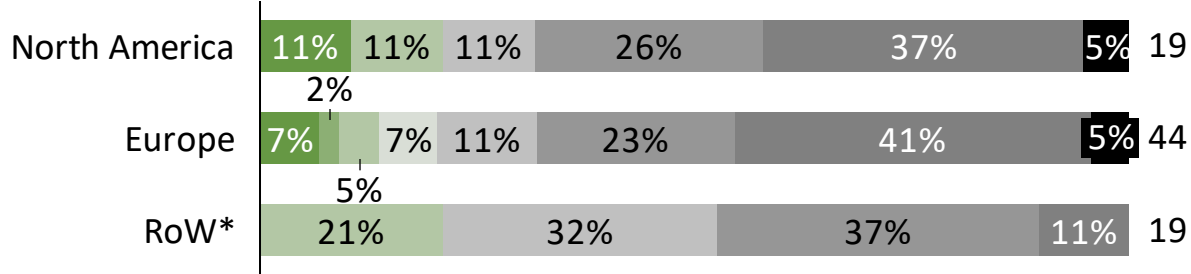
Reporting – Assessment

How do you assess the reach of your sustainability reporting?

ISCN Membership



Continent



Others

- Community knowledge & understanding. Triennial Sustainability Literacy & Culture Survey.
- Feedback from the Board of Governors Committee on Sustainability
- Not measuring at this time, but plan to.

Size of university



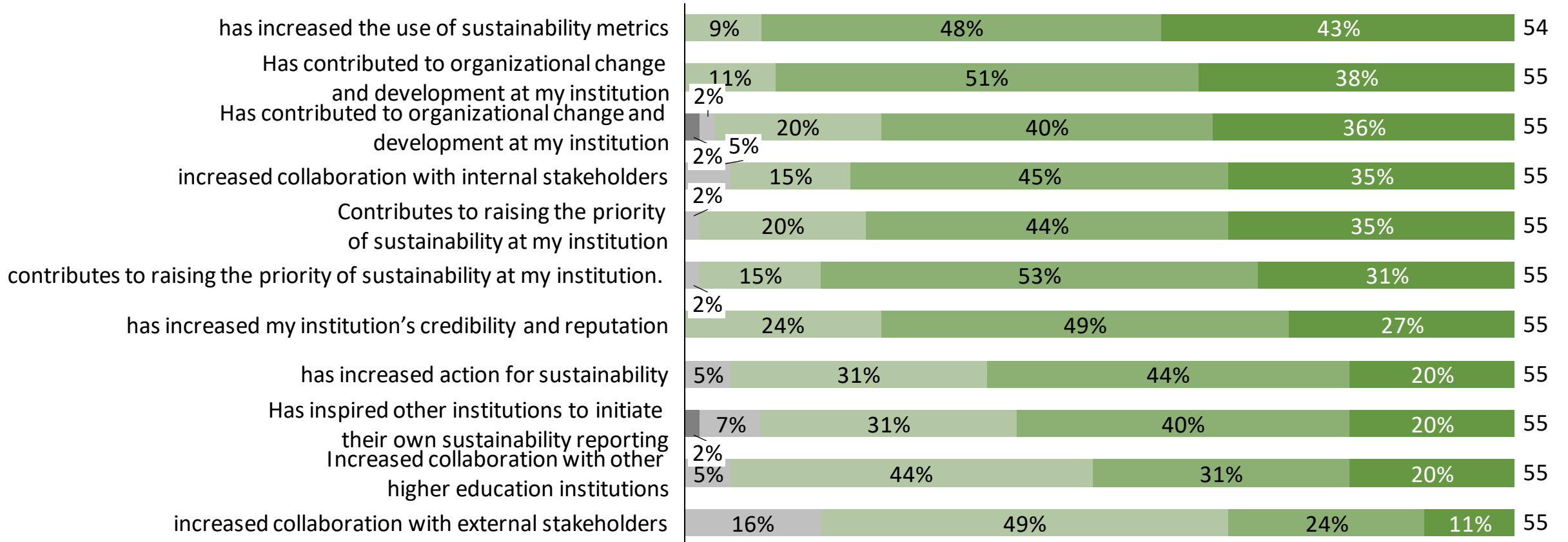
- only number of download/click annual reporting (no other specific sustainability reporting)
- Using campaigns for newsletters, E-Mails, Social Media posts etc. to track the clicks to the website

Reporting – Contributions

Please rate the following statements

Sustainability reporting ...

Strongly disagree
 Disagree
 Neither agree nor disagree
 Agree
 Strongly agree



Survey

What other (positive or negative) impacts of sustainability reporting do you observe? (1/2)

- A relevant reservation that sustainability reporting can become a reporting monster. Important to ensure that we measure on the right things and in the right way. This is a challenge. I have previously found inspiration in the CEASAR document on impact at universities in this respect.
- Channeling energy towards reporting sometimes reduces capacity for advancing other sustainability initiatives. Also, some reporting mechanisms (like THE Impact Ranking) are very influential but flawed in their methodologies. The SDGs are another framework that is influential, but not designed for the university context, which makes reporting on them challenging.
- Gave me a good groundwork to lay out our sustainability priorities. Also let me know where we stood as a baseline.
- Given the number of different reports and reporting systems and how they all use different metrics, it is difficult for people to sometimes understand the differences between them (particularly the systems that assign a ranking).
- Important instrument to assess our sustainability performance, identify priorities and support strategy.
- Important to maintain transparency to ensure that there is no appearance of greenwashing.
- It enhances transparency, which is essential to building trust with constituents. It is very time consuming.
- It gives you a good overview of what you have achieved during the year.
- Lots of work for our small office (2.6 FTE) that isn't used for implementing measures, starting activities / ... Reporting is important for credibility but the actual impact is rather small.
- Positive - Increased credibility and visibility Negative - Many different stakeholders to report to, time consuming
- Positive - We are embedding sustainability into organizational culture, understanding, and importance. Negative - People only want certain metrics and we have MANY more that are more comprehensive and inclusive.

Survey

What other (positive or negative) impacts of sustainability reporting do you observe? (2/2)

- Positive: allows for national and regional benchmarking, which fosters healthy competition and continuous improvement; Negative: If not using a common framework, it might be hard to compare the performance of different institutions.
- Reporting can be time consuming, particularly when reporting out to many different organizations. However, the benefits outweigh the challenges.
- Seeing trends
- The need to constantly report higher / better numbers each year (and promote these improvements) can take away from the true reasons we are reporting and put negative pressure on different units. It is also very hard to capture all the work being done on our sustainability action plan using key progress indicators.
- There is not the same motivation for sustainability reporting in the HE sector as there is in the corporate space where it informs investor decisions
- War in Ukraine increased need of urgency and awareness for sustainability
- Water and Energy Reporting with metrics concerning energy and water efficiency. Online platform to assess real-time water and energy consumption.
- We have been able to address our institution more urgent matters in sustainability before aspiring to be a model.
- We have received feedback that sustainability reporting is very technical, and not an easy read for laymen.
- We incorporate historical data and evidence of sustainability-related activities we have been performing within the years

Survey

In preparing the first sustainability reporting for your institution, is there anything you would benefit from, in terms of specific resources, best practices, or other material?

- EMAS Environmental Management, Diversity Management, Health Management etc.
- Exchange with other universities: individual and through informal exchange networks at the regional and national level. Reading other universities' reports.
- Follow our Environmental Plan and its achievement is our reporting. Later maybe follow GRI, ODS reporting or other
- National and International reports; Best practices from our campi; Results from Programs and actions related to Eco-Schools/Ecocampus and other green certifications
- Report Template and good practices
- The best practices
- We would benefit from having tools to systematize the information and best practices.