

# Rise of the ESG Controller: FTI Consulting's Insights, Tools, and Solutions

The ESG Controller is an emerging role sitting at the intersection of Sustainability, Operations, Data, and Compliance, with limited established frameworks for guidance. FTI Consulting helps ESG Controllers effectively navigate emerging requirements for non-financial reporting by providing expert guidance on sustainability reporting governance, internal controls, and regulatory compliance.

## Key Challenges For ESG Controllers



### Nascent Position

ESG Controllers operate in a new role with few precedents, shaping reporting and compliance efforts in an emerging landscape.



### Data Complexity

ESG data is often more fragmented than financial reporting data, requiring additional lift to facilitate complete and accurate data collection.



### Evolving Regulations

Regulations like the EU's Corporate Sustainability Report Directive (CSRD) and other climate disclosure laws are constantly evolving. ESG Controllers must monitor, interpret, and implement changes quickly.



### Rising Stakeholder Expectations

ESG Controllers must manage rising demands from key stakeholders on ESG issues, with performance directly impacting access to capital, reputation, and long-term strategy.

## ESG Controller Position Navigating the intersection of various functions



## How FTI Consulting Supports the ESG Controller Function

### Governance, Data, Assurance, & Controls Preparedness

#### Sustainability Governance

FTI designs tailored governance structures with formal roles, responsibilities, and policies to support external reporting and disclosure oversight.

#### Internal Controls over Sustainability Reporting (ICSRs)

Our experts help design, implement, and assess internal controls to support sustainability data accuracy, completeness, and audit readiness.

#### Interim ESG Controller

FTI's experts can serve as an interim ESG Controller for your organization to help drive compliance, enhance data integrity, and support sustainability goals.

#### ESG Software Selection & Implementation

From vendor selection to implementation, we help you select and optimize software solutions that match your ESG maturity, reporting goals, and unique organizational needs.

### Regulatory Compliance Preparedness

#### CSRD and Global Regulatory Compliance

CSRD and rising global regulatory requirements are complex. FTI supports double materiality assessments, gap analysis, auditor engagement, and disclosure preparation so you feel ready to comply.

#### EU Taxonomy

FTI helps clients meet EU Taxonomy requirements through economic eligibility assessments and calculations, preparation of disclosures, and development of strategies to integrate taxonomy alignment into investor engagement.

#### Climate Regulations

Climate-related regulations are evolving at a rapid pace. FTI helps clients to prepare – focusing on critical steps to achieve compliance. Key activities include TCFD alignment and climate risk assessments, scenario analysis, scope 1-3 emissions accounting, and preparation of regulatory filings.

### FTI's experts come from a variety of practice areas to meet your needs:

#### ESG and Sustainability Advisory Practice

FTI's award-winning ESG practice is known for our end-to-end ESG offering that is supported by our broad network of experts. Our ESG practice advises companies in every major sector, providing tailored support across a variety of topic areas.

#### Governance, Internal Audit, & Controls Practice (GIAC)

Our GIAC practice helps clients assess, manage, and control their risk-related challenges in alignment with strategic objectives while meeting evolving regulatory, stakeholder, and sustainability expectations including ICSR to support compliance requirements.

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