
09

THE RESOURCE READY ORGANIZATION

Building Capacity Before Seeking Funding

Capacity attracts investment. Featuring the Collaboration for Good Resource Readiness Framework.

TYLER J. BUTLER

COLLABORATION *for* GOOD

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By Tyler J. Butler

COLLABORATION *for* GOOD

75%

Of about 1,400 companies studied obtained assurance on their sustainability disclosures in 2024¹

62%

Of global market capitalization sits with companies that report their impacts using the GRI Standards²

6% to 22%

S&P 500 audit committee descriptions mentioning ESG or sustainability, 2021 to 2024³

01

THE REQUEST LIST FROM THE ASSURANCE TEAM

Your company's sustainability report goes to an outside assurance provider next quarter, and their request list just landed. They want the source behind every emissions figure, the policy behind each target, and the minutes where the board reviewed it all. You know the volunteer hours came from a spreadsheet a colleague kept before she changed roles. You know the giving totals live in two systems that do not agree. Your programs are the same as they were last week. Now you have to prove them.

Social impact and sustainability teams are judged on more than their programs now. Boards, finance leaders, auditors, investors, and community partners want to know

whether the numbers hold up, who is accountable for them, and whether the team can keep delivering. The strongest functions get ready long before anyone asks.

This volume gives you the Collaboration for Good Resource Readiness Framework, adapted for the corporate social impact and sustainability function. It breaks readiness into eight areas so you can see where to invest before your next budget cycle, reporting deadline, or board review.

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REPORTING IS NOW THE BASELINE

Sustainability reporting has become standard practice for large companies. In a study of about 1,400 companies in 22 jurisdictions by the International Federation of Accountants (IFAC) with AICPA and CIMA, 97 percent had some form of sustainability disclosure in 2024.¹ KPMG's 2024 survey of 5,800 companies in 58 countries found GRI's standards remain the most popular guidelines among the world's 250 largest companies (the "G250").^{4,5}

Reporting is widespread. Fewer companies have the assurance, leadership, and materiality work that make the numbers credible.

THE REPORT EXISTS. IS THE MACHINERY BEHIND IT?

Share of companies in KPMG's 2024 Survey of Sustainability Reporting

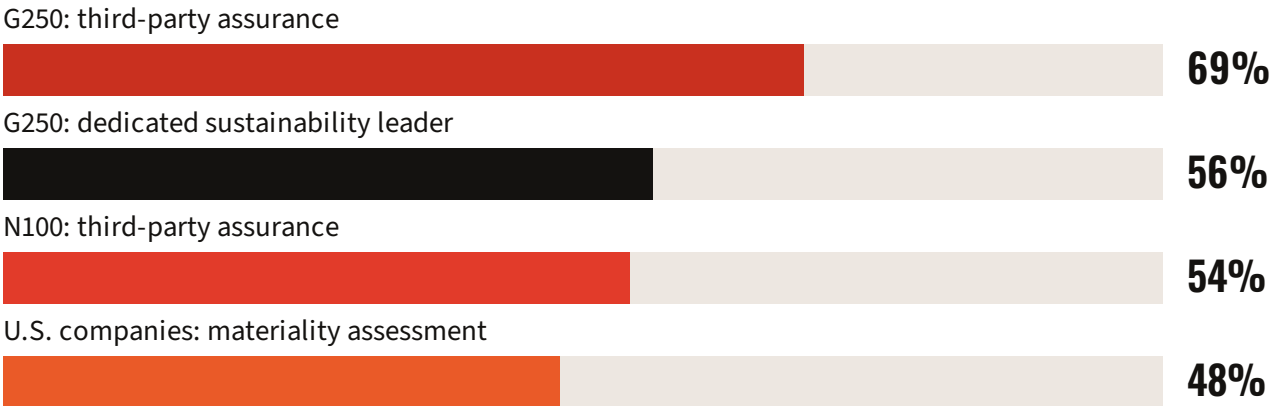


Figure 1. Bars are drawn to scale on a 0 to 100 percent track. G250 means the world's 250 largest companies; N100 means the 100 largest companies in each of the 58 countries surveyed. Source: KPMG, 2024.⁵

Climate goals follow the same pattern of fast adoption. As of September 2026, the Science Based Targets initiative (SBTi) dashboard listed 12,052 companies with validated emissions targets.⁶ Each target is a promise someone inside the company has to measure, report, and defend.

WHAT THIS MEANS FOR YOU Most large companies already publish a report. What earns trust is showing how each number was produced and who signed off on it.

WHO OWNS IT: BOARD, LEADERS, AND TEAM

Oversight is moving up. EY's Center for Board Matters found that the share of S&P 500 audit committee descriptions mentioning ESG or sustainability rose from 6 percent in 2021 to 22 percent in 2024, while nominating and governance committees are taking the lead on sustainability oversight.³ KPMG found that 56 percent of G250 companies have a dedicated sustainability leader.⁵

FROM THE RESEARCH

Eccles, Ioannou, and Serafeim, Management Science, 2014. Comparison of 180 matched U.S. companies with high and low adoption of sustainability policies.⁷

In the high-sustainability companies, boards were more likely to be formally responsible for sustainability, and top executive pay was more likely to depend on sustainability metrics. Those companies significantly outperformed their counterparts over the long term.

Why it matters. Governance is part of the strategy. Put sustainability and social impact in a board committee's charter, and tie at least one leadership goal to results you can measure.

The teams doing the work are more visible and more stretched. In the Association of Corporate Citizenship Professionals' (ACCP) 2026 CSR Insights Report, covering 120 companies, 83 percent of practitioners reported increased visibility inside their companies. Sixty-six percent faced more demand to measure impact and 63 percent more demand to make the formal business case, yet only 13 percent said they were "very confident" they could do it. Burnout rose from 39 to 64 percent, the highest in the survey's history.⁸ Headcount was flat at 72 percent of companies.⁸

Tools are spreading faster than skills. Ninety-three percent of teams now use AI in some capacity, up from 53 percent two years earlier.⁸

WHAT THIS MEANS FOR YOU Visibility without capacity is a risk. Bring your CFO a staffing and systems plan alongside your program budget, so the work does not depend on one exhausted person.

Capacity attracts investment.

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THE RESOURCE READINESS FRAMEWORK

Every question your board, your CFO, or an assurance provider asks comes down to one: will it hold up? The framework splits that question into eight parts. Each card shows what someone is quietly asking and a plain test for whether your function is ready. The Collaboration for Good Resource Readiness Framework is proprietary to Collaboration for Good.

Nobody scores well on all eight. The point is to know where you stand, then lead with your strengths while you close the gaps.

EIGHT PARTS OF ONE QUESTION

The Resource Readiness Framework for a corporate social impact and sustainability function

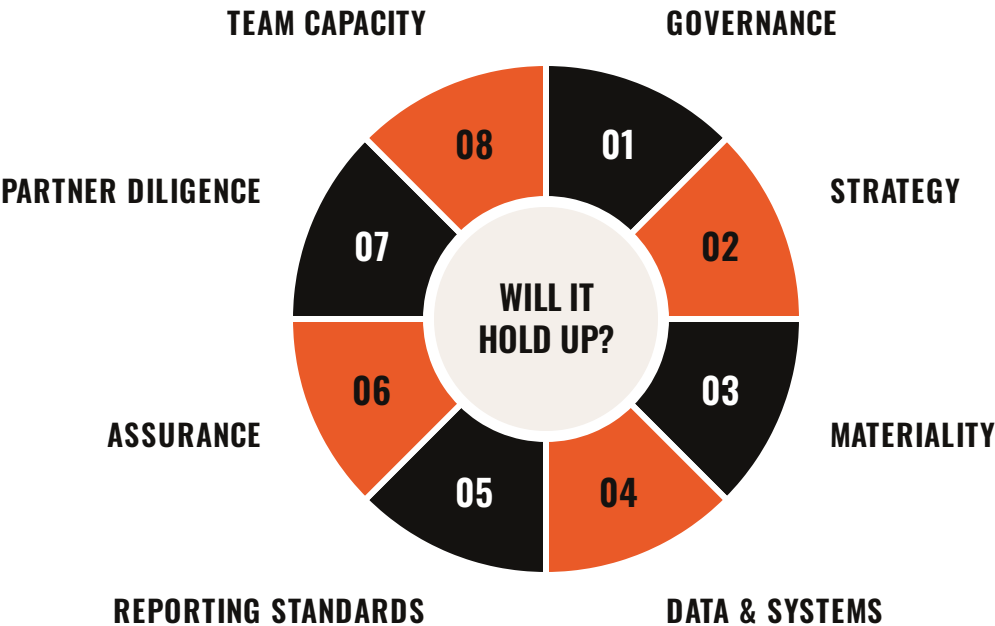


Figure 2. The Collaboration for Good Resource Readiness Framework. The cards below give the question behind each area and the readiness test.

01 GOVERNANCE

YOUR BOARD ASKS

"Who is accountable, and how often do we review it?"

You are ready when a named board committee has sustainability and social impact in its charter and reviews results on a set calendar.

02 STRATEGY

YOUR CEO ASKS

"Why these programs, and what do they do for the business and the community?"

You are ready when giving, volunteering, and sustainability goals trace back to a few priority topics in one written strategy that leadership has approved.

03 MATERIALITY

STAKEHOLDERS ASK

"How did you decide what matters?"

You are ready when a documented assessment, refreshed on a schedule and informed by stakeholders, explains which topics you report and why.

04 DATA & SYSTEMS

YOUR CFO ASKS

"Where does this number come from?"

You are ready when every reported figure has an owner, a source system, and a written definition someone else could follow.

05 REPORTING STANDARDS

INVESTORS ASK

"What framework are you reporting against?"

You are ready when you can name the standards you use, such as GRI and ISSB, and map each disclosure to them.

06 ASSURANCE

THE ASSURANCE PROVIDER ASKS

"Can we test this?"

You are ready when your evidence, controls, and review steps would stand up to an independent assurance engagement.

07

PARTNER DILIGENCE

LEGAL AND RISK ASK

"Do we know who we are funding?"

You are ready when you review partners' public filings before you fund and ask them only for data you will actually use.

08

TEAM CAPACITY

YOUR TEAM ASKS

"Can we keep this up?"

You are ready when more than one person can run each process, and the workload fits the people and tools you have.

05

MATERIALITY AND STANDARDS

Materiality is how a company decides which sustainability topics matter enough to manage and report. It is also where many functions are thinnest: in KPMG's 2024 survey, 48 percent of U.S. companies did materiality assessments.⁵



FROM THE RESEARCH

Khan, Serafeim, and Yoon, The Accounting Review, 2016. Analysis of firms' sustainability ratings, sorted into issues that are material and immaterial for each industry.⁹

Firms with good ratings on the sustainability issues material to their industry significantly outperformed firms with poor ratings on those issues. Ratings on immaterial issues showed no such difference.

Why it matters. Focus budget and reporting on the few topics that matter most to your industry and your stakeholders.

GRI AND ISSB, IN PLAIN TERMS

GRI is an independent, nonprofit international organization headquartered in the Netherlands. It calls its standards the world's most widely used sustainability reporting standards.¹⁰ The GRI Standards are built for reporting a company's most significant impacts on the economy, the environment, and people, including impacts on human rights, for a broad range of stakeholders. This is often called impact materiality. GRI's 2025 review counted 5,839 large listed companies using its standards, about two in

five listed companies worldwide across 107 jurisdictions. In GRI's words, "Companies using the GRI Standards to report on their impact accounted for 62% of global market capitalization."²

The International Sustainability Standards Board (ISSB), set up by the IFRS Foundation, issues IFRS S1 (general sustainability-related disclosures) and IFRS S2 (climate-related disclosures). They ask for information about sustainability-related risks and opportunities that could reasonably be expected to affect a company's prospects, written for investors, lenders, and other creditors. This is often called financial materiality. According to the IFRS Foundation, "More than 40 jurisdictions have now decided to use or are taking steps to introduce ISSB Standards in their legal or regulatory frameworks."¹¹ In IFAC's study, one third of companies referenced ISSB Standards in 2024, up from 16 percent in 2023.¹

Many companies use both: GRI to show their impacts to all stakeholders, and ISSB to answer investors. Your materiality assessment should say which lens drives which disclosure.

EQUITY TOPICS IN A CHANGING LEGAL ENVIRONMENT

Workforce and inclusion topics sit in many materiality assessments, and how companies discuss them is shifting. Executive Order 14173, signed January 21, 2025, requires federal contract terms in which counterparties certify that they do not operate any programs promoting DEI that violate applicable federal anti-discrimination laws.¹² The Conference Board found that 53 percent of S&P 100 companies adjusted their DEI messaging in 2025 filings, 21 percent cut or removed DEI metrics and targets, and the share of S&P 500 companies citing DEI metrics in executive pay fell from 68 to 35 percent. It added: "This shift in public disclosure doesn't signal companies are abandoning DEI."¹³ ACCP found 58 percent of CSR teams are reframing how they talk about their work.⁸

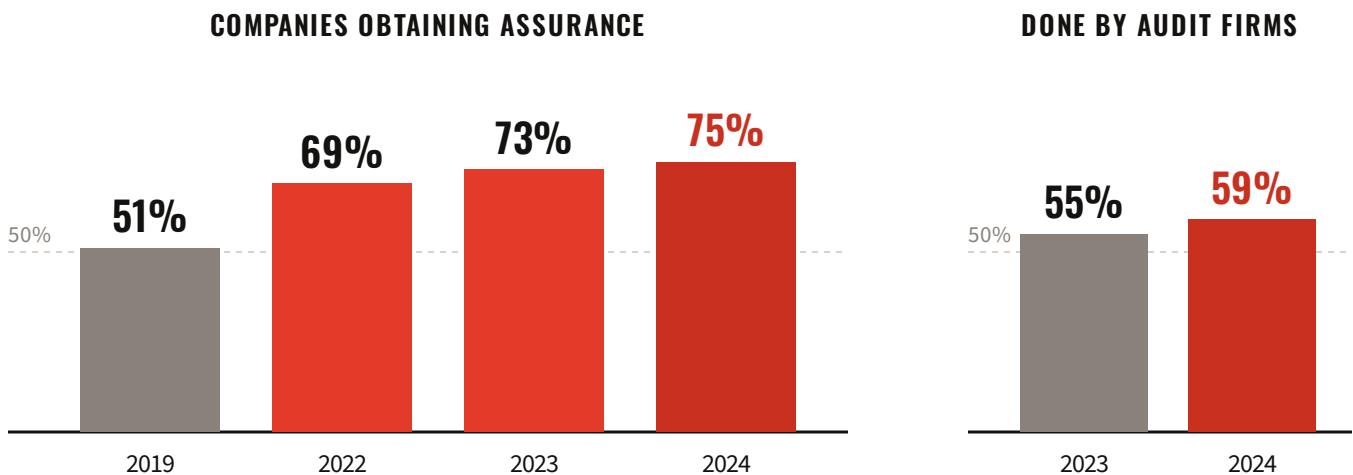
WHAT THIS MEANS FOR YOU Language can change while the underlying data stays sound. Whatever you call a program, keep clear definitions, legal review, and consistent measures so you can report it accurately when asked.

ASSURANCE IS COMING FOR YOUR NUMBERS

Assurance means an independent provider checks your sustainability information and gives an opinion on it. Limited assurance is a lighter review: the provider states that nothing came to its attention suggesting the information is materially misstated. Reasonable assurance is a positive opinion at a level comparable to a financial statement audit. Companies are moving toward it quickly.

ASSURANCE KEEPS CLIMBING

Share of companies studied that obtained assurance, and audit firms' share of that work



2020 and 2021 are not shown. The 2024 figures come from a study of about 1,400 companies in 22 jurisdictions.

Figure 3. Bars are drawn to scale. Sources: IFAC and AICPA & CIMA, State of Play releases, 2025 (2019 to 2023 data)¹⁴ and 2026 (2024 data).¹

KPMG's figures in Figure 1 point the same way.⁵ A global benchmark is also arriving. The International Auditing and Assurance Standards Board (IAASB) says its sustainability assurance standard, ISSA 5000, "is effective for periods beginning on or after December 15, 2026."¹⁵

Rules differ by market. Under the EU's Corporate Sustainability Reporting Directive (CSRD), as amended in 2026, companies need a limited assurance opinion, and plans for reasonable assurance were dropped, as reported by White & Case.¹⁶ In California, the Air Resources Board (CARB) said it will not require limited assurance for data submitted on 2026 reporting under SB 253, the state's emissions disclosure law, and will set later assurance rules separately, as reported by Sullivan & Cromwell.¹⁷ The first SB 253

reports, covering Scope 1 and 2 emissions, were originally due August 10, 2026. In July 2026 CARB proposed moving that deadline to November 10, 2026, and as of early September 2026 the change still awaited final state approval, as reported by Mayer Brown and Jones Day.^{18,19}

 MANDATES HELP

Krueger, Sautner, Tang, and Zhong, Journal of Accounting Research, 2024. Study of ESG disclosure mandates around the world.²⁰

Disclosure mandates improved firms' stock liquidity. The effects were strongest when government institutions set the rules and companies could not simply comply or explain.

Clear, enforced rules make reported data more useful to markets.

 MANDATES ARE NOT ENOUGH

Christensen, Hail, and Leuz, Review of Accounting Studies, 2021. Economic analysis and literature review of mandatory CSR reporting.²¹

Standards alone do not guarantee comparable, useful reporting. Outcomes depend on enforcement and assurance, company incentives, and supporting institutions, and mandates can change behavior in unintended ways.

Paraphrase of the authors' conclusions.

WHAT THIS MEANS FOR YOU Build controls now, even where assurance is not yet required. Start with the figures you publish most often, and run a dry run with internal audit before an outside provider arrives.

KNOW WHO YOU FUND

Corporate giving is serious money, and partner choices carry reputation risk. Among 139 companies reporting in both years, CECP's Giving in Numbers found the median company's total community investment rose from \$21.9 million to \$23.5 million in 2025, even as 52 percent of companies gave less than the year before.²² Good diligence protects that investment without burying partners in paperwork.

START WITH WHAT IS ALREADY PUBLIC

A tax-exempt organization must make its annual information return, such as Form 990, available for public inspection, and returns must be available for three years from their due date.²³ The IRS Tax Exempt Organization Search shows 990-series returns filed since January 2018, free.²³ Part VI of Form 990 asks about governance, including conflict of interest and whistleblower policies.²⁴ For fiscal years beginning on or after October 1, 2024, organizations that spend \$1 million or more in federal awards in a year must obtain a single audit, an independent audit of their finances and federal awards.²⁵ Candid, the nonprofit data platform, offers Seals of Transparency at four levels: Bronze, Silver, Gold, and Platinum.²⁶

DO NOT STARVE THE PARTNERS YOU CHOOSE

In their 2009 Stanford Social Innovation Review article "The Nonprofit Starvation Cycle," Ann Goggins Gregory and Don Howard showed how funders' unrealistic expectations about overhead lead nonprofits to underinvest in infrastructure and underreport their true costs, which reinforces those expectations.²⁷ Corporate funders feed that cycle when they fund programs only.

FROM THE RESEARCH

Gneezy, Keenan, and Gneezy, Science, 2014. Mail field experiment with 40,000 potential U.S. donors.²⁸

When potential donors were told a major donor had already covered the charity's overhead, the share who gave rose from 3.36 to 8.55 percent, and money raised grew from \$8,040 to \$23,120. The approach also beat seed-money and matching-grant appeals. The study covers one charity and one campaign.

Why it matters. A company that covers a partner's overhead can help that partner raise more from everyone else. That is a strong story for your board and your employees.

WHAT THIS MEANS FOR YOU Check public filings first, ask partners only for data you will report, and fund the infrastructure behind the programs you want to see succeed.

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WHERE DO YOU STAND?

Take ten minutes with your team, or bring this to your next steering committee. For each area, check the box that fits today, and be honest. Then circle the two you will work on before your next budget cycle.

AREA	READY	GETTING THERE	NOT YET
01 Governance	☐	☐	☐
02 Strategy	☐	☐	☐
03 Materiality	☐	☐	☐
04 Data & Systems	☐	☐	☐
05 Reporting Standards	☐	☐	☐
06 Assurance	☐	☐	☐

AREA	READY	GETTING THERE	NOT YET
07 Partner Diligence	☐	☐	☐
08 Team Capacity	☐	☐	☐

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FOR YOUR COMMUNITY PARTNERS

Your nonprofit, community foundation, and small business partners are under real strain. In the Nonprofit Finance Fund's 2025 survey of more than 2,200 nonprofits, 52 percent had three months or less of cash on hand, and 36 percent ended 2024 with an operating deficit.²⁹ In the Center for Effective Philanthropy's (CEP) 2026 survey, 73 percent of nonprofit CEOs reported increased demand for services, and 39 percent reported a deficit in fiscal year 2025.³⁰

What they need from you: multiyear and general operating support where you can give it, funding for overhead, data requests shared early and kept short, and reporting templates that match what you will actually disclose. What they can do to be ready:

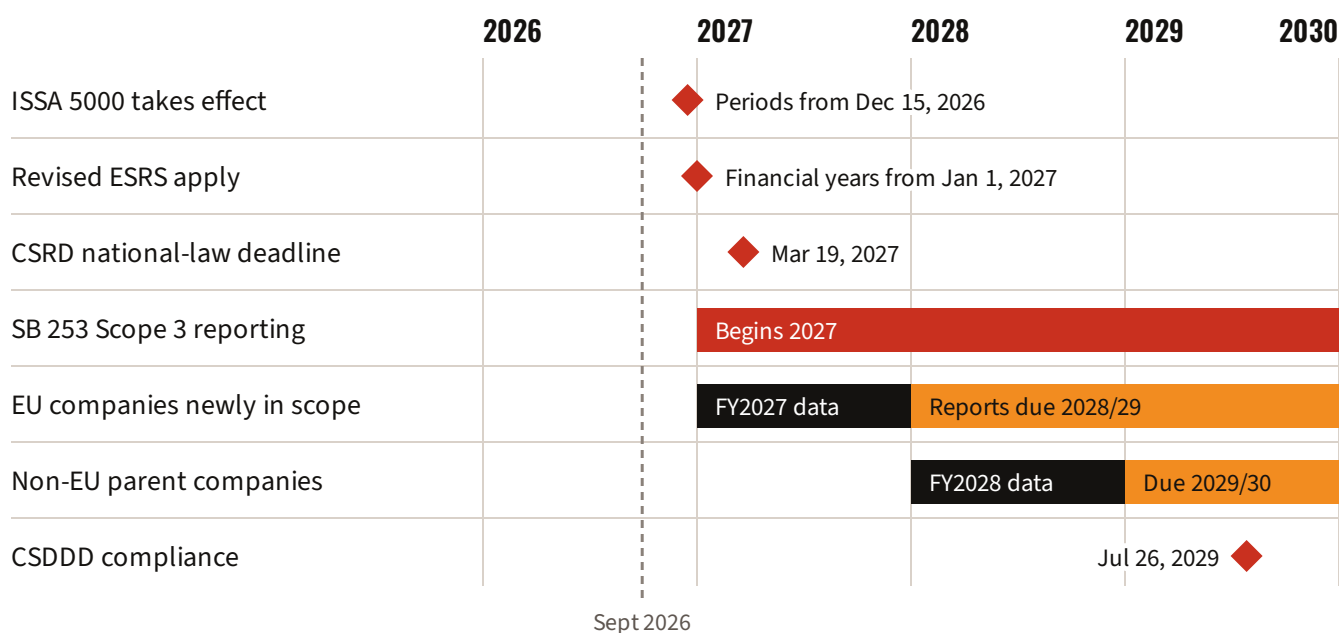
- Keep their Form 990 current and adopt the governance policies it asks about.
- Maintain a current Candid profile.
- Track a few outcome measures that line up with the topics you report on.
- Know the full cost of each program, including a fair share of overhead.

WHAT TO WATCH NEXT

The next three years bring a run of dated requirements, mostly outside the United States. Companies with European operations or California revenue will feel them first, and their partners and suppliers will feel the data requests that follow.

THE DISCLOSURE CALENDAR, 2026 TO 2029

Scheduled dates for assurance and reporting rules, drawn to scale by month



◆ Fixed date ■ Ongoing requirement ■ Financial year reported ■ When reports are due

Figure 4. Scheduled dates as of September 2026; they can change. ESRS are the EU's reporting standards under CSRD; CSDDD is the EU's corporate sustainability due diligence directive. Sources: IAASB (ISSA 5000)¹⁵; EU and California dates as reported by Mayer Brown,³¹ Covington,³² White & Case,¹⁶ and Greenberg Traurig.³³

At the federal level, the direction is different. The SEC proposed rescinding its climate disclosure rules on May 29, 2026.³⁴ The comment period closed August 3, 2026, and as of September 2026 no final rescission had been adopted; the 2024 rules remain stayed in the meantime, as reported by Jones Day.¹⁹ California's SB 261, a climate risk reporting law, has been enjoined by the Ninth Circuit since November 2025, and CARB says all SB 261 reporting is voluntary, as reported by Greenberg Traurig.³³ The court heard argument in January 2026; as of September 2026, no ruling had been reported.¹⁹



ISSB REFERENCES

One third, from 16%

References to ISSB Standards roughly doubled in a year among the companies IFAC studied, 2023 to 2024.¹



ASSURANCE

75% and rising

Assurance rose from 51 percent in 2019 to 75 percent in 2024, and ISSA 5000 applies to periods beginning on or after December 15, 2026.^{1,14,15}



U.S. FEDERAL RULES

Pulling back

The SEC proposed rescinding its climate disclosure rules in May 2026. As of September 2026, the rescission was not final.^{19,34}



CSR BUDGETS

Mostly flat

In ACCP's 2026 Predictions survey, 62 percent of companies expected CSR budgets to stay the same, 17 percent expected increases, and 21 percent expected cuts.³⁵

COLLABORATION FOR GOOD OUTLOOK

Expect the work of proving your numbers to grow faster than your budget. With assurance already common, ISSA 5000 taking effect, and EU and California requirements on the calendar, more companies will likely face outside review of sustainability and social impact data, even as U.S. federal rules pull back. With most CSR budgets expected to hold flat and burnout already high, the functions that invest early in governance, data systems, and shared ownership will likely spend less time scrambling at each deadline. Partners should expect more precise data requests; the companies that keep those requests short and fund the capacity to answer them will likely get better data in return.

Our analysis, based on the sources cited in this section. Not a prediction from any single source.

TALK IT THROUGH

1. If an assurance provider asked for the source of our three most-cited numbers tomorrow, how long would it take us to answer?

2. Which board committee owns sustainability and social impact, and when did it last review our results?
3. When did we last refresh our materiality assessment, and who did we hear from?
4. Which standards do we report against, and could we map each disclosure to them?
5. Which of our rules apply because of EU operations, California revenue, or a customer's request?
6. What do we ask our community partners to report, and do we use all of it?
7. If one person on our team left next month, which process would stop?

START THIS WEEK

- ☐ Run the "Where do you stand?" check with your team and pick two priorities.
- ☐ List every number in your last report with its owner, source system, and definition.
- ☐ Ask internal audit to walk through your three highest-profile figures before year end.
- ☐ Confirm which board committee charter covers sustainability and social impact, and propose language if none does.
- ☐ Bring your CFO a readiness budget request for data systems and staff time, separate from program dollars.
- ☐ Review the latest Form 990 and Candid profile for your top five community partners.
- ☐ Cut one data request you send partners that you do not use.

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ABOUT THE AUTHOR



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