Summary of Audit of NC State Sustainability Report

PREPARED BY POOLE
COLLEGE OF MANAGEMENT
MAC CLASS 2013-14

FOR
Introductions

Presenting today:

Victor D’Alesio  Rebecca Denisí

Richard Garrett  Simona Peppers
Who do We Represent

86 MAC Students

ACC 550, Advanced Auditing

Assignment:
Audit NC State’s Sustainability Report
Purpose of the audit

✓ Evaluate the processes and procedures used in developing the sustainability report and underlying information
✓ Perform peer comparison
✓ Identify recommendations for improvement
✓ Develop and issue reports with findings and observations
What Did We Do

- Expended 1000 student hours
- Interviewed >20 university faculty and employees
- Compared University’s sustainability report to 15 peer schools
- Reviewed and tested the processes and controls for preparing information contained in the report
What Did We Do

✓ Tested the underlying data supporting information presented in the report
✓ Reviewed the process for developing and assembling the report
✓ Reviewed the University Sustainability website
✓ Talked with representatives from other universities
✓ Conferred with outside sustainability consultant
Observations & Recommendations
### Observations – Accuracy & Process

<table>
<thead>
<tr>
<th>Like</th>
<th>Areas for Improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Some controls in place</td>
<td>• Methodologies</td>
</tr>
<tr>
<td>• Some reviews in place</td>
<td>• Check for accuracy</td>
</tr>
<tr>
<td>• Monthly coordination meetings</td>
<td>• Established criteria</td>
</tr>
<tr>
<td>• Use of check sheets</td>
<td>• Record retention</td>
</tr>
<tr>
<td>• Use of external calculations</td>
<td>• Back up information</td>
</tr>
<tr>
<td>• Use of external calculations</td>
<td>• External information</td>
</tr>
</tbody>
</table>
Observations – Content

- Key strategies and goals
- Documenting accomplishments
- Link downturns to causes
Areas for Improvement

- Add letter from Chancellor
- Provide summary
- Tell good and bad
- Include STAR scores
- Use GRI Guidelines
- Link goals to strategies
## Observations – Presentation

<table>
<thead>
<tr>
<th>Like</th>
<th>Areas for Improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Graphic representations</td>
<td>- Continuous update</td>
</tr>
<tr>
<td>- Easy to read</td>
<td>- Include hyperlinks</td>
</tr>
<tr>
<td>- Pictures</td>
<td>- Communicate updates in the Technician</td>
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Interactive Report Example
Interactive Campus Map Example
✓ How to apply elements of the audit process
✓ Communication is critical
✓ What it takes to exhibit professional skepticism
✓ How to understand a organization’s business
✓ The effort to prepare the sustainability report
✓ What is sustainability!!!
Thank You !!!

WE APPRECIATE THE OPPORTUNITY
NC STATE PROVIDED TO US