ChecklistGuro

ESG Reporting & Sustainability Accounting Checklist 2026

Governance & Framework Setup

Establishing the regulatory framework, selecting reporting standards (GRI, SASB, or ISSB), and defining internal accountability roles.

Primary Reporting Framework

- [ ] GRI (Global Reporting Initiative)
- [ ] SASB (Sustainability Accounting Standards Board)
- [ ] ISSB (International Sustainability Standards Board)
- [ ] TCFD (Task Force on Climate-related Financial Disclosures)
- [ ] Custom/Internal Framework

Framework Adoption Date

Enter date...

In-Scope ESG Domains

- [ ] Environmental
- [ ] Social
- [ ] Governance

ESG Committee Chairperson

Write something...

Scope and Boundary Definition

Write something...

Approved ESG Policy Document

Upload File

Compliance Officer Approval

Environmental Data Collection

Identifying and gathering metrics related to carbon emissions (Scope 1, 2, and 3), energy consumption, waste management, and water usage.

Reporting Period Start Date

Enter date...

Reporting Period End Date

Enter date...

Total Scope 1 Emissions (Metric Tons CO2e)

Enter a number...

Total Energy Consumption (kWh)

Enter a number...

Primary Energy Source Type

- [ ] Renewable (Solar/Wind)
- [ ] Fossil Fuels (Natural Gas/Coal)
- [ ] Nuclear
- [ ] Hydroelectric

Waste Streams Tracked

- [ ] Hazardous Waste
- [ ] Recyclables
- [ ] Organic/Compostable
- [ ] Electronic Waste (E-waste)

Utility Bills & Energy Invoices

Upload File

Notes on Emission Reduction Initiatives

Write something...

Social Impact & Labor Metrics

Documenting data regarding workforce diversity, employee training, health and safety records, and community engagement initiatives.

Reporting Period Start Date

Enter date...

Total Employee Headcount

Enter a number...

Diversity Percentage (Gender/Ethnicity/etc.)

Enter a number...

Safety Training Modules Completed

- [ ] Occupational Health & Safety
- [ ] Diversity & Inclusion Training
- [ ] Ethics & Compliance
- [ ] Environmental Awareness

Summary of Community Investment Programs

Write something...

Labor Compliance Certificates & Permits

Upload File

HR/Compliance Officer Verification

Supply Chain Sustainability Audit

Assessing vendor compliance with environmental and ethical standards and auditing Tier 1 and Tier 2 supplier sustainability reports.

Audit Execution Date

Enter date...

Supplier Risk Level

- [ ] Low Risk
- [ ] Medium Risk
- [ ] High Risk

Compliance Areas Verified

- [ ] Labor Practices
- [ ] Carbon Emissions
- [ ] Waste Management
- [ ] Ethical Sourcing
- [ ] Resource Depletion

Non-Compliance Findings & Corrective Actions

Write something...

Supplier Certification Documents

Upload File

Auditor Verification Signature

Data Integrity & Traceability

Implementing controls to ensure ESG data points are verifiable, auditable, and consistent with financial accounting principles.

Data Collection Date

Enter date...

Data Source Type

- [ ] Automated IoT Sensor
- [ ] Manual Entry/Spreadsheet
- [ ] Third-party Utility Invoice
- [ ] Vendor Self-Report

Verification Reference ID

Write something...

Supporting Evidence/Source Document

Upload File

Validation Checks Performed

- [ ] Cross-referenced with Financial Ledger
- [ ] Unit Conversion Verified
- [ ] Duplicate Entry Check Completed
- [ ] Mathematical Accuracy Confirmed

Data Controller Approval

Carbon Accounting & Emissions Verification

Validating the methodology used for greenhouse gas calculations and ensuring alignment with 2026 decarbonization targets.

Reporting Period End Date

Enter date...

Total Scope 1 Emissions (Metric Tons CO2e)

Enter a number...

Total Scope 2 Emissions (Metric Tons CO2e)

Enter a number...

Emission Calculation Methodology Used

- [ ] GHG Protocol Standard
- [ ] ISO 14064
- [ ] PCAF Standard
- [ ] Other

Emission Factor Source Documentation

Upload File

Verification Notes and Assumptions

Write something...

Sustainability Controller Approval

ESG Disclosure & Report Drafting

Compiling finalized metrics into a professional sustainability report ready for stakeholder review and regulatory filing.

Report Publication Date

Enter date...

Reporting Standard Used

- [ ] GRI (Global Reporting Initiative)
- [ ] SASB (Sustainability Accounting Standards Board)
- [ ] ISSB (International Sustainability Standards Board)
- [ ] TCFD (Task Force on Climate-related Financial Disclosures)

Executive Summary of Sustainability Performance

Write something...

Key ESG Themes Covered in Report

- [ ] Carbon Emissions
- [ ] Diversity & Inclusion
- [ ] Water Stewardship
- [ ] Waste Management
- [ ] Supply Chain Ethics

Final Draft ESG Report (PDF)

Upload File

Chief Sustainability Officer Approval

Post-Reporting Audit & Feedback Loop

Reviewing discrepancies found during third-party assurance and updating internal controls for the next reporting period.

Audit Completion Date

Enter date...

Identified Discrepancies

- [ ] Data Entry Error
- [ ] Calculation Error
- [ ] Missing Source Documentation
- [ ] Scope Definition Error
- [ ] Regulatory Non-compliance

Corrective Action Plan

Write something...

Audit Outcome Status

- [ ] Passed - No Findings
- [ ] Passed with Minor Observations
- [ ] Failed - Major Non-conformity

Final Audit Report PDF

Upload File

Lead Auditor Approval

Previous Next Finish

Generate Sample Report