A STRATEGIC APPROACH TO AUDITING SUSTAINABILITY

Luis de la Fuente Gil de la Vega

GLC AUDIT MASTERS

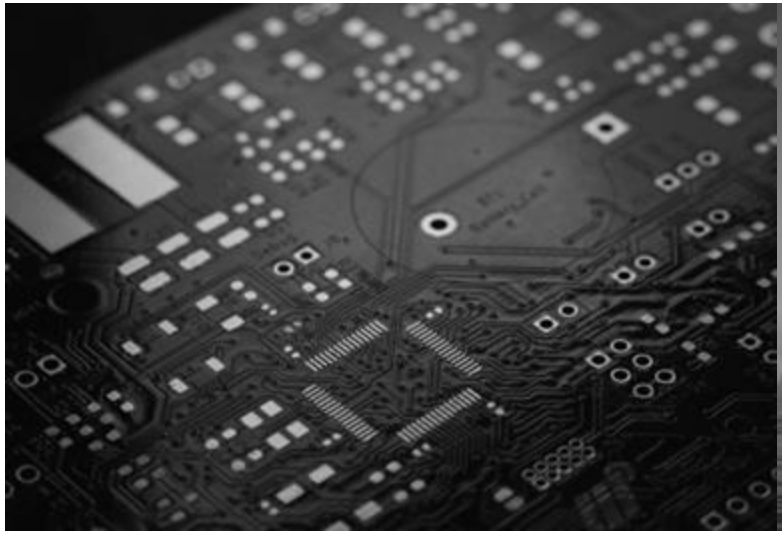
Rome, May 20-21, 2025

MORE CONNECTEDNESS,
MORE DEPENDENCIES,
MORE COMPLEXITY



GREATER COMPLEXITY MEANS DISRUPTION IS THE NORM, NOT STABILITY

IS INTERNAL AUDIT FIT FOR PURPOSE?




TWO SIMULTANEOUS TECHNOLOGICAL REVOLUTIONS...

... AND SEVERAL MEGATRENDS

TWO WAYS TO FAIL: COLLAPSE AND EROSION

LONG-TERM BUSINESS MODELS ARE SUSTAINABLE AND RESILIENT

THE OPPORTUNITY FOR INTERNAL AUDIT

WHAT WE NEED TO DO: FIVE AUDITING GOALS

1
EFFECTIVE GOVERNANCE

2
STRATEGIC INTEGRATION OF SUSTAINABILITY

3

RESILIENCE AND ADAPTABILITY

4
RISK MANAGEMENT AND DATA

5

CULTURE AND HUMAN CAPITAL

AUDITING SUSTAINABILITY MEANS ENABLING REINVENTION

IF I CAN BE OF HELP:

Luis de la Fuente
ldelafuente@bbva.com
delafuente.luis@gmail.com
www.linkedin.com/in/luisdelafuente

PHOTO CREDITS:

Anne Lambeck, Jon Tyson, Rob Curran, Vishnu Monahan, Nicholas Dogherty, Chris Gallagher, Danie Franco, Mert Kahveci, Markus Spiske, Patrycja Jadach, Wim van 't Einde, Roman Petrov, Ravi Sharma, Franco Monsalvo, Karl Magnuson, Tyler Easton and Arron Choi in Unsplash.com and Pexels.com.

SOME BIBLIOGRAPHY:

- Cameron and Quinn. 1999. *Diagnosing and Changing Organizational Culture*.
- Fiksel, Joseph. 2015. *Resilient by Design*.
- Malik, Fredmund. 2008. *The Right Corporate Governance*.
- Meadows, Donella. 2008. *Thinking in Systems*.
- Rodin, Judith. 2014. *The Resilience Dividend*.
- World Economic Forum. 2002. "Risk Proof: A Framework for Building Organizational Resilience in an Uncertain Future." link