



# Annual Report of the Due Process Oversight Committee

*2017*

## Contents

I. Membership 2017.....	3
II. DPOC activities.....	3
Due Process Protocol Adherence Assessment.....	3
DPP Adherence – Process review .....	4
III. Recommendations on overall adherence of the GSSB to the application of Due Process in the Public Interest.....	4
General comments .....	5
Improve accessibility to documentation on website.....	5
Inclusiveness .....	5
Representativeness .....	5
Other matters of due process .....	6

# I. Membership 2017

Following a public open call for nominations and selection process carried by GRI's Independent Appointments Committee (IAC), the following person was appointed to the DPOC in 2017:

- Volker Höntsch, Group Supply Chain and Sustainability Manager, UBM EMEA

He joined other standing members of the Due Process Oversight Committee which is now in its full complement of 5 members.

- Ms. Riva Krut, Vice President and Chief Sustainability Officer Praxair, Inc., Appointed Chair of the DPOC in June 2016 by the IAC.
- Mr. Sanjib K. Bezbaroa, Executive Vice President Corporate Environment, Health & Safety, ITC Ltd
- Prof. Godwell Nhamo, Chief Researcher and Chair, Exxaro Chair in Business and Climate Change in the Institute for Corporate Citizenship, University of South Africa (Unisa)
- Mr. Stan Rodgers, Principal Consultant, AVTEQ Consulting Services

## II. DPOC activities

### *Due Process Protocol Adherence Assessment*

The following priority work areas, included in the [GSSB Work Program 2016-2019](#), require DPOC assessment :

#### **Priority work areas requiring DPOC assessment:**

- Review GRI Standards on a regular basis
- Develop additional topic-specific Standards on a regular basis
- Develop sector-specific content
- Issue authoritative interpretations

In 2017, the DPOC assessed GSSB DPP on the following GSSB projects, falling under the work areas of “Review GRI Standards on a regular basis” and “Develop additional topic-specific Standards on a regular basis”:

- Review of GRI 303: Water
- Review of GRI 403: Occupational Health and Safety
- Review of GRI 201: Economic Performance, including ‘tax’ and ‘payment to governments’
- Review of Human Rights-related Standards

No release of a final Standard occurred 2017 and therefore no conclusion of the DPOC as to whether due process has been followed was issued by the DPOC.

On the basis of a document developed by GRI's Secretariat and provided supporting evidence, the DPOC however assessed adherence to GSSB DPP on the GSSB projects mentioned above, which were presented at varying degrees of completeness. The DPOC gathered on the following dates to carry their tasks:

#### Dates of DPOC meetings:

1. 22-23 March: DPOC in-person meeting
2. 8 May: DPOC Virtual meeting
3. 12 June: call between the DPOC Chair and the Chair of the GSSB and GRI's Standards Division Director
4. 24 July: DPOC Virtual meeting
5. 10 October: DPOC Virtual meeting
6. 16 October: DPOC Virtual meeting
7. 23 November: DPOC Virtual meeting

### *DPP Adherence – Process review*

In the [Annual Report of the Due Process Oversight Committee - 2016](#), the DPOC recommended that the GSSB “provide a process map/flowchart of the total document development process and the point(s) where the DPOC is involved (this would be helpful as a public document and for DPOC planning).”

In this light, the DPOC initiated a review of the process for assessing adherence to Due Process Protocol and requested that the GRI Standards Division:

- Proposes an improved and streamlined process for assessing GSSB DPP by taking a risk management approach, for example.
- Provides an overview of all the GSSB work streams which involve the DPOC thus including the development and review of the current Standards (4-6 each year) and Authoritative interpretations
- That this overview includes the basis for decision to create/review the standards (DPP 4-5)
- That this overview includes a list of relevant stakeholders addressing the national, international developments implications that should be considered for a given a Standard.

The process review was carried on to 2018. In the interim, the DPOC continued using the initial process for checking GSSB DPP.

## III. Recommendations on overall adherence of the GSSB to the application of Due Process in the Public Interest

In addition to the DPOC's view on GSSB's development of GRI Standards previously communicated during the assessment of the Transition to Standards project, the DPOC would like to offer the following recommendations to the GSSB in relation to the Public Interest as defined in the [GSSB Due Process Protocol](#):

*“In general, as:*

- *those overarching interests of humanity, held in common, that include but exceed the partial interests of individuals or groups.*

*In the context of sustainability reporting, as:*

- *making well informed decisions – and therefore in having easy and timely access to relevant and reliable information on which such decisions might be based,*
- *promoting positive (and discouraging negative) impacts on social, ecological, environmental and economic systems,*
- *promoting transparency, fairness and integrity of processes that affect the public domain, and*
- *ensuring that no person or community is either overlooked or marginalized – especially if relatively weak in comparison to others.*

*In forming a view about specific GSSB authoritative pronouncements, the GSSB and DPOC shall have regard to:*

- authoritative intergovernmental instruments and their authoritative interpretations, and/or*
- documented, widely held expectations of behavior relating to social, ecological, environmental and economic responsibilities.”*

## *General comments*

### **Improve accessibility to documentation on website**

The DPOC advises to improve accessibility to documentation on Standards development on the GSSB website and the (updates of) the GSSB Work Program, for transparency reasons. For instance, finding information relating to “Project Commencement” and “Approval of a Standard and Consideration of the Need for Re-Exposure”, steps of the development process for GRI Standards, presented challenges for the assessment process.

## *Inclusiveness*

*“ensuring that no person or community is either overlooked or marginalized – especially if relatively weak in comparison to others.”*

In the DPOC Annual Report 2016, the DPOC recommended that the “GSSB further considers how to better integrate this principle of inclusiveness into its process of decision-making in relation to the scope and content of GRI Standards.”.

The Project Working Group (PWG) formed for the Review of GRI 303: Water was balanced in terms of constituency and gender. The DPOC would however encourage the GSSB to strive for better regional balance of the members for future PWGs. It seems that especially for this topic that there would have been rather many stakeholders and interest groups in regions such as Asia and Africa to include, which were underrepresented in the view of the DPOC.

The DPOC therefore reiterates its recommendation to address this limitation going forward. The DPOC is further generally satisfied that this principle was applied throughout the activities of the GSSB.

## *Representativeness*

*“In forming a view about specific GSSB authoritative pronouncements, the GSSB and DPOC shall have regard to:*

- authoritative intergovernmental instruments and their authoritative interpretations, and/or*
- documented, widely held expectations of behavior relating to social, ecological, environmental and economic responsibilities.*

Considering the process review for assessing the GSSB DPP mentioned in this document, the DPOC discussed how it could effectively determine whether the GSSB took other reporting tools into consideration in their projects, for harmonization and for representativeness matters.

It advised the GSSB to provide a list of relevant stakeholders selected to develop each new Standard, so the DPOC (and the public) can better assess whether national and international developments and stakeholders have been systematically considered.

### *Other matters of due process*

The DPOC is further satisfied with the application of the GSSB Due Process Protocol regarding paragraphs 1-3 and no concerns over adherence to due process were received in 2017 as described in paragraphs 34-35.