



# **Environmental, social, and governance (ESG) and sustainable development goals (SDGs) guidance for associations**



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# Preface

This is the first edition of CSA SPE-116, *Environmental, social, and governance (ESG) and sustainable development goals (SDGs) guidance for associations*.

This Document was developed with a small group of experts and practitioners and is being provided as a non-consensus document to outline many best practices currently in use to support environmental, social, and governance (ESG) objectives and the United Nations sustainable development goals (SDGs) for associations.

ESG/SDG performance is commonly evaluated for businesses and organizations. This Document is specifically written for associations and takes a broad, multi-attribute, and holistic approach to assessing the environmental and social programs and initiatives that associations offer their members.

This Document is considered suitable for use for conformity assessment within the stated scope of the Document.

CSA Group acknowledges that the development of this Document would not have been possible without the support of Coro Strandberg.

**Notes:**

- 1) *Use of the singular does not exclude the plural (and vice versa) when the sense allows.*
- 2) *Although the intended primary application of this Document is stated in its scope, it is important to note that it remains the responsibility of the users of the Document to judge its suitability for their particular purpose.*
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# CSA SPE-116:23

## Environmental, social, and governance (ESG) and sustainable development goals (SDGs) guidance for associations

### 0 Introduction

#### 0.1 Overview

Global, social, and environmental forces are reshaping the risks and opportunities businesses, organizations, and professionals face as they steward the success of their organizations. Associations that represent professionals and organizations need to foster sector and professional resilience and relevance for a safe and sustainable future.

Associations have the opportunity to provide leadership in fostering the success of their members. Environmental, social, and governance (ESG) and the United Nations sustainable development goals (SDGs) provide frameworks for ambitious goals that advance a sustainable future for association members and the broader society. ESG refers to the consideration of environmental and social factors in organizations and how these factors are governed. The SDGs are a set of 17 global goals adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. They are inter-related concepts and for the purposes of this Document are used interchangeably, as they both address environmental and social factors.\*

*\* Some associations use the terms “sustainability” and “corporate social responsibility”. As they also encompass social and environmental factors, they can also be used interchangeably.*

Due to the influence, size, and support of their members, associations are in a unique position to make a larger contribution to the betterment of society while supporting member resilience. Many association members recognize the need to adapt to the new environmental and social imperatives and their associations can help them anticipate and get ahead of these trends. Equipped with information, best practices, and a roadmap to share with their members, associations can support their members to thrive and flourish in the future.

This Document introduces the concept of the ESG/SDG association.

The ESG/SDG association is a business, trade, industry, or sector or a professional or occupational association that implements measures that result in continuous improvement of the environmental and social performance of its own operations, the sector or profession it represents, and its members. This includes

- a) helping members reduce their negative ESG/SDG impacts, enhance their positive ESG/SDG impacts, and manage their ESG risks and opportunities;
- b) improving the association’s own ESG/SDG practices and addressing its ESG risks as a distinct organization;
- c) activities that improve the sector’s/profession’s overall ESG/SDG impacts and addressing its collective ESG risks; and
- d) progressing along differing stages from early to advanced.

**Note:** For examples of ESG/SDG associations, see Strandberg (2021b).