

NEVER NEUTRAL: SUBJECTIVITY AND ACCOUNTABILITY IN ENVIRONMENTAL REPORTING

PROGRAM ON THE ENVIRONMENT

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INTRODUCTION

Most major institutions rely on voluntary sustainability reports to inform their decision-making process. Report quality directly impacts the triple bottom line: people, planet, & profit. Subjective decisions and incentives to distort the truth may impede climate action.

METHODOLOGY

- Literature review
- Identify popular reporting platforms
- 9 semi-structured interviews
- Intern at The Northwest School
- Prepare a GHG inventory

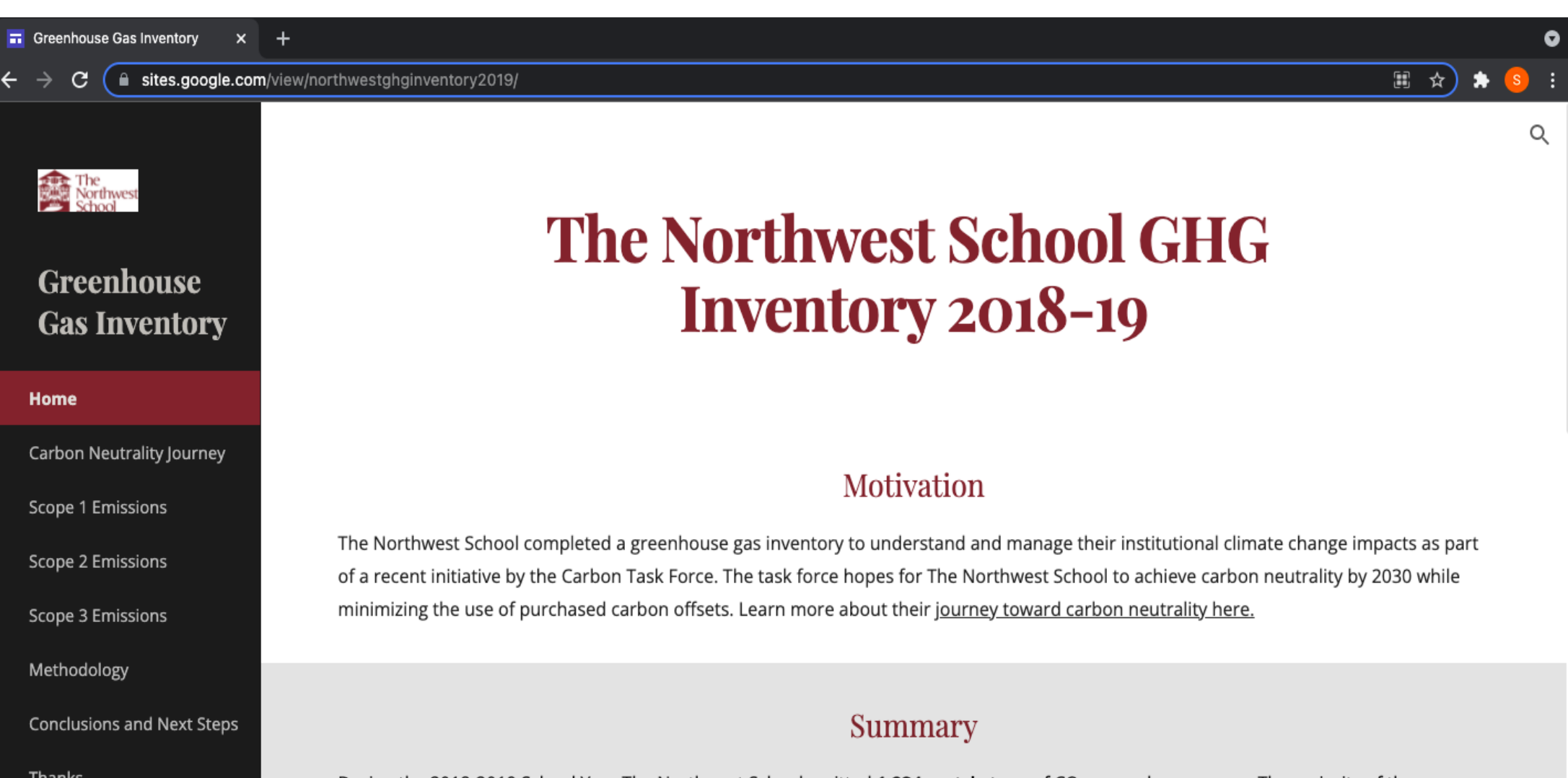



Figure 1. The site I prepared to host the 2018-19 GHG report for the Northwest School


FINDINGS

Reports should be:


THOROUGH

- Overreliance on data-driven governance shifts focus away from the intent. 
- 7 of 9 spoke to identifying the needs of the broader community – we need to consider the context of these reports.
- Lobbying, trade orgs, & investments can be one of the most impactful sectors but are often ignored.

ACCURATE

- Incentives to lie impede progress and lead to inconsistent practices which harm the reporter 
- Distinctions in accounting approaches reduce comparability and learning opportunities
- The cost of collection can be especially challenging for small orgs.

ACTIONABLE

- “Where to look” – detailed accounts identify problem areas. 
- “How do we pay for it?”
- Frequent reports empower rapid transformations.



Read the inventory

How do you stay up to date on climate action at your institution?

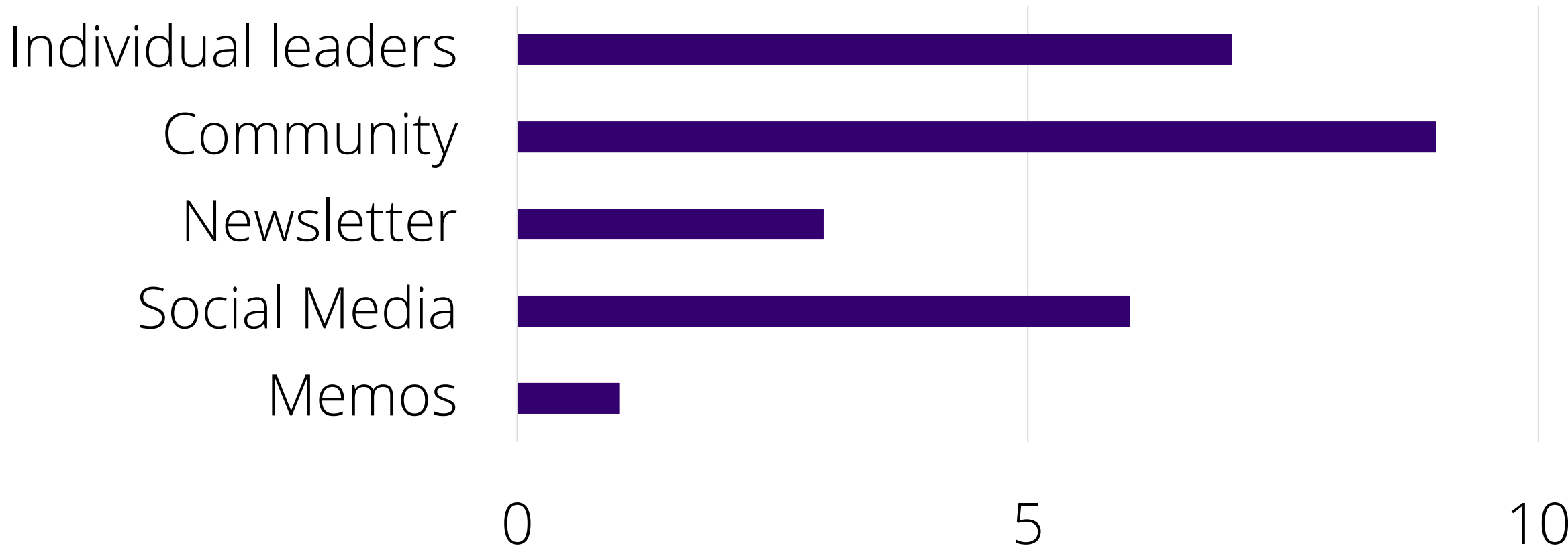


Figure 2. Even among sustainability planners, interpersonal communication is the most popular way to gain information regarding climate action at their institution. Reports should seek to spark these conversations

SIGNIFICANCE

- 60% Fortune 500 made commitments to reduce GHGs.
- USA is committed to a 50% reduction by 2030.
- Effective reports are necessary to achieve these targets.
- By understanding how reports are used and where they are prone to errors, we can better direct our efforts.

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